

Consequence Management for Irregular Expenditure and Procurement Irregularities: A Qualitative Study of Councillors' Insights and Perspectives in KwaZulu-Natal

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Abstract:

Background and relevance: Irregular expenditure remains a pervasive issue in South African municipalities, undermining public trust and compromising service delivery. Consequence management is a critical tool for addressing this problem. Objective: This study explores councillors' perspectives on the implementation of consequence management for irregular expenditure in KwaZulu-Natal municipalities. In addition to examining councillors' perspectives, the study identifies key factors that contribute to accountability gaps and corruption. Data and Methodology used: This qualitative study employed semi-structured interviews with ten councillors from KwaZulu-Natal municipalities. Results: The findings indicate a widespread absence of accountability and consequence management in these municipalities, primarily attributed to factors such as a lack of political will among councillors, non-functional Municipal Public Accounts Committees, missing tender records, threats, assassinations, cadre deployments, and the involvement of mafia gangs. Overall, the study found that consequence management was non-existent. The findings reveal coordination and collaboration among politicians, councillors, businessmen, contractors, and professionals in looting municipal resources, including the use of assassins to silence opposition. Implications: The results provide valuable insights for Parliament and the National Treasury to develop targeted prescripts and strengthen consequence management systems involved in irregular expenditure. To address these issues, it is crucial to empower Municipal Public Accounts Committees, foster collective political leadership, establish and enforce municipal policies prioritising socio-economic well-being, and cultivate a culture of consequence management among councillors.

International Journal of Applied Research in Business and Management (ISSN: 2700-8983)

an Open Access journal by Wohllebe & Ross Publishing, Germany.

Volume: 06 Issue: 01 Year: 2025

<https://doi.org/10.51137/wrp.ijarbm.2025.azcb.45698>

Keywords:

Public Sector Financial Management, Procurement Irregularities, Consequence Management, Supply Chain Management, KwaZulu-Natal Municipalities.

Submitted: 2025-02-09. Revised: 2025-03-02. Accepted: 2025-03-10.

Introduction

Public procurement is a critical process that involves the acquisition of goods, services, and works by government entities, governed by the legal requirements in South Africa. According to Ambe & Badenhorst-Weiss (2012), section 217 of the Constitution stipulates that the procurement processes of municipalities must adhere to principles of equity, transparency, fairness, and cost-effectiveness. Furthermore, each municipality is required to establish its own procurement or supply chain management policies to address discriminatory practices created by the apartheid government, which excluded the majority from full economic participation, as noted by Zungu (2018). However, despite these legal requirements, public procurement in South African municipalities has been characterised by irregularities and corrupt practices, enriching those in political positions and their families, friends, and politically connected businesses and individuals, as highlighted by Fourie & Malan (2022). Consequently, irregular expenditure and procurement irregularities have become widespread, resulting in substantial financial losses in municipalities (Rajah, 2016).

In response to the Auditor General's annual findings on irregular expenditure, the Municipal Finance Management Act requires councils to establish consequence management measures for officials and political office bearers who condone irregular expenditure and related procurement irregularities. However, the Auditor General's reports from 2014 to 2024 have highlighted a lack of consequence management for procurement irregularities in some municipalities in South Africa, including KwaZulu-Natal (KZN). According to the Auditor General (2024), as of 30 June 2023, the accumulated irregular expenditure balance, which has not been addressed over many years, amounted to R136.98 billion for 257 municipalities nationally, with KZN municipalities reporting a balance of R14.76 billion in irregular expenditure that was not investigated. This indicates a lack of willingness by councils to implement consequence management for procurement irregularities.

Additionally, investigations into procurement irregularities faced years of delays, and have not been easily completed, as highlighted by Van Niekerk & Sebakamotse (2020). Even when some investigations have concluded, no action has been taken against the perpetrators of these irregularities. The absence of consequence management for procurement irregularities in municipalities has resulted in a significant lack of accountability, a concern raised by both Zungu in 2018; Fourie & Malan in 2022. This shortfall undermines the integrity of public procurement processes, making it essential to establish robust mechanisms for transparency and accountability.

The literature has highlighted the extent of procurement irregularities in municipalities and the failure of consequence management. However, there is a gap in understanding the degree to which consequence management is implemented in KZN municipalities. The current study aims to fill this gap by investigating the extent of consequence management for irregular expenditure and procurement

irregularities in KZN municipalities and identifying the factors that hinder or facilitate its implementation. This study significantly contributes to the existing literature by providing empirical evidence on the extent of consequence management in KZN municipalities. The findings will inform those charged with governance, municipalities, and the National Treasury about the challenges and opportunities for implementing consequence management. The study also assists the South African Local Government Association and the Department of Cooperative Governance and Traditional Affairs in advising municipalities on consequence management.

Literature Review

Theoretical Literature

The Agency Theory

Agency theory, introduced by Mitnick in 1973; Mitnick in 2019 respectively, distinguishes between business owners (principals) and managers (agents). Principals entrust agents to conduct transactions and represent their interests, expecting loyalty and a lack of self-interest (Laher & Proffitt, 2020). However, delegating decision-making authority can lead to conflicting opinions, priorities, and interests. This disparity creates the principal-agent problem, where the agent's interests diverge from those of the principal's, potentially compromising the principal's goals (Kopp, 2024). The principal often lacks information about how the agent performs on their behalf and must trust that the agent acts ethically. According to Moloi & Marwala (2020), organisations typically establish corporate policies to mitigate conflicts between principals and agents. In the context of municipalities, taxpayers and other stakeholders are the principals who expect accountability and service delivery from council officials and councillors, the agents. However, this relationship can create principal-agent conflicts, where agents exploit their position and engage in irregular expenditure. In essence, principal-agent theory suggests that agents may prioritise their self-interest over the principal's goals, leading to conflicts. To mitigate this, municipalities can establish robust policies and oversight mechanisms, including strengthening internal controls, ensuring transparency, and holding agents accountable for their actions.

Stakeholders Theory

The stakeholder theory is a theory of organisational management and business ethics that accounts for multiple constituencies impacted by business entities, such as employees, suppliers, local communities, creditors, and others (McAbee, 2022). This theory suggests that shareholders, also known as financial investors, are just one of many groups that a corporation or organisation must serve (McAbee, 2022; Mahajan et al., 2023). According to stakeholder theory, anyone affected by the organisation or its operations in any way is considered a stakeholder. The theory posits that organisations and corporations should strive to do right by all these stakeholders and that, in doing so, they will achieve true lasting

success (Mahajan et al., 2023). In KwaZulu-Natal municipalities, stakeholders comprise ratepayers, the government, and citizens, who depend on effective policies to ensure the delivery of essential services. However, challenges related to irregular expenditure hinder service delivery, ultimately short-changing these stakeholders.

Empirical Literature

Consequence Management and Procurement Irregularities

Effective performance monitoring in municipalities can significantly help mitigate instances of irregular expenditure. Empirical evidence by Manyaka & Sebola (2015) in South Africa found that monitoring officials' performance as part of the in-year monitoring of the service delivery and budget implementation plan (SDBIP) improved performance. Similarly, Dweba (2017) found that councillors' lack of commitment to implementing performance management hindered consequence management in municipalities. Consistent with the findings of Manyaka & Sebola (2015); Dweba (2017); Chapfuwa & Jangara (2023) argue that regular monitoring and evaluation facilitate the timely identification of financial and performance management shortcomings. Manyaka & Sebola (2015) raised two very important questions. What is the nature and extent of performance management-related problems in the South African public service and what can be done to overcome these challenges? This suggests that feedback on performance should be timely. At the core of this study was the quest to understand the role leaders played in the successful implementation of performance management in the Eastern Cape Municipalities.

The effective implementation of consequence management is crucial to the success and accountability of municipalities in South Africa. Ndasana & Umejese (2022) using a case study of Buffalo City Metro, recommended that municipalities implement consequence management to improve performance management and organisational success. Similarly, Makole & Ntshangase (2023) observed that consequence management is a vital mechanism for ensuring the optimal performance of public entities in South Africa. Ndasana & Umejese (2022) conducted in-depth face-to-face interviews with a sample of 20 participants from Buffalo City Metro. The participants were selected using the purposive sampling. If officials are fulfilling their commitments, they should be recognised. Based on the analysis of data, the study by Ndasana & Umejese (2022) found that the municipality did not have an electronic system; they were using a manual system in their performance management. Furthermore, the participants also highlighted that there was no approved performance management policy framework that had been endorsed by the council of the municipality.

Leadership commitment is important for the successful implementation of consequence management. Davids et al (2022) in South Africa suggested implementing corrective action to demonstrate

leadership's commitment to achieving the municipality's objectives. The findings of Davids et al (2022) resonate with results of a study by Fauziah et al (2023) who posited that leadership involvement is very important and that the day-to-day activities of managers need to demonstrate their involvement and commitment to implementing consequence management. Davids et al (2022) used a mixed-method approach consisting of both quantitative survey data and qualitative key stakeholder interviews with municipal experts, civil society representatives, and community activists. Focus groups were conducted with municipal officials in the Free State Province. In addition, the researcher conducted secondary data analysis on eight target municipalities. Davids et al (2022) recommended that better coordination, management, and implementation of capacity and skills development plans, as well as consequence management can help resolve some challenges and improve the functionality of municipalities.

Procurement Irregularities

The issue of procurement irregularities in municipalities has been widely studied, focusing on tender fraud and related irregularities (Amb & Badenhorst-Weiss, 2012; Lekubu, 2013; Mhlongo, 2014; Munzhedzi, 2016; Mantzaris & Pillay, 2017; Fourie & Malan, 2020; Mathiba, 2020; Matebese-Notshulwana, 2021; Maharaj, 2021; Lukhele, 2022). Nokele & Shopola (2022) found that, in South Africa, there is reluctance among municipalities to detect symptoms related to tender fraud. As a result, billions of rand have been lost to procurement corruption, with the Auditor-General (AG) of South Africa repeatedly flagging tender fraud that perpetually cripples municipalities (AG, 2012/2013 to 2022/2023). The study by Nokele & Shopola (2022) was qualitative in nature and analysed data collected from secondary sources such as government reports, academic outputs and journal publications. The study further found that unethical leadership, recklessness among officials and a lack of reward systems for ethical practices, among other factors, are to blame for intentional fraudulent and corrupt activities in the procurement system.

Procurement irregularities often stem from elected leaders and officials prioritising their personal interests over the needs of the communities they serve. Ngcamu (2019) found that there are always competing interests between elected leaders and the communities. The author added that procurement irregularities have been exacerbated by the selfish interests of elected leaders who prioritise their interests and those of their friends and families over those of the community. Mbandlwa et al. (2020) similarly observed that many individuals in government institutions are driven by self-interest, prioritising personal gain over public service. Ngcamu (2019) revealed that communities place their hopes in elected leaders to run municipalities in the best interest of the community at large. The study adopted a hermeneutic framework, with the literature classified, mapped, assessed, and the themes and arguments developed.

Deliberate non-compliance with supply chain management regulations undermines the effectiveness of consequence management. Asenso-Boakye & Etse (2014) reported that non-compliance with supply chain management regulations at the Ashanti Regional Office of Ghana is a significant factor contributing to irregularities. According to Asenso-Boakye & Etse (2014), this non-compliance is intentionally not prevented, creating an environment conducive to irregularities such as payments for goods and services not rendered, procurement without procurement plans, and the hiding and or destruction of tender records. In contrast, Zindi & Sibanda (2022) noted that supply chain management is characterised by weak ethical systems, a lack of well-experienced personnel, and poor implementation and monitoring of supply chain management systems and policies. Asenso-Boakye & Etse (2014) utilised a total of 40 questionnaires hand-delivered to the Ashanti Regional Office of the Ghana Audit Service completed by district heads, unit heads, and officers who audit public institutions. While the study presents intriguing and thorough findings, its exclusive reliance on quantitative data constrains the depth and validity of the results.

Efforts to address irregular expenditure are doomed to fail in an environment where municipal officials, politicians, and suppliers collude to perpetuate corrupt practices. The Auditor General's reports from 2014 to 2024 reveal that collusion between councillors, service providers, and officials has led to the misappropriation of municipal funds, inflated invoices, payments to ghost service providers, and the annual awarding of tenders to companies owned by councillors, officials, their friends, and family members. Several scholars Rajah (2016); Matlala & Dintwe (2013); Mofolo (2020); Muzata (2021); Fourie & Malan (2022) found that tender irregularities have become entrenched in municipalities, with some councillors registering companies in the names of their girlfriends and extended family members to collect cash monthly. Additionally, results indicate that tenders have been awarded based on instructions from "above," and service providers have had to pay bribes before receiving appointment letters or experiencing delayed payments.

This literature review highlights the susceptibility of municipalities to mismanagement and corruption, particularly in supply chain management, human resources, low-cost housing, building control, and land-use management. Non-compliance with supply chain management regulations and the failure to implement Auditor General recommendations have been identified as contributing factors to irregularities, including collusion between councillors, contractors, service providers, and officials. Such collusion has resulted in misappropriation of municipal funds, inflated invoices, payments to ghost contractors and service providers, and the awarding of tenders to companies owned by councillors, officials, and their friends and family members.

In conclusion, the issue of procurement irregularities in municipalities is complex and requires a multifaceted approach to address. By complying with regulations and implementing recommendations,

municipalities can reduce the risk of irregularities and corruption, improve service delivery to communities, and promote accountability and transparency in the tender process.

Methods and Data

Research Design

The research design refers to the overall strategy chosen to integrate the different components of the study coherently and logically, ensuring effective addressing of the research problem; it constitutes the blueprint for collecting, measuring, and analysing data (McCombes, 2021). The research approach adopted for this study was qualitative and aimed at gathering data from various councillors in KZN municipalities. In addition, a survey was conducted to collect data from councillors through interviews.

Target Population and Sampling

Councillors in KwaZulu-Natal formed the population for the current study. The purposive sampling technique was utilised to select a sample of ten councillors who possessed substantial experience and knowledge in their respective municipalities. According to Hennink & Kaiser (2022), participants sufficient to reach saturation are between nine and seventeen, which explains why the researcher considered ten participants for the interviews. Councillors were chosen as the primary participants due to their role as political leaders and extensive involvement in political work, making it challenging to complete questionnaires. Moreover, their experiences and insights regarding consequence management were crucial for this research. Before conducting the interviews, necessary permissions were obtained from the KwaZulu-Natal Department of Cooperative Governance and Traditional Affairs (KZN Cogta) and the University of KwaZulu-Natal (UKZN) Research Committee.

Instrument of Data Collection

The researcher used the interview guide as an instrument to inform data collection. Semi-structured in-depth interviews were employed to obtain rich and detailed information. Councillors were briefed in advance that the research process would involve recording of responses, and informed consent letters were presented to all participants before commencing the interviews. To ensure a comfortable environment, face-to-face meetings were arranged at locations preferred by the councillors. The interview process commenced in mid-June 2023 and ended in December 2023, with each interview lasting between forty-five minutes and one hour, conducted on a one-on-one basis. The recorded interviews were transcribed, and the textual contents were shared with each councillor for verification, ensuring that statements were cited verbatim. All information used in the research was confirmed and approved by the respective councillors.

Data Analysis and Technique

Considering the nature of the study, thematic analysis was deemed appropriate for analysing the gathered information. Caulfield (2021) defined thematic analysis as a method for analysing qualitative data, usually applied to texts such as interviews or transcripts. Using NVivo 20, the researcher examined the data to identify common themes, topics, ideas, and patterns of meaning that emerged repeatedly. The researcher used thematic maps and tables to present the themes.

Results

The results of the interviews reveal eight themes regarding why consequence management is not being implemented in KZN municipalities. The themes include lack of political will by councillors, lack of oversight abilities of municipal public accounts committees, non-implementation of performance management policies, cadre deployment, assassinations and killings, collusion between councillors, officials, contractors and service providers, lack of disciplinary procedures and guidelines, poor record keeping, the entrenchment of mafia gangsterism, and threats and victimisation. Figure 1 below shows the themes generated from NVivo 20.

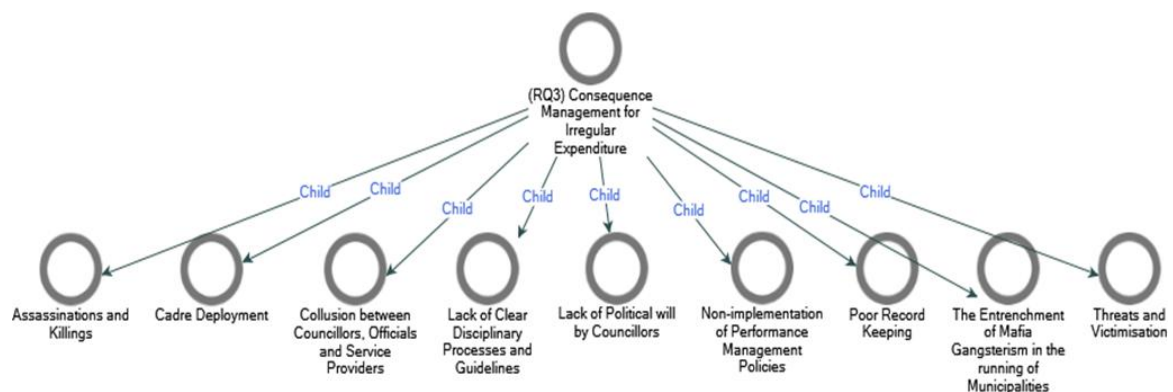


Figure 1: Themes on Consequence Management for Irregular Expenditure in KZN Municipalities

Discussion

Lack of Political Will by Councillors

The study found through interviews that councillors lacked the political will to implement consequence management. Some councillors deliberately withheld investigation reports, refusing to present or discuss them or make recommendations based on the findings. One councillor highlighted that investigations conducted by the KZN provincial government made recommendations, but the council did not release the report. The council does not want to present, discuss, or make recommendations. This is evidenced by the interview excerpt from Councillor E below. Councillor E stated:

"... an investigation was done by the KZN provincial government and made recommendations back to the council. But the council did not release the report even now. The council does not want to present, discuss, and make recommendations."

The information from Auditor General reports (2014 to 2024) and section 131 reports from 2014 to 2024 aligned with the councillors' perspectives, revealing their lack of political will to implement consequence management. These reports showed that some municipalities failed to establish disciplinary boards and consequence management policies, and even when such mechanisms were in place, they were not effectively implemented based on the results of completed investigations. Additionally, Zungu (2018); Niekerk & Sebakamotse (2020); Khaile et al. (2021) supported the findings of this study. Niekerk & Sebakamotse (2020) argued that councillors lacked oversight capacity, explaining why they could not implement consequence management. Khaile et al. (2021) also confirmed this by reporting that councillors were unwilling to exercise their oversight responsibilities due to personal interests or associations with tender fraud and irregularities.

Lack of Oversight Abilities of Municipal Public Accounts Committees (MPACs)

It also emerged that MPACs, which are responsible for oversight of irregular expenditure and procurement irregularities, lack the necessary abilities and capacity to fulfill their role. Numerous challenges were identified, including postponed meetings, disordered reports, and non-functioning MPACs. In response to the question on consequence management in municipalities, Councillor A stated:

"We do have the municipal public accounts committee (MPAC) in our municipality. However, MPAC meetings have been postponed numerous times. MPAC reports are not in order. Our MPAC is there but non-functioning."

Another councillor who shared the same sentiments indicated that municipal Public Accounts Committee (MPAC) meetings have been postponed numerous times, revealing that the MPAC is not functioning. According to the Auditor General (2023) and Section 131 reports for 2023, irregular expenditure was not consistently included as an agenda item in MPAC meetings, and some committee members struggled to comprehend the irregular expenditure reports. Insufficient oversight abilities and incapacities hindered MPACs from formulating conclusions and recommendations on irregular expenditure.

Non-Implementation of Performance Management Policies

Figure 1 above reveals that the non-implementation of performance management policies is a theme that emerged. Data indicated that key performance data, such as the number of procurement contracts awarded, the percentage of contracts awarded through competitive bidding, and the level of compliance with supply chain management regulations, were either not captured or inaccurately reported. Another councillor who participated in the interviews argued that officials are simply not supervised and

monitored in municipalities. The respondent highlighted that the absence of performance management systems hindered the identification of irregularities and made it difficult to hold responsible parties accountable. Councillor F replied:

"Officials are simply not supervised and monitored in my municipality."

These results agree with the Auditor General (2014 to 2023), which revealed significant deficiencies in performance management practices within KZN municipalities. The Auditor General's reports consistently highlighted the lack of performance monitoring and evaluation in procurement processes. As a result, it became challenging to identify instances of non-compliance and take appropriate action. The results confirm the findings of previous studies. Munzhedzi (2021); Ndasana & Umejese, (2022); Davids et al. (2022), reported chaos in municipalities where employees felt that no one monitored their work; they reported to work just to finish the day, even if they poorly performed, there were no consequences. Ndasana & Umejese (2022); Davids (2022) found that municipalities were not making use of their performance management systems. Dweba & Thakhathi (2021) agreed with Ndasana & Umejese (2022); Davids (2022) that while municipalities heavily invested in performance management systems, these systems were redundant as they were not fully utilised.

Lack of Clear Disciplinary Processes and Guidelines

As shown in the thematic map in Figure 1 above, findings shed light on the lack of clear disciplinary processes and guidelines as a major issue affecting the proper implementation of consequence management. Councillors who participated in the interviews highlighted the need for a comprehensive approach to dealing with indiscipline. They emphasised that senior managers lacked empowerment in disciplinary processes, leading to avoidance of these processes whenever possible. In response to the interview questions, Councillor C said,

"Possibly there needs to be a proper step-by-step process that is prepared and put in place in every municipality on how to apply consequence management. Maybe if we had that kind of policy and process and procedure put in place, then it might make it a bit easier for the senior managers to actually apply the process."

As evidenced by the interview excerpts above, the lack of clear disciplinary procedures and guidelines is another challenge affecting the implementation of consequence management in KZN municipalities. Studies by Lannegren & Ito (2017); Ndlovu & Mutambara (2023); Mamokhere & Meyer (2023); Mlambo et al. (2023); Kabange et al. (2024); Munzhedzi (2021) support this observation, noting that consequence management is non-existent in municipalities due to lack of clear disciplinary processes and guidelines. Furthermore, Lannegren & Ito (2017); Ndlovu & Mutambara (2023); Mamokhere & Meyer (2023); Mlambo et al. (2023); Kabange et al. (2024) found that the absence of clear guidelines

for disciplinary processes, particularly for senior management, contributes to the lack of consequence management.

Studies by Mahlangu (2019) reveal that there were no consequences for people committing irregularities; investigations were lengthy, and once concluded, no action was taken against the perpetrators. Lannegren & Ito (2017); Ndlovu & Mutambara (2023); Mamokhere & Meyer (2023); Mlambo et al. (2023); Kabange et al. (2024) agreed with Mahlangu (2019) that disciplinary processes were prolonged and lacked clear timeframes for charges and allegations.

Poor Record Keeping

Councillors who participated in the interviews cited poor record-keeping as another challenge affecting the implementation of consequence management. One councillor raised concerns about the inadequate flow of information from the administration. For instance, Councillor B raised concerns about the inadequate flow of information from the administration, stating:

"Our councillors who sit on MPAC give us feedback. MPAC is used to bury a lot of stuff, and they only use their majority numbers to write off irregular expenditures. There is no information coming from administration to base their decisions."

Another councillor cited that MPAC is used to bury a lot of issues and they only use their majority numbers to write off irregular expenditures. In addition, the councillor indicated that there is no information coming from the administration to base their decisions on. Similar findings also come from section 131 reports, which reveal disturbing practices, such as the destruction, hiding, and disappearance of tender records within some municipalities (Auditor General, 2024). This lack of proper record keeping prevents the verification and investigation of previous years' irregular expenditures, thereby hindering effective consequence management. Khaile et al. (2021) found that councillors were unwilling to enforce financial records safekeeping. The analysis of the AG reports revealed that municipalities did not keep records for some of the procurements and evidence of disciplinary processes and implementation of consequence management. Additionally, Section 131 reports revealed that some municipalities did not keep credible, accurate and complete registers for all the irregular expenditures incurred (Section 131 reports 2014 to 2024).

Threats and Victimization

The prevalence of intimidation, threats, and victimisation of councillors and officials emerged as a significant concern in KZN municipalities. The study findings revealed a pervasive atmosphere of fear, manipulation, and intimidation, which significantly hampers the implementation of consequence management. Councillors who participated in the interviews emphasised the existence of various entities, both political and administrative, as well as community structures, involved in intimidating and

victimising councillors and officials. They specifically mentioned the involvement of entities such as Business Forums, Taxi Associations, and some members of Umkhonto Wesizwe Military Veterans, who employed intimidation tactics to perpetuate a culture of non-existent consequence management. The involvement of these groups in intimidation tactics highlights the complexity of the issue. They leverage their influence to manipulate decision-making processes and discourage consequence management efforts. Councillor G highlighted the prevalent fear and manipulation present in KZN municipalities, stating:

"There is fear, manipulation, and you know, people are being manipulated both from the political and administrative sides and from the community itself."

The findings suggest that certain councillors and municipal managers face intimidation from junior municipal staff members who hold senior positions within political party branches. This power dynamic creates a climate where disciplinary action against these staff members can lead to reporting to the party, further compromising consequence management efforts. As a result, councillors and officials feel powerless to address irregularities and enforce consequence management. The fear of personal safety, job security, and potential retaliation from powerful groups undermines the establishment of a culture of accountability and transparency. Findings from Mncwabe (2020); Yu & Kanyane (2021), along with reports from The Citizen (2020); Salga (2019); Scrolla Africa (2022) provide additional evidence of the extent of threats and victimisation. They reveal that not only are whistleblowers, community members, and political leaders targeted, but also politicians, councillors, and officials who oppose tender fraud or attempt to enforce accountability measures.

Assassinations

The study revealed a disturbing trend of assassinations targeting politicians, councillors, and officials in KZN municipalities. Participating councillors pointed out that individuals resort to murder to gain or retain positions, creating an atmosphere of fear and stifling open discussion. For instance, councillor F responded:

"People kill to be councillors, that is the big problem, and people are afraid to speak their mind because of fear of being killed or fear of being victimised, fear of them being released from their positions."

Several studies, including those by Kanyane et al. (2020); Nomarwayi et al. (2020), confirmed the entrenched nature of assassinations in KZN municipalities. The motives behind these acts were often tied to gaining control of municipal financial resources and looting. The ongoing legacy of assassinations in municipalities significantly undermines accountability, creating a culture of fear and impunity. This persistent issue has been extensively documented by researchers, including Hlongwane (2015); De Haas (2016); Yusuf & Mutereko (2019); Nomarwayi et al. (2020); Mncwabe (2020); Yu & Kanyane

(2021). The interview revealed that municipal officials were targeted and killed, even in broad daylight within their workplaces. The risk is high that some officials required private security guards for protection, although even the guards themselves were unsafe. Salga (2019) highlighted the specific targeting of municipal managers, technical directors, and Chief Financial Officers who refused to award tenders, make payments for work not done, or employ certain individuals. The killing of councillors who resisted certain decisions through council meetings also created chaos within the municipalities.

Cadre Deployment

Political deployments of officials within municipalities were identified as contributing to a lack of consequence management in KZN municipalities. As shown in Figure 1 above, cadre deployment is one of the themes that emerged. The councillors reported that leadership within municipalities often shielded individuals accused of fraud and corruption instead of taking appropriate action. Additionally, councillors noted that investigations into allegations were frequently delayed, and individuals involved were subjected to prolonged suspensions without conclusive outcomes, Councillor D responded:

“I know one municipality where more than R100 million was frauded when the merger of the municipalities was made. An investigation was done by KZN provincial government and made recommendations back to the council. But because many politicians were implicated, they did not release the report even now. The council does not want to present it, discuss it, and make recommendations. They are only saying no it is a matter of policy, it is a matter of the Special Investigating Unit (SIU). The SIU says I cannot do anything if you do not instruct me.”

It was evident that cadre deployment creates an environment where political appointees are afraid to expose wrongdoing within municipalities and are compelled to protect corrupt individuals (Rajah, 2016; Salga, 2019). The findings of the current study confirm those of previous studies. For instance, studies by Shava & Chamisa (2018); Vilakazi & Adetiba (2020); Mlambo et al. (2022) found that political deployees caused procurement irregularities. However, Normarwayi et al. (2020); Davids et al. (2022) found that political deployees and comrades protected each other against consequence management for fraud and corruption. Furthermore, the Committee on Cooperative Governance (2019) reported that leadership in municipalities protected individuals who committed fraud and corruption; instead, the leadership played cover-up games by putting individuals with allegations of fraud and irregularities into lengthy suspensions without performing and finalising investigations. Rajah (2016); Salga (2019) found that deployees were always afraid to speak out about wrongdoings in the municipalities and had to always hide corrupt people; also, speaking out about corruption was prohibited.

The Entrenchment of Mafia Gangsterism in the running of Municipalities

Entrenchment of mafia gangsterism in the running of municipalities is one theme that emerged from interviews with councillors. Councillors reported pervasive incidences of entrenched mafia gangsterism in the municipalities that affect the proper implementation of consequence management in KZN. They emphasised the pervasive nature of mafia gangsterism in local government, describing it as a linked chain of events that extends beyond a single location. Councillor H vividly described the situation:

"So, it starts at local government. It is kind of like a mafia kind of thing. It does not stop at one place. You know it is a link. It is a chain of events."

The study found that collaboration between political leaders, taxi associations, and business forums was a common occurrence. Contractors faced intimidation if they did not comply with demands for a share of contract values or the employment of specific individuals tied to influential figures. Finance staff within some municipalities conspired with politicians and utilised front companies linked to influential figures to award tenders and make payments for work that was never completed (Atkinson, 2019). Business forums received preferential treatment in municipal tender opportunities, highlighting the influence of political backing. Municipal infrastructure budgets were presented exclusively to elite politicians and certain business forums during meetings held in luxurious hotels. These findings underscored the deep entrenchment of mafia gangsterism within the running of municipalities.

The entanglement of political interests, organised crime, and corrupt practices poses significant obstacles to consequence management in addressing procurement irregularities. This aligns with the findings of Naím (2012); Rajah (2016); Salga (2019), who revealed that mafia gangs and syndicates exert control behind the scenes of municipalities while visible front faces serve as mere figureheads. The research conducted by Shaw & Thomas (2017); Atkinson (2019); Watermeyer & Phillips (2020) further supports this, underscoring the entrenched presence of mafia syndicates and gangsterism within municipalities. Atkinson (2019) uncovered instances where finance staff collaborated with politicians and utilised front companies connected to influential figures to manipulate tender processes and make illicit payments.

Collusion Between Councillors and Officials

The research findings indicate a significant issue of collusion between councillors and officials in perpetuating tender irregularities within municipalities. The councillors highlighted the challenges faced in implementing consequence management due to the collective nature of decision-making and instructions from higher-ranking officials. Participating councillors explained the difficulty of implementing consequence management, noting that in local government, people band together to resist such measures. For instance, Councillor D said:

"If you are going to implement consequence management, you must understand within local government you do not work as an individual. It is always a team. It is always an instruction coming from one person to another. So, if you are going to deal with one person, you must be able to deal with all, and it becomes challenging to do that."

Councillor A added:

"Consequence management is virtually non-existent. The problem is that the supply chain manager or municipal manager, he is not going to go down alone when they were given instructions by politicians as to who these tenders and awards must go to."

The councillors' responses shed light on the challenges faced in implementing consequence management within local governments. The councillors emphasised that decision-making and actions within local governments are often team-based, with instructions flowing from one person to another. Consequently, addressing misconduct or irregularities requires addressing the collective involvement rather than targeting individuals. These results align with the findings of Matlala & Dintwe (2013); Rajah (2016); Mantzaris, (2017); Shai (2017); Kanyane & Sisi (2019); Zungu (2018); Nzo (2019); Kanyane (2019); Fourie & Malan (2022), which confirm collusion between councillors, officials, contractors and service providers in perpetuating tender irregularities. Similarly, the reports from the Auditor General (2014 to 2024) provide concrete evidence of councillors and officials engaging in business transactions with their respective municipalities, further substantiating the existence of collusion. Salga (2019) shed light on additional collusion between councillors, officials, and hitmen or "izinkabi," employed as enforcers to intimidate and silence those who opposed fraudulent practices and maladministration. The research findings highlight the extensive presence of mafia gangsterism and collusion within KZN municipalities, affecting procurement processes and leading to widespread corruption.

Conclusion

The study assessed the implementation of consequence management for procurement irregularities. The objective was to investigate the application of consequence management against individuals who committed procurement irregularities. The analysis of themes regarding the incidence of consequence management in KZN municipalities revealed several underlying factors. The study highlighted a lack of accountability and consequence management in KZN municipalities, primarily attributed to the absence of political will among councillors, non-functioning municipal public accounts committees, missing tender records, threats, assassinations, cadre deployments, and mafia gang involvement.

The results indicate that the looting of municipal resources was a well-coordinated effort involving collusion among politicians, councillors, businesspeople, contractors, service providers and professionals working as independent consultants and municipal officials. The use of hitmen (izinkabi)

to silence those opposing corruption further demonstrates the extent of the problem. The failure of councils to hold individuals accountable for procurement fraud and corruption, regardless of their political affiliations or administrative positions, reflects a lack of consequence management and accountability.

To address these issues, councillors must provide collective political leadership and establish and enforce municipal policies that prioritise the socio-economic well-being of the community. The involvement of councillors in procurement irregularities makes it challenging to hold officials accountable, further impeding the implementation of consequence management. Addressing these challenges requires a comprehensive and multi-faceted approach. It is essential to strengthen political accountability and foster a culture of consequence management among councillors. Reforms should focus on empowering Municipal Public Accounts Committees, ensuring their effective functioning, and enhancing their oversight capabilities. Improving performance management practices, including setting clear performance targets and implementing robust monitoring and reporting systems, is crucial. Furthermore, addressing capacity constraints and the skills gap through training and development programmes will enhance the competencies of municipal officials involved in procurement processes.

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