



Impact of financial mismanagement on service delivery: Strengthening internal control mechanisms in Rural Development Departments

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Abstract

This study assesses how poor financial management practices affect public service delivery and propose enhancements in internal controls. The study followed Public Value Theory as the foundation, which states that public institutions exist to create value for citizens, not merely to comply with rules or deliver outputs. The study employed purposive sampling method in sampling respondents. Using a quantitative cross-sectional survey of 150 respondents via interviewer-administered questionnaires, the study revealed that the department continues to incur unauthorized, irregular, wasteful and fruitless expenditures, and the departmental public service delivery objectives are not attained. This research emphasises importance of sound financial management in government departments, to improve public service delivery. Findings of this study suggest an evidence-based policy changes that prioritize delivering public service to rural and needy communities. These changes are essential for enhancing service delivery, creating value and alleviating rural area poverty, and strengthening public trust in government institutions.

Keywords: Financial Mismanagement; Service Delivery; Unauthorized; Irregular; Fruitless; Wasteful Expenditure

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1. Introduction

Financial mismanagement continues to be a pressing challenge in the public sector, particularly within department of rural development and agrarian reform (DRDAR). This mismanagement typically manifests through the misallocation, misuse, or ineffective control of public funds, leading to irregular, unauthorized, and wasteful expenditures (Mabunda et al., 2023). Such activities ultimately hinder the primary objectives of rural development initiatives, which aim to provide vital services like agricultural support, infrastructure development, and community empowerment programs in rural areas. In South Africa, these financial irregularities considerably influence the quality and availability of essential services, exemplifying the urgent need for improved financial controls mechanism (Khasodi et al., 2023).

The nexus between financial mismanagement and service delivery inefficiencies is critically linked to the effectiveness of Internal Control Units (ICUs) (Tretiak and Miedviedkova, 2021). These units are tasked with establishing and maintaining internal control mechanisms that are essential for identifying, assessing, and managing financial risks within government departments. However, various systemic weaknesses often impair their effectiveness. For instance, a lack of management support and non-compliance with established control procedures can lead to significant operational deficiencies (Firmansyah et al., 2022). Research suggests that robust internal control processes are instrumental in fostering financial accountability and good governance, which are crucial for ensuring the responsible use of public resources (Khasodi et al., 2023).

An examination of the internal control environment within DRDAR reveals several gaps that facilitate financial mismanagement. These gaps often arise from inadequate compliance practices, poor follow-ups on audit recommendations, and ineffective reporting systems that fail to convey the accuracy of fiscal conditions (Furqan, et al., 2020). Strengthening these internal controls is paramount; studies suggest that improved fiscal reporting and compliance with established procedures not only fortify financial accountability but also enhance service delivery outcomes significantly (Tumwine et al., 2023). Ultimately, clear strategies for bolstering internal controls must be developed to mitigate the risks of financial mismanagement and improve overall service delivery for rural communities in South Africa.

To realize these strategic improvements, it is vital that public sector authorities recognize the importance of investing in their internal control systems. Comprehensive training and support for management, alongside rigorous adherence to financial regulations, can significantly bolster the efficacy of ICUs. Such improvements are essential for achieving the broader goals of rural development, which seek to elevate the living standards of vulnerable rural populations (Khasodi et al., 2023).

2. Literature review

2.1. Financial mismanagement in the public sector

Financial mismanagement refers to the inefficient, ineffective, and unethical use of public funds, often manifested through unauthorized, irregular, fruitless, and wasteful expenditures (Mabunda et al., 2023). In the context of developing countries, including South Africa, financial mismanagement is a major impediment to the delivery of public services and economic development (Makanyeza et al., 2018). Auditor-General reports in South Africa consistently highlight recurring issues of poor financial discipline, non-compliance with

procurement regulations, and weak internal controls across government departments, particularly at the provincial and local levels (Auditor-General South Africa [AGSA], 2023).

In rural development departments, financial mismanagement not only diverts resources from intended development goals but also erodes public trust and delays project implementation. Another issue is a poor leadership and political interference that exacerbate these issues, creating an environment where accountability is weak, thus hindering effective project implementation (Glasser and Wright, 2020). The challenges faced in rural development underscore the importance of robust financial management practices to ensure that resources are utilized efficiently and effectively to meet community needs.

2.2. Impact of financial mismanagement on service delivery

Efficient service delivery in rural areas is heavily reliant on the rational management of public resources. Mismanagement of financial assets has been documented as a significant barrier, leading to detrimental outcomes such as delayed service provisions, inadequate infrastructure, and unmet needs of vulnerable populations (Agbor, 2019). Mismanagement of public purse typically results from practices such as budget misappropriations and unauthorized expenditures, which can be exacerbated in rural projects focused on enhancing agricultural productivity, rural roads, and access to water (Agbor, 2019). Previous scholars suggests that rural infrastructure investment is critical as it yields multiple developmental impacts, including increased agricultural outputs and poverty alleviation (Wu et al., 2019; Paudel et al., 2023) The implications of inadequate management of financial resources extend beyond infrastructure, impacting environmental sustainability and rural livelihoods (Voytyuk et al., 2022; Zhou et al., 2023).

The relationship between financial mismanagement and the government's ability to fulfil its constitutional mandate is critical in the rural context. Flaws in financial governance can directly hinder governmental institutions' capacity to deliver essential services, leading to diminished agricultural support and ineffective land reform efforts, thereby perpetuating rural poverty (Lazarova et al., 2023). This systemic failure can breed public sentiment marked by dissatisfaction, as residents' expectations for reliable services remain unfulfilled (Olorunfemi, 2020). Comparative studies illustrate how improved financial management can enhance governmental efficacy in rural development by ensuring that agricultural and infrastructure initiatives receive necessary funding and oversight (Adeyeye et al., 2024). Moreover, as rural infrastructure improves, it can catalyse broader economic initiatives, addressing multidimensional poverty and fostering community resilience (Osabohien et al., 2019).

Considering these complexities, enhancing the governance of public resources is paramount for effective service delivery in rural regions. Ensuring accountable financial practices could revitalize efforts aimed at improving agricultural productivity and infrastructure, ultimately leading to better socio-economic conditions for rural populations. Comprehensive strategies must therefore focus on creating robust frameworks that prioritize efficient management of public funds to meet the diverse needs of rural communities (Agbor, 2019; Wu et al., 2019; Paudel et al., 2023; Daud et al., 2018).

2.3. Strengthening internal control mechanisms for improved service delivery

ICUs serve as the first line of defence in mitigating financial mismanagement by conducting risk assessments, compliance reviews, and internal audits. Therefore, strengthening ICUs in the public sector is critical for

enhancing overall performance and compliance. Investing in capacity-building initiatives for ICU personnel is vital since training and developing human resources can significantly contribute to the effectiveness of internal controls, thereby increasing their operational efficiency and accountability in management positions (Ryu and Chae, 2023; Chung and Chae, 2024). Enhanced training is correlated with improved performance outcomes; organizations that prioritize personnel development often experience fewer failures related to internal control systems (Kim, 2021).

Furthermore, risk management should be integrated into departmental planning to emphasize proactive identification and mitigation of potential threats, thus fostering a culture of accountability (Ama et al., 2023). This integration must support transparency and enhances the responsiveness of institutions, especially when aligned with external oversight bodies. There should be an active engagement with these entities that ensures compliance with established guidelines and regulations, fostering an environment where institutional recommendations are prioritized and transparently implemented (Greiner et al., 2020).

The department may consider the adoption of digital financial management systems, such as the Integrated Financial Management System (IFMS), which represents another imperative for improving internal controls. These systems facilitate real-time monitoring, accurate data reporting, and enhanced risk management capabilities as required by PFMA (AGSA, 2023). By streamlining financial operations, ICUs can effectively track expenditures and resource allocation, reducing instances of fraud and mismanagement. Digital tools can also improve accountability and transparency, supporting public trust and institutional integrity (Pandey and Bhadoria, 2023).

In summary, strengthening internal control systems within the department through targeted investments in personnel capacity, risk management integration, and the adoption of digital financial management frameworks is essential. These actions promote greater efficiency, accountability, and responsiveness in public institutions, ultimately leading to improved performance outcomes.

3. Public value theory

3.1. Conceptual foundation

Public Value Theory, formulated by Mark Moore in 1995, offers a foundational framework for assessing public institutions through a lens that prioritizes citizen engagement and societal impacts, contrasting sharply with conventional approaches that focus solely on efficiency (Kurniawan, et al., 2024). This framework highlights the significance of producing outcomes that resonate with public needs and promote equity, particularly in rural development settings. In these contexts, where resource optimization is crucial, the role of public financial management becomes vital in establishing trustworthy systems that bolster service delivery and alleviate socio-economic disparities (Abbas et al., 2020; Zhong et al., 2022).

The internal control mechanisms, often executed through ICUs, are critical components in this landscape. They not only ensure compliance with legal frameworks but also drive efficiency and effectiveness across public service operations (Li, 2020). When these mechanisms are robust, they enhance transparency and accountability, integral aspects of public value creation (Ashton et al., 2022; Ujkani and Nexhmie, 2019). Conversely, weak or poorly resourced controls can lead to financial mismanagement, which can manifest as unauthorized expenditures and diminish public trust (Elebesunu et al., 2021; Murti & Kurniawan, 2020). The

AGSA's reports document the ramifications of insufficient adherence to these mechanisms, emphasizing the necessity of proactive governance structures that align financial decision-making with broader developmental goals in underserved areas (Kamaliah et al., 2018).

Further extending Moore's vision, Public Value Theory posits that public managers should seek to maximize value derived from public assets rather than merely adhering to compliance metrics (Xiao et al., 2018). This perspective envisions ICUs as facilitators of strategic improvement and developmental enhancements rather than mere oversight entities. Empowered ICUs can significantly contribute to maintaining a disciplined financial environment, which is essential for effectively addressing rural development needs (Luh, 2022). The interplay between robust internal controls and transparency fosters an atmosphere of accountability, thus reinforcing the legitimacy of public institutions and ensuring they meet community expectations (Gumah and Aziabah, 2020).

In application, particularly within the realm of rural development departments, the principles of Public Value Theory underscore a fundamental approach: effective governance can markedly enhance public service delivery and stabilize local economies. These entities must prioritize inclusive policies aimed at food security and equitable resource distribution, relying heavily on sound internal controls to instil confidence among stakeholders (Zuber et al., 2023; Wang, 2023). The overall synthesis reveals that strengthening internal control frameworks is not merely an administrative task; it is a critical strategy for restoring public trust, optimizing performance, and ultimately fulfilling the promise of public value in contexts where it is most needed.

3.2. Alignment of public value theory with departmental goals

The focus of this study is on the crucial role that Rural Development Departments play in fostering equitable development for marginalized communities through services such as land reform, rural infrastructure, and food security. However, the potential for financial mismanagement, which can manifest as unauthorized or wasteful expenditures, poses a significant threat to these initiatives—jeopardizing the creation of public value and obstructing essential services from reaching those in need (Chronopoulos et al., 2023).

To combat such mismanagement, it is imperative to prioritize internal control mechanisms as a framework for ensuring financial oversight and bolstering public trust. Such controls are also essential in creating a conducive environment for meaningful public outcomes (Weickgenannt, et al., 2021). The enforcement of these mechanisms aligns with Public Value Theory, which emphasizes the necessity of delivering public value through effective governance practices. The theory highlights the need for robust internal oversight to enhance transparency and accountability within public sector operations, which, in turn, nurtures public trust and engagement (Fukumoto and Bozeman, 2018).

Furthermore, the intersection of public administration and effective financial oversight is critical for fostering sustainable development. Studies indicate that the governance structure, including ICU, plays a key role in enhancing the quality of financial reporting and ensuring compliance with economic standards (Chronopoulos et al., 2023; Weickgenannt et al., 2021). This, in turn, contributes to mitigating risks associated with financial mismanagement, thereby preserving the necessary public resources needed to support the intended beneficiaries of rural development programs (Cîmpan et al., 2023).

Conclusively, leveraging internal control mechanisms must be seen as an essential strategy in the execution of public policies that aim to uplift marginalized communities. By strengthening these controls, the Rural

Development Departments can ensure not only the responsible use of funds but also the enhancement of public trust, ultimately facilitating the delivery of valuable public services (Abraham et al., 2024; Nam and Thompson, 2023).

3.3. Management support and strategic alignment

Public Value Theory underscores the necessity for departmental managers to actively champion and integrate internal controls within their departments. This goes beyond merely establishing internal controls as part of policy; effective leadership is essential to embed these controls in the fabric of strategic planning and management processes. Leadership that fails to support ICU recommendations often limits their influence on decision-making processes, subsequently obstructing the realization of public value. Consequently, for internal controls to be effectively realized in administrative practice, they must not only be present but also strategically integrated into planning, budgeting, procurement, and reporting systems (Suklun, 2020; Gomes and Berman, 2020).

Literature review indicates that strategic leadership is critical for departmental managers, especially in navigating the limitations imposed by external pressures and accountability, such as media scrutiny (Suklun, 2020). Moreover, the role of public managers as strategic actors is vital for the successful integration of strategic management practices within public institutions. This integration includes aligning resources with strategic objectives, which has been identified as a significant challenge due to resource limitations and the often-bureaucratic nature of public organizations (Gluch, et al., 2023; Johanson et al., 2019). Performance management and accountability frameworks that include strategic controls are essential in optimizing the decision-making landscape for departmental managers (Fang, 2022; Bryson and George, 2020).

Furthermore, leadership's moral dimensions also play a crucial mediating role in shaping organizational culture and the internal control systems established within public organizations. The moral commitment of leaders is fundamental in promoting a culture that values compliance and accountability, which is vital for the success of internal controls (Marlina et al., 2021). It is through the proactive engagement of leaders that internal control can be effectively positioned as a core component of the strategic management framework, ultimately enhancing organizational performance and increasing public trust (Sidiq and Harahap, 2019).

In conclusion, the successful implementation of effective internal controls in public management hinges on the strategic integration advanced by visionary and morally committed leadership. This strategic alignment empowers public organizations to navigate complex environments while ensuring the realization of public value through effective decision-making processes (Onuoha, 2023; Hughes et al., 2021).

3.4. Citizen-centred governance

Public Value Theory is crucial in emphasizing the role of citizens in governance, particularly concerning financial management within public sector contexts. This framework posits that mismanagement of funds constitutes not merely an administrative shortfall but a fundamental violation of public interest, especially in rural areas where communities heavily rely on governmental support for basic needs. Effective resource management is integral to ensuring public trust and welfare, as exemplified by studies highlighting the correlation between public value creation, citizen trust, and overall governance performance (Moore, 2021; Bing et al., 2022).

In areas where governments fail to manage funds properly, the resulting impacts can be devastating—ranging from escalated poverty rates to deteriorating infrastructure (Deng et al., 2018). The lack of financial transparency and accountability can erode public trust, which is paramount for sustainable governance and community support (McCoy et al., 2024; Amari, Baklouti and Khaireddine, 2020). Strengthening internal controls emerges not just as a practical necessity but also as an ethical obligation to uphold public interest (Panagiotopoulos et al., 2019; Torfing et al., 2024). To this end, the enhancement of governance frameworks that incorporate robust internal controls and stakeholder engagement can positively influence public trust and governance effectiveness (Ongaro et al., 2021; Fernando and Gunasekara, 2024).

Furthermore, reinforcing internal controls aligns with the ethical and developmental imperatives of public management. As suggested by various researchers, effective governance necessitates a strategic approach that prioritizes the co-creation of value among citizens, public managers, and other stakeholders (Roy, 2019; MacLean and Titah, 2021). Such collaborative governance structures can foster accountability and public trust, thereby enhancing service delivery and overall societal well-being. In essence, the alignment of public value with the operational processes of governance can help mitigate the repercussions of financial mismanagement and bolster community resilience, particularly in contexts where the impact is profoundly felt (Ramadhane et al., 2023; Chatfield and Reddick, 2018).

In conclusion, embedding Public Value Theory in the governance discourse is vital for addressing the challenges posed by financial mismanagement. By placing citizens at the forefront and advocating for robust internal controls, governments can safeguard public resources, rejuvenate trust, and promote sustainable community development.

4. Research methodology

The study followed quantitative approach, and questionnaire was employed as data collection instrument. The DRDAR's headquarters and seven district offices served as the study's target population with 180 employees. The potential respondents were chosen using a purposive selection method. All respondents had to have worked for the DRDAR ICU and have at least two years of ICU work experience to be selected, this was to exclude experiential learners because of limited expertise they have about proper functionality of ICU. One hundred and Fifty (150) ECDRDAR ICU employees constituted the sampled unit as thirty employees reserved their right not to participate in the survey. When the researcher's selection criteria are poorly specified or some population features are ignored, this subjective selection process may induce bias. To avoid bias, the researcher adhered to criteria which was defined and to enhance data validity and reliability, pre-testing of the questionnaire was done with 51 employees.

Furthermore, because purposive selection selects individuals based on certain criteria, the sample may not reflect the larger population. As a result, findings from purposive sampling studies may be limited in their applicability beyond the selected sample. Nonetheless, it can be argued that this sample size represents the target population because it greatly surpasses the required minimum of 30 for a quantitative study (Eichler et al., 2018).

4.1. Content validity

Content validity was ensured through a structured process. First, the constructs of financial mismanagement, service delivery, and internal control mechanisms were defined through an extensive review of literature, government regulations such as the Public Finance Management Act, and prior empirical studies. From these definitions, a pool of items was developed to represent all relevant dimensions of the constructs. The draft instrument was then reviewed by a panel of experts comprising academics in internal auditing and public finance as well as practitioners in rural development, who evaluated the clarity, relevance, and representativeness of each item. Their feedback informed revisions to wording, the removal of ambiguous items, and the addition of overlooked dimensions. A pilot test was subsequently conducted with a small group of officials not included in the main study, to assess the clarity and practicality of the instrument. Based on their feedback, further refinements were made to ensure completeness and usability. This process confirmed that the final questionnaire adequately captured the theoretical and practical domains of the constructs under study, thereby establishing strong content validity.

4.2. Data analysis

To avoid bias in data collection, the researcher confirmed that respondents satisfied the set selection criteria. The questionnaire was hand delivered by the research in the head office where all ICU staff were present to attend a developmental workshop on how to enhance ICU operations. After each session, the participants were asked and reminded to complete the questionnaire. The workshop lasted for two weeks, and the research come to fetch questionnaires which could not be completed during the workshop. After this rigorous exercise 150 interviewer-administered surveys were fully completed and collected by the researcher at the end of the workshop. This resulted in an 83% response rate as the participants who refused to participate were not sent the questionnaire. The data collected by the questionnaire instrument was analysed using SPSS software, and the results were presented as descriptive statistics as illustrated below.

4.3. Ethical considerations

Ethical clearance was approved by Ethics Committee with the clearance certificate number| FBMSREC 034 and the consent was obtained from the respondents for this study. The researcher respected the privacy of the respondents by not disclosing to anyone, the personal information that is attained. The data was stored on cloud, where it could only be accessed by the researcher. Respondents were told that the data gathered would be used only for scientific purposes and would never be shared with anyone who is not personally interested in the contents of this research report.

5. Results and discussion

5.1. Descriptive sample means

The five-point Likert scale was used to determine the level of agreement with the statements posed on the participants, where a mean value of 1 and 2 represents strongly disagree and disagree respectively, a value of

3 indicated a neutral or "moderate" stance and a value of 4 and 5 indicate agree and strongly agree. The results are summarized in Table 1.

Table 1. Departmental Financial Mismanagement

	n	1	2	3	4	5	Total agreement
The department continues to incur unauthorized expenditures	180	7%	3%	12%	31%	47%	78%
The department continues to incur irregular expenditures	180	4%	3%	12%	36%	45%	81%
The department continues to incur wasteful and fruitless expenditures	180	6%	5%	10%	33%	46%	79%
The departmental public service delivery objectives attained	180	46%	15%	19%	8%	12%	20%

5.2. Reliability and validity of the results

Cronbach's Alpha was used to evaluate the survey's dependability. Data reliability, according to Morgan & Waring (2004), is making sure that the information gathered is precise, thorough, and pertinent to the idea under study. The degree to which various questionnaire variables consistently measure the same notion was assessed using Cronbach's Alpha, at least .79% dependability was shown by the survey instrument's internal consistency reliability score. The reliability test results are presented in Table 2.

Table 2. Cronbach's Alpha values for the reliability test

Constructs	Cronbach's Alpha	Cronbach's alpha based on standardized items
DFM	.796	.816

NOTE: DFM= Departmental Financial Mismanagement

Kerlinger and Lee (2000) state that a reliability test result of 0.60 or higher signifies an acceptable level of reliability. Based on this threshold, it was concluded that the data is considered reliable.

5.3. Correlation Analysis

A correlation analysis was performed to assess the validity of the survey results. The Pearson correlation coefficient ("r"= 95 CI) at was used to examine the linear relationships within the data and to determine the statistical significance of the relationships between variables. The construct analysed was the factors that leads to non-compliance of control activities, as presented in Table 3.

Table 3. Departmental of Financial Mismanagement

Correlations						
	Means	SDV	DIRUE	DIIE	DIWFE	PSDO
DIRUE	4.08	1.166	1			
DIIE	4.14	1.018	.794*	1		
DIWFE	4.07	1.131	.788*	.876**	1	
PSDO	4.35	.979	.623*	.652*	.589**	1

*. Correlation is significant at the 0.05 level (2-tailed).

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

NOTE: DIRUE= The department continue to incur unauthorized expenditures; DIIE= The department continue to incur irregular expenditures; DIWFE = The department continue to incur wasteful and fruitless expenditures; PSDO = The departmental public service delivery objectives attained.

Inter-item correlation analysis for the Factors leading to non-compliance with control activities have demonstrated a small to strong correlation at two significant levels, thus ($r=95$, $p= 0.05$) and ($r=95$, $p= 0.01$). On overall the Inter-item correlation analysis have shown a positive relationship, therefore the survey results were valid.

6. Finding

The study revealed that the department continues to incur unauthorized, irregular, wasteful and fruitless expenditures, and the departmental public service delivery objectives are not attained. These findings have Public Value theory, policy development and management implications.

6.1. Public value theory implications

The continued incidence of unauthorized, irregular, wasteful, and fruitless (UIWF) expenditures within the DRDAR—alongside its failure to meet its rural service delivery objectives—has significant implications when examined through the lens of Public Value Theory. This theory, conceptualized by Mark Moore, stresses that

public institutions should not merely function efficiently or legally, but must also deliver value that is meaningful and beneficial to the public, particularly marginalized and underserved communities.

In the case of the DRDAR, the mismanagement of public funds through UIWF expenditures severely compromises its ability to create and sustain public value in rural communities. These communities often rely heavily on government-led initiatives for access to basic services, infrastructure development, land reform, food security programs, and economic empowerment. When departmental resources are misused or diverted from their intended purposes, it directly undermines rural development outcomes—worsening poverty, inequality, and social exclusion in areas already facing developmental backlogs.

The department's failure to achieve its service delivery mandates suggests a systemic misalignment between its operational processes and the intended public value outcomes, such as improved livelihoods, sustainable rural economies, and equitable access to services. From a Public Value Theory perspective, this signals not only poor financial stewardship but also a lack of strategic intent in maximizing societal benefit. Public value in this context is diminished when land redistribution programs stall, rural infrastructure projects fail, and food security initiatives do not reach intended beneficiaries—often because of fiscal mismanagement.

Moreover, the persistence of UIWF expenditures reflects a breakdown in value-driven governance and public accountability mechanisms. It indicates that internal control systems within the department are either weak or not effectively enforced. This undermines the legitimacy of the department in the eyes of rural citizens, who may perceive government programs as corrupt, unreliable, or ineffective—ultimately eroding public trust and community participation in developmental initiatives.

To restore and uphold public value, the DRDAR must go beyond a compliance-based approach and embrace a value-based public management model. This includes strengthening ICUs, holding accountable those responsible for fiscal irregularities, and ensuring that financial decisions are directly aligned with tangible service delivery outcomes. It also requires participatory planning and transparent monitoring systems that involve rural stakeholders in decision-making processes to ensure responsiveness and relevance of development programs.

In conclusion, the continued mismanagement of public resources and poor service delivery performance within the DRDAR highlight a critical failure to create and sustain public value. Corrective action must involve strategic reforms aimed at embedding public value principles into all aspects of departmental planning, financial management, and community engagement. Only through such a shift can the department fulfil its mandate of transforming rural spaces and improving the lives of the rural poor.

6.2. Policy development implication

The recurring unauthorized, irregular, wasteful, and fruitless (UIWF) expenditures, alongside the department's ongoing failure to achieve its rural service delivery objectives, underscore critical policy shortcomings within the DRDAR. These challenges highlight the urgent need for targeted policy development and reform to enhance financial accountability, strengthen internal controls, and ensure that public resources directly support sustainable rural development.

The department must prioritize the development of a Rural Development Financial Accountability and Control Policy. This policy should clearly outline financial management procedures tailored to the rural development context, establish control standards to prevent UIWF expenditures, and institutionalize regular

internal audits and monitoring mechanisms. It must also assign accountability to senior managers who fail to implement internal control recommendations, reinforcing a culture of consequence management.

There is a pressing need for a Rural Service Delivery Linkage Policy, which mandates that every financial allocation be directly linked to specific rural development outputs—such as improved infrastructure, agricultural support, access to water and sanitation, and rural enterprise development. This policy would promote performance-based budgeting and require quarterly evaluations to measure the impact of expenditures on targeted rural outcomes.

The department should introduce a Management Support and Accountability Policy to address the demonstrated gap between ICUs and executive management. This policy should require department heads to formally acknowledge ICU reports, develop action plans based on audit findings, and report progress to oversight bodies. It should also establish compliance incentives and sanctions for management's support or negligence in implementing controls.

Furthermore, a Community Participation and Transparency Policy must be adopted to align rural development programs with community priorities. This policy would ensure that rural stakeholders are involved in the planning and monitoring of development initiatives, enhancing local ownership and ensuring that funds are not misallocated to irrelevant or duplicative projects. Public disclosure of departmental performance—including cases of UIWF expenditure and corrective measures taken—should also be mandated to strengthen transparency and rebuild trust.

Finally, the department must craft a Capacity Development Policy for Financial Governance, aimed at training rural development officials—particularly in district offices—on financial regulations, risk management, and internal control compliance. This policy should emphasize ongoing professional development and ethical leadership to reduce technical and ethical lapses contributing to financial mismanagement.

6.3. Management implications

The persistent incidence of UIWF expenditures—coupled with the department's failure to meet rural development objectives—carries significant management implications. These issues expose deep-seated weaknesses in leadership oversight, internal control implementation, and accountability, necessitating a strategic shift in how departmental management operates, governs, and delivers on its rural development mandate.

Leadership Accountability and Ethical Stewardship: Senior management must recognize that ineffective oversight and lack of enforcement of financial controls are key contributors to the recurring UIWF expenditures. There is a critical need for management to adopt ethical leadership practices that emphasize transparency, fiscal responsibility, and adherence to internal control mechanisms. Executives and senior officials must be held personally accountable for repeated financial irregularities and for failing to act on audit findings and ICU recommendations.

Strengthening Internal Control Implementation: Management must improve the department's responsiveness to internal audit and control recommendations. The continued disregard of ICU findings points to a lack of urgency and a poor compliance culture. It is imperative that management institutionalize a control-centric culture, where audit outcomes are not only acknowledged but acted upon, with visible corrective

measures and follow-up plans monitored regularly. This requires the creation of enforcement mechanisms and a clear escalation process for unresolved control failures.

Results-Driven Service Delivery Planning: The department's inability to achieve its service delivery goals reflects weak alignment between resource allocation and developmental priorities. Management must implement results-based planning and budgeting frameworks, ensuring that all financial decisions are justified by measurable service delivery outcomes. This will enable the department to track the impact of spending on rural livelihoods, infrastructure, and agricultural productivity.

Consequence Management and Performance Monitoring: There is a need to implement strict consequence management frameworks to deter negligence and misuse of public funds. Managers who fail to prevent or address UIWF expenditures should face disciplinary action in accordance with the PFMA and departmental policy. Additionally, performance management systems must be strengthened to include financial compliance and control enforcement as core key performance indicators (KPIs) for all line and program managers.

Capacity Building and Resource Optimization: The recurrence of financial mismanagement also points to potential capacity gaps within the department. Management must prioritize training and skills development, especially in areas such as financial management, risk assessment, and regulatory compliance. Furthermore, human and financial resources must be deployed strategically to optimize service delivery—particularly in rural districts where service gaps are often the greatest.

Fostering a Culture of Transparency and Public Engagement: Lastly, management must promote a culture of transparency and accountability by engaging stakeholders and the public. This includes regular communication on budget usage, project progress, and challenges. When communities understand how funds are spent and what progress is being made, trust in the department improves and public scrutiny encourages better financial discipline.

7. Limitations of the study

This study has several limitations. The design was cross-sectional and descriptive, which restricts the ability to infer causal relationships between perceptions of financial mismanagement and service delivery outcomes. The analysis relied on descriptive statistics and correlations; no inferential models were applied to control for respondent characteristics or establish predictive associations.

The data was drawn from a single department (DRDAR) and limited to ICU staff. While this group plays a central role in financial oversight, their views may not represent other units or stakeholders. The purposive sampling strategy limits generalizability beyond the study population. Although the response rate was high (83%), fieldwork documentation (e.g., enumerator logs or call sheets) was not systematically maintained. This limits verification of recruitment processes and nonresponse patterns across districts.

Content validity was addressed through expert review and pilot testing, but no exploratory or confirmatory factor analysis was conducted. As such, construct validity rests on expert judgment rather than statistical verification. Respondent demographic information (e.g., tenure, district, role) was not collected. While this decision reduced privacy concerns, it limits analysis of subgroup differences. Future research should incorporate demographic controls and link perceptions to objective indicators (e.g., UIFW reports, audit findings, service delivery metrics) to strengthen validity and policy relevance.

8. Conclusion

The ongoing prevalence of unauthorized, irregular, wasteful, and fruitless (UIWF) expenditures within the DRDAR, alongside its failure to meet rural service delivery objectives, signals deep-rooted structural, managerial, and policy shortcomings. These challenges not only reflect poor financial governance but also a fundamental misalignment between the department's operational practices and its developmental mandate.

Through the lens of Public Value Theory, it is evident that the department is failing to deliver meaningful and measurable value to rural communities—undermining public trust and the legitimacy of the state's developmental agenda. To address these issues, it is imperative that the department embarks on a comprehensive reform agenda.

This includes the development and enforcement of robust, context-specific policies that promote financial accountability, ethical leadership, internal control compliance, and service delivery alignment. Equally, management must take decisive action to enhance oversight, institutionalize consequence management, and foster a culture of transparency and performance-driven planning.

Restoring public confidence and achieving rural transformation requires a shift from reactive compliance to proactive governance, where every rand spent is justified by the impact it creates on rural livelihoods. Only through integrated policy reforms, committed leadership, and responsible management can the DRDAR fulfil its constitutional and developmental obligations to the people of South Africa.

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