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The spending of municipal infrustructure grant at Ba-Phalaborwa municipality

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Background: In the period between 2014 and 2019, several municipalities in Limpopo demonstrated an inability to expend the Municipal Infrastructure Grant (MIG) funds allocated to them by the National Treasury within the provided timelines. As a result, monies were returned to the National Treasury and communities forfeited the expected infrastructure developments. The Ba-Phalaborwa Municipality was not exempt from this problem.

Aim: This article investigated the factors impeding the spending of MIG funds in Ba-Phalaborwa Municipality.

Methods: A qualitative research approach was followed, using a literature review and interviews to collect data with a convenient sample of key informants who were also local government officials.

Results: The study found that a lack of planning for the municipality's consolidated MIG application, community unrest and inadequate monitoring mechanisms, among others, were the prime factors impeding the overall spending of MIG funds in the Ba-Phalaborwa Municipality.

Conclusion: The municipality needs to act proactively, especially with consolidating MIG applications, which will provide officials with sufficient time to assemble the necessary tools, charting a way forward for spending the MIG, which translates into service delivery and infrastructure development in the municipality.

Contribution: This article confirmed findings that emanated from the existing literature as far as implementation of MIG was concerned in municipalities. However, lessons from Ba-Phalaborwa Municipality showed that the extent to which such problems affected municipalities could differ, depending on factors such as political management and municipal capacity. Strategies peculiar to the Ba-Phalaborwa environment are proffered, especially with respect to the enhancement of the spending of MIG funds for improved service delivery provision through infrastructure development.

Keywords: municipal infrastructure grant; Ba-Phalaborwa Municipality; South Africa; infrastructure; development.

Introduction

This article is an extract from the study that was submitted to meet the requirements of a postgraduate university qualification (Rangwato 2022). The study investigated key factors affecting the spending of the Municipal Infrastructure Grant (MIG) within Ba-Phalaborwa Local Municipality in Limpopo, a province of South Africa. In South Africa, the service delivery responsibilities are divided among the national, provincial and local spheres of government but the local sphere in particular is tasked with the role of providing basic services such as water and sanitation, housing infrastructural and other forms of development. The other spheres mostly play supportive roles and it is for this reason that most scholars, including Van der Waldt (2021) and Shopola (2022) consider the local sphere not only crucial but also the closest sphere that directly interconnects government and communities.

The MIG was introduced in 2003 to provide basic infrastructure-related services to poor communities in South Africa (Cooperative Governance and Traditional Affairs 2014). The programme was introduced two years after the new local government system was introduced in 2000 to ensure that basic services could be provided through municipalities and to assist the national government in its challenges of alleviating poverty and creating employment. Notably, it is one of the largest conditional grants that the national government dispatches to municipalities to improve infrastructural backlogs in poor communities across the country (National Treasury 2012).

However, municipalities have been met with several challenges in the implementation of the MIG programme. The unspent MIG funds remain a common problem in municipalities. Provinces such as KwaZulu-Natal, the Eastern Cape and Limpopo received a large portion of the MIG allocation for the period 2011 to 2016 (National Treasury 2017). The Section 47 Report on municipal performance for the financial year 2013–2014 highlighted that a total of R538 127 000.00 of MIG funds were reimbursed to the National Treasury from Limpopo's 30 municipalities (25 local authorities and five districts) for the 2012–2013 financial year, mainly because these municipalities failed to spend the allocated funds (Cooperative Governance Human Settlement and Traditional Affairs [COGHSTA] 2014). Ba-Phalaborwa Municipality was one of these municipalities.

According to the previous studies conducted on the subject of MIG (Mulenga & Bekker 2015; Tjebana & Rachidi 2018), depending on the municipality, some of the key impediments to the spending of MIG may include natural hazards, community unrest and constant political infighting in municipal councils. A common result of not spending the allocated MIG funds, regardless of the peculiarities of a municipality, is that they have to be returned to the National Treasury, which effectively means that communities are deprived of basic services and much-needed development. This study reports on key factors affecting Ba-Phalaborwa Municipality because it has a repetitive record of misspent MIG funds (Ba-Phalaborwa Local Municipality Annual Report 2015; Cooperative Governance, Human Settlement and Traditional Affairs [COGHSTA] Section 24 Report 2014; Limpopo Provincial Treasury 2014). Apart from its main objective, this study confirms the common findings on the impediments to the spending of MIG funds in the local sphere of government from the existing literature.

Problem statement

It has been established in the introductory section that most municipalities, including the one investigated in this study, have accepted that spending the MIG funds has its own challenges, which are detrimental to service plans. Preliminary findings have shown that in the 2014–2015 and 2019–2020 financial years, Ba-Phalaborwa Municipality did not spend the allocated MIG funds within the expected timelines and this means that the funds were reimbursed to National Treasury as it is a norm (COGHSTA 2014; Limpopo Provincial Treasury 2015). However, the consequences of returning funds meant for infrastructure development are often felt by residents, especially because their living conditions are frustratingly undesirable and need state-sponsored development. Kopung's (2017) study, for example, focused on the selected municipalities in North West, where it was found that poor capacity was the main weakness preventing effective spending of the MIGs. In the study that put Western Cape's Theewaterskloof and Overstrand Municipalities in the spotlight, Majali (2019) investigated systematic hindrances preventing these municipalities from achieving MIG objectives. The study found that the challenges that both municipalities are faced with stem from the ever-growing old and new infrastructure backlogs, 'the maintenance of the ageing infrastructure assets versus the limited funding – there is thus a disparity between the municipal demands and MIG allocation' (Majali 2019:viii). A qualitative study conducted by Matabane (2017) in Limpopo's Elias Motsoaledi Municipality, however, produced different results. Matabane enquired about the impact of MIG on basic service delivery and found that the municipality was compliant with the necessary implementation requirements, but the MIG was not enough to cover the basic needs of communities because of population growth (Matabane 2017). Hence, it appears that most of these studies have largely focused on the relationship between MIG and service delivery, giving very little attention to the impediments to spending the MIG funds. Considering various factors that differentiate municipalities in South Africa such as category, size of the population, spatial arrangement and the amount of MIG funds municipalities receive, as well as individual capacity, municipalities are bound to differ significantly in handling MIG projects. There is no evidence of similar studies in the Ba-Phalaborwa Municipality. Using the municipality as the study's contextual setting, it is set to make a significant contribution as it is the first to explore MIG-related issues in that area. Therefore, the study investigates impediments to spending MIG funds, focusing on Ba-Phalaborwa Municipality.

Literature review

The literature review is important as it attempts to highlight different methods used by governments across the globe to fund local government infrastructure development. The studies by various scholars provide a platform for researchers to synthesise research findings revealing evidence at the meta-level and uncovering specific areas in which research is needed (Brynard, Hanekom & Brynard 2014:33–39; Snider 2019). In the process, researchers can then create and build theoretical frameworks and conceptual models. The considered literature sources in this study demonstrate that MIG as the model of funding local government infrastructure development is not unique to South Africa.

International experience

In Canada, Mehiriz and Marceau (2013:76) mention that in the year 2000 the federal government established the infrastructure development programme called the Infrastructure Canada Programme, with the aim to develop urban and rural infrastructure. The primary goal of the programme was to improve the quality of life of Canadians. Accordingly, this grant receives over $2.65 billion annually. Funding allocation often is subjected to time frames within which states (provinces) and territories (local authorities) are expected to have expended the funds. In allocating the funds, the federal government applies a pre-determined formula that usually takes into account the population and the unemployment rate within a given area (Matabane 2017; Mehiriz & Marceau 2013:78).

In Australia, the Australian Community Development Grant (ACDG) programme was established in 2013 with the aim to support infrastructure development within sub-governments. The primary intention was to promote the stability, security and viability of local and regional economies (Carter 2013). The administration of this grant is facilitated by the central government and is not a competitive grant. What this means is that based on its own identification criteria, the Australian government decides which project is to be funded through the ACDG. This is almost like the USA's categorical grant and South Africa's MIG programme in the sense that the grant provides for continuous or ongoing operational costs of the sub-governments or any other maintenance costs, except for infrastructure development programmes (Matabane 2017:18).

India was also identified during literature review as one developing country that is using grants to fund local infrastructure development. According to the World Bank India (2020:Online), India is one of the developing countries in East Asia and with a population of more than 1.2 billion; it is globally the second largest nation after China. Accordingly, one of the common governance traits between India and South Africa is that the local government works on the decentralised governance system in both countries. A study by Chattopadhyay (2015:60) found that local authorities in India, also known as urban local bodies, have a limited revenue base and therefore rely heavily on intergovernmental transfers or central government grants for the delivery of services and development projects. In 2005, the Government of India adopted the Jawaharlal Nehru National Urban Renewal Mission to drive urban reform and accelerate development in urban local jurisdictions. It is a subsidy programme that is subject to conditions. The conditions include a series of reforms to be adopted by the city government by requesting funds from the state within the city's jurisdiction (Chattopadhyay 2015:56).

South African experience

In South Africa, the Support Programme for Accelerated Infrastructure Development Report (2009), Sogoni (2010), Kahn, Madue and Kalema (2016) and Tjebana and Rachidi (2018) seem to agree that the MIG programme is an important funding mechanism for almost all municipal services, which include basics such as electricity, water, road, housing and recreation. Municipal Infrastructure Grant is implemented through the following: (1) Consolidated Municipal Infrastructure Programme, (2) the Local Economic Development Fund, (3) the Community Water and Sanitation Services Programme, (4) the Community Based Public Works Programmes, (5) the South African Housing Fund, the National Electrification Fund and (6) the Urban Transport Fund. All these are part of the conditional grants made to municipalities. Prior to the 2013 decision by Cabinet to centralise the administration of these programmes in the hands of the Department of Cooperative Governance and Traditional Affairs the above MIG programmes were administered by individual departments including the: (1) National Treasury, (2) Water Affairs and Forestry and (3) Transport and Public Works, as these are the departments responsible for infrastructure (Department of Provincial and Local Government 2004; Tjebana & Rachidi 2018:603).

Crucial factors that affect municipalities in spending the Municipal Infrastructure Grant in South Africa

There are a number of studies that dealt with factors affecting the spending of MIG by municipalities in South Africa and they made some interesting findings. For example, a study by Maake (2017:25), which looked into the causes of unspent MIG allocations in two local municipalities within Capricorn District Municipality, found that municipalities lacked capacity to handle finance and projects. The researchers stated that: 'municipalities ought to be capacitated in order for them to be able to handle municipal finances and projects' (Maake 2017). Municipalities should be financially capacitated and have human capital. Capacity is viewed as abilities, skills, understanding, attitudes, values, relationships, behaviours, motivations, resources and conditions that enable individuals, organisations and the broader social system to carry out functions and achieve development objectives over time (Bolger 2000:1).

Another study on capacity problems was carried out at OR Tambo District Municipality by Mulenga and Bekker (2015) and contains important findings regarding factors leading to unspent MIGs. Using a mixed methods approach, their study made the following observations:

- The municipality officials were not well informed on the project information implemented by their service providers, especially at the initial stage of the project.
- Most budgets presented in project registration applications were below the prescribed unit costs and it is believed that this was to improve the likelihood of obtaining approval.
- Technical report appraisal and project registration did not meet the prescribed turnaround time.
- Projects were registered by the responsible sector departments only if the budgets were within the prescribed unit costs, except for a few cases where exceptional motivations were tabled.
- The registered and approved budgets were broken down during implementation into sub-projects and awarded to different contractors. This approach could create extra costs through the establishment of sites, as it runs counter to the benefits provided by the 'principle of aggregation' in buffer estimates. It further increases the project management interface complexity, straining the already stretched project management unit as it

increases the number of service providers and contractual agreements.
- Some tenders exceed the tender validity period before the municipality appoints contractors and this often leads to price escalations and under-spending of the MIG at the end of the financial year (Mulenga & Bekker 2015).

Complementing the given findings, Kopung's (2017) study, which focused on selected North West municipalities, found that poor capacity was the main weakness in spending MIGs effectively. In the study that put Western Cape's Theewaterskloof and Overstrand Municipalities in the spotlight, Majali (2019) investigated systemic hindrances preventing these municipalities from achieving MIG objectives. The study found that:

> [*T*]he challenges that both municipalities are faced with stem from the ever-growing old and new infrastructure backlogs, the maintenance of the ageing infrastructure assets versus the limited funding – there is thus a disparity between the municipal demands and MIG allocation. (p. viii)

However, a qualitative study conducted by Matabane (2017) in Limpopo's Elias Motsoaledi Municipality produced different results. The study explored the impact of MIG on basic service delivery and found that the municipality was compliant with the necessary implementation requirements, but pointed to the fact the MIG is just not enough to cover the basic needs of communities because of population growth (Matabane 2017).

However, capacity, especially institutional capacity to implement MIG programmes has been a problem in most rural municipalities. According to the National Capacity Building Framework for local government cited in Hlongwane and Nzimakwe (2015:170), institutional capacity speaks to a wide range of facets, which may include human resources, strategic leadership, organisational purpose, institutional memory, internal confidence, partnerships, intergovernmental relations and functions, infrastructure and financial capability. Lastly, the study carried out by the Financial Fiscal Commission in 2012 attributed the non-performance of municipalities and unspent MIG funds to capacity constraints, pointing out that most municipalities have been functioning without chief financial officers, project managers and other critical skills, thus affecting service delivery and project implementation (Financial Fiscal Commission [FFC] 2012:2).

Based on the given information, two crucial points can be deduced. Firstly, international literature agrees that infrastructural support grants are important to achieve local development but can also be used to enhance national policy implementation and serve as a support-inducing method to the national programmes by local authorities in federal and semi-federal governments, Canada and India being prime examples. Secondly, MIG facilitates service delivery provision and improves local development, which under local government remains unviable and slow-paced. Lastly, it is also deduced from the consulted literature that the challenges and factors affecting spending of MIG differs from one country to another and one municipality to another. Therefore, it is precisely in this context that the current article sought to add to the existing body of literature the experiences of MIG as captured in a different context, namely Ba-Phalaborwa Municipality. The section that ensues presents the findings of this study. However, it begins by indicating the kind of methods used in gleaning data from the selected case study.

Legislative framework for Municipal Infrastructure Grant

This part of the article describes background issues on the MIG as practised in South Africa. This includes its guiding legislative framework, which is dealt with later in the section. Apparently, MIG in South Africa cannot be understood outside the context of intergovernmental fiscal relations and transfers, a context from which it hails practically.

Fiscal intergovernmental relations and transfers to municipalities

In South Africa, the greater part of revenue collection is carried out by the national government. According to Khalo in Moeti (2014:81–82), this is one of the defining characteristics of a unitary state. That basically is a political system in which almost all powers of government are vested in the central or national government agency; this level of government may delegate some of its powers to provinces and municipalities. This context, therefore, necessitates fiscal intergovernmental transfers, which in South Africa are fundamentally set to address certain key aspects, namely the structural imbalance between the revenues available to municipalities and the spending responsibilities assigned to them; incentivising good governance and building local government capacity within a sound fiscal framework; as well as supporting national priorities as outlined by various sectoral policies, particularly those focused on providing universal and sustainable access to services (Kahn et al. 2016:97).

Scholars such as Tshamano and Shopola (2021) have criticised the current method of sharing revenue collected at the national level as undermining the fact that some municipalities have a smaller revenue base and rely largely on fair share and national grants. This criticism is based on the fact that during the apportionment, larger budgets go to the national and regional governments and only a relatively small part of the revenue collected nationally goes to the local government, mainly because of its power to collect its own revenue. This can be seen from the Budget Review Statement 2011–2012 and 2018–2019 in which both national and provincial governments received 40% of the budget and local governments 10% (National Treasury 2013:111).

Notwithstanding the foregoing, intergovernmental transfers are conducted in two ways, namely through conditional and unconditional donations. The equitable share to municipalities remains the only unconditional grant in South Africa, mainly on the basis that it is a constitutional right. This assertion is spelt out in the Constitution of the republic of South Africa (Republic of South Africa [RSA] 1996) in Section 227, which underlines that local government is entitled to a fair share, collected at the national level, to enable the provision of basic services and the fulfilment of assigned tasks. In other words, equitable share means having a fair share or receiving a deserved portion (Pauw et al. 2015:295). However, equitable share should not be confused with saying 'equal share', which implies that the involved parties are entitled to the same amount or are required to produce the same output.

According to the National Treasury (2011), the notion of equitable share, including unconditional transfers, first appeared in FY1998/1999 after it was observed that poverty in communities was increasing. As correctly stated in the White Paper on Local Government (Republic of South Africa 1998), the equitable share not only closes the gap between local government revenue and expenditure but is also helpful in allocating financial resources between local governments in light of the share of poor households within local government responsibilities. As the South African Local Government Association (South African Local Government Association [SALGA] 2012:7) observed, transfers currently account for an average of 25% of municipal budgets, and in poor (lower income) municipalities, transfers can account for up to 75% of municipal revenues. Conditional transfers, on the other hand, constitute the *aide-memoire* of resources transferred from central or national government to local governments or municipalities. The goal of this form of transfer, as explained by the National Treasury (2011) and SALGA (2012), is to empower communities and support community infrastructure investment programmes.

Lastly, conditional transfers are concomitant with MIG, because the MIG is regarded as the largest infrastructure transfer programme (Sogoni 2010) and is administered and facilitated by the Department of Cooperative Governance and Traditional Affairs. In the 2003–2004 and 2009–2010 financial years, Kahn et al. (2016:99) pointed out that the 'MIG accounted for 54.1% of all infrastructure transfers', which led to its actual growth projected to be an average of 21.4% over the medium term (National Treasury 2010). As indicated in the introduction, MIG was introduced in 2003 with the purpose of providing basic infrastructure-related services to poor communities through municipalities in South Africa. However, just like any other government project, MIG is guided by specific legislation. The following paragraphs highlight some key legislations that affect the implementation of MIG in the local sphere of government.

The Constitution of the Republic of South Africa, 1996

The Constitution RSA (2019) is the overarching legal framework of the Republic of South Africa that gives rise to all interpretive statutes and other pieces of legislation in the country (Nkuna & Sebola 2019:163; Shopola & Mukonza 2019). Most importantly, it establishes the three spheres of government as national, provincial and local government in section 40, while at the same time in section 54 it defines local government as the lower sphere consisting purely of municipalities. Furthermore, sections 41 and 214 require that these spheres of government and the revenues collected at the national level be shared with or allocated to sub-governments to enable them to perform specific functions under schedules 4 and 5 of the Constitution (RSA 1996). It does this by calling for a law that improves the process of revenue sharing, namely the *Division of Revenue Act, 2014*.

Division of Revenue Act, 2014 (reviewed annually)

The *Division of Revenue Act*, (DORA) as it is affectionately known in government circles, in the context of local government, regulates the process of transferring resources from the national government to municipalities. Accordingly, the Act is passed before the beginning of each government year to determine the allocation of government revenue to all government agencies, including local government. As it pertains to MIG, the Act provides that the transferring authority, in this case the Department of Cooperative Governance and Traditional Affairs, may withhold funds under conditions or in cases where a municipality overspends or underspends in a given period. Box 1 outlines an example of an equitable formula that the National Treasury uses to allocate revenue to municipalities.

Basic service components, being the first stratum in the formula in Box 1, provide for the cost of free basic services for less privileged households and accounted for 78% of the funds allocated in 2016–2017. The second stratum, which is institutional component, directs funds to municipalities that have a limited revenue base in order to enable such municipalities to afford administrative and governance functions and execute their municipal functions (Financial Fiscal Commission 2016:17). To do so, three critical aspects are taken into consideration: (1) institutional component whereby municipalities are subsidised to enable them cover the cost of municipal operations, (2) community services component, which makes available funds to cover other critical municipal services that are not necessarily included in basic services, and lastly, (3) the revenue adjustment component that provides for funding to municipalities with a lesser revenue generation ability (National Treasury 2016:93).

BOX 1: Structure of the local government.

Equitable formula:

$LGES = BS + (I + CS)^{x} RA \pm C$

where *LGES* is the local government equitable share:

- *BS* is the basic service component
- *I* is institutional component
- *CS* is the community services component
- *RA* is the revenue adjustment factor
- *C* is the correction and stabilisation factor

Source: Adapted from National Treasury, 2016, *Local government budgets and expenditure review, 2015– 2016*, Government Printer, Pretoria.

LGES, local government equitable share; BS, basic services component; I, institutional component; CD, community services component; RA, revenue adjustment factor; correction and stabilisation factor.

The Municipal Finance Management Act

The *Municipal Finance Management Act (MFMA), No. 56 of 2003*, deals with the national and provincial allocations of funds to municipalities. The Act stipulates:

> In order to provide predictability and certainty about the sources and levels of intergovernmental funding of municipalities, the accounting officer of a national or provincial department and the accounting authority of a national or provincial public entity responsible for the transfer of any proposed allocations to a municipality, must by no later than 20 January of each year notify the National Treasury or the relevant provincial treasury, as may be appropriate, of all proposed allocations, and the projected amounts of those allocations, to be transferred to each municipality during each of the next three years. (RSA 2003:54)

In addition, this Act is an important local government statute as it establishes treasury norms and standards for the municipalities. It seeks to ensure good governance in financial management issues. Section 126 (1) (a) of the Act requires that all accounting officers prepare annual financial statements of their municipalities within two months after the end of the financial year. These must be submitted to Auditor General. It also makes a provision in Section 102 for the guidelines on how to deal with fruitless, irregular and wasteful expenditure by the involved municipal authorities. This Act certainly affects the administration of MIG funds. The following section attempts to understand MIG from the existing literature.

Theoretical framework

Decentralised governance for development was adopted as a theoretical framework to analyse the phenomenon investigated in this study. From the United Nations Development Programme's (UNDP 2009) perspective, decentralised governance for development in South Africa comprises empowering lower levels of government to ensure that local people take part in, and benefit from, their own governance structures and development services. Decentralised governance for development is the focus of the decentralisation from higher levels of government to the local level. The UNDP (2009) suggests that decentralisation is a key area of democratic governance, being the cornerstone for societal development and the Millennium Development Goals, with a view to empowering all levels of society and providing services for and to the people.

The arguments on 'lack of capacity, fragmentation of services and standards' as reasons not to devolve powers, especially financial powers, and functions to the local sphere are overstated and lack substantial insight in respect of democratic and representative governance (Mohan 2001; Tshamano, Shopola & Mukonza 2021). Thus, considering that the devolution of powers to local government is to empower and develop representative governance, Shopola (2021, 2022) has argued that the rationale should be to provide services where needed most. The subsequent movement towards devolution is to improve service delivery, cost efficiencies and increased capacity and productivity at local level. Devolved governance creates the opportunity to improve local governance and positive externalities for national governance. As argued by Oakley (1995) and Mohan (2001), no matter what terms are used, whether it is devolution, decentralisation or assignment of powers and functions to the local sphere, it effectively means that the rationale is:

- representative and democratic governance
- effective decision making
- service provision to benefit the local citizenry
- building local capacity and capability
- cost efficiency in service delivery.

The aforementioned rationale was considered in this study to examine how municipalities in the local sphere of government apply their assigned powers and implement the service delivery aspirations of the national government through the grant system. It must be emphasised that the aim of local government and local governance is to ensure a functioning city, district, town or region with decent living conditions supported by economic development. This means that citizens should expect acceptable levels of income and good local service delivery. The impact of economic development is the stimulation of the development of society and create viable communities where people can live, work, and have a good life.

The conceptual framework adopted is devolved governance for development. The framework encompasses the aspect of fiscal decentralisation that is crucial for supporting local governments in fostering community development and providing sustainable services to the people. Fiscal decentralisation and intergovernmental fiscal relations frameworks adopted by governments make provisions such as the MIG programme to occur, hence the adoption of the devolved governance for development concept in this study.

Research methods and design

The study from which this article was based on employed descriptive and case study research designs. These designs, according to Schurink, Schurink and Fouche (2021:293–306), are grounded in qualitative research. Descriptive research, on the other hand, is concerned with obtaining and describing information about the current status of the studied phenomenon. Case study, on the other hand allows for in-depth enquiry into a particular problem as opposed to a sweeping statistical survey, which is common in quantitative studies (Brynard et al. 2014; Fouche & Roestenburg 2021). In the context of this study, the chosen designs proved useful for probing and describing the lived experienced of the officials regarding the implementation of MIG in the case study of Ba-Phalaborwa. Interviews were the data collection method and the participants were asked case-specific questions such as, 'what do you think are the impediments or challenges to the spending of MIG funds in Ba-Phalaborwa Municipality?' The target population in this study were all members of the management and at the time of this study, the municipality had only 20 employees serving in managerial positions

Source: Municipalities of South Africa, 2022, *Ba-Phalaborwa municipality map,* viewed 20 August 2022, from https://municipalities.co.za/map/1127/ba-phalaborwa-local-municipality

FIGURE 1: The map depicting Ba-Phalaborwa Municipality.

(Ba-Phalaborwa Local Municipality Employment Statistics 2019), inclusive of directors and unit managers. A sample of 10 participants was selected using the purposive sampling method, in which only eight participated while the other two could not participate because of other commitments. This method is based entirely on the judgement of the researcher (Strydom 2021:382). In this study, the management team were selected on the basis that their day-to-day work in one way or another involves implementing the MIG programme in the municipality. This, therefore, made them relevant sources as per the researcher's selection criteria. Guided by Schurink et al. (2021), data were analysed using the content analysis method, which included note-taking and voice recordings of interviews, transcription and arranging data in terms of key themes that emerged. Furthermore, the study was cognisant of quality and trustworthiness issues, which was achieved by means of returning the transcribed data to the participants for verification before the actual finalisation of the research report.

Biographical details of the participants

The researcher received institutional approval from Ba-Phalaborwa Municipality (depicted in Figure 1) to interview the officials from different units and political office-bearers who formed part of the 2016–2021 Municipal Council. Contact (interviews) with the selected participants happened between April and September 2021. Ten interview questionnaires were distributed and only eight interviews were secured. The two outstanding interviewees cited different reasons, with one of them citing a tight work schedule and the other hospitalisation as a result of coronavirus disease 2019 (COVID-19). In terms of the gender proportion, three out of eight participants were females while the majority (five in total) were their male counterparts. Although gender proportion has no bearing whatsoever in this study, the outcomes of this profiling are consistent with the municipality's organogram, which cites that gender inequality remains high among employees with a ratio of 3:1 in favour of male employees (Ba-Phalaborwa Local Municipality 2020).

Most participants were relatively old, with six ranging from 45 to 55 years old and two younger than 35. The outcomes also showed that six participants were in possession of university degrees that complemented their positions, and two had post-school qualifications obtained from colleges. Four of the six had completed their postgraduate qualifications (honours and masters). Of the eight interviewed participants, only three had been working in their current positions for less than five years. The other five had over five years of working experience in their present posts. However, interactions with the participants revealed that all of the participants had more than five years of experience of working in a municipal environment. This demonstrates that their knowledge of the democratic local government dispensation was more than adequate and indisputable.

Ethical considerations

In social research such as this one that this study is premised on, ethics are important because they serve as 'the moral deliberation, choice and accountability on the part of the researcher throughout the research process' (Steyn & Edge 2019:14). Some of the ethical practices that were considered in this article included obtaining written letters of permission letters to conduct the study from the Tshwane University of Technology's Faculty Research Committee and Ba-Phalaborwa Municipality. In addition, written consent was also sought from the participants prior to the actual interviews and participants were assured that the information would neither be shared nor used for anything except academic purposes. This included the assurance that their information would be kept confidential and that access to the information would only be accorded to the university if required. Ref #: FCRE/PM/STD/2021/09.

Results

This section presents and analyses the findings. As indicated earlier on, the article itself is an extract from the study that was conducted in Ba-Phalaborwa Local Municipality and which consisted of numerous objectives. One of these objectives is central to the reporting in this section, namely to establish the factors affecting the spending of MIG in Ba-Phalaborwa.

Research aim

The aim of this study was to establish the impediments to the spending of MIG funds at Ba-Phalaborwa Municipality.

Empirical findings and analysis

The study explored the spending of MIG funds in Ba-Phalaborwa. Numerous probing questions were asked based on the answers of the participants. Impediments to the spending of MIG funds emerged as the key theme, and the supporting descriptors that were noted from the interactions with participants were political instability, community unrest, delays in supply chain management (SCM), and a lack of forward planning.

It is important to note that all the participants accepted that the municipality was indeed facing challenges when it comes to spending MIG funds. A male participant (Participant BPM 9), who works as a senior budget department official, warned against improperly spending MIG funds, stressing that MIG grants account for 50% of the capital budget in Ba-Phalaborwa. According to its Budget Adjustment Report (2020–2021), the municipality's total capital expenditure in 2020–2021 (also the time when this study was conducted) stood at R95.8 million. This indicates how dependent the municipality was on the national government, which also suggests that the municipality was struggling to collect revenue. This finding ties directly to the MIG's goal of helping communities expand their revenue base to provide essential services to communities (Municipal Infrastructure Grant 2004–2007:16).

Delays in supply chain management

Participants mentioned that one of the major challenges in meeting the deadlines set out in the MIG conditions was the delays in the SCM process. While this was a major challenge, participants had two slightly different views on the issues that could potentially cause SCM delays. While some believed that the SCM process would be delayed by issues related to improper contracts and legal compliance, others felt that SCM was a regulated process and therefore should not be viewed as a delay; they believed that the pre-planning phase dealing with tendering procedures were the underlying cause, rather than the actual SCM process. Here are some participants' views from the interviews:

One participant, a senior manager in the office of the chief financial officer, stated:

> 'For me [*referring to Finance Office*] to spend MIG funds I have to go through the most competitive bidding process … right! this process comes with stringent laws and regulations. mostly, the famous one would be that you [*have*] procured and found later that the contract was irregular. So the results of this is that you will always have to be cautious when evaluating to ensure that … that bid do not become irregular. Then if you don't award that bid because of irregularity it means you will not expend the allocated grant. Much as it the desire of the Municipality to deliver … Irregular expenditure is also not a desired outcome.' (Participant BPM10, female, senior manager in the Office of CFO)

Another participant shared the following:

> 'For me, the problem really is not the regulated part of procurement or supply chain processes. The problem lies in the planning phase where the municipality has to do forward planning in terms of preparing the spec or tender documents which are informed by the design [*a process which is not regulated or which can be done anytime*] … uhhhm if we delay in terms of this process, eventually we will delay the procurement process which takes up to 90 days before finalisation. The pre-planning phase is a problem because it is not regulated and our municipality often encounter problems in designing bids specifications.' (Participant BPM3, male, director)

Forward planning

A lack of forward planning was identified by the majority of participants as another problem that contributed to the unspent MIG funds in Ba-Phalaborwa Municipality. Forward planning refers to a process whereby the municipality identifies key possible projects that can be funded through MIG for the next three financial years. The 2019–2020 Ba-Phalaborwa Municipality Special Adjustment Report attests to the fact that the municipality had not set priorities for the 2019–2020 financial year. According to the Limpopo Provincial Treasury (2014:65), the MIG spending plan must be submitted with municipalities' funding requests. Although the implementation of such contingency plans will always depend on some contextual factors and political manifestations, according to some participants, having them is prudent and perhaps safer than not having them:

> 'Sometimes the issues of misaligned financial years between the spheres of government are discouraging … you find that our financial year ends at July but theirs end at March and they allocated based on their financial year.' (Participant BPM3, male, senior manager)

Political stability and community unrest in the municipality

The majority of participants also acknowledged that there was a direct and immediate link between political instability and the MIG implementation process, which is often detrimental to the latter. A volatile political environment always poses a threat to the implementation of community projects. The reviewed literature confirms that a change in the political system or leadership can result in a complete reversal of some community policies and performance goals (Johnston & Pongaticat 2008:947; Powell 2004:1019; Shopola 2022). According to one of the male municipal officials in the project management unit (Participant BPM7), the inauguration of the new mayor in 2019 meant changes in the existing council committees and membership of the mayoral committee and other internal committees such as the bid adjudication committee. The study found that all directors in Ba-Phalaborwa Municipality sat in the bid adjudication committee; hence, changes in the councils could affect all directors. In addition, such changes always pose a threat to the approved project implementation or spending calendar or schedule. Furthermore, barriers to MIG spending are also linked to community unrest. The community protests experienced by Ba-Phalaborwa reportedly coincided with the implementation of MIG projects, as communities wanted direct benefits:

> 'It is always a common practice that communities must benefit from the projects happening in their back yards. Sometimes you will find that … the contractor is reluctant to sub-contract existing contractors in the communities or hire members because of a lack of experience. Then, revolts will ensue.' (Participant BPM7, male, municipal official)

From the given findings, it is evident that Ba-Phalaborwa Municipality is a predominantly rural municipality with limited revenue base. Hence, the municipality is heavily dependent on MIG funds to fulfil its service delivery mandates. This point was established through interaction with a senior male official in the budget and finance department, who revealed that MIG funds in Ba-Phalaborwa accounted for 50% of the municipality's capital budget. In addition to this local experience, international studies such as those of Mehiriz and Marceau (2013) and Carter (2013) have also shown that delegating tax powers to sub-governments and supporting them through grant schemes is an ill-considered way to spur development in the developed and developing nations such as Canada and Australia.

Therefore, it can be argued that the decentralisation of (fiscal) powers in South Africa has not yet produced the desired results. This is related to the National Treasury's revenue-sharing process, in which the national and provincial spheres share 90% of the total revenue generated and the local sphere receives the remaining 10% (National Treasury 2013; Tshamano & Shopola 2021). Although the rationale is that municipalities are given tax powers to collect revenue, the results of this study indicate that predominantly rural communities such as Ba-Phalaborwa Municipality are struggling because of weak revenue bases. One participant also suggested that some provincial functions would need to be delegated, particularly road functions, to provide general revenue to the municipality. In this context, it can be suggested that the current decentralisation system, in particular the fiscal decentralisation model, needs to be revised to look for ways to allow municipalities, especially in disadvantaged areas with a weaker financial revenue base, to have more functions than they currently have, as Moeti (2014) and Tshamano and Shopola (2021) have argued that relying on MIG alone does not resolve the service delivery backlog that these communities are struggling with.

Conclusion

The study concludes that the underutilisation of MIG funds has wider implications for the communities of Ba-Phalaborwa Municipality and the municipality itself. For example, if funds are withdrawn, it means that the goals set in the Integrated Development Plan and Service Delivery Budget and Implementation Plan will not be met, and the municipal budget or financial planning for the current and future years will not only be disrupted but also postponed. As a result, communities are being denied much-needed developments and basic services are not being provided as expected. Major projects are responsible for employment; the withdrawal of funds does not mean the creation of employment opportunities. In addition, the study managed to establish that Ba-Phalaborwa Municipality needs serious plans to increase revenue. Thus, relying on MIG funding has proven insufficient as communities' revenue bases are weaker. The idea that some provincial functions need to be delegated to municipalities, particularly those found in rural spatial structures, is noble. Effective service delivery is required for the Ba-Phalaborwa Municipality to earn the trust of its communities. Without it, community unrest will be inevitable; this study has shown that such unrest is a leading cause of unspent MIG funds in the community. The following paragraphs address the recommendations that this study proposes.

Most participants agreed that poor planning was responsible for the underutilisation of MIG funds. The result is that the community is late in appointing contractors, which puts tremendous pressure on the supply chain unit, which in many cases has led to disputes by members of the community, if not irregularities in the appointment of contractors. The need to revise the equitable revenue-sharing formula is evident. It is clear from the literature reviewed in this study (Hendricks & Senago 2017; Moeti 2019; Senogi 2010; Tshamano & Shopola 2021), that the present equitable share formula is based on demographics. It is suggested that to strengthen the fiscal sharing model, tangible variables must be considered, such as the rural set-up that most municipalities are demarcated in, the vastness of the municipal space and the cost profiles for service delivery because of factors such as topography and the distance from markets.

In conclusion, the key factors impeding spending of MIG in Ba-Phalaborwa, as outlined in this article, included a lack of forward planning, slow supply chain processes, community unrest and political instability. Although some of these findings are also common in other municipalities, as revealed by the literature, community unrest emerged as being pertinent to Ba-Phalaborwa Municipality. The probable reason is that the mining activities from which community members have not been benefiting as expected have bred anger, which in turn affects the implementation of municipal projects. In addition, the study recognises that obstacles such as community unrest and natural causes, including weather conditions are unpredictable events and will prove very difficult to avoid. Against this background, it can also be concluded that planning and maintaining political stability can be addressed as it requires commitment from project managers and political maturity and understanding from elected officials. This study had limitations, one of which is that its findings are context-bound to Ba-Phalaborwa Municipality and therefore cannot be generalised to other municipalities. Hence, for this context, another study is needed that will look into the investigated issues from the perspective of district and provincial administrations in respect of the overall management of an MIG programme. This will assist in locating the role of other stakeholders in the implementation of MIG within the local sphere of government.

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