

MANIFESTATIONS OF CORRUPTION WITHIN THE KWAZULU-NATAL MUNICIPALITIES: A THORN IN THE FLESH

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Abstract

How to cite this paper: Ndlovu, S. L., & Mutambara, E. (2023). Manifestations of corruption within the Kwazulu-Natal municipalities: A thorn in the flesh. *Corporate Governance and Organizational Behavior Review*, 7(1), 81–93.
<https://doi.org/10.22495/cgobrv7i1p8>

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ISSN Online: 2521-1889
ISSN Print: 2521-1870

Received: 30.12.2021
Accepted: 03.02.2023

JEL Classification: H7
DOI: 10.22495/cgobrv7i1p8

Corruption is regarded as a global phenomenon that no country is immune to, and it has been a well-known fact that it is prevalent in less developed countries (Enste & Heldman, 2017). In the South African public sector, evidence points to corrupt activities, such as state capture, real political interference in massive contracts, and political deployments (amaBhungane, 2017; Newham, 2014). Therefore, this study sought to investigate manifestations of corruption within KwaZulu-Natal municipalities. The quantitative research method was used to collect and analyse numerical data. A structured questionnaire was adopted to collect the data from 225 respondents. The result showed that the common manifestations of corruption in the KwaZulu-Natal municipalities were fraud and bribery, financial mismanagement, abuse of power, procurement irregularities, appointment irregularities, and unethical behaviour. Among indicators, items fraud and bribery had the most significant impact on corruption, followed by mismanagement of funds, abuse of resources, procurement irregularities, appointment irregularities, and unethical behaviour. The study is significant because it sheds more light on the various forms of corruption in KwaZulu-Natal municipalities. The study helps South African organisations to detect different forms of corruption and take appropriate mitigation measures. The study expands on limited empirical research on the common manifestations of corruption in the South African public sector.

Keywords: Corruption, Financial Mismanagement, Fraud and Bribery, Procurement Irregularities

Authors' individual contribution: Conceptualization — E.M.; Investigation — S.L.N.; Writing — Original Draft — S.L.N.; Writing — Review & Editing — E.M.; Funding Acquisition — E.M.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

1. INTRODUCTION

Corruption is regarded as a global phenomenon that no country is immune to, and it has been a well-known fact that it is prevalent in less developed countries (Enste & Heldman, 2017). Sohail et al. (2014) postulated that corruption is increasingly having negative implications for governments and

organisations worldwide. Furthermore, international trends suggest that corruption prevails in every country, weakening development and undermining the justice system (Aliyev, 2015; Khan & Quaddus, 2015; Osipian, 2012). According to Andvig (2006), no universal definition exists for the term "corruption", however, the most popular definition was propounded by Nye (2002), which explains corruption

as the behaviour that deviates from the acceptable behaviour within the public service. The World Bank (2014) postulates that corruption denotes the abuse of public resources for gains. The World Bank (2014) estimated that approximately US\$1 trillion was lost due to bribery and corruption. For instance, a study reveals that Pakistan lost approximately US\$94 billion in corruption, and tax evasion (Transparency International, 2016). Similarly, a study done by Shabbir (2017) suggests that Indonesia lost approximately US\$238.6 million in 2011 due to corruption.

The situation in advanced countries also prevails in Africa. For example, the 2014 corruption index report (Transparency International, 2014) revealed that corruption in Africa was comparatively high compared to European countries. The most corrupt countries in Africa cited in the 2014 corruption index report include Angola, Papua New Guinea, Guinea-Bissau, Togo, Republic of Central Africa, Mozambique, Kenya, Uganda, Zimbabwe, Nigeria, Ghana, Gambia, Ecuador, Cameroon, Liberia, and South Africa evasion (Transparency International, 2016). According to Elbahnasawy and Revier (2012), corruption has costed Africa approximately US\$148 billion, which is equivalent to 25% of its gross domestic product (GDP). In Nigeria, it was reported that the country lost close to 1.067 trillion naira (\$6.8 billion) due to widespread corruption and inefficiency (United States Department of State, 2012). Naidoo (2012) concurs that corruption remains the most significant challenge in South Africa, even though the country was ranked the 71 least corrupt countries worldwide. Georgieva (2017) postulates that corruption in South Africa is rising based on corruption index reports released by Transparency International and other agencies. For example, the Afrobarometer correction report released on 13 September 2017 indicates that South Africa was among the worst-performing countries when it comes to corruption since 2008 (Afrobarometer, 2017). De Lange (2011) points out that between 2010-2011, the Auditor-General has uncovered approximately R26,4 billion that related to unauthorised, irregular, and fruitless expenditure in South African public service. Furthermore, evidence suggests that nearly 34% of government institutions continue to award themselves, close friends, and family members contracts (De Lange, 2011). In the South African public sector, evidence points to corrupt activities, such as state capture, real political interference in massive contracts, and political deployments (amaBhungane, 2017; Newham, 2014). The view expressed by the above scholars was reaffirmed by Mantzaris and Pillay (2017), who postulate that corruption in the public sector is a daily reality despite the comprehensive anti-corruption strategies implemented by successive governments.

Different factors were attributed to the seeming increase in corruption within the South African public sector, including abuse and mismanagement of funds, bribery, procurement fraud, and irregularities (Georgieva, 2017; Manyaka & Nkuna, 2014; Serfontein & De Waal, 2015). Munzhedzi (2016) also contends that the public procurement process within the South African public sector is an inseparable twin of corruption. This is because a significant part of government expenditure is spent on the purchase of goods and services, that contravened legal prescripts. Corruption Watch

reports that corruption activities have plagued South African municipalities since its inception in 2012 until the end of 2020. Annually, the Corruption Watch receives approximately 33,000 whistle-blower reports, of which 16% are related to corrupt activities. For instance, in 2020, more than 857 corrupt activities were recorded. This revelation reaffirms the Auditor-General of South Africa's (AGSA) findings, which state that South Africa lost about R32 billion due to procurement-related corruption. Moreover, evidence suggests that Eskom has debt amounting to R400 billion due to maladministration, mismanagement, corruption, and state capture ("Eskom's biggest mistake", 2019). In a similar corruption scandal, South African Airways was investigated for corrupt activities regarding the award of contracts and tenders without due regard for processes and procedures (Van Zyl, 2018). The analysis of the corruption cases presented above suggests that corruption is very prevalent in South Africa. Given the revelations, it appears that government anti-corruption strategies have failed to address this canker. Moreover, extant literature shows that although there is ample evidence of corruption in South African public sector organisations, there is a dearth of research that investigate the manifestations of corruption. Against this backdrop, this paper investigates the common manifestations of corruption in KwaZulu-Natal municipalities.

The structure of this paper is as follows. Section 2 reviews the relevant literature. Section 3 presents the research methodology. Section 4 presents the results of the study while Section 5 discusses the research findings. Section 6 provides the conclusion of the study.

2. LITERATURE REVIEW

2.1. Conceptualisation and contextualisation of corruption

There are divergent views on the conceptualisation of the term corruption. Scholarly researchers (Bicchieri & Ganegonda, 2016; Dimant & Schulte, 2016; Lewis, 2021) have argued that corruption is a multifaceted social issue, and the desire to engage in corrupt behaviour is multifaceted. Extant literature suggests that the term corruption has been conceptualised and contextualised in a broader context of crime. Mafunisa (2007, p. 261) concurs that corruption is defined in several ways. Although there are divergent views on corruption, it appears that there are some common elements within the various definitions offered by scholars. For example, corruption refers to the abuse of public resources for personal gain. According to Bitterhout and Simo-Kengne (2020), corruption refers to behaviour that is different from the expected duties and responsibilities of a public role because of personal relationships. These behaviours include bribery, nepotism, and misappropriation (Thornhill, 2012, p. 140).

According to Lewis (2011), the World Bank perceives corruption as the abuse of resources. From the formal definition, one will argue that corruption occurs when the state's resources are diverted into individual or private pockets. Moreover, it appears that corruption is attributed to the ability of the individual to perform a mandate with the desire

to receive certain benefits (Bauer, 2005). The definitions above are similar to the one propounded by the World Bank (1997). An analysis of the definitions suggests that corruption occurs when the individual uses his/her office to obtain certain benefits to the detriment of another person. However, this study observes that the definitions above are limited in scope. To Bukuluki (2013), corruption involves the abuse of public office (or even resources) to obtain a personal gain/benefit. The commonality across these definitions is the notion of the misappropriation or abuse of public office for one's selfish interest or personal gain. From this perspective, it can be deduced that corruption mostly prevails in the public sector. This study disagrees with the notion that corruption prevails, especially within the public sector (Salahuddin et al., 2020). The review of empirical works demonstrates that corruption is equally rife in the private sector. This assertion underscores a similar view expressed by scholars like Montiel et al. (2012) and Park and Blenkinsopp (2011). Nevertheless, this study adopts the definition propounded by the World Bank.

The term "corruption" manifests in different forms (Lewis, 2011). Though corruption has been defined and viewed from different perspectives by scholars, politicians, and policy-makers, there is a common agreement or consensus that it can manifest in various forms. The institutions, such as United Nations Convention and National Anti-Corruption Summit, have agreed that corruption may take different forms (Algoa, 2009). Bukuluki (2013) postulates that corruption represents the abuse of public resource to obtain a private gain/benefit. Rangongo et al. (2016) and Van Rooyen (2012) point out that globally, countries, including South Africa are confronted with financial management issues. Das et al. (2020) and Rangongo et al. (2016) contend that the common causes of financial mismanagement include lack of knowledge and understanding of financial management laws, the appointment of incompetent public officials, improper monitoring and control of funds, inadequate policies of finance management, and employment and appointment of dishonest government officials.

Bribery and fraud have been considered the most common types of corruption (Munzhedzi, 2016). The term "bribery" has been considered the most common and familiar among corrupt processes. The term "bribery" has further been conceptualised as an immoral and unethical practice or behaviour where a person (payer) offers something, especially money in exchange for favour (Nguyen & Duong, 2021; Cleveland et al., 2009). Manyaka and Sebola (2013) argue that although the Constitution and other statutes prohibit all forms of bribery in South African organisations, the situation is far from over.

On the other hand, fraud consists of actions or behaviours, particularly by public servants, other persons or entities with the intention of influencing someone to offer certain benefits that they do not deserve (Bitterhout & Simo-Kengne, 2020). For example, when a public official registers a fictitious worker with the sole purpose of collecting the salary of that fictitious worker. According to Zahra et al. (2005), fraud is the deliberate actions taken by some personalities, especially in managerial positions to

influence, persuade, swindle, or cheat investors. Fraud may take different forms, namely: lying, failure to disclose information, and cover-ups. It has been discovered that fraud cost the African continent approximately \$5.5 billion in 2012 (Klynveld Peat Marwick Goerdeler [KPMG], 2013).

Financial mismanagement has been conceptualised in the following ways: improper management of resources, maladministration, and misappropriation of funds (Olamide & Maredza, 2021; Rangongo et al., 2016). Although the Public Finance Management Act 1 of 1999 mandates public officials or accounting officers to charge officials who make irregular, fruitless, or wasteful expenditures, the situation is far from reality. Gaum and Laubscher (2021) point out that South African municipalities are under the pressure because of a lack of financial control and accountability. These social phenomena are the result of corruption and financial mismanagement, leading to poor service delivery (Gaum & Laubscher, 2021; Oke & Onalapo, 2022). Gordhan (2014) opines that even though South Africa comprehensive and progressive laws to address procurement-related challenges, a lack of financial control continues to manifest in all spheres of government. Likewise, Munzhedzi (2016) agrees that the local sphere of government is often characterised by financial management challenges, such as corruption.

In South Africa, the procurement process has been granted constitutional status. For instance, Section 217(3) of the Constitution Act 108 of 1996 requires that legislation be prescribed or promulgated to regulate procurement. The Constitution requires that the procurement process be fair, equal, transparent, competitive, and cost-effective. Also, the Public Finance Management Act (PFMA) 1 of 1999 also regulates the public procurement process, where the National Treasury is tasked with the responsibility to develop regulations to ensure the public procurement system complies with Section 217 of the Constitution (Makiva, 2021; Watermeyer, 2011). Apart from the above legal framework, "supply chain management" (SCM) was introduced in 2003 to promote uniformity in procurement reform processes to replace the fragmented procurement policies and practices. The SCM aims to improve the procurement process throughout all stages (Ambe & Badenhorst-Weiss, 2012). Although the legal reforms, the South African procurement process continues to experience several predicaments (Ambe & Badenhorst-Weiss, 2012). Moeti (2014) and Song et al. (2021) opine that the procurement process is characterised by fraud and bribery in most cases. Bruce (2012) argues that procurement corruption includes "extortion and bribery, the involvement of the private sector with administrative officials, misappropriation, embezzlement, fraud or theft that includes abuse of telephones" (pp. 15-28).

Public procurement significantly impacts a country's economy and public spending throughout the world because it is considered an indicator of government efficiency (Organisation for Economic Co-operation and Development [OECD], 2017). Moreover, Fourie and Malan (2020) confirm that public procurement fulfills an essential role in stimulating economic growth. Since time immemorial, the South African government has acknowledged

the critical public procurement play towards productivity through cost-saving initiatives and the application of the principles of economies of scale. Public procurement practitioners (Abioro, 2021; Ambe & Badenhorst-Weiss, 2012) believe that public procurement concerns the government's responsibility to deliver goods, services, and infrastructure to citizens. World Bank (2020) reports that public procurement is a vehicle that promotes good governance. Public procurement includes different activities within the government that ensures effective and efficient service delivery (Manyathi et al., 2021; World Bank, 2020). Munzhedzi (2016) argues that the most significant restrictive factor hampering public procurement is corruption. This revelation reaffirms the report of Transparency International (2016) which identified various forms of corruption in South Africa, including procurement irregularities.

Transparency International (2011) identifies various forms of corruption in South Africa, including appointment irregularities. Napier (2018) suggests that appointment irregularities are common phenomena in the South African public sector. Kanyane and Koma (2014) point out that the political appointment of officials without the qualification and skills had impacted the performance of public institutions. For this reason, Koma and Modumo (2016) suggest that the appointment of public officials should be devoid of politics. In South Africa, the appointment of public officials is considered a means to control civil service (Heywood, 1997). According to Myeza et al. (2021) and Mafunisa (2003), the politicised bureaucratic model grants public officeholders the power to decide how bureaucracy in the public sector operates. For instance, in South Africa, the Cadre Policy and Development Strategy of the African National Congress (ANC) emphasises internal recruitment (Tshishonga, 2020). This suggests that the appointment of people into public service is not based on competency and qualification; it is on whom you know. This perspective supports the claims made by "Midvaal deputy" (2019) that the deputy manager of Midvaal Municipality was asked to proceed on special leave for an allegation about irregular appointments.

Public Eye (2018) reports that unethical behaviour is one of South African municipalities' leadership challenges. Ledger (2020) and Bole (2014) point out that municipalities have suspended most of their leader for unethical conduct or activities over the years. For instance, in 2014, Ngaka Modiri Molema Municipal Manager was suspended on eight charges relating to unethical conduct. Evidence shows that a senior public official within the Msunduzi Municipality was suspended for unethical behaviour (Public Eye, 2018). Savides (2019) confirms that in the past, several service delivery protests took place across South Africa as a result of unethical conduct such as financial mismanagement. Savides (2019) contends that these leaders took certain decisions that contravened public policy. Mbandlwa et al. (2020) believe that South African municipalities are in a financial mess because of unethical behaviours such as reckless spending, interference in appointment and tender processes. McGluwa (2019) agrees with the above scholars that the suspension of the Mamusa Local Municipality manager and Chief Financial Officer (CFO) was because of unethical behaviour.

Considering the above, the following hypotheses were proposed:

H1: There is a positive relationship between fraud, bribery, and corruption.

H2: There is a positive relationship between financial mismanagement, and corruption.

H3: There is a positive relationship between abuse of power, and corruption.

H4: There is a positive relationship between procurement irregularities, and corruption.

H5: There is a positive relationship between appointment irregularities, and corruption in South African municipalities.

H6: There is a positive relationship between unethical behaviour, and corruption in South African municipalities.

2.2. Theoretical framework

Ethical leadership is the most appropriate theoretical framework that underpins this study. To curb unethical behaviour in the workplace, scholars and practitioners have prioritised the role of effective leadership (Wirba & El-Zoubi, 2015). Kroukamp (2011) believes that leadership should promote public sector ethics. Africa is in dying need of ethical leaders, especially in the public sector, because of the rising corruption and bad governance. It is believed that ethical leadership could help combat corruption in public sector organisations in Africa. Brown et al. (2005) observe that for leaders to be perceived as ethical leaders, they should demonstrate qualities such as attractiveness, credibility, and legitimacy. These ethical leadership dimensions can be achieved through openness, honesty, and altruism.

Toor and Ofori (2009) claim that leaders are required to exhibit the utmost ethical conduct and moral standards in their daily behaviour, actions, and decisions to be role model for others. Dickson et al. (2001) contend that ethical leadership significantly impacted employees' ethical behaviour. It has been argued that ethical leaders have the ability to strengthen the ethical behaviour of their followers through consistent communication (Brown & Treviño, 2006). Yukl (2012) expresses a similar view that followers' ethical behaviour can be altered by ethical leaders. One study (van Aswegen & Engelbrecht, 2009) demonstrates that ethical leadership have the capability to strategically position, and sustain an organisation successfully. Moreover, it is suggested that ethical leadership helps develop employees' competencies and direct employee energy towards the achievement of the organisational goals and performance. In their study, Van den Akker et al. (2009) found that ethical leaders are considered moral persons and moral managers. Mihelic et al. (2010) believe that ethical leadership concerns avoiding unethical leadership. Marsh (2013) suggests that ethical leadership could be learned from others through self-reflexivity, mindfulness, self-reflection, observation, and dialogue.

Scholars, such as Naher et al. (2020) and Schaubroeck et al. (2012) believe that ethical leadership positively influenced employee behaviour, thereby minimising absenteeism, and improving organisational commitment. Additionally, Thaler and Helmig (2016) argue that ethical leadership significantly impacted employees' perceptions and

attitudes towards an organisation. Huberts et al. (2007) identify three aspects of ethical leadership that help reduce unethical behaviours in an organisation, namely, role-modeling, goal-setting, accountability, and openness.

Mayer et al. (2009) and De Hoogh and Den Hartog (2008) have suggested that ethical leadership positively impacted followers' prosocial behaviours and negatively impacted counterproductive behaviours, including deviance. It has further been found that ethical leadership significantly impacted organisational citizenship behaviours through mediation task significance and followers' effort (Piccolo et al., 2010). By contrast, Detert et al. (2007) argue that ethical leadership has no effect on employee counterproductive behaviour.

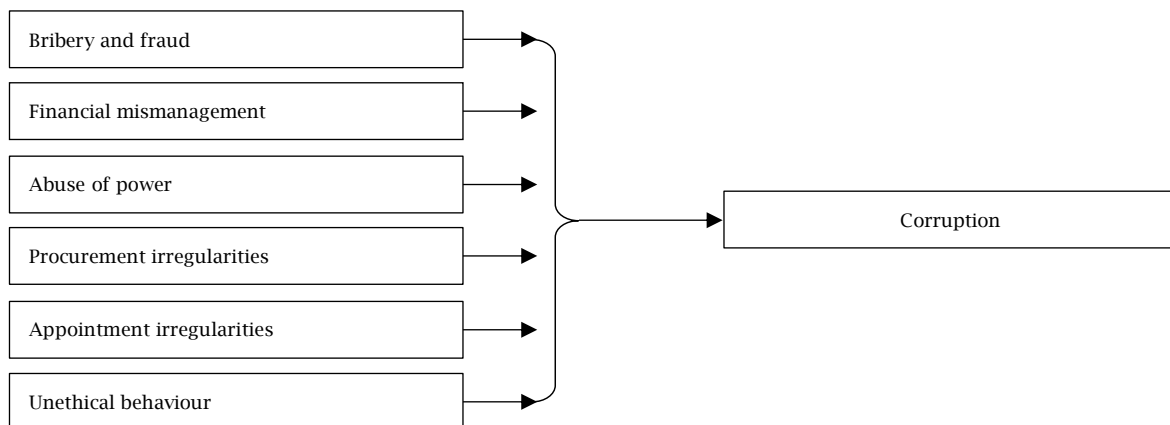
2.3. Conceptual model

The conceptual model that guides the research is presented in Figure 1.

The study observes that there is no specific framework on this particular topic. As seen in

the framework, there are common manifestations of corruption in South African municipalities. The common forms of corruption in the public sector are fraud, bribery, abuse of funds and resources, procurement irregularities, appointment irregularities, unethical behaviour, and criminal conduct (Roane, 2013). Researchers, such as Roane (2013), Hoexter (2016), Hanks (2006), and Merriam-Webster (2003), identified the leading factors of corruption in South Africa, including maladministration, mismanagement, misappropriation, misuse, and abuse of entrusted power. Transparency International (2011) has also identified various forms of corruption in South Africa, including procurement irregularities, abuse of resources, and bribery. According to Bruce (2012), procurement irregularities include "extortion and bribery, the involvement of the private sector with administrative officials, misappropriation, embezzlement, fraud or theft that includes abuse of telephones" (pp. 15-28). Bruce (2012) further identifies other forms of corruption, misuse of state resources, petty cash fraud, and political deployments.

Figure 1. Common manifestations of corruption in South African municipalities



3. RESEARCH METHODOLOGY

The study employed the quantitative research approach, which deals with the quantification and analysis of variables to get the desired results (Apuke, 2017). The primary goal of quantitative research in this study was to gain in-depth knowledge and understanding of the research through the use of statistical tools for the analysis of the data (Watson, 2015). This method of research allowed the researcher to gather and analyse numerical data. An important research benefit of conducting quantitative research is that a large amount of data can be collected.

This study was conducted in selected municipalities within the KwaZulu-Natal province, namely: eThekweni Metropolitan Municipality, uMgungundlovu District Municipality, and Msunduzi Local Municipality. eThekweni Metropolitan Municipality is located within the KwaZulu-Natal province and is the largest city. The uMgungundlovu District Municipality is a Category C municipality located in the KwaZulu-Natal Midlands. The Msunduzi Local Municipality is a Category B municipality located in the uMgungundlovu District in KZN. It is the smallest of the seven municipalities in

the district. There were various reasons for the choice of these municipalities. One important reason was that these municipalities, over the years, were faced with an allegation of corruption scandals. This enabled the researcher to explore the phenomenon in detail. Also, the choice of these municipalities was influenced by access to information and convenience.

The target population of the study was 4000, which comprised junior employees, Municipal Managers, Chief Financial Officers, Executive Managers, and the Office of the Mayors in the above three municipalities. The determination of the sample size was done by considering a 5% margin error and 95% confidence level. Therefore, the appropriate sample size was 351. The questionnaire was distributed to all the 351 respondents, however, only 225 respondents completed the questionnaires. The results showed that 54.2% were females and 44% were males. Besides, the results indicated that 59.1% of the respondents were between the ages of 41-50 years, another 18.2% were between 31-40 years, while 13.3% were between 26-30 years. In terms of race, 76% of the respondents were Africans, 9% were Indians, 8% were Coloureds, while 7% constituted Whites. In relation to qualification, 43.1% of

the respondents hold Honours, 31.1% hold Certificate, whereas 16% hold National Diploma. Moreover, the results revealed that 37.8% of the respondents had worked in their respective organisations for 11–15 years, 25.3% of them worked above 20 years, another 20% of them worked for 2–5 years, whereas 14.2% of them worked 6–10 years, 14.2%.

The variables in the study were assessed on a five-point scale, ranging from “strongly agree” (5) to “strongly disagree” (1). The respondents were asked to respond to each statement on the questionnaire. All the scale items were averaged to obtain an overall measure for each of the variables that form the basis of the research. The items investigated in this study were developed by the researchers and tested prior to the full-scale investigation.

Data quality in the study was measured through reliability and validity. Reliability refers to the consistency of the measurement tool. The Cronbach’s alpha coefficient was used to determine the reliability of the questionnaire. The reliability scores range from 0 and 1. Sekaran and Bougie (2013) suggest that the reliability score should be 0.70 and above to be considered acceptable. Therefore, in this study, the reliability scores ranging from 0.70 and above were considered significant. On the other hand, the validity of the measurement scale was determined through statistical tools such as the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and exploratory factor analysis. The KMO test measures sampling adequacy for each construct in a given study. KMO scores range from 0 to 1: 0.00–0.49 (unacceptable), 0.50–0.59 (miserable), 0.60–0.69 (mediocre), 0.70–0.79 (middling), 0.80–0.89 (meritorious), and 0.90–1.00 (marvelous).

The approval (HSSRC/00000986/2020) for this study was obtained from the Humanities Social Sciences Research Ethics Committee at the University of KwaZulu-Natal. An online application was together with supporting documents such as the gatekeeper’s letters and research instruments. The anonymity of the participants was ensured by replacing their personal information with pennames in the dissertation and future publications. Also,

there was no risk involved in this research. In addition, a consent form was attached to the research instruments. Each participant was asked to indicate his/her consent to participate in the study. The consent form provided detailed information about the method of investigation, benefits associated with the study, and how risks will be minimised. Besides, the participants were assured that their participation in the study was voluntary. No participant was forced or influenced to be part of the study. Furthermore, the participants were assured of the confidentiality of the data.

The Statistical Package for Social Sciences (SPSS, version 27.0) was used to analyse the data. The analysis and interpretation of the results were done using descriptive (mean, standard deviation) and inferential statistics (correlations and regression). Correlations and multiple regression were employed to predict the influence of the independent variables (fraud and bribery, financial mismanagement, procurement irregularities, appointment irregularities, and unethical behaviour) on the dependent variable (corruption).

4. RESULTS

4.1. Analysis of the measuring instrument

Cronbach’s alpha coefficient and factor analysis were computed to determine the reliability and validity of the scale used. Two sets of factor analysis were computed to assess the validity of the measuring instrument: the exploratory factor analysis (EFA) and Kaiser-Meyer-Olkin (KMO) tests. The EFA using the principal component extraction method was used to reduce the number of factors in the questionnaire. On the other hand, the KMO test was computed to determine sampling adequacy. The reliability of each item was also determined.

4.2. Fraud and bribery

Table 1 shows the results of the KMO, Cronbach’s alpha, and item-total correlations for items measuring fraud and bribery.

Table 1. Item-total correlations: Fraud and bribery

| Items | Factor loading |
|---|----------------|
| B.9. The municipality’s main trading account is located in South Africa | 0.91 |
| B10. The municipality is subjected to regular financial audit | 0.63 |
| B11. The municipality has a code of conduct on zero tolerance of bribery | 0.85 |
| B12. The municipality provides training to staff on bribery and corruption | 0.70 |
| B13. No staff members have been subjected to investigations concerning bribery | 0.81 |
| B14. There is full disclosure of conflict of interest in the municipality | 0.75 |
| B17. The municipality has a policy against the passing of confidential information to third parties | 0.60 |

Note: KMO = 0.87; Bartlett’s test = $p < 0.0001$; Cronbach’s alpha = 0.94.

The result of the KMO test was 0.87, which suggested high suitability for the items measuring fraud and bribery. Also, Bartlett’s test was significant at 1%, indicating the adequacy of the sample. The Cronbach’s alpha score was 0.94, indicating that the internal consistency for the items is higher than the recommended value of 0.70. Additionally, the item-total correlations suggested that all the items are greater than the 0.30 threshold. The component matrix was computed to evaluate the most correlated item(s) of the dataset for fraud and bribery. The results of the rotated component

matrix suggested that items B16 and B18 were not suitable for measuring fraud and bribery as common manifestations of corruption in South African municipalities. Therefore, these items were dropped.

4.3. Financial mismanagement

Table 2 displays the results of the KMO, Cronbach’s alpha, and item-total correlations for items measuring the mismanagement of government funds.

Table 2. Item-total correlations: Financial mismanagement

| <i>Items</i> | <i>Factor loading</i> |
|--|-----------------------|
| B19. There is prudent allocation and direction of public funds | 0.75 |
| B20. The municipality is able to finance all its projects | 0.79 |
| B21. The municipality's operations and activities are not run on debt | 0.86 |
| B22. The municipality's projects are completed timely | 0.81 |
| B23. There is an assessment of risks involved in the management of finance | 0.83 |
| B24. The municipality has effective auditing controls in place | 0.82 |
| B25. There is the monitoring of how finances are utilised by all departments | 0.73 |

Note: *KMO* = 0.93; *Bartlett's test* = $p < 0.0001$; *Cronbach's alpha* = 0.96.

As reflected in Table 2, the *KMO* score was 0.93, indicating high suitability for the items measuring mismanagement of funds. Bartlett's test was significant at 1%. The results implied that the sample, from which the data was collected, is adequate. The Cronbach's alpha score was 0.96, indicating that the internal consistency for the items is higher than the recommended value of 0.70. Additionally, the item-total correlations suggested that all the items are greater than the 0.30 threshold. Moreover, the component matrix was computed to determine the most correlated item(s) of the dataset for financial mismanagement. The results of

the rotated component matrix suggested that items *B22* and *B26* were not suitable for measuring the mismanagement of funds as a common manifestation of corruption. Therefore, these items were dropped.

4.4. Abuse of resources

Table 3 shows the reliability and validity scores, and item-total correlations for items measuring abuse of power.

Table 3. Item-total correlations: Abuse of resources

| <i>Items</i> | <i>Factor loading</i> |
|---|-----------------------|
| B27. The municipality has a policy on the allocation and use of resources | 0.67 |
| B28. The municipality's policy on the allocation and use of resources is known to all staff | 0.81 |
| B29. The staff members are aware of the policy on the allocation and use of the resources | 0.84 |
| B30. The resources are allocated to the right departments and individuals | 0.70 |
| B31. The resources allocated are properly accounted for | 0.81 |
| B32. Effective control measures are in place to enable better allocation of available resources | 0.70 |

Note: *KMO* = 0.87; *Bartlett's test* = $p < 0.0001$; *Cronbach's alpha* = 0.93.

From Table 3, the results of the *KMO* score was 0.87, indicating high suitability for the items measuring abuse of resources. Bartlett's test was also significant at 1%, indicating that the sample used was sufficient and adequate. The Cronbach's alpha score was 0.93, indicating that the internal consistency for the items is higher than the recommended value of 0.70. Besides, the item-total correlations indicated that all the items were greater than the 0.30 threshold. The component matrix was further computed to determine the most correlated item(s) of the dataset for abuse of

resources. The results of the rotated component matrix suggested that items *B28* and *B31* were not suitable to measure the abuse of resources as a common manifestation of corruption. Therefore, these items were dropped.

4.5. Procurement irregularities

Table 4 shows the validity scores, reliability scores, and item-total correlations for items measuring procurement irregularities.

Table 4. Item-total correlations: Procurement irregularities

| <i>Items</i> | <i>Factor loading</i> |
|--|-----------------------|
| B33. The municipality has a clear policy on the procurement process | 0.53 |
| B34. The policy on the procurement process is communicated to all the stakeholders | 0.68 |
| B35. The policy on the procurement process complies with the laws | 0.67 |
| B36. The procurement process in the municipality is clear and fair | 0.77 |
| B38. There is enough information on the tender process in the municipality | 0.78 |
| B39. There is the transparency of bid process in my municipality | 0.67 |
| B40. There is equal access to procurement opportunities in the municipality | 0.83 |

Note: *KMO* = 0.90; *Bartlett's test* = $p < 0.0001$; *Cronbach's alpha* = 0.94.

The *KMO* score was 0.90, which suggests high suitability for the items measuring procurement irregularities. Bartlett's test was also significant at 1%, suggesting that the sample selected for the study was adequate. The Cronbach's alpha score was 0.94, indicating that the internal consistency for the items is higher than the threshold. The item-total correlations indicated that all the items were greater than the 0.30 threshold. The component matrix was further computed to determine the most correlated item(s) of the dataset for abuse of

resources. The results of the rotated component matrix suggested that items *B35*, *B36*, *B37*, and *B39* were not suitable to measure procurement irregularities as a common manifestation of corruption. Therefore, these items were dropped.

4.6. Unethical behaviour

Table 5 shows the validity scores, reliability scores, and item-total correlations for items measuring unethical behaviour.

Table 5. Item-total correlations: Unethical behaviour

| Items | Factor loading |
|--|----------------|
| B41. The municipality has a policy and code of conduct on moral behaviours | 0.44 |
| B42. There are processes and mechanisms in place to report unethical behaviours | 0.62 |
| B43. It is very easy to report ethical behaviours in the municipality | 0.74 |
| B44. The municipality rewards workers for reporting unethical behaviours | 0.64 |
| B45. The leadership or top management often takes positive actions when people reported unethical behaviours | 0.64 |
| B46. I feel comfortable when reporting unethical behaviours | 0.71 |
| B47. I believe that it is part of my responsibility to report unethical behaviours | 0.52 |
| B48. I know where and how to lodge an unethical complaint in my municipality | 0.62 |
| B49. The municipality provides clear guidelines on how to act ethically | 0.47 |
| B50. The municipality offers training on how to act ethically | 0.30 |
| B51. The behaviour of leaders is consistent with the stated ethics and values of the municipality | 0.59 |

Note: KMO = 0.90; Bartlett's test = $p < 0.0001$; Cronbach's alpha = 0.92.

The KMO score was 0.90, which indicates high suitability for the items measuring unethical behaviour. Bartlett's test was also significant at 1%. This implies that the sample was sufficient. The reliability score was 0.92, indicating that the internal consistency for the items is higher than the threshold. The item-total correlations indicated that all the items were greater than the 0.30 threshold. The component matrix was further computed to determine the most correlated item(s) of the dataset for abuse of resources. The results of

the rotated component matrix suggested that items B44 and B45 were not suitable to measure unethical behaviour as a common manifestation of corruption. Therefore, these items were dropped.

4.7. Appointment irregularities

Table 6 displays the results of the KMO, Cronbach's alpha, and item-total correlations for items measuring appointment irregularities.

Table 6. Item-total correlations: Appointment irregularities

| Items | Factor loading |
|---|----------------|
| B52. The municipality has a clear policy on appointment | 0.76 |
| B53. Vacancies within the municipality are advertised on public platforms | 0.75 |
| B54. The applicants are given the opportunity to attend interviews | 0.73 |
| B55. Applicants are given the opportunity to ask questions during the interviews | 0.64 |
| B56. Applicants undergo employment testing as well as medical examination before the final appointment | 0.81 |
| B57. The appointment process is very fair and transparent | 0.86 |
| B58. There is no discrimination in the appointment process | 0.87 |
| B59. Appointment in the municipality is based on competency rather than on whom you know | 0.78 |
| B60. The applicants that were appointment possess the required skills, experience, and knowledge to function more effectively and efficiently | 0.54 |

Note: KMO = 0.80; Bartlett's test = $p < 0.0001$; Cronbach's alpha = 0.89.

Table 6 indicates that the result of the KMO score was 0.80, which shows high suitability for the items measuring appointment irregularities. The results of Bartlett's test were significant at 1%. The results imply that the sample was sufficient. The Cronbach's alpha score was 0.89, indicating that the internal consistency for the items was higher than the threshold (0.70.) The item-total correlations indicated that all the items were greater than the 0.30 threshold. The component matrix was further computed to determine the most correlated

item(s) of the dataset for appointment irregularities. The results of the rotated component matrix suggested that all the items were suitable to measure appointment irregularities as a common manifestation of corruption.

4.8. Descriptive statistics

The results of the descriptive statistics are depicted in Table 7.

Table 7. Descriptive statistics: Key constructs in the study

| Variables | Mean | 95 % confidence interval | | Std. Dev. | Min. | Max. |
|----------------------------|------|--------------------------|-------------|-----------|------|------|
| | | Lower bound | Upper bound | | | |
| Fraud and bribery | 4.15 | 4.01 | 4.30 | 1.08920 | 1.00 | 5.00 |
| Mismanagement of funds | 3.92 | 3.76 | 4.08 | 1.22008 | 1.00 | 5.00 |
| Abuse of resources | 4.12 | 3.98 | 4.26 | 1.07038 | 1.00 | 5.00 |
| Procurement irregularities | 3.95 | 3.78 | 4.09 | 1.24700 | 1.00 | 5.00 |
| Appointment irregularities | 3.69 | 3.57 | 3.76 | 0.92650 | 1.00 | 5.00 |
| Unethical behaviour | 3.87 | 3.75 | 3.98 | 0.88520 | 1.00 | 5.00 |

From Table 7, the items measuring Fraud and bribery (Mean = 4.15), Mismanagement of funds (Mean = 3.95), Abuse of resources (Mean = 4.12), Procurement irregularities (Mean = 3.95), Appointment irregularities (Mean = 3.69) and Unethical behaviour (Mean = 3.87), had very high mean scores, exceeding 3.00. Therefore, it can be concluded that all the constructs investigated in this study are very significant.

4.9. Pearson correlations

To determine the relationship between the variables, the Pearson correlation coefficient was computed. The results are presented in Table 8.

Table 8. Pearson correlations

| | 1 | 2 | 3 | 4 | 5 | 6 |
|--------------------------------|---------|---------|---------|---------|---------|---------|
| (1) Corruption | 1.00 | | | | | |
| (2) Fraud and bribery | 0.957** | 1.00 | | | | |
| (3) Mismanagement of funds | 0.971** | 0.938** | 1.00 | | | |
| (4) Abuse of power | 0.952** | 0.889** | 0.919** | 1.00 | | |
| (5) Procurement irregularities | 0.918** | 0.813** | 0.868** | 0.894** | 1.00 | |
| (6) Unethical behaviour | 0.852** | 0.728** | 0.766** | 0.762** | 0.811** | 1.00 |
| (7) Appointment irregularities | 0.721** | 0.607** | 0.655** | 0.670** | 0.688** | 0.680** |

Note: **. Correlation is significant at the 0.01 level (2-tailed).

There was a strong positive relationship between corruption and fraud and bribery ($r = 0.957$, $p < 0.01$). Moreover, a strong positive relationship existed between corruption and mismanagement of funds ($r = 0.971$, $p < 0.01$). Furthermore, a strong positive relationship occurred between corruption and abuse of power ($r = 0.952$, $p < 0.01$). Besides, the results indicated a strong positive correlation between corruption and procurement irregularities ($r = 0.918$, $p < 0.01$). In addition, a strong positive relationship existed between corruption and unethical behaviour ($r = 0.852$, $p < 0.01$). A strong positive relationship existed between corruption and appointment irregularities ($r = 0.721$, $p < 0.01$).

5. DISCUSSION

The first part of the study assessed the relationship between fraud, bribery, and corruption. The results indicated a significant positive relationship between fraud, bribery, and corruption in the municipalities. Thus, $H1$ was accepted. These results of the study are consistent with other findings which established a strong link between fraud, bribery and corruption. In South Africa, the procurement process has been granted constitutional status. It has been argued that although the legal reforms, the South African procurement process continues to experience several predicaments (Smart Procurement, 2011). Moeti (2014) opines that the procurement process is characterised by fraud and bribery in most cases.

The second part sought to determine the relationship between financial mismanagement and corruption. The results of the Pearson correlation indicated a significant positive relationship between financial mismanagement and corruption, hence $H2$ was accepted. The results are consistent with previous research. It has been argued that although the Public Finance Management Act 1 of 1999 mandates public officials or accounting officers to charge officials who make irregular, fruitless, or wasteful expenditures, the situation is far from reality. Gaum and Laubscher (2021) point out that South African municipalities are under the pressure because of a lack of financial control and accountability. These social phenomena are the result of corruption and financial mismanagement, leading to poor service delivery (Gaum & Laubscher, 2021). Likewise, Gordhan (2014) points out that even though South Africa has comprehensive and progressive laws to address procurement-related challenges, a lack of financial control continues to manifest in all spheres of government. Munzhedzi (2016) concurs that the local sphere of government is often characterised by financial management challenges, such as corruption.

The study also assessed the relationship between abuse of power and corruption. The results

showed a strong positive relationship occurred by corruption and abuse of power. Therefore, $H3$ was accepted. The findings are consistent with the study conducted by Hanks (2006) and Merriam-Webster (2003), who identified the leading factors of corruption in South Africa, including abuse of entrusted power.

In addition, the study analyzed the relationship between procurement irregularities and corruption in KwaZulu-Natal municipalities. The results demonstrated that there was a positive significant relationship between procurement irregularities and corruption. Therefore, $H4$ was accepted. The results are supported by the existing body of knowledge. Bribery and fraud have been considered the most common types of corruption (Munzhedzi, 2016). The term bribery has been conceptualized as an immoral and unethical practice or behaviour where a person (payer) offers something, especially money in exchange for favour (Cleveland et al., 2009). Manyaka and Sebola (2013) argue that although the Constitution and other statutes prohibit all forms of bribery in South African organisations, the situation is far from over.

Also, the study sought to ascertain the relationship between appointment irregularities and corruption in South African municipalities. Evidently, there was a significant positive correlation between appointment irregularities and corruption. $H5$ can therefore be accepted. The results of the study are consistent with existing research. Napier (2018) postulates that appointment irregularities are common phenomena in the South African public sector. Likewise, Kanyane and Koma (2014) point out that the political appointment of officials without the qualification and skills had impacted the performance of public institutions. "Midvaal deputy" (2019) claims that the deputy manager of Midvaal Municipality was asked to proceed on special leave for an allegation about irregular appointments.

Finally, the study evaluated the relationship between unethical behaviour and corruption. The correlation results suggested a significant positive relationship between unethical behaviour and corruption. Hence, $H6$ was accepted. Evidence shows that a senior public official within the Msunduzi Municipality was suspended for unethical behaviour (Public Eye, 2018). Savides (2019) confirms that in the past, several service delivery protests took place across South Africa as a result of unethical conduct such as financial mismanagement. Savides (2019) contends that these leaders took certain decisions that contravened public policy. Mbandlwa et al. (2020) believe that South African municipalities are in a financial mess because of unethical behaviours such as reckless spending, interference in appointment and tender processes.

6. CONCLUSION

This study contributes to the practices and theory for common forms of corruption in South African public sector organisations. The study empirically tested the conceptual model that concerns the manifestations of corruption in the public sector. The study demonstrates that corruption could manifest in different forms. This implies that the study is a step forward in better understanding different forms of corruption in the South African public sector. This study serves as the foundation for future research to test the model in different organisational contexts. The research findings have some managerial implications, which can help South African organisations to detect different forms of corruption and take appropriate measures to mitigate them. Thus, the results may be helpful to South African organisations to intensify efforts toward identifying various forms of corruption and anti-corruption strategies.

The scope of the study was limited to the manifestations of corruption in the South African public sector. This implies that the research findings could only be applied to the public sector. Hence, future research should combine both the public and private sector organisations. Also, the study was limited to only the common manifestations of corruption. The study could have also explored the anti-corruption strategies that can be adopted by the public sector to mitigate the various forms of corruption. Therefore, future research should examine the manifestations of corruption and anti-corruption strategies and interventions that could help to address them. It is a well-known fact that corruption is a global phenomenon to which no country is immune. Evidence from this research showed that corruption manifests in different forms in the South African public sector, including fraud and bribery, financial mismanagement, abuse of power, procurement irregularities, appointment irregularities, and unethical behaviour.

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