Organizational Value Nexus and Espoused-Enacted Value Interplay: The Case of Sri Lankan Public Administration

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Abstract

The role of public value conflicts in public failure has been examined from a human and normative viewpoint, beyond commonly discussed economic concerns. Although the country's public sector is frequently criticized for its poor performance and value-related issues, very little research has been conducted in the Sri Lankan context in this regard. The purpose of this paper is to investigate how espoused and enacted organizational values interact in Sri Lankan public administration. This study employs a qualitative case study research approach within the broader philosophical premise of interpretivism. Accordingly, data were acquired from top-level managers of the Sri Lankan public administrative organization through in-depth, in-person, semi-structured interviews and core regulatory documents. Thematic analysis was conducted by coding and classifying the data to generate themes. Two main categories emerged from the analysis: espoused and enacted. The organization's primary stated values, public interest, service boundless, good governance, and humanity and morality came to light as being distorted to some extent by personal interests, subordination and dependency, distrust, inactivity, and apathy in its day-to day operations. The findings of this study provide fresh insights into existing knowledge on how the interplay of espoused – enacted values in public administration leads to public failures. Further, the study provides managerial implications that would aid public policymakers in the creation of practical plans for the alignment of public administration with the country's setting while keeping its avowed ideals.

1. Introduction

Public administration, as a visible facet of government (Wilson, 1953), is significant within a country's social, economic, political, and cultural spheres. However, criticism over administrative efficacy and failures to uphold core public values, seen as a distinctive aspect of 'public failure' (Bozeman, 2002; Bozeman & Sarewitz, 2005) has seriously intensified in the past few decades. This is evidenced by issues such as corruption (Haque, 2001; Maesschalck, 2004; Hellsten & Labri, 2006), democratic erosion, legitimacy loss (Adams & Balfour, 2008), value decline (De Vries & Kim, 2011), and ethical lapses (Maesschalk, 2004), which transcend national boundaries and extend to both developing (Haque, 2001; Gow, 2005) and developed countries (Hellsten & Labri, 2006; Adams & Balfour, 2008). In addition to the economic focus on public values (Moore, 1995), when viewed from a human perspective (Bozeman, 2007), conflicting public values remain a commonly identified phenomenon among the various reasons for public failures (Van der Wal et al., 2015; Jorgensen & Bozeman, 2007; Rhodes & Wanna, 2007). Acknowledging the multiplicity of conflicting values (Oldenhof et al., 2014), public value conflicts have often been viewed from a broader perspective, leading to generic discussions.

From a normative human perspective, values are defined as explicit or implicit conceptions or enduring beliefs that lead to the selection of specific modes, means, and ends of actions and conduct (Kluckhohn, 1951; Rockeach, 1973) where Value incongruence occurs when different value systems conflict with each other (Edwards & Cable, 2009). The concept of value incongruence, widely discussed in organizational studies, provides a strong basis for explaining value conflicts within public administrative contexts. One form of this conflict, the misalignment between espoused [declared ideal values (Daly et al., 2004; Di Lauro et al., 2023; Schein, 1990)] and enacted values [manifested actual values (Ehrhart, Schneider & Macey, 2014)], has long been theorized (Agryris & Shon, 1974), as a cause of adverse outcomes such as high turnover, low job satisfaction, and organizational cynicism (Chen & Liang, 2023; Edwards & Cable, 2009; Kristof- Brown, Zimmerman, & Johnson, 2005; Schneider, 1987; Vveinhardt & Foktas, 2023). The concept of value congruence serves as a valuable tool for analyzing value gaps among stakeholders in the field of management and organization studies. It offers a solid foundation for moving beyond generic discussions of value conflicts, and provides specific insights into their nature, causes, and consequences. However, although a few studies (e.g., Jensen et al., 2018; Jung, 2017; van Thiel & van der Wal, 2008; Zhong & Bao, 2018),

the use of the concept of value congruence to operationalize value conflicts in the realm of public administration remains relatively limited, despite the potential for employing innovative methodological approaches to make more robust claims in the realm of public values and value conflicts (van der Wal, 2016).

As a developing country with a public administrative organization established on colonial roots (Kannangara, 1966; Somasundaram, 2007), Sri Lanka is also said to be in the misery of value conflict in the public sector (Warnapala, 2013; Priyantha et al., 2019; Somasundaram, 2007; Weeramanthri, 2005). Despite the understanding that reforms and structural changes cannot only improve the governance quality of the Sri Lankan public sector (Ramasamy, 2020), no empirical studies have been conducted to explore and explain it adequately. Although the need to match the public sector to the country's socio-cultural context and the needs of the people is strongly highlighted (De Silva, 2010; Warnapala, 2013); a comprehensive understanding of prevailing values or value gaps in the Sri Lankan Public Administrative Organization (SLPAO) is still lacking, where neither the espoused values nor the enacted values of the SLPAO have been clearly identified. This background highlights the prevalence of a knowledge gap that is yet to be filled through a precise understanding of public value gaps from a normative perspective.

The extant literature suggests that understanding employees' values and their impact on behavior can assist managers in adopting appropriate management practices that ensure desired behavioral and performance outcomes (Chandrakumara, 2011; Torreset al., 2022). Indeed, congruence between societal values and managerial practices has a critical influence on organizational outcomes (Erez, 1988; Trevino et al., 2020). Thus, understanding the specific aspects of value incongruence is crucial for formulating strategies to mitigate value conflicts and to promote better strategic alignment (Nielson et al., 2019). However, this understanding is lacking in the context of SLPAO. Against this backdrop, the present study addresses the main research question of how the highest tier of management in SLPAO perceives the espoused-enacted value interaction within the organization, establishing its aim to explore the dynamic interaction between espoused and enacted values within the SLPAO through the perceptions of top-level managers to identify any potential disparities.

Accordingly, this study contributes to the existing literature by extending the concept of value congruence to the field of public administration while identifying the incongruence between espoused and enacted values in the selected empirical setting. This provides solid empirical evidence regarding the nature of value conflict in SLPAO from a normative perspective, which remains an unfilled need (Liyanage,

2019; Weeramanthri, 2005; Warnapala, 2013). Given the context of a formerly colonized and developing nation, the findings may offer insights applicable to similar settings. Additionally, the study fulfills the need for more foundational data on unique public value priorities in this context (Van der Wal, 2016; Fukumoto & Bozeman, 2019), while adopting a normative 'public value perspective' (Jorgensen & Rutgers, 2015).

The remainder of this paper is organized as follows. First, the existing literature on the nature and possible differences between espoused and enacted values is discussed, with the support of relevant empirical and theoretical explanations. Next, the research context is explained, highlighting performance gaps. Thereafter, the findings reveal the incongruence between espoused and enacted values in the Sri Lankan context, followed by a discussion. The paper ends with conclusions and suggestions for future research.

2. Literature Review

2.1 Interplay Between Espoused and Enacted Values

Espoused values have been identified as articulated and promoted by the top or senior management of an organization (Argyris & Schon, 1974; Schein, 1985) with the aim of supporting the achievement of organizational goals and strategies (Bansal, 2003; Neher, Wong, & Miles, 2022; Williams, 2010). Explains it as conscious representations of the strategies, goals, and philosophies of the organization, which are differentiated from the basic underlying values that exist largely at the unconscious level, represented by enacted values. Espoused values are articulated, publicly expressed, and professed on behalf of the organization by senior managers, which guide employee behavior to support organizational strategies and goals (Diskiene & Gostautas, 2010; Neher et al., 2022; Daly et al., 2004; Schein, 1990; Senge, Roberts, Ross, Smith & Kleiner, 1994). Thus, the espoused values of an organization encompass those articulated and promoted by top or senior management as a conscious representation of the strategic intentions and philosophies of the organization.

Enacted values, in contrast to espoused values, are the values and norms demonstrated through the actions of individuals within the organization (Ehrhart et al., 2014) and guide employee behavior (Senge et al., 1994). Enacted values emerge from the unconscious, taken for granted beliefs, perceptions, thoughts, and feelings of organizational members that are deeply embedded in organizational culture (Schein, 1985). The enacted values of an organization can be traced through statements made

by the people within the organization (Kuh & Whitt, 1988) and observations of employee behavior (Gerson & Horowitz, 2022), where the enacted values of an organization can be captured through perceptions (Gruys et al., 2008; Eisenbeiss et al., 2015; Liedtka, 1989), especially from CEOs (Cotton, Stevenson, & Bartunek, 2016).

Unlike espoused values, enacted values are influenced by employees' social desirability biases and impressions of management priorities (Siehl & Martin, 1990) and apparently communicated through the actions of the organization (Ehrhart et al., 2014). Accordingly, the values embedded in the organization and guide members' explicit behaviors through unconscious, taken for granted beliefs, perceptions, thoughts, and feelings, can be identified as enacted values.

Given the fundamental difference in the nature of espoused and enacted values, the gap between these values has received substantial attention in scholarly discussion. Argyris and Schon, (1974) introduced the concept of the gap between espoused and enacted values in the Theory of Action, suggesting that individuals may hold explicit beliefs about their actions (Espoused Values) that may differ from their actual behavior (Enacted Values) in the Theory of Action. Subsequent literature has widely adopted this understanding to differentiate between stated values and observed actions, even extending it to the organizational level beyond the individual level and across different contexts (Dolan, 2011; Gray, Smart & Bennett, 2017). According to Dolan (2011) values are expressed either verbally or in writing but are not consistently embodied or realized in action. Ehrhart et al. (2014) suggest that espoused values, or the values stated by management, may not always align with those demonstrated in organizational actions, implying that espoused values may not necessarily be values that are in use or enacted.

Upon this ground it is clear that the possible gap between espoused and enacted values varies across different contexts in accordance with the specific values articulated and demonstrated in each context. However, no such evaluation of public value gaps has been reported concerning the SLPAO context from a normative perspective, highlighting a clear dearth of context-specific knowledge on espoused- enacted value (in)congruence observed in the selected research context.

2.2 Sri Lankan Public Administration and Its Value Dilemma

Sri Lanka is a developing country in South Asia with a GDP of 77.1 billion USD and per capita gross national income of 3,388 USD in 2022 (Central Bank, 2023), it records a high score in the Human Development Index, which is located in 78th place among the 193 countries and territories of the world (UN Human Development Report, 2023/24). Historically, Sri Lanka operated under indigenous systems of public administration for centuries before becoming a colony known as 'Ceylon' belonged to Western crowns in 16th century. Following the Portuguese and Dutch periods, which partly ruled the island, British governance prevailed until 1948. Thus, the origins of SLPAO can be traced back to the establishment of the Ceylon Civil Service under the Crown Colony Rule in 1801 (Kannangara, 1966; Silva, 2006). Despite the various reforms introduced to the system of public administration of the country after independence, the fundamentals of the system have been observed to have a high resemblance to the British system (Oberst, 1986; Priyantha et al., 2019).

The Sri Lankan public sector currently employs a significant portion of the country's workforce, amounting to 15.1 percent of the total workforce by 2022 (Department of Census and Statistics, 2022), with approximately one public employee per 15 citizens. As mentioned in the budget speech 2024, 35 percent of the government's revenue is spent on paying salaries for public servants (Budget Speech - 2024, 2023). The persistent rise in government expenditure on the public sector is also evident in 16.1 percent increment in the nominal wage rate compared with the previous year (Central Bank of Sri Lanka, 2022).

Despite significant investments and attempts to enhance the quality of its performance, the country's public sector is often questioned due to inefficiency, poor governance quality, limited competencies, politicization, extreme bureaucracy, nepotism, corruption (Ramasamy, 2020; Liyanage et al., 2018; Dilsahni, 2022; Transparency International, 2019), strikes and work stoppages, tardiness, absenteeism, lack of accountability (ILO, 2022), unethical practices (Fernando, 2009; de Alwis, 2010), and the observance of power politics (Samarathunga & Benington, 2002; Nanayakkara, 2015), which hinders the overall productivity of the country's economy. This situation has been viewed as a result of the outdated model of the country's public sector, which proves to be highly counterproductive and rigid in transferring value to final customers and the poor performance of employees, making the expenditure for public sector wages unproductive spending (Amarasinghe, 2009; Nafeel, 2014).

Seminal authors in the field of Sri Lankan public administration have discussed this issue in depth, focusing on the factors contributing to this performance imbalance.

Accordingly, deterioration of the effectiveness of the public sector has been strongly attributed to the disappearance of certain values from the system (Warnapala, 2013) for various reasons, such as negative political interference (Root et al., 2001; Iqbal, 2002; Warnapala, 2013) and the unethical behavior of its human resources (Fernando, 2009). Most importantly, the lack of ethical norms and values has been identified as a contributing factor that creates a gap in the capability of Sri Lankan public services (de Alwis, 2010). Thus, failure of the existing formal systems, structures, rules, regulations, and procedures established in the public sector to regulate the behavior of its members towards effectiveness indicates that the present performance dilemma emerges at a void located at a deeper level of human behavioral drivers, which is broadly related to values (Bandara, Dissanayake & Adikaram, 2023). Somasundaram (1997) argues that public administration, which had been at the forefront of weaving various strands to form a society, had the task of retaining the best of the concepts that prevailed and engineering fresh values to fit emerging realities.

3. Methodology

This study examines SLPAO in a holistic view, focusing on organizational values as collective constructs in a qualitative investigation. Data were gathered through interviews with key informants and regulatory documents to ensure construct validity. Given that top management typically articulates espoused values (Kabanof & Daly, 2002) and observes enacted values (Cotton et al., 2017), SLPAO top-level managers were purposively selected as key informants. Accordingly, (14) top-level managers from the highest tiers of management were key informants, whose service experience ranged from 11 to 33 years. The number did not further increase as the data indicated saturation, and the number was within the range of the most suitable size for a qualitative study employing in-depth interviews (Crouch & McKenzie, 2006) with a strong dialog in the case (Malterud, Siersma & Guassora, 2015. The sample profiles are listed in Table 01.

Table 01: Sample Profile of the Key Informants

Key informant	Pseudonym	Level in the top management	Service experience (years)
Key Informant 1	KI 1	I	33
Key Informant 2	KI 2	I	33
Key Informant 3	KI 3	I	32
Key Informant 4	KI 4	II	33
Key Informant 5	KI 5	II	32
Key Informant 6	KI 6	II	27
Key Informant 7	KI 7	II	28

Key Informant 8	KI 8	II	15
Key Informant 9	KI 9	III	17
Key Informant 10	KI 10	III	17
Key Informant 11	KI 11	III	15
Key Informant 12	KI 12	III	14
Key Informant 13	KI 13	III	14
Key Informant 14	KI 14	III	11

Source: Field Data

Interviews were conducted using a structured guide, seeking the expressions of informants regarding the underlying values that are believed to be the ideals espoused by the organization and the actual values in use. Each interview lasted between 45 minutes to 1 hour and 30 minutes. Additionally, organizational regulatory documents, widely recognized as valuable sources for identifying values (Martin and Siehl, 1983; Rousseau, 1990; Kabanoff, 1996; Kabanoff & Daly, 2002; Daly et al., 2004; Kabanoff & Holt, 1996), such as the Establishment Code, Financial Regulations, Code of Ethics, and Chapter III of the Constitution of Sri Lanka, were also considered to obtain relevant data. Data from both sources underwent separate thematic analysis, adhering to established reliability protocols (Braun & Clark, 2006), with slight adjustments to suit the study's objectives. Interviews, recorded as audio files, were transcribed into MS Word format to ensure accuracy through cross- referencing with original recordings. The initial coding process identified broad response categories and refined them to uncover distinct themes. Two primary categories (espoused and enacted values) emerged initially, with subsequent coding rounds incorporating existing and new codes to capture evolving insights. The resultant codes, categories, and themes were organized into tables for clarity. Feedback from informants ensured credibility through member checking and peer debriefing (Guba, 1981; Guba & Lincoln, 2005), with suggested additions incorporated into the analysis.

4. Analysis and Discussion

This section presents the findings of the study in three main areas: the incongruence between the espoused and enacted values of the organization, the reasons underlying such incongruence, and possible outcomes.

4.1 Incongruence of Espoused and Enacted Values
Public interest, service obligation, good governance, humanity, and morality were recognized as the organization's core espoused values. Table 02 presents the codes and

categories through which these values were thematized. However, the organization's enacted values often diverged from these espoused values, showing tendencies towards personal interest, submission, distrust, and passivity, as explained below.

Table 02: Thematizing of Espoused and Enacted Values

Theme	Category	Codes
Espoused values		
Public interest	Public interest	Public focus; Priority to public needs and interests; People centric; Concern on public funds; Empowerment of people
Service boundedness	Service obligation	Service orientation; Obligation to serve; Customer satisfaction; Service quality, responsibility
	Duty consciousness	Duty consciousness; Commitment; Hardworking
	Loyalty Thriftiness	Loyalty to the State; loyalty to the public service; Thriftiness; Accountability
Good governance	Formality and order	Working within formalities, structures and predefined procedures; Conformity with rules Consistency Discipline; Seniority and service categories
	Efficiency	Quick and accurate responses; Productivity; Result-oriented decisions and conduct
	Effectiveness	Effectiveness; Rationality and logic; Strategic thinking; Tactfulness; Holistic integration, Clear and strong vision; Sustainability
	Independence	Un-biasedness/autonomy; Straight forwardness; Independence and autonomy; Political neutrality
	Expertise	Competencies and skillfulness; Skillfulness; Vast exposure; Knowledge and awareness
Humanity and morality	Humanity and morality	Friendliness; Consideration; Politeness; Hospitality; Humanism; Mutual respect; Moral obligations; Morality and ethics; Collectiveness; Cooperation;
	Lawfulness and righteousness	Lawfulness; Righteousness; Good personal conduct
	Integrity	Honesty; Genuineness; Trustworthiness
	Fairness and justice	Fairness and justice; Impartiality; Participation and democracy; No discrimination
Enacted values		
Personal interest	Lack of concern on public interest	No worries about public funds, not thinking of true needs of the public, Lack of personal concern, Just follow politicized decisions, Poor enforcement of people, Lack of thriftiness

	Poor concern on Humanity and morality	Pride and status gaps, Negligence of moral and ethical standards, Selfishness
	Lack of concern on employees	Rigid systems of handling grievances, uneven opportunities for personal growth, Salary anomalies and insufficiencies
Submission and dependence	Dependence	Reluctance to exercise autonomy, Hesitant responses, Submission to political influences
Distrust	Prejudice and poor reasonability	Unjust and unfair decisions and actions, Partiality and biases, Top to bottom decisions, Service/ gender discrimination
	Faithless to true intentions	No psychological bond, Lack of true involvement to safeguard the ultimate intentions
	Lack of integrity	Dishonesty, Not trustworthy and dependable, Hiding/ avoid disclosing information
Passivity and indifference	Poor service boundedness	Passivity and unwillingness, Not obligated, Not taking responsibility, Poor accountability
	Lack of formality and order	Blind adherence to rules, Discipline violations, Delays and leniency of law enforcement, Biases, Complex structures
	Inefficiency	Delays of responses and reactions, Unproductive work, No concern on results, No targets, Lengthy and complex processes, Less follow-up
	Ineffectiveness	Irrational decisions and actions, Lack of creativity and innovativeness, No strategic/ long term policies, Less attention on sustainability, High rigidity, System distractions, Negative attitudes, Absence of exemplary leadership
	Duty consciousness	Omission tendency, Lethargic & excuse seeking, Negligence and carelessness, Lack of prominence to duty
	Lack of expertise and exposure	Lack of skills and competencies, Lack of awareness, Lack of experience

Source: Based on the Field Data

4.2 Public Interest Vs. Personal Interests

Regulatory documents emphasize public interest as a primary objective, albeit indirectly. For example, Chapter III of the constitution enables the public to challenge executive or administrative actions that violate fundamental rights. Similarly, Financial Regulations aim to prevent the mismanagement of public funds, while provisions in the Establishment Code ensure proper service delivery and discourage

personal interests among public officers (Section 2.5.1, E-Code). Specific guidelines instruct officers to use resources economically, prevent waste, protect government property, report fraud or corruption (Section 2.7, E-Code), and maximize government benefits through competitive procurement processes (Section 3.2, Establishment Code).

Key informants highlighted the organization's primary focus on upholding public interests and empowerment but expressed dissatisfaction with the prevalence of personal interests driving employee behavior. KI 1: The most senior member of the top management of the organization noted:

> *"In general operations, the foremost concern is public interest. For every decision and action, this should be the ultimate guidance. It underlies all the operations like an invisible thread. It is the golden rule of public service."*

However, sometimes, the public interest seems to be left unattended in the functioning of the organization. Comparing the prevailing condition with the organization's intention to uphold the public interest, KI 3 further mentioned:

> *"We should think of the convenience of the public rather than the ease of officers. We should entertain easy access methods like technology-based open communication service delivery mechanisms to facilitate them. However, it is pathetic to see sometimes officers do not think of the true needs of the public. Some of them are more interested in their own convenience rather than catering the true needs of the society."*

It has been observed that enacted conditions of espoused values sometimes show very little concern for public funds or the true needs of the public. For example, KI 8 was added:

> *"It is really unfortunate to see how the public funds are going in vain sometimes. With incompetent and biased decisions an immense damage happens to public funds as well as to the expectations of the service."*

Many employees are said to have poor personal commitment to work for the public interest or to empower members of the public for convenient services and more benefits. Instead, they prioritize politically influenced decisions, regardless of their effectiveness. Selfishness, pride and status gaps, and negligence of moral and ethical standards further illustrate this focus on personal interest in public welfare. For instance, KI 12 elaborated on this issue:

> *"With the increasing concerns of money and wealth, ethics are rapidly deteriorating from the work culture. Officers tend to make decisions giving priority to earnings rather than ethical or moral concerns. For example, in transfers, some officers prefer workstations where they can earn money either legally or illegally."*

Key informants expressed concerns about public officers' lack of empathy while highlighting how certain officers exploit natural disasters such as floods for personal gain, contrary to the organization's expectations. Therefore, in light of the above, conflict between public and personal interests can be seen in the contemporary public sector. Despite the organization's espoused value of prioritizing public interest, enacted practices reveal a preference for personal interests over public welfare.

4.3 Service Boundedness Vs. Passivity and Indifference

Interview data also revealed the widespread recognition of service boundedness as a fundamental value within the SLPAO. It was commonly observed that the organization needs its officers to be duty conscious while being responsible and accountable in their performances. Top-level executives value diligence, commitment, and hard work as fundamental requirements in public services, as is evident in organizational documents. For example, the Establishment Code (E-Code) dedicates a section to negligence as an offense in Sri Lankan public service, covering errors, mistakes, and failure to supervise programs or staff to prevent wastage or damage to public funds and property. KI 2 also brought a traditional Sinhalese quote *"Rajakariya; the duty to the King is always superior to the Dawakariya; the duty to the God"* into discussion, to stress the importance of the organization's expectation of being duty conscious. According to the members of the top management, the compulsory requirement to declare the loyalty of the officers towards the state is a reflection of the organization's basic expectation of service boundedness. Another common point emphasized in this regard was the importance of careful and economical use of funds and resources. Top-level managers stressed the need to adhere to comprehensive Financial Regulations, reminding public officers of their duty to serve properly as their salaries come from public funds. However, the values underlying current practices often differ from those used by organizations. Many key informants acknowledged complaints about organizational performance, citing passivity, indifference, and lack of duty consciousness. Behaviors such as omitting duties, lethargy, seeking excuses, negligence, and carelessness were noted as significant reflections of this condition. According to KI 2:

> *"Some employees are not eager or willing to provide services. They are not enthusiastic in performing the tasks and duties of their job."*

In addition, blind adherence to rules, silencing of discipline violations, delays, leniency and biases of law enforcement, and development of complex structures were also identified by top-level executives as indications of passivity and indifference, which in turn resulted in inefficiencies through delays in responses and reactions, unproductive work, lack of concern regarding results, absence of targets, lengthy and complex processes, and less follow-up. As viewed by KI 3, "Officers are not keen enough to search ways of getting the things done within the existing regulatory

framework. Instead, they used to find ways to avoid doing the tasks or to reject the requests", where KI 12 went on saying:

> *"To be frank, many of the times, the system [of the organization] is not responding quickly to the service requests of the public. It has been accustomed to pass the ball … from place to place… without urgently addressing the need. This is a commonly criticized phenomenon in the front-line offices."*

Looking at the poor service boundedness from a different angle, Key Informant 10 asserted: *"Most of the time, programmes are implemented without a strong idea of their results. For instance, in programmes for improving productivity, our people pay attention on physical appearances. But actually, being a service organization, we must give priority to improving service productivity."*

Similarly, top-level managers asserted that poor effectiveness was reflected in irrational decisions and actions, lack of creativity and innovativeness, absence of long-term strategic policies, less attention to sustainability, high rigidity, system distractions, and negative attitudes, as well as lack of concern about expertise indicated by inadequate skills and competencies, awareness, and experience, which leads to the organization's performance towards passivity and indifference. The prevailing condition is clearly depicted in the words of KI 12, who said that:

> *"Many officers tend to blindly implement the decisions or orders given by their superiors. They do not want to see or predict the outcomes in a rational and logical mind"* a view confirmed by many other key informants.

Thus, the insights of top managers clearly indicate service boundedness as a key value espoused by the organization while observing that it has deviated towards passivity and indifference in various aspects of actual operations.

4.4 Good Governance Vs. Submission and Dependency

Organizational documents contain various provisions to communicate an organization's expectations of maintaining a governance system attributed to formality and order, efficiency, effectiveness, independence, and expertise.

Top management also emphasized adherence to formalities, structures, predefined procedures, rules, consistency, discipline, and consideration of seniority and service categories as key concerns in an organization's functioning. Key Informant 8 stressed the importance of operating within the well-organized structure and associated guidelines, where KI 11 highlighted the possibility of making tasks easier and more effective by following formalities. Additionally, top managers emphasized the need to follow clear formalities in the public sector to ensure orderly operations and

accountability, given its reliance on public funds. Efficiency and effectiveness were also expressed as key concerns by top managers regarding organizational performance. They assert that the organization always expects to attain rationality and logic, strategic thinking, and tactfulness, with a clear and strong vision oriented towards sustainability.

KI 1 mentioned:

> *"Public service should focus on the long-term development of the country, selecting most appropriate goals and programmes which are capable enough to support the economic and social development."*

Explaining the willingness of the organization to bring rationality beyond mere adherence to the regulatory framework, KI 2 asserted the following:

> *"There is an adequate space within the regulatory framework to make rational decisions. Rational decisions made in critical situations beyond the routine patterns are not questioned. Rationality in decision making and implementation is essential."*

Top-level executives emphasized the importance of independence in ensuring good governance within public services. They stressed the significance of unbiasedness, straightforwardness, independence, autonomy, and political neutrality. KI 3 highlighted the organization's expectations for members to make independent decisions and act correctly. Furthermore, there was unanimous agreement among top-level executives regarding the importance of political neutrality, with emphasis on refraining from active political involvement. Sharing his views on the common need to be politically neutral, KI 2 stated the following:

> *"Public officers should not involve in political activities in public. They should not take part in political campaigns or meetings in official capacity. They should be politically neutral and un-biased in performing their duties. There should be a strong capability of abstaining from unfair/illegal political interferences."*

Expertise in performing organizational work was also viewed as an essential means to serve good governance. Top managers stressed the competencies, skillfulness, vast exposure, knowledge, and awareness of employees as crucial constituents of their expertise. It was agreed that qualifications alone were insufficient without practical skills including humanistic, technical, and conceptual abilities. Most importantly KI 1mentioned, *"Ability to understand, adopt to, and uphold appropriate values should also be considered as a skill."* However, KI 2 noted a decline in training and exposure for decision-making level public servants in recent times, resulting in less informed

decision-making processes. He stressed the necessity of extensive training and exposure, particularly in decision-making roles.

Overall, the perspective of top-level executives indicates a discrepancy in the implementation of good governance principles, where instead of demonstrating independence, employees exhibit dependency on superiors or procedures in decision-making and implementation. They display reluctance to exercise autonomy and respond promptly, often resulting in political influence, as observed by top managers. KI 8's response clearly shows the deviation of the prevailing conditions from expectations:

> *"Our people like to follow rather than acting independently. They prefer to wait for someone else's decision or order to act on. Even when they have given authority to make decisions, they pass the task to some other authoritative party."*

KI 2 attributed this dependency and submission to commonly observed high risk aversion of the members. Explaining the extent to which the dependency and submission has become a valued concern, KI 12 lamented saying *"sometimes even the top and upper-level managers also depend on political authorities for benefits and privileges."* This shows how actual practices have deviated far from good governance while leaning towards submission and dependency.

4.5 Humanity and Morality Vs. Distrust

According to the views of the top managers, humanity and morality are highly concerned about the value of the organization, where they think of qualities such as friendliness, consideration, politeness, hospitality, humanism, mutual respect, moral obligations, morality and ethics, collectiveness, and cooperation need to be embedded in its functioning. Furthermore, lawfulness, righteousness, and good personal conduct are also mentioned as important aspects of morality. KI 7 explained the organization's expectations while stressing the responsibility of the managers/executive-level officers to lead the organization towards righteousness:

> *"Officers should respect the laws and perform their duties legally. They should not allow unlawful requests; surrender unlawful influences or involve in unlawful practices. The Heads of the organizations/departments/sections/units should be righteous persons. Only they can attempt to encourage the subordinates to be righteous. Righteousness is a fundamental quality that is valued here."*

Having explained the terms honesty, genuineness, trustworthiness, and integrity, they were highlighted as important values espoused by the organization in the responses

of top-level managers. KI 10 mentioned:

> *"Integrity should be an essential trait of a public officer. Public property should not be used for personal interests. As guided by the E-code provisionsand other regulations they should avoid accepting any kind of gift from customers or public for rendering his official duties."*

Further, fairness and justice, impartiality, participation, and democracy were also expressed by top managers as essential concerns of the organization. The right to be free from any form of discrimination is assured by the Constitution, where discriminating a person based on any grounds in an administrative action has been declared a violation of fundamental rights (Chapter III, Constitution). As viewed by KI 1:

 "Fairness and justice should be there always. Both in internal operations as well as in providing services to the citizens we should make fair and just decisions and we should act fairly and justly."

However, rather than upholding integrity, fairness, justice, and loyalty, as expected, prevailing concerns within the system indicated a lack of trust as a prevalent value in action. Organizational performance is characterized by dishonesty, lack of trustworthiness and dependability, non-disclosure of relevant information, and fostering an atmosphere of distrust. Additionally, unjust and unfair decisions, favoritism and biases, hierarchical decision-making, and instances of discrimination based on service or gender contribute to the erosion of trust among employees. Weak psychological connections and a lack of genuine commitment to uphold the organization's core values were also identified by top management as factors intensifying distrust in day-to-day operations.

Overall, the study indicated a distinctive list of values attached to SLPAO, with the existence of a significant conflict between the values professed by the organization and those practiced in its operations and overall performance at the collective level. This finding is in line with the existing literature that refers to public values as normative consensus regarding citizens' entitlements, obligations to society and the state, and principles underpinning governance and policies (Bozeman, 2007). Public values have been analyzed from a variety of perspectives, identifying several value inventories from different public administrative contexts (Raadschelders & Rutgers, 1999). For instance, Schreurs (2005) and Bekke et al. (1996) trace 63 different values where Jørgensen and Bozeman (2007) identify 72 registered values. This study identified four broader prime values (public interest, service boundedness, good governance, and humanity and morality) with 15 constituent values (Jorgensen & Bozeman, 2007). Furthermore, Jorgensen and Bozeman (2007) identified seven

constellations of public values related to the coverage of the public sector's societal contribution, the link between societal interests and decisions, interactions between public administration and politicians, the environment, internal functions, employee behavior, and citizen engagement. The value categories identified in this study are mainly associated with the public sector's contribution to society (public interest and service boundedness), internal functions (good governance), and employee behavior (humanity and morality). The values thematized in this study align with the public value frameworks proposed by Nabatchi (2018). Accordingly, SLPAO has value in the political (independence, public interest), legal (e.g., lawfulness and righteousness; fairness and justice), organizational (e.g., formality and order, service boundedness), and market spheres (e.g., thriftiness and efficiency). Furthermore, the espoused values of the SLPAO can be identified in ethical (e.g., humanity and morality), democratic (good governance), professional (service boundedness), and people (public interest) value categories, as proposed by Kernaghan (2003). Similarly, the espoused values of SLPAO can be aligned with other public value classifications, such as hard and soft values (Waldo, 1992), and traditional and emerging values (Rutgers, 2009). Moreover, the findings of this study reflect the conflicting nature of the values commonly observed in the context of public administration (Bozeman, 2007; Campbell, 1997; Denhardt & Denhardt, 2000; Jorgensen & Bozeman, 2007; O'Flynn, 2007).

The multiplicity of organizational values indicated in the findings can be explained on the basis of the Theory of Action (Argyris & Schon, 1974) which distinguishes espoused theories and theories-in-action as different mental models guiding the behavior. Accordingly, values are considered a unit of description for the knowledge that informs action (Argyris & Schon, 1974), thus, the mismatch of espoused-enacted values highlighted in the findings also indicates unaddressed issues and opportunities underutilized relating to organizational learning. As explained by Senge (1990), in the concept of learning organization, poorly enforced disciplines of systems thinking, personal mastery, mental models, shared vision, and team learning weaken organizational learning, resulting in gaps between expectations and reality. Hence, espoused-enacted value incongruence can also be attributed to unresolved issues and underutilized opportunities in the organizational learning domain.

5. Conclusion and Recommendations

The findings of the study clearly reveal that there is a gap between espoused and enacted values in Sri Lankan PAO. While the PAO expects to uphold public interest, service boundedness, good governance, and humanity and morality as its espoused values, it appears that the values enacted in actual performance deviated from those

that manifested personal interests, submission and dependence, distrust, passivity, and indifference. The mapping of the espoused and enacted values of the SLPAO presented in this study indicates the possibility of formulating well-defined and more focused strategies to embed espoused values while eliminating unnecessary enacted values. The widely accepted view that public administrative reforms should be associated with necessary changes in the organizational culture and ideologies of management and employees (Diefenbach, 2009) is a reasonable basis for explaining the implications of the findings of the study. Accordingly, precise identification of the espoused and enacted values and the gaps between them is of immense importance in creating such an effective alignment between public administrative reforms and the context by carefully looking at the problems and developing different specific strategies to address the relevant issues prevailing at each level. Further, the theoretical implications of the findings extend the concept of value incongruence to the public value domain from a normative perspective while supporting the Theory of Action (Argyris & Schon, 1974) as a possible explanation of value conflicts in public administration. In light of Senge's (1990) concept of organizational learning, the absence of appropriate personal mastery, mental models, shared vision, team learning, and systems thinking contributes to the mismatch between expectations and reality in organizational values reflected in espoused-enacted value incongruence. Thus, cognition and learning appear to be grounds for addressing public value conflicts from a normative perspective.

6. Limitations and Future Research

While this study offers valuable insights into SLPAO's organizational values, it has certain limitations that should be considered when interpreting the findings. This study provides context-specific findings and thus has limited generalizability. Additionally, the sample size of 14 executives from the highest tiers of management might not adequately represent the entire organization, potentially overlooking perspectives from lower-level employees or other stakeholders. Furthermore, depending solely on the perspectives of key informants for data collection, the researcher's involvement in the analysis process may introduce potential subjectivity and interpretation biases. Thus, this study unveils future research opportunities beyond these specified limitations. Further, the findings highlight the need for a thorough investigation into the antecedents and consequences of value gaps and indicate the possibility of evaluating organizational values in the public sector from an organizational learning perspective in future research.

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