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Closing the Accountability Gap: Quantitative Evidence on Consequence Management and Procurement Irregularities in KwaZulu-Natal Municipalities

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Abstract: Objectives: This study aims to explore the views of councillors and members of rate payers' associations on the implementation of consequence management for procurement irregularities in 54 KwaZulu-Natal municipalities. **Prior Work**: Prior research has predominantly focused on tender fraud, corruption, and non-compliance in municipal procurement. Limited research has examined consequence management directly, with prior work relying mainly on document reviews or qualitative interviews. Quantitative evidence measuring the extent and drivers of management failures remain scarce. **Approach:** The study adopts a quantitative research approach using survey data collected from 430 respondents. Statistical analysis is applied to assess the incidence of procurement irregularities and the implementation of investigation, disciplinary actions, and corrective measures. **Results:** The findings show persistent accumulation of irregular expenditure, prolonged investigation delays, and limited enforcement of disciplinary and corrective actions. Weak oversight structures, political interference, and institutional capacity constraints are identified as significant factors undermining consequence management. **Implications:** The findings have important implications for oversight institutions, municipal leadership, and policymakers, indicating the need to strengthen enforcement practices, improve oversight independence, and promote consistent accountability mechanisms to restore public confidence. **Value:** The study provides quantitative evidence in recent years on consequence management for municipal procurement irregularities, advancing empirical understanding of accountability failures in local government.

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1. Introduction

Public procurement in South Africa is constitutionally grounded in the principles of equity, transparency, fairness, and cost-effectiveness, as articulated in section 217 of the Constitution (Ambe & Badenhorst-Weiss, 2012; Zungu, Sibanda & Nomlala, 2025). In line with these principles, municipalities are required to adopt supply chain management policies that redress the historical exclusion created by apartheid and promote inclusive economic participation (Zungu, 2019). In practice, however, municipal procurement has increasingly been associated with patronage, political interference, and the enrichment of politically connected individuals and businesses, rather than the broader public interest (Rajah, 2016; Fourie & Malan, 2022). As a result, procurement processes are frequently violated, giving rise to irregular expenditure and entrenched procurement irregularities.

The Municipal Finance Management Act (MFMA) obliges municipal councils to implement consequence management against officials and political office bearers responsible for irregular expenditure and related misconduct (Auditor-General, 2018). Despite this clear legislative mandate, Auditor-General reports from 2014 to 2022 consistently reveal a widespread failure to enforce consequence management across South African municipalities, including those in KwaZulu-Natal (KZN). By 30 June 2021, unresolved irregular expenditure nationally amounted to R119.07 billion, while KZN municipalities alone accounted for R14.45 billion that had not been properly investigated (Auditor-General, 2022). Investigations into procurement irregularities are often delayed for years, and even when concluded, rarely result in disciplinary, civil, or criminal action against perpetrators (Mahlangu, 2019). This persistent absence of consequences has contributed to significant financial losses, weakened accountability, and declining public trust in local government (Zungu, 2019; Fourie & Malan, 2022).

Existing scholarship has largely focused on tender fraud, corruption, and supply chain non-compliance in municipalities (Ambe & Badenhorst-Weiss, 2012; Munzhedzi, 2016; Fourie & Malan, 2020). However, empirical research specifically examining consequence management for procurement irregularities remains limited. To date, only two studies have addressed this issue directly. Hasani & Munzhedzi (2024) reviewed existing literature and annual reports, while Zungu et al. (2025)

provided qualitative insights based on interviews with councillors in KZN municipalities. Although these studies offer valuable contextual and perceptual evidence, there is a clear lack of quantitative analysis that measures the extent, patterns, and determinants of consequence management failures.

This study addresses this gap by providing the first quantitative assessment of consequence management for procurement irregularities in KZN municipalities. Using survey data from 430 respondents, including councillors, audit committee members, consultants, and members of the public, the study examines the prevalence of procurement irregularities and evaluates the effectiveness of investigations, disciplinary actions, and corrective measures. The study contributes to the public sector accounting and governance literature by moving beyond perceptions to measurable accountability outcomes. From a policy perspective, the findings offer evidence-based insights for the National Treasury, provincial oversight bodies, and municipal councils on strengthening consequence management frameworks, enhancing oversight effectiveness, and restoring public confidence in municipal procurement systems.

2. Theoretical Framework: Stakeholder Theory

This study adopted stakeholder theory, which considers public sector organisations as accountable to multiple stakeholder groups whose interests are affected by governance and performance outcomes (Khuong, Truong an & Thanh Hang, 2021; Mahajan, Lim, Sareen, Kumar & Panwar, 2023). In municipal governance environments, where administrative, political, and social interests intersect, robust governance depends on balancing these competing claims through transparency, oversight, and enforceable accountability (Mudzusi, Munzhedzi & Mahole, 2024; Madwe, Nzuza & Olarewaju, 2025).

In South African municipalities, key stakeholders include councillors, municipal official, audit committees, oversight institutions, service providers, and the public (Fourie & van der Waldt, 2023). This theory positions consequence management as a central governance mechanism through which municipalities respond to stakeholder expectations of ethical conduct, compliance, and responsible use of public resources (Ozdemir, de Arroyabe, Sena & Gupta, 2023). Procurement irregularities represent a failure to protect stakeholder interests, especially those of citizens reliant on municipal services (McKenzie & Marx, 2023).

Selective or weak consequence management indicates tolerance for misconduct, erodes trust, and compromises government departments legitimacy (Mphidi & Pheiffer, 2025). On the contrary, consistent investigations, disciplinary action, and corrective measures demonstrate responsiveness to stakeholder concerns and strengthen the social contract between municipalities and the public. Stakeholder theory further explains insistent failures in consequence management where power asymmetries and political interference allow dominant stakeholders to influence accountability processes, marginalising weaker stakeholders.

Therefore, this theory justifies examining perceptions across diverse stakeholder groups to assess whether municipal practices align with expectations of accountability and fairness. It highlights that ineffective consequence management weakens financial governance and service delivery, while strong enforcement restores legitimacy and stakeholder confidence.

3. Literature Review

3.1. Consequence Management in Municipal Governance

Consequence management is crucial for encouraging accountability, promoting efficiency, and maintaining public trust in local governance, as articulated in the Municipal Finance Management act (MFMA), especially in the environment characterised by high corruption risk (Shava, Muringa & Oladejo, 2025). In the municipal context, consequence management is defined as the actions undertaken by municipal councillors to address the root causes of procurement irregularities, thereby setting the tone at the top and indicating zero-tolerance position towards transgressions and poor performance (Zungu et al., 2025). When effectively implemented, consequence management performs both corrective and deterrent functions, addressing governance failures while discouraging future misconduct.

However, the persistent lack of effective accountability mechanisms has allowed political and bureaucratic actors to operate with limited consequences, undermining the developmental objectives articulated in the National Development Plan (NDP) (Shava et al., 2025).

Existing research has emphasised the essential role of consequence management in addressing governance inefficiencies. For example, Mamokhere (2023) & Shava et al. (2025) highlight the need for performance management systems to curb financial mismanagement, while Chili, Akbar, Nyika & Mbonye (2023) & Zungu et al. (2025) underscore the detrimental impact of political interference on service delivery.

Previous studies underscore the responsibility of municipal councils in strengthening consequence management by establishing clear performance standards, ongoing monitoring of compliance, and initiating corrective actions when deviations occur (Edminds, 2014).

Despite these expectations, South African local government has long been lenient, with weak accountability measures, resulting in continuous bureaucratic failures and governance inefficiencies (Shava et al., 2025). This highlights the systematic failure to strengthen consequence management, allowing misconduct to persist with little meaningful accountability. Prior research indicates that consequence management in South African local government is poorly enforced (Moji, Nhede & Masiya, 2022), with limited councillors' commitment to performance management and repeated non-compliance undermining accountability (Ndasana & Umejesi, 2022).

Importantly, Davids (2022) emphasises that capacity-building interventions alone are inadequate to address persistent non-compliance, highlighting the need for municipal disciplinary action to preserve institutional credibility.

Overall, the literature suggests that ineffective consequence management is less a result of regulatory gaps and more a reflection of institutional weakness, political interference, and limited enforcement capacity at the municipal level. This highlights the need for empirical evidence that goes beyond perceptions to systematically assess the effectiveness of consequence management in municipal procurement, as this study does.

3.2. Procurement Irregularities

An extensive body of existing studies reports the prevalence of procurement irregularities in South African municipalities, with specific focus on tender fraud, political interference, and non-compliance with supply chain management regulations (Zindi & Sibanda, 2022; 2023; Mudzusi et al., 2024; Kekana & Ngubane, 2025). These researchers consistently identify supply chain management as one of the most corruption-prone functional areas in local government.

Procurement irregularities are commonly manifested through payments for goods and services not rendered, procurement without approved plans, manipulation of tender processes, contract variations, and the deliberate destruction or concealment of procurement records (Nabane, Klingelhofer & Geyer, 2024). Political interference is repeatedly cited as a critical enabler of such practices, with deviations from prescribed processes often justified on spurious grounds or authorised through informal political channels (Mngomezulu, 2020; Ngcamu & Mantzaris, 2023; Makhabane, Masiya & Lubinga, 2024).

The consequences of these irregularities extend beyond financial losses. Empirical studies link procurement corruption to deteriorating service delivery outcomes, including failures in water provision, road maintenance, and housing delivery, which in turn fuel community dissatisfaction and service delivery protests (Munzhedzi, 2016; Mngomezulu, 2020). Despite communities' expectations that elected leaders will act in the public interest, evidence indicates that self-interest and patronage networks frequently dominate municipal decision-making (Mabotha, 2025; Marawu & Utete, 2026).

Auditor-General reports and academic studies report practices such as inflated invoices, ghost suppliers, repeated awarding of contracts to politically connected entities, and revenue-sharing arrangements among implicated actors (Schneider dos Santos, Machado dos Santos, Castro & Tyska, 2025). Importantly, these practices persist largely because audit findings and investigative reports are ignored or inadequately acted upon (Matlala & Uwizeyimana, 2020).

4. Methodology

4.1 Research Design and Philosophy

This This study employed a quantitative descriptive research design grounded in the positivist paradigm to explore the views of stakeholders regarding consequence management for procurement irregularities in KwaZulu-Natal (KZN) municipalities. The positivist philosophy was deemed suitable as this research aims to measure, quantify, and analyse observable views and opinions using structured data, allowing statistical generalisation and empirical testing of associations between variables (Muresherwa & Makgopa, 2025). A survey-based research design was adopted to measure systematic evidence on accountability practices across multiple municipalities.

KZN was chosen as the study area because of its large number of municipalities and the continuous incidence of irregular expenditure documented in successive Auditor-General MFMA reports. Therefore, the province offers a suitable empirical environment for exploring consequence management in settings characterised by elevated procurement risk.

4.2 Population and Sampling

The target population consisted of councillors and members of rate payers' associations across 54 municipalities in KZN. At the time of the study (2022-2023), the number of municipal councillors in the province was 882, while the number of members of rate payers' associations was estimated at 278. Applying the Krejcie and Morgan (1970) sample size determination approach, a sample of 268 councillors and 162 members of rate payers' associations was deemed adequate. A systematic sampling technique was adopted to ensure proportional representation across municipalities and stakeholder groups. The final usable sample comprised 430 respondents.

4.3. Data Collection Instrument and Procedure

Primary data were gathered using a structured questionnaire containing closed-ended questions. Following Koo and Yang (2025), the questionnaire was administered in person by the researcher to enhance the response rate and ensure clarity of items. The questionnaire consisted of two sections; the first section measured participants' demographic variables, including gender, age, position, and years of experience. The second section captured respondents' views and perceptions of consequence management and irregular expenditure related to procurement practices in KZN municipalities. All perceptual items were captured on a five-point Likert scale ranging from 1 (Strongly disagree) to 5 (Strongly agree). The questionnaire items were informed by the MFMA, Auditor-General reports, and prior empirical studies on municipal governance and procurement accountability.

4.4. Measurement of Variables

Table 1 illustrates the measurement of the study variables. Consequence management was captured as the independent variable and measured using eleven measures capturing political, institutional, and enforcement-related elements of accountability, including selective enforcement, political interference, fear-based constraints, and performance management failures. These indicators collectively represent the extent to which consequence management is weak, politicised or inconsistently applied.

Irregular expenditure was treated as the dependent variable and proxied by stakeholders' perception of the financial impact of procurement and tender irregularities on the municipal financial position.

Table 1. Variable measurements

Variable type	Variable	Indicator	Indicator description	Measurement scale
Independent variable	Consequence management	Selective enforcement	Perceived selective application of consequence management against official who are not politically aligned with corrupt actors	5-point Likert scale (1=Strongly Disagee; 5= Strongly Agree)
		Institutional fragmentation	Lack of cooperation among councillors that undermines the enforcement of consequence management for financial transgressions	5-point Likert scale (1=Strongly Disagee; 5= Strongly Agree)
		Political deployment	Appointment of unqualified individuals to senior municipal position due to political connections	5-point Likert scale (1=Strongly Disagee; 5= Strongly Agree)
		Rent-seeking behaviour	Politically deployed individuals prioritise personal wealth	5-point Likert scale (1=Strongly

		accumulation over public service	Disagee; 5= Strongly Agree)
	Politicisation of sanctions	Use of consequence management as a tool for political battles rather than accountability	5-point Likert scale (1=Strongly Disagee; 5= Strongly Agree)
	Party protection	Protection of political party members by councils through failure to enforce consequences for irregularities	5-point Likert scale (1=Strongly Disagee; 5= Strongly Agree)
	Fear-based constraint	Fear of assassinations discourages the implementation of consequences against contractors, politicians and officials	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)
	Victimisation Risk	Fear of victimisation prevents official and councillors from enforcing consequence management	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)
	External political influence	Provincial government interventions in municipalities are driven by political motives rather than oversight	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)
	Performance management failure	Performance agreement for senior managers do not effectively promote accountability or consequence management	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)
	Sanction scope	Consequence management includes disciplinary action, dismissal, arrest and corrective measures	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)

Dependent variable	Irregular Expenditure	Financial impact of irregularities	Procurement and tender irregularities undermine municipal financial health and contribute to high levels of irregular expenditure	5-point Likert scale (1=Strongly Disagree; 5= Strongly Agree)

Source: Compiled by author

4.5. Data Analysis Techniques

The study analysed data using IBM Statistical Package for the Social Sciences (SPSS), version 27. Descriptive statistics and a frequency table were employed to summarise respondents' demographic variables. Pairwise correlation analysis was conducted to explore the relationship between demographic variables, consequence management and irregular expenditure. In addition, the Kruskal-Wallis H test was employed to assess differences in perceptions across stakeholder positions, given the ordinal nature of the Likert-scale data.

4.6. Ethical Considerations

Before data collection, an ethical clearance certificate was obtained to ensure adherence to the principles of ethics involving human respondents. Ethical approval was granted by the University of KwaZulu-Natal (Ethical Clearance No.: HSSRREC/00005078/2022). Participation was voluntary, informed consent was obtained from all participants, and confidentiality and anonymity were strictly maintained. Participants were informed of their right to withdraw from the study at any stage without penalty.

5. Results and Discussion

Table 2 presents the demographic variables of the sample, comprising 430 participants. The gender distribution is dominated by a male sample, with males accounting for 77% of the sample. This imbalance indicates the structural realities of South African local government and civic governance spaces, where decision-making remains male-dominated.

The age profile of participants reports a mature and experienced cohort; most respondents fall within the 41–50 age group (62%), followed by those aged 51–70 (22%). Only 16% of participants are between 31 and 40 years old. The absence of younger participants indicates that procurement oversight and accountability functions are primarily undertaken by individuals with substantial professional and institutional exposure, which strengthens the credibility of participants related to consequence management.

In terms of race, Black African participants constitute the majority (54%), followed by Indian (41%), reflecting the demographic composition of KZN municipalities. Regarding position, councillors represent 60% of the sample, while members of rate payers' associations account for 40%. This balanced representation ensures that both political decision-makers and community-based oversight actors are adequately represented.

The experience profile reports that 78% of participants have more than ten years' experience, highlighting a strong depth of municipal knowledge relevant to procurement governance and accountability practices.

Table 2. Demographic characteristics of respondents

Variable	**Category**	**N**	**%**
Gender	Male	332	77
	Female	98	23
	31-40	70	16
Age (years)	41-50	267	62
	51-60	93	22
	Black African	232	54
	Indian	175	41
Race	White	15	4
	Coloured	8	2
	Councillors	258	60
Position	Member of rate payers' association	170	40
Year of experience	0-5 years	32	7
	6-10 years	69	16
	11-20 years	125	29
	21-30 years	140	33
	31 years and above	64	15

Source: Compiled by author

Table 3 presents the bivariate correlations among demographic variables, consequence management, and irregular expenditure. The findings reveal a strong and statistically significant positive correlation between weak consequence management and irregular expenditure ($r=0.68$, $p < 0.01$). This result offers strong empirical support for the argument that ineffective and politicised enforcement of accountability mechanisms is closely associated with the persistence of procurement irregularities in KZN municipalities. These results align with previous studies that argue that procurement irregularities persist where sanctions are delayed, selective, or politically influenced (Dweba, 2017; Matlata & Uwiyimana, 2020; Zungu et al., 2025). The findings also reinforce the findings by Mamokhere (2023) & Shava et al. (2025), who argue that weak performance and consequence management systems enable financial mismanagement and erode municipal credibility. The results also confirm the proposition of stakeholder theory that ineffective accountability mechanisms compromise the protection of stakeholder interests, especially those of citizens dependent on municipal services (McKenzie & Marx, 2023).

Position and years of experience show a moderate and statistically significant association with both consequence management and irregular expenditure. This positive association between demographic characteristics and consequence management and irregular expenditure further supports stakeholder theory's emphasis on power asymmetries. This indicates that participants occupying political oversight roles and those with longer local government experience are more likely to identify systematic accountability failures and their financial implications. These results are consistent with Chili et al. (2023), who report how political dynamics weaken consequence management and marginalise weaker stakeholders within municipal systems. An insignificant relationship is shown between age and gender, suggesting that age and gender may not fully explain the accountability dynamics in municipalities.

Table 3. Pairwise Correlation matrix

Variable	**Gender**	**Age**	**Position**	**Exper**	**Cons man**	**Irreg exp**
Gender	1.00					
Age	0.12*	1.00				
Position	0.18**	0.09	1.00			

Exper	0.15**	0.63***	0.11*	1.00		
Cons man	0.21***	0.19**	0.24*	0.27***	1.00	
Irreg exp	0.17**	0.16**	0.22***	0.25***	0.68**	1.00

Exper: experience; Cons man: consequence management; Irreg exp: Irregular expenditure. *** denotes level of statistical at 1%, ** level of significant at 5% and * at level of significant at 110%.

Source: Compiled by author

The Kruskal-Wallis H test results (Table 4) show a statistically significant difference in perceptions of consequence management and irregular expenditure between councillors and members of rate payers' associations ($p < 0.01$). Councillors report lower median scores relative to community-based stakeholders, highlighting a divergence between internal political actors and external oversight participants regarding the severity and enforcement of consequence management. These results indicate that accountability failures are not uniformly perceived and may be influenced by municipal positioning and exposure to political risk. The findings underscore the importance of including multiple stakeholder perspectives when assessing governance effectiveness and support the study's proposition that consequence management in municipal procurement remains contested, weak, and inconsistently enforced.

Table 4. Kriskal-Wallis H test

Variable	χ^2	df	p-value
Consequence management	14,27	1	0.000
Irregular expenditure	11.84	1	0.001

Source: Compiled by Author

6. Conclusion

This study explored councillors' and members of rate payers' association perceptions and views of consequence management and its association with irregular expenditure in KZN municipalities. The study found that ineffective, selective, and politicised enforcement of accountability practices is closely associated with the persistence of procurement irregularities in KZN municipalities. The study findings confirm prior research that associates persistent irregular expenditure with delayed investigation, political interference, and weak sanctions. The results are aligned with stakeholder theory, confirming that accountability failures compromise the protection of stakeholder interests, particularly those of communities dependent on municipal services.

The results conclude that consequence management in KZN municipalities remain weak, inconsistently applied, and vulnerable to political influence. Strengthening consequence management requires not only technical capacity-building but also firm enforcement, political commitment, and enhanced stakeholder oversight to restore accountability, safeguard public resources, and rebuild public trust in local government.

This study makes several important contributions to the existing research on municipal governance and public sector accountability. First, the study extends existing qualitative research by offering quantitative evidence on the consequence management-irregular expenditure relationship. It therefore strengthens the empirical basis for policy and governance reform. Second, by including multiple stakeholder perspectives, the research indicates how power asymmetries and municipality positioning influence perceptions of accountability, an area often ignored in single-actor analyses.

Despite the study's contribution, it has some limitations. First, focusing on self-reported views and perceptions may introduce response bias, as participants' perceptions could be influenced by personal experiences or political position. Second, the study focuses on municipalities in KZN, which may limit the generalisability of the results to other provincial or national settings with different governance characteristics.

Future research could employ longitudinal design to examine changes in consequence management and irregular expenditure over time. Future studies could also examine the mediating or moderating role of political leadership, municipal capacity and oversight effectiveness in influencing relationship between consequence management and financial governance outcomes.

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