

Causes of Irregular Expenditure in KwaZulu-Natal Municipalities: Perspectives of Councillors

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Abstract:

Background and relevance: Irregular expenditure has become an entrenched problem in South African municipalities, severely impacting the delivery of essential services to communities across the country.

Objective: The study aims to investigate the causes of irregular expenditure in KZN municipalities by exploring the perspectives of councillors.

Data and methodology used: This study employed a qualitative method, rooted in interpretivism philosophy, to explore the perceptions of councillors. Information was obtained from ten (10) councillors through semi-structured interviews, allowing for an in-depth understanding of their viewpoints and experiences.

Results: The study found that irregular expenditure was caused by lack of planning and project management competencies. In most instances, irregular expenditure was caused by intentional and deliberate violations of procurement policies, abuse of disaster management, fraud, corruption, collusion between councillors, politicians, officials and contractors, fear, intimidation, and assassinations of those opposed to fraud and corruption.

Implications: The study recommends policymakers to design and implement appropriate policies for prevention of irregular expenditure in municipalities and help councils to prevent irregular expenditure.

Keywords:

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

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Introduction

The majority of municipalities in South Africa consistently fail to prevent irregular expenditure annually. This is despite the robust governance framework in place, which includes the South African Constitution, the Municipal Financial Management Act (MFMA), and various other municipal legislation and regulations. These laws aim to ensure that municipalities are governed effectively and obtain clean audit reports. However, the persistent failure to prevent irregular expenditure suggests that there are underlying issues that need to be addressed (Phakathi et al., 2024). Observations made by the Auditor General of South Africa is that municipalities struggle to obtain credible audit outcomes.

Section 1(d) of the Public Finance Management Act (PFMA, 1999) defines irregular expenditure as any expenditure incurred in contravention of relevant regulations, including non-compliance with Supply Chain Management (SCM) processes, the PFMA (1999), Treasury Regulations (TR) (National Treasury, 2005), and the Preferential Procurement Policy Framework Act (PPPFA) (National Treasury, 2000). While irregular expenditure is expenditure in contravention of the laws, the Auditor General's Report (2018) revealed that irregular expenditure does not mean that money has been wasted or that fraud has been committed. It is, however, an indicator of non-compliance in the process that needs to be investigated by the municipal manager to determine whether it was an unintended error, negligence, or done to work against the requirements of the legislation.

The Auditor-General of South Africa's (AGSA) report for the 2022-23 financial year revealed a staggering cumulative total of R136,98 billion in unresolved irregular expenditure, a figure that had been building up over the years (Auditor General, 2024). The 2022-23 financial year saw a concerning lack of transparency, with 25% of the 257 municipalities in South Africa not reporting irregular expenditure in their financial statements, and 24% not keeping financial records to support irregular expenditure reported (Auditor General South Africa, 2024). Furthermore, Auditor General (2024) reported that some municipalities reported incorrect amounts of irregular expenditure in their financial statements. The reported irregular expenditure for the year ended 30 June 2023 totalled R27,59 billion (30 June 2022: R30.34 billion), a 9% decrease from the previous year (Auditor General South Africa, 2024). According to Phakathi et al. (2024) these substantial amounts of irregular expenditures highlight severe financial management challenges within municipalities, potentially stemming from weak internal control environments, lack of accountability and lack of implementation of consequence management for financial misconduct.

A report by the Auditor General in 2024 stated that in the year ended 30 June 2023, irregular expenditures ranked highest at R27.59 billion, followed by unauthorised expenditures at R24.12 billion, and fruitless and wasteful expenditures ranked lowest at R7.41 billion. South African municipalities have a critical mandate to deliver essential services to citizens, but this responsibility has been compromised

by the pervasive issue of irregular expenditure (Phakathi et al., 2024). Thus, this sphere must have good governance and perform well to deliver mandated services (Mudzusi et al., 2024). When good governance is in place in a local government, there will be an ethical culture and ethical leadership, which might promote integrity, transparency, and public participation within the municipalities (Mashabela & Thusi, 2024).

The far-reaching consequences of irregular expenditure necessitate a comprehensive examination of its root causes. It is imperative that all stakeholders, including policymakers, municipal officials, and oversight bodies, collaborate to address the underlying problem of irregular expenditure. The objective of this study is to undertake an in-depth investigation into the causes of irregular expenditure in KwaZulu-Natal (KZN) municipalities, with the aim of providing actionable insights to inform evidence-based reforms and mitigate the recurrence of such financial malpractices.

Literature Review

Theoretical Review

The Agency Theory

Agency theory is a neoclassical economic theory that studies the relationship between a principal and an agent, and how that relationship can break down (Rahman et al., 2024). The theory assumes that the principal and agent have different interests, and that the relationship is like a contract (Fiorini et al., 2018). An agency relationship is established when a principal (owner) appoints an agent (manager) to act on their behalf, delegating decision-making authority in the process (Meckling & Jensen, 1976). This relationship is built on trust, with the principal relying on the agent's ability and integrity to act in their best interests. However, this fiduciary relationship can be vulnerable to corruption, which arises when the agent breaches this trust and prioritises their interests (Tilton et al., 2023). In the context of this study, municipalities are entrusted by citizens to steward resources on their behalf. However, when municipal officials prioritise their interests over the community's needs, conflicts of interest arise, ultimately leading to irregular expenditure and a betrayal of the public's trust.

Stakeholders Theory

This study is grounded in stakeholder theory, which posits that organisations have a responsibility to consider the interests of all stakeholders impacted by their operations, beyond just shareholders (Nnadi & Mutyaba, 2023). This theory explains how organisations integrate stakeholder interests into their decision-making processes (Gilbert & Rasche, 2008). It identifies those affected by a firm's activities and examines the impact on business objectives. With roots in multiple disciplines, stakeholder theory emphasises the importance of stakeholder relations (Hatami & Firoozi, 2019; Richter & Dow, 2017).

Stakeholder theory suggests that societal support for a company depends on the value it creates for stakeholders, particularly in sustainability initiatives (Freudenreich et al., 2020). Ultimately, the primary goal of an organisation is to coordinate value creation with and for stakeholders, aligning with their shared purpose. In the context of this study, municipalities have a critical responsibility to consider the far-reaching implications of their financial decisions on all stakeholders. It is imperative that municipalities prioritise addressing irregular expenditure, as it not only fails to create value for stakeholders but also exacerbates their social and economic challenges.

Empirical Review

Irregular expenditure in municipalities often originates from public procurement processes, where municipal officials may disregard established procedures and prioritise their interests over the needs of the community they are supposed to serve. Mazibuko & Fourie (2017); Fourie (2018) recommended that public procurement be conducted with transparency, accountability, fairness, competition, and value for money. According to Fourie & Malan (2020), the primary challenges plaguing the public procurement system in municipalities stem not from the system itself, but rather from the way it is implemented. The Auditor General's MFMA general reports from 2014 to 2024 uncovered several factors contributing to irregular expenditure in municipalities. These include poor planning, conflict of interest, and abuse of supply chain management regulations, particularly Section 36 of the Municipal Supply Chain Management Regulations. Further research by Nzimande & Padayachee (2017); Ledger (2020) corroborated these findings, highlighting poor procurement planning and inadequate project management as key drivers of irregular expenditure. Moreover, studies by Mazibuko & Fourie (2017); Sibanda et al. (2020) revealed that uncompetitive bidding, favouritism in tender awards, and inadequate contract management also play significant roles in perpetuating irregular expenditure.

Research suggests that inadequate skills within municipal administrations contribute to irregular expenditure. Studies by Ledger (2020); Sibanda et al. (2020) found that irregular expenditure was caused by a lack of necessary competencies among managers in municipalities and poorly skilled supply chain management officials. Similarly, studies by Karlsen et al. (2020); Cloete (2023) found that there was lack of project management skills among municipal officials. Contrary to Ledger (2020); Sibanda et al. (2020); Nzimande & Padayachee (2017) found that irregular expenditure was caused by a lack of proper implementation of procurement plans. According to Nzimande & Padayachee (2017), findings reveal that municipalities drew up procurement plans, but these were not implemented, and there was no monitoring of their implementation.

Intentional non-compliance with supply chain management processes in municipalities can lead to irregular expenditure. Gabela (2017); Eposi et al. (2021) found that irregular expenditure arose because officials were not following these processes. In contrast, Ledger (2020) identified that the causes of

irregular expenditure can be multifaceted, involving factors such as lack of accountability among political leaders, political interference, and unethical behaviour. This suggests that the drivers of irregular expenditure are often complex, interconnected, and influenced by various underlying factors.

Empirical evidence (Mlambo, 2023; Adenlawo & Chaka, 2024; Takalani & Lavhelani, 2024; Shopola & Juta, 2024; Sebola, 2024) suggests that cadre deployment significantly facilitates irregular expenditure. Mlambo (2023) found that cadre deployment resulted in fraud, and corruption, collusion, and intentional abuse of supply chain management prescripts and assassinations. Rakočević & Rakočević (2024); Mongale & Venter (2024) made similar observations regarding the intentional violation, and abuse of the public procurement prescripts. Additionally, Mongale & Venter (2024) found that some individuals charged with governance, such as councillors and municipal managers, are perpetrators heavily involved in the fraud and corruption occurring in municipalities (Zungu, 2018).

The preceding discussion demonstrates that some studies have been conducted on the causes of non-compliance with procurement legislation resulting in irregular expenditure. However, issues regarding the causes of irregular expenditure specifically within the KZN municipalities have largely been underexplored, leaving a gap in the literature.

Methodology

Research Design

A research design represents the comprehensive framework guiding a research project from inception to final data analysis (Jansen et al., 2023). An effective research design provides a clear blueprint for data collection and analysis, ensuring consistency, reliability, and validity throughout the study (Jansen et al., 2023). A qualitative research approach was adopted, and data were obtained from different councillors in KZN municipalities.

Sampling

A purposive sampling technique was used due to the accessibility of councillors to the researcher. This method was implemented to recruit councillors from various municipalities in the KZN province. Councillors were approached based on their experience with irregular expenditure in municipalities, such as members of the municipal public accounts committees (MPACs) or members of the finance portfolio committees. The sample consisted of 10 councillors.

Instrument of Data Collection

The researcher used the interview guide as an instrument for data collection. Semi-structured in-depth interviews were employed to obtain detailed information. Before the interviews, permission was obtained

from KZN Department of Cooperative Governance and Traditional Affairs (Cogta) and the University of KwaZulu-Natal (UKZN) Research Committee. Meetings were held face-to-face at locations where councillors felt comfortable to speak. Councillors were informed about the research process, including the recording of the interviews, well in advance of the meetings, and all participants were shown informed consent letters before interviews began. The interview process took place mid-December 2022 until mid-April 2023. The duration of the interviews varied from forty-five minutes to one hour and was conducted on a one-on-one basis.

Data Analysis

The recorded interviews were transcribed, and the text was sent to each councillor to ensure it accurately reflected their statements. Additionally, interviews were supported by secondary literature sources such as the Auditor General reports and section 131 reports from KZN Cogta for 2014 to 2024 and published academic journals and newspapers.

Results

The Municipal Finance Management Act requires the municipal manager to implement a system of internal control to prevent irregular expenditure. Moreover, the National Treasury has rolled out municipal expenditure guidance to address this issue. However, most municipalities in KZN failed, (Auditor General, 2014 to 2024; Section 131 reports, 2014 to 2024). The results indicate various causes of irregular expenditure in KZN municipalities.

Causes of Irregular Expenditure in Municipalities

Table 1 below presents the themes that emerged from the interviews conducted to examine the causes of irregular expenditure in Kwa-Zulu Natal municipalities. These themes were identified and categorised with the assistance of NVivo 20 software.

Theme	Frequency	Weighted Percentage
Fraud, Corruption and Collusions.	3	9.09%
Planning and project management.	1	3.03%
Cadre Deployment.	6	18.18%
Intentional and Deliberate Violation of the Rules.	1	2.03%
Abuse of emergency procurement and disaster management.	1	3.03%
Fear, intimidation and assassinations.	2	15.15%

Table 1: Causes of Irregular Expenditure in KZN Municipalities (Source: Interview Data (2024))

Discussion

Cadre deployment

The results of the study revealed that cadre deployment is primarily responsible for procurement irregularities, fraud, and collusion in the supply chain management processes of municipalities. This is because political deployees serve the interests of those who deployed them into various positions, rather than serving the entire community, the Constitution of the Republic, and several laws and regulations regarding the management of public funds. Councillor G commented that:

“Cadre deployment is everywhere; all political parties are doing it. Politically affiliated people are put into the administration, and that's a huge problem because, almost all senior management within the administration are politicians. Cadre deployment removes the checks and balances that would normally be in place. So, you end up with a Mayor, Municipal Manager, Chief Financial Officer and a Director Technical Services, all of them politically deployed or chosen by that Mayor”.

Findings are supported by Swanepoel (2022), who found that political deployment is a worldwide practice; however, deploying committees of political parties must responsibly deploy their preferred managers, in the best interest of the public and the enabling entity's specific legislation. Twala (2014) found that many political deployees were capable, academically qualified, and possessed adequate experience for their positions. However, Twala (2014) also found that not all political deployees were objective and served the interest of the legislative mandate of state entities and the public. Even though there are many academically qualified and well-experienced individuals in the respective political parties, cadre deployment has caused supply chain management fraud and irregularities (Mlambo, 2023; Adenlawo & Chaka 2024; Shopola & Juta 2024; Sebola 2024). Furthermore, cadre deployments are not conducted in a transparent manner, which result in nepotism in the deployment processes and the exclusion of adequately qualified and experienced candidates (Shava & Chamisa, 2018). A study by Bhorath et al. (2017) found that corrupt and poor-performing deployees were moved from one state institution to another. Swanepoel (2022) recommended that high standards must be set by deployment committees to avoid fraud and corruption that occurs because of political deployments.

Planning and Project Management

Poor planning and lack of project management skills amongst officials has been identified as one of the weaknesses that leads to irregular expenditure. Councillor G as a long serving councillor in the KZN municipalities highlighted the following:

“I have been in local government for years now, the causes of irregular expenditure for me is very few, but one of the causes is poor planning from the side of the responsible officials, because lack of planning make them sometimes to work under pressure particularly when we are at the end of the financial year”.

Every manager should possess essential management competencies, which include planning skills, project management, and budget management. The results of the interview above are in line with several academic studies. Kroukamp & Cloete (2018); Moghaddam et al. (2019); Karlsen et al. (2020); Cloete (2023) agreed that every manager must possess planning skills as they are one of the essential management competencies. Krajcovicova et al. (2012) found that knowing your company, leading and managing people, managing resources and communicating effectively are essential pillars of managerial competencies. Nzimande & Padayachee (2017) found that procurement planning and oversight over the implementation of procurement plans are important to prevent irregular expenditure. Furthermore, Kroukamp & Cloete (2018) found that irregularities, maladministration, corruption, and mismanagement can be prevented if public sector managers acquire key managerial competencies. Lastly, the analysis of the Auditor General’s annual reports revealed that poor planning was one of the causes of irregular expenditure in KZN municipalities (Auditor General 2014 - 2024).

Intentional and Deliberate Violation of the Rules

Each municipality has rules, regulations, policies, and procedures for the procurement of goods and services; however, these are not followed in many instances. Annual reports from the Auditor General show that many municipalities in the KZN province incur irregular expenditures. Councillor B was of the view that the reason for irregular expenditure is because officials do not care about the rules:

“The reason why we have irregular expenditure are officials who simply do not care, who decides to ignore all the regulations, all the rules, all processes”.

Intentional and deliberate manipulation of supply chain management processes by officials and their political masters has resulted in a few citizens closely related to officials and politicians benefiting (Zungu, 2018). The experiences of the participants above are supported by newspaper reports and academic studies. The Citizen (2021); Eyewitness (2021) reported that some officials manipulated the supply chain management processes, leading to the awarding of a tender to certain service providers, and later demanded a fixed number of regular kickbacks from these service providers. The Mercury (2020) reported that some municipal officials manipulated supply chain management processes, assisted the service provider in being paid for false invoices amounting to millions of Rands, and colluded to split cash with the service provider. Corruption Watch (2020) reported that businesspeople work as cartels and pay bribes to officials who ensure that certain municipal contracts are awarded to them. Ambe (2016) found that supply chain management processes are intentionally ignored to benefit

certain people. Munzhedzi (2016) also found that corruption and violation of the supply chain management prescripts were among the biggest problems in South Africa. Mantzaris et al. (2022) also found that manipulation of the supply chain management processes and intentional violation of public procurement rules was entrenched in municipalities. Nyide (2022) agreed with Ambe (2016); Munzhedzi (2016); Mantzaris et al. (2022) that supply chain management processes were intentionally violated in municipalities to benefit certain individuals and service providers.

Abuse of Emergency Procurement and Disaster Management

Corrupt syndicates made up of officials, politicians, councillors, and businesspeople use disaster incidents to steal money from municipalities. Even in the absence of a disaster, municipalities exploit procurement legislation and processes meant for disaster situations, resulting in irregular expenditure. Collusion, fraud, and corruption are the main drivers behind the abuse of emergency procurement regulations. Councillor J was clear on abuse of emergency and disaster management as the reply was as follows:

“The reason why we find ourselves with the irregular expenditure are allegations that some of the officials are doing things under juris, they are being forced by politicians. That is the information we are getting but we have never been given tangible evidence to prove that allegation. But we just hear those allegations to say that “no”, honorable councillors, I was under pressure. Now when you follow up those statements, you will discover that no responsible councillor would agree that yes, I put you under pressure to do wrong things, but to render a service”.

The above experiences align with newspaper reports, investigations by agencies and academic studies. The Mercury (2022) reported that municipalities irregularly awarded tenders worth millions to certain service providers using section 36 of the supply chain management regulations, despite there being no disaster, which constituted an abuse of emergency procurement. The Daily Maverick (2022) reported that KZN municipalities faced several allegations of theft and abuse of power in relation to expenditure towards flood relief efforts. Furthermore, the Daily Maverick (2022) reported that service providers colluded with officials in KZN municipalities to overcharge for Covid-19 Personal Protective Equipment. Additionally, the Auditor General (2024) reported instances of manipulation of supply chain management processes by municipalities regarding expenditure for flood relief. Academic studies, such as that of Mlambo & Masuku (2020), found that municipal officials exploited the procurement for Covid-19 expenditure to enrich themselves. Mantzaris et al. (2022) agreed with Mbambo & Masuku (2020) that the entrenchment of tender fraud, corruption, and violations of supply chain management processes were prevalent during the Covid-19 and flood relief expenditure in KZN municipalities.

Fraud, Corruption, and Collusion

Tenders are known to benefit councillors, politicians, officials, their friends, relatives, and families. Additionally, managers and officials who are politically deployed perpetuate fraud, and corruption, colluding with councillors, service providers, and individuals outside of the municipality to manipulate supply chain management processes. Councillor D replied that:

“Service providers submit everything in time, but when the bid committees are not happy with that person just because he/she is not politically affiliated. So, you will find out that they want someone who has a company that is connected to them so that they can grant it”.

Councillor F put things clearer about the supply chain management fraud and corruption that is happening in municipalities.

“A lot of irregular expenditure occurs because of bribery and the fraud and the corruption that is prevalent, unfortunately in our municipalities. So irregular expenditure does have some really solid roots in fraud and corruption unfortunately. I am not too sure if we are going to get to a question of sort of how does it happen, but one of the issues around irregular expenditure is the question of collusion”.

The understanding and experiences of the participants were in line with many academic studies on the causes of irregular expenditure in KZN municipalities. Maharaj & Karodia, (2013); Pillay & Mantzaris, (2015); Munzhedzi, (2016); Pillay, (2017); Duma, (2018); Bracking (2019); Gabela et al. (2020) found that fraud, corruption, maladministration, nepotism, favouritism, collusion, and extortion are common and deeply entrenched in KZN municipal supply chain management processes. Similarly, studies by Mbatha (2020); Mantzaris & Ngcamu (2020); Vhumbunu (2021); Mbandlwa (2021); Mbandlwa & Netswera (2021); Mantzaris et al. (2022); Pillay & Mantrzaris (2022) found that non-compliance with supply chain management processes was caused by fraud, corruption, and collusion.

There is a popular belief that irregular expenditure is caused by a lack of skills. However, the experience of the councillors is different, as they experienced that irregular expenditure is caused by intentional and deliberate violations of the supply chain management processes, fraud, and collusion. Councillor A stated that violations of supply chain management processes are conducted with an intention to benefiting certain people, and funding lifestyles and political activities.

“It is caused by corruption and politics. It is rare whereby it is caused by lack of knowledge. The bulk of it is the systematic looting, supply chain management processes are deliberately ignored to benefit connected persons, predominantly politically connected persons”.

Other academic studies found that a lack of skills and knowledge about supply chain management practices and poor educational qualifications of officials is the cause of irregular expenditure. The lack

of skills and knowledge was identified by Ambe & Badenhorst-Weiss; (2012), Masete & Mafini, (2018); Lemon, & Palenchar, (2018); Anderson, (2019); Eposi et al. (2021). However, unlike many studies that pointed to a lack of skills and knowledge, all participants revealed the opposite, as they all agreed that irregular expenditure has very little to do with knowledge and skills; it is rarely caused by a lack of knowledge.

Fear and Intimidation

Results of interviews carried out revealed that instilling fear and intimidation are strategies being employed to silence whistle-blowers in Kwa-Zulu Natal. Councillor C revealed that those who are opposed to looting are intimidated and killed for refusing to comply:

“Fear, intimidation and threats are instilled to officials and councillors to award tenders to certain people. People are intimidated by business forums, members of the Umkhonto Wesizwe Military Veterans and taxi associations, and some use hitman, known as “izinkabi” to intimidate people and take out municipal managers and officials who are not complying with certain instructions. Some officials scheme with politicians and outside forces to instill fear amongst staff and councillors to influence certain decisions”.

These results are in agreements with many academic studies regarding the assassinations in KZN municipalities. Krelekrele (2018); Krämer (2020); Zulu, Yalezo & Mutambara, (2022); Ngubane et al. (2022) found that threats, and intimidation and assassinations happen because members of the influential business forums, influential taxi bosses, influential politicians and businesspeople compete for lucrative tenders and hire “izinkabi” hitmen to kill. It was found that some of the taxi owners, members of the business forums and businesspeople were heavily involved in politics and use politics as a ticket to access state resources, (Krelekrele,2018; Krämer,2020; Zulu et al., 2022). The assassinations happen because they want to “eat” through looting state resources and tender corruption and they kill those opposed to tender corruption and those that want to expose it, (Krelekrele, 2018). Furthermore, Krelekrele (2018); Krämer (2020); Zulu et al. (2022) found that the assassinations of people who block access to lucrative tenders was executed in broad day light by well-trained gunmen and surprisingly, none of the killers (izinkabi) got jailed. Lastly, Krelekrele (2018) found that some of the influential taxi owners seconded well-trained gunmen as bodyguards of politicians in the province, and these gunmen are used in the assassinations of politicians, councillors and municipal officials who oppose tender corruption.

Other academic studies by Maharaj & Karodia (2013); Desai (2017); Yusuf & Mutereko (2019); Phakathi (2019); Nomarwayi et al. (2020); Ardé (2020) agreed with Krelekrele (2018); Krämer (2020); Zulu, Yalezo & Mutambara, (2022); Ngubane et al. (2022) on threats, intimidation and assassinations for tenders in KZN. Tender fraud and corruption, fight for lucrative contracts, competition over fancy lifestyles and our

turn to “eat” mentality by business forums, taxi owners, politicians and businesspeople once they won their political party elective conference are the main causes of threats, intimidation and assassinations. Councillor D responded:

“Poor service delivery is there for everybody to see, infrastructure and service delivery are poorly done, but this is caused by fear and threats directed to councillors and officials in order for them to approve certain transactions”. Councillor F replied that in some of the instances officials are forced to pay for work not done because they fear for their lives:

“Councillors and officials were intimidated, threatened and killed if they refused to award tenders and contracts to certain companies, and if they refused to make payments for work not done or for refusing to employ certain people”.

The Mercury (2022) reported that workers in some municipalities awarded tenders to contractors and companies that did not qualify for the work due to threats and intimidation. Some of these contractors and companies were not registered on the central supplier database or municipal vendor portal (The Mercury, 2022). Furthermore, The Mercury (2022) stated that millions were paid to contractors and companies for work not done because of threats directed at officials. Maharaj & Karodia (2013) and Bruce (2014) found that municipalities were not taking steps to prevent tender fraud, corruption, and related irregularities. It was also found that izinkabi (hitmen) who are used to kill for tenders were not being jailed (Bruce, 2014).

Conclusion

In KZN municipalities, irregular expenditures were caused by cadre deployment, corruption, and collusion among councillors and officials, leading to the manipulation of supply chain management processes to facilitate the award of tenders to preferred contractors and companies. As a result of collusion, millions of rands had been paid for work not provided, as well as to ghost companies. Due to threats, fear, and intimidation, officials awarded tenders and made payments to companies that did not meet the registration requirements of the central supplier database. The murder of councillors and officials who opposed tender fraud and resource looting, along with the lack of punishment for the murderers raises doubts about KZN’s ability to prevent illegal expenditures in the future.

Irregular expenditures can arise from various causes, many of which can be addressed through training and upskilling of officials, particularly in enhancing managerial competencies among staff. To mitigate poor employee performance, municipalities should implement effective performance management systems. It is essential to establish consequences for inadequate performance, violations of supply chain management policies, and misuse of disaster management resources. Demonstrating political will locally, provincially, and nationally is vital for investigating these issues and taking appropriate action

against those responsible. Municipal officials should feel supported by the state in their efforts to combat fraud and mismanagement of resources.

Corruption, fraud, and violations of the Municipal Finance Management Act and supply chain management regulations are widespread and deeply entrenched within the municipal finance management system. Reports from both the media and the Auditor-General of South Africa in their annual municipal audits have highlighted instances of tenders and contracts being awarded without adhering to proper procurement procedures. In light of these findings, the researchers recommend that Parliament and the National Treasury take steps to strengthen public procurement procedures. This will help prevent abuses and collusion among councillors and officials, as well as address fraud, breaches of procurement regulations, and irregular expenditure.

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