



The Role of Medium-Term Budgets in Enhancing Fiscal Sustainability and Service Delivery in South African Municipalities

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Abstract

Fiscal sustainability and service delivery are crucial elements of fruitful governance, yet many South African municipalities struggle to manage these components. To address these problems, the government introduced medium-term budgets as a tool to make positive transformations in fiscal discipline and enhance service delivery. However, the success of these budgets in meeting these goals remains uncertain. To close this gap in knowledge, this article explored the role of medium-term budgets in promoting fiscal sustainability and improving service delivery in South African municipalities through a qualitative analysis of budget documents, policy reports and audit outcomes. The findings show that while some municipalities have benefited, many still face operational deficits, corruption, and a lack of skilled personnel, all of which hamper their effectiveness. This article recommends strengthening accountability mechanisms, investing in skills development, and improving financial monitoring systems. As a result, the article makes a vital contribution by providing significant insights for enhancing municipal budget execution and service delivery.

Keywords: *Mid-Term Budget, Fiscal Sustainability, Service Delivery, South African Municipalities*

INTRODUCTION

Medium-Term Budgeting (MTBs) are not unique to South Africa; they have been implemented globally as a mechanism to improve fiscal sustainability and enhance service delivery. In developing countries, particularly in Africa, Asia, and Latin America, governments have adopted MTBs to address common issues, such as revenue volatility, inefficient public spending, and weak institutional capacity. This is also the case in South Africa, where the introduction of MTBs was perceived as a solution to these challenges and a tool for improving fiscal sustainability and service delivery, but the extent to which medium-term budgets have been effective in achieving these objectives remains unclear (Glasser & Wright, 2020). This is mostly applicable to the local government of South Africa, as the lowest tier of government plays an important role in providing essential services to improve the quality of life for their citizens, develop the local economy, and foster economic growth. It is noted that the effective management of public finances is a critical aspect of good governance (Auriocombe & Van der Walt, 2020). Currently, many municipalities in South Africa struggle to achieve fiscal sustainability and provide quality services to citizens and communities.

Although medium-term budgeting could improve both fiscal sustainability and service delivery in South African municipalities, various elements like political interference, economic instability, and institutional capacity limitations affect its effectiveness (Mishi et al., 2022). Political factors often lead to short-term decision-making that prioritizes political gain over long-term sustainability. A notable example of this is prevalent in many municipalities such as the City of Johannesburg, where the municipality was found to have problems of political interference in its budgeting process, which led to underspending in capital projects, grants, and intergovernmental transfers, which are returned to the national treasury (Glasser & Wright, 2020). On the other hand,

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economic challenges limit the availability of funds and undermine the effectiveness of budgeting strategies. This is in many cases due to factors such as COVID-19 and economic downturns, which led to budget cuts and curtailed spending in an economy with increased demand for social welfare programs (Draai & Zazi, 2021).

In addition, institutional capacity constraints, such as limited resources and expertise, hinder the implementation of medium-term budgeting and affect fiscal sustainability and service delivery. Elements such as budgeting expertise and human resources are examples of areas where municipalities as institutions responsible for budgeting for local government are constrained. The South African Local Government Association (SALGA) in 2019 revealed that only 22% of municipalities had budgeting capacity to implement medium-term budgeting effectively and shortages of key personnel in functional areas such as financial management (Reddy & Govender, 2019). Nkgapele and Mofokeng (2024) also validated these flaws by noting that in 2017, the municipalities in South Africa showed inadequate performance in financial management and service delivery because of the absence of skilled and qualified individuals in essential roles.

This illustrates the impact of a lack of key staff in financial management. Looking at previous works by other scholars such as Glasser and Wright (2020) along with Mudzisi et al. (2024), it is evident that they have analyzed the challenges of implementing MTBs. However, their focus is largely on the practical difficulties faced by municipalities, with only a minimal examination of how these hurdles could be addressed through improved governance practices, capacity development, and changes in financial policy. Consequently, considerable gaps exist in the existing knowledge. To address these issues and fill this knowledge gap, this article investigates the role and effectiveness of medium-term budgeting in enhancing fiscal sustainability and service delivery in South African municipalities. This is done to identify conundrums that affect the implementation and effectiveness of medium-term budgets in South African municipalities.

LITERATURE REVIEW

Conceptualizing Medium-Term Budgeting, Fiscal Sustainability, and Service Delivery

Motsitsi and Hendriks (2023) defined medium-term budgeting as a process that covers more than one year, usually three to five years, to ensure that the financial resources of a municipality are not stretched and strained but are used effectively. This definition is supported by the LGSETA (2024), which defines medium-term budgeting as a process of preparing budgets over a period of three to five years to enable municipalities to match their financial resources with their strategic objectives and priorities. This paper defines medium-term budgeting as a planning and budgeting process that allows municipalities to coordinate their spending and resource allocation decisions over a period of three to five years. This approach differs from the traditional budgeting approach in terms of timeframes, scope, and perspectives. Sambo (2022) indicated that traditional budgets are typically focused on annual planning and budgeting cycles, whereas the medium-term extends planning and budgeting to three to five years. In terms of scope, traditional budgets focus on short-term issues and objectives, whereas medium-term budgets focus on long-term strategic objectives and development needs, such as the building of a municipal office or installation of Wi-Fi, as seen in the City of Ekurhuleni. In terms of perspective, traditional budgeting is often based on past performance and budgeting cycles, whereas medium-term budgeting is forward-looking and considers potential future trends and challenges (Zweni, 2015).

Magagula et al. (2022) argue that medium-term budgeting is a powerful tool for municipalities to improve their fiscal management, service delivery, and overall performance. By extending the budget cycle beyond a single year, municipalities can align their financial resources with their strategic priorities, anticipate future challenges and opportunities, and make informed decisions that promote fiscal sustainability and development. Moreover, fiscal sustainability refers

to the ability of a municipality to finance its current and future operations and service delivery commitments in a way that is financially viable and responsible over the long term (Jacobs, 2019). This requires balancing revenue and expenditures, controlling debt and liabilities, and maintaining adequate reserves. Many municipalities struggle with fiscal sustainability, as evidenced by their frequent inability to meet financial obligations without relying on non-revenue-generating sources (Ajam, 2021). Reports show that municipalities such as Emfuleni municipality in Gauteng are without reserves and hence are unable to pay salaries and creditors due to Eskom debt and attached accounts (Simelane, 2024).

Although the importance of fiscal sustainability is clear, the factors that determine fiscal sustainability are complex and interrelated. Ajam (2021) concluded that one key determinant of fiscal sustainability is the availability and composition of the revenue sources, which range from property taxes, user fees, intergovernmental transfers, and other income. Ngumbela (2021) defined service delivery as the provision of essential public services to citizens and residents by the local government. These services include infrastructure development and maintenance of water, sanitation, electricity, and waste management. For efficient and effective service delivery, municipalities need budgets and strategies. Medium-term budgeting is linked to fiscal sustainability and service delivery, as the ability of a municipality to provide high-quality services depends on its financial health and stability (Mudzisi et al., 2024). When municipalities are financially stable, they can make necessary investments in service delivery, such as maintenance and upgrades of infrastructure, hiring and development of staff, and social projects. On the other hand, when municipalities are not financially stable, they tend to struggle to provide adequate services (Ajam, 2021).

Theoretical Approaches to Budgeting

This study adopted the Local Government Management Improvement Model (LGMIM) as its theoretical framework. This model was developed by the Department of Planning, Monitoring, and Evaluation (DPME) in collaboration with the South African Local Government Association (SALGA), Cooperative Governance & Traditional Affairs (COGTA), and the South African Cities Network (SACN). The LGMIM was developed as an approach toward attaining outcome 9 of the National Development Plan (2030): a responsive, accountable, effective, and efficient developmental local government system (Leni, 2023). This is one of the outcomes of the NDP, which was designed to support the achievement of outcome 9 by providing a framework for improving management practices in South African local governments and municipalities. The model has 6 key performance areas: budgeting and financial management leadership and governance; planning and service delivery; organizational development; human resource management; community engagement and participation; and governance (Draai & Zazi, 2021). This model is used to benchmark the performance of municipalities in several important indicators, such as budgeting and human resources management. This model enables municipalities and other stakeholders to track service delivery and performance.

Oppelt (2019) argued that the LGMIM is advantageous to budgeting and financial management as it provides a systematic approach to improving and assessing management practices in local government, which in this case will assist in addressing key challenges such as budgeting and financial management, inadequate service delivery, and a lack of institutional capacity. This theory is of direct relevance to this study because it provides a framework for understanding and assessing management practices in South African municipalities. To better understand the role and effectiveness of medium-term budgeting in enhancing fiscal sustainability and service delivery in South African Municipalities, this study uses the LGMIM as a framework for interpreting the findings and developing conclusions. In addition, the LGMIM can be used in the

process of identifying and analyzing key factors that affect financial sustainability, service delivery, budgeting and financial management in South African local government (Leni, 2023).

While LGMIM focuses on improving management practices in municipalities, it is relevant because it provides insights into factors that affect fiscal sustainability and service delivery in South Africa. While the LGMIM focuses on improving management practices in municipalities, it is relevant to this study because it provides insights into the factors that affect fiscal sustainability and service delivery in South Africa. However, the applicability of the model is limited because it is not equally applicable to all types of municipalities. Three types of municipalities exist in South Africa, each with distinct features, functions, resources, sizes, and governance structures. Hence, the LGMIM may not be effective in addressing certain systemic challenges faced by certain municipalities, such as political interference, corruption, and a lack of institutional capacity (Zweni et al., 2022). Although the LGMIM offers a comprehensive framework for improving management practices and budgeting, it has limitations. First, it lacks specificity in addressing the unique contexts of different municipalities (Sutcliffe & Bannister, 2020). Second, it does not provide a complete picture of the factors influencing performance because it focuses on internal management practices while overlooking external factors, such as national policies and economic conditions. Lastly, it places less emphasis on the critical areas of accountability and transparency, while primarily focusing on leadership, integrated development planning, and budgeting (Oppelt, 2023).

Historical Overview of Budgeting in South African Municipalities

Budgeting is an essential practice in every government institution and sphere. Governments across the globe rely on budgeting for effective management of public resources, provision of services to citizens, and planning for the future (Hogan, 1996). However, budgeting practices in South African municipalities have evolved in response to a history of political, economic, and institutional factors dating back to the pre-apartheid era (Siswana, 2007). Throughout this history, budgeting practices have been shaped by forces such as racial segregation, centralized control, and restrictions on local government. This evolution has had a significant impact on the fiscal sustainability and service delivery of municipalities in the post-apartheid era (Krafchik, 2001). In the pre-apartheid era dating back to the formation of the Union of South Africa in 1910, budgeting practices in South Africa were characterized by unequal distribution of revenue, restricted budgetary powers and inequitable service provision (Kaywood, 2021). These factors created significant inequalities between white and non-white local councils, which had a lasting impact on the fiscal sustainability and service delivery of post-apartheid local government. Building on these inequalities, the apartheid regime saw the further entrenchment of these budgeting practices through the implementation of the line-item budgeting system, which is not citizen-centric and, in most cases favored white areas. This is an example of the policies and practices that entrenched inequality, provided inferior quality of services to non-white areas and limited investment in infrastructure and development of these areas (Siswana, 2007). On the other hand, post-apartheid South Africa has seen significant reforms to public financial management and budgeting practices, including the introduction of medium-term budgeting through medium-term budget frameworks and Medium-Term Budget Policy Statements (MTBPS) at the national government level as mechanisms that enhance transparency in decision making (Krafchik, 2001). However, despite these reforms, budgeting practices remain hampered by the lingering effects of historical inequalities while also battling the wrath of new challenges such as fiscal constraints and growing urbanization (Siswana, 2007). As a result, many municipalities continue to struggle with fiscal sustainability and effective service delivery. These challenges are interactive and often breed other challenges such as political interference, economic challenges, and institutional capacity constraints.

Challenges facing South African Municipalities

South African municipalities face significant challenges in budgeting and service delivery due to a combination of historical, political, economic, and institutional factors, hence the prevalence of socioeconomic issues, illness, and service delivery protests (Meyer & Venter, 2013). These challenges manifest in various forms, such as fiscal stress, governance challenges, and capacity constraints, and have an impact on the sustainability, efficiency, and effectiveness of municipalities (Ngumbela, 2021). Thus, understanding the challenges facing South African municipalities remains crucial for policymakers, practitioners, and citizens. It enables evidence-based policy and budget formulation, addresses the root causes of these challenges and promotes efficient and sustainable service delivery. In addition, addressing these challenges can lead to improved fiscal sustainability, better governance, and improved lives of citizens (LGSETA, 2024). One of the major challenges facing South African municipalities is the inadequate collection of revenue, primarily through property taxes, which hinders municipalities' ability to fund service delivery and infrastructure development (Shava, 2020).

Low revenue collection is driven by factors such as inefficient billing, a high rate of nonpayment due to inherent poverty and unemployment, and limited enforcement of collection measures, which leads to a significant revenue gap that impacts the sustainability and effectiveness of municipalities. In addition, many municipalities in South Africa are saddled with high debt levels, which has severe implications for their fiscal sustainability and development potential (Glasser & wright, 2020). These debts are incurred through various reasons, including fiscal mismanagement, inadequate revenue collection, over-dependence on borrowing, inadequate expenditure management, and unpaid services rendered by intermediaries or institutions such as Eskom, as seen in the City of Tshwane, where the city owes Eskom R6 billion rands and consequently the power utility effects power-cuts consistently as way ensuring the municipality and citizens make payments to reduce the debt (Njilo, 2022).

On the other hand, inefficient service delivery is a pervasive challenge in many South African municipalities, affecting the quality of life for citizens and undermining the effectiveness of municipal governance. Ngumbela (2021) asserts that inefficient service delivery is a result of a lack of political will from municipal leaders who prioritize short-term political gains over long-term development objectives leading to decisions that undermine and neglect service delivery, inadequate human and financial resources as budgets are often stretched resulting in staff shortages which impact the quality-of-service delivery. This gives rise to the prevalence of service delivery protests, which are considered a phenomenon that highlights the pervasive dissatisfaction of citizens and communities, as there are often challenges with services such as water, sanitation, electricity, and waste management (Davids, 2022). Moreover, there are persistent concerns about political interference through the appointment of unqualified officials and manipulation of supply chain management and tender processes, which undermines the efficiency and integrity of municipalities as institutions of local governance in South Africa.

Lastly, a challenge facing South African municipalities is the lack of institutional capacity. This includes low levels of skills and expertise and poorly functioning municipal structures and processes that are characterized by weak accountability mechanisms, which is a significant challenge for municipalities. Reddy and Govender (2019) argued that without the necessary capacity, municipalities struggle to effectively plan, implement, and evaluate service delivery initiatives, leading to inadequate service provision, poor coordination, and an inability to address burning issues of citizens, communities, and their needs. The back2basics analysis of Cooperative Governance and Traditional Affairs (COGTA) and Government Technical Advisory Center (GTAC) reveals that only 30% of municipalities are functional in South Africa due to institutional capacity

constraints, with the rest being in distress and dysfunctional hence the low quality of service delivery (LGSETA, 2024). This lack of capacity results in low morale and turnover among municipal workers and civil servants and worsens institutional capacity constraints.

Political, Economic, and Institutional Factors Affecting South African Municipalities

Municipalities, as the closest sphere to citizens and the key stakeholder in the relationship between the government and citizens responsible for most service delivery functions, operate in a complex political, economic and institutional environment, which has a significant impact on their ability to provide effective and efficient services (Mudzisi et al., 2024). Shongwe and Meyer (2023) argued that it is important for municipal leaders and administrators to understand the factors that shape municipal governance in South Africa. In this case, governance speaks to a wide range of activities within municipalities, including capacity development, financial management, and budgetary processes and planning. Zweni et al. (2022) also assert that for municipalities to develop effective budgeting practices, it is essential to understand the political, economic, and institutional factors that shape the local government landscape. These factors affect not only the availability and allocation of resources but also the design and implementation of budgeting processes.

First, political factors are not limited to the political landscape, which is highly fragmented and characterized by changing dynamics and a multiparty system. These dynamics and factors have significant implications for municipalities' functioning. From the political differences at the municipal level to the evolving relationship between national, provincial, and local governments, the political factors that shape municipal governance can both constrain and enable service delivery and development (Mashamaite & Thusi, 2024). However, despite these challenges, municipalities also have opportunities to leverage political factors to their advantage. For example, municipalities can collaborate with political parties to develop community-driven budgets and service delivery plans that can be effectively monitored and evaluated through the use of medium-term budgets and enhanced monitoring and evaluation systems. Shongwe and Meyer (2023) argued that this strategy could effectively ensure that political elements are both recognized and used to promote fiscal sustainability and improve service delivery.

Second, Meyer and Venter (2013) argued that economic factors, such as poverty, inequality and economic dependency, shape the fiscal context, budgeting and service delivery functions of municipalities. These factors tend to limit the available revenue and resources for municipalities while contributing to increased demands for service delivery and social welfare (Jason, 2013). Municipalities must understand the impact and severity of economic factors on municipal finances, budgeting, and service delivery to develop effective budgeting strategies that promote fiscal sustainability, social equity, and service delivery. UN-Habitat (2015) indicated that municipalities must develop budgeting strategies that are responsive to the unique economic conditions within their jurisdiction. This requires a comprehensive understanding of the local economy, including sources of economic activity and distribution of economic resources. For example, municipalities in low-income areas, such as Nongoma, need to prioritize basic services, such as water and sanitation, while exploring innovative financing mechanisms, such as public-private partnerships, to bolster their limited revenue streams and enhance tourism and agriculture as their main economic activities (Zulu & Nhlabathi, 2022). On the other hand, municipalities in vibrant and affluent areas have a greater capacity to generate revenue for infrastructure development and job creation initiatives.

In addition to political and economic factors, institutional factors play a significant role in shaping the budgeting and service delivery functions of South African municipalities. The quality of governance, management practices and oversight mechanisms have a profound impact on the budgeting and service delivery functions of these institutions. Jason (2013) argued that effective and accountable governance structures can promote transparency, efficiency and social justice,

while inadequate and corrupt governance leads to the misallocation of resources and poor service delivery. [UN-Habitat \(2015\)](#) emphasized the importance of understanding the influence and impact of institutional factors on municipal service delivery. In conclusion, these factors are interrelated and counteractive. The political factors influence the extent to which municipalities prioritize service delivery or other aspects of their functions, which in turn can affect their economic performance and institutional capacity, and vice versa with economic downturns which tend to cause political instabilities and perpetuate economic inequality, which leads to protests and unrests which undermine the institutional capacity and effective governance ([Masiya et al., 2021](#)).

Link between Medium-term budgeting, Citizen participation, and Integrated Development Planning in South African Municipalities

Medium-term budgeting can enhance citizen participation and improve the quality of integrated development planning. Through engagement with citizens in long-term planning and decision-making, municipalities can ensure that the budgets and plans of the municipalities reflect the needs, priorities, and views of communities ([Kraai, 2023](#)). This, in turn, leads to responsive and effective governance. With the emergence of digital technologies and e-governance, citizen participation has been simplified through the use of mechanisms such as feedback boxes, citizen advisory boards, online feedback platforms, and participatory budgeting, where citizens have direct input on the allocation of public resources ([Nzimakwe, 2012](#)). Through this process, municipalities can leverage increased transparency and accountability and improve the legitimization of municipal decisions as citizens will feel heard and supported in budgeting and service delivery decisions. In addition, effective citizen participation will improve the quality of Integrated Development Planning (IDP) by providing valuable input and feedback on the priorities of the municipality ([Kraai, 2023](#)).

[Van Koppen et al. \(2024\)](#) argued that IDP is a critical component of medium-term budgeting and service delivery because it provides a framework for aligning municipal resources and priorities with the long-term development needs of the community. As a process, IDP is aligned with medium-term budgeting as it is aimed at developing a comprehensive and long-term vision for development that aligns with their resources and priorities. [Nzimakwe \(2012\)](#) indicated that IDP and medium-term budgets are complementary approaches for planning and budgeting, whereas medium-term budgeting is a process consisting of both planning and budgeting. Moreover, these processes are interrelated and critical for each other because citizen participation ensures that development plans reflect the needs and priorities of the community ([Shava, 2020](#)). By incorporating citizen feedback into the planning process, municipalities can create more inclusive and responsive approaches and strategies to development that address community unique challenges and opportunities. Lastly, IDPs provide a roadmap for resource allocation, while medium-term budgeting ensures that resources are used effectively and efficiently ([Kraai, 2023](#)).

RESEARCH METHOD

This article uses a qualitative research approach through secondary data analysis to explore how medium-term budgets can improve fiscal sustainability and service delivery in South African municipalities. To fulfill the article's goals and objectives, data were gathered from various sources, such as municipal budget documents, national treasury reports, auditor-general reports, government policy documents, academic literature and media articles. These sources were derived from trusted search strings such as Google Scholar, Semantic Scholar, Sabinet Journals, Government Websites, and Academic Institutions Libraries. The data were found using the following keywords in the search strings, such as "Medium-term budget", "Medium term Budget in South African municipalities", and "Medium-term budget and service delivery".

The process of determining which data to include or exclude from the paper involved adhering to specific inclusion and exclusion criteria, as illustrated in Table 1 below:

Table 1. Inclusion and exclusion criteria

Inclusion and Exclusion Criteria		
	Inclusion	Exclusion
Relevance	The inclusion criteria restricted the studies to those related to medium-term budgets.	Studies unrelated to the medium-term budget were excluded.
Recency	Priority was given to studies published between 2016 and 2025.	Studies older than 10 years were excluded.
Credibility	Only peer-reviewed scholarly journals, government reports, and official publications were considered.	Sources from blogs, non-peer-reviewed journals, and non-academic platforms were omitted.
Geographic focus	While the focus is on South Africa, relevant international studies that offer insights into fiscal sustainability and service delivery were included.	The redundant studies confirming previously established findings were omitted.

To confirm the article's validity and reliability, data triangulation was used by incorporating various sources. This method helped reduce potential bias by cross-verifying different datasets to ensure consistency and precision. For instance, municipal budget documents were reviewed alongside Integrated Development Plans (IDPs) and auditor general reports to provide a more thorough and balanced viewpoint. Through the comparison of multiple sources, discrepancies were identified and corrected, enhancing the credibility of the results. In addition, a systematic framework for inclusion and exclusion criteria was used to select relevant literature. As shown in the table, only peer-reviewed journals, official government publications, and reputable reports were included, while non-academic sources, such as blogs and opinion pieces, were excluded. This guaranteed that the study was based on high-quality, evidence-backed information rather than subjective or unverified data.

In addition to the aforementioned, measures were taken to mitigate authors' bias by maintaining objectivity in the data selection and analysis process. The study emphasized recent literature (published between 2016 and 2025) to represent current trends and difficulties in municipal budgeting, preventing reliance on outdated or potentially irrelevant findings. While maintaining a geographic focus on South Africa, international studies providing vital insights into fiscal sustainability and service delivery were also included to provide a wider contextual perspective. Following data collection, the information was examined using a narrative method, including reflections, debates and diverse storytelling techniques, to elucidate how medium-term budgets contribute to advancing fiscal sustainability and enhancing service delivery in South African municipalities. Qualitative data from secondary was analyzed using thematic analysis as a suitable method for extracting and categorizing themes from unstructured data. To avoid bias in data coding, two researchers coded all transcripts independently. Any discrepancies were resolved through discussion and consensus.

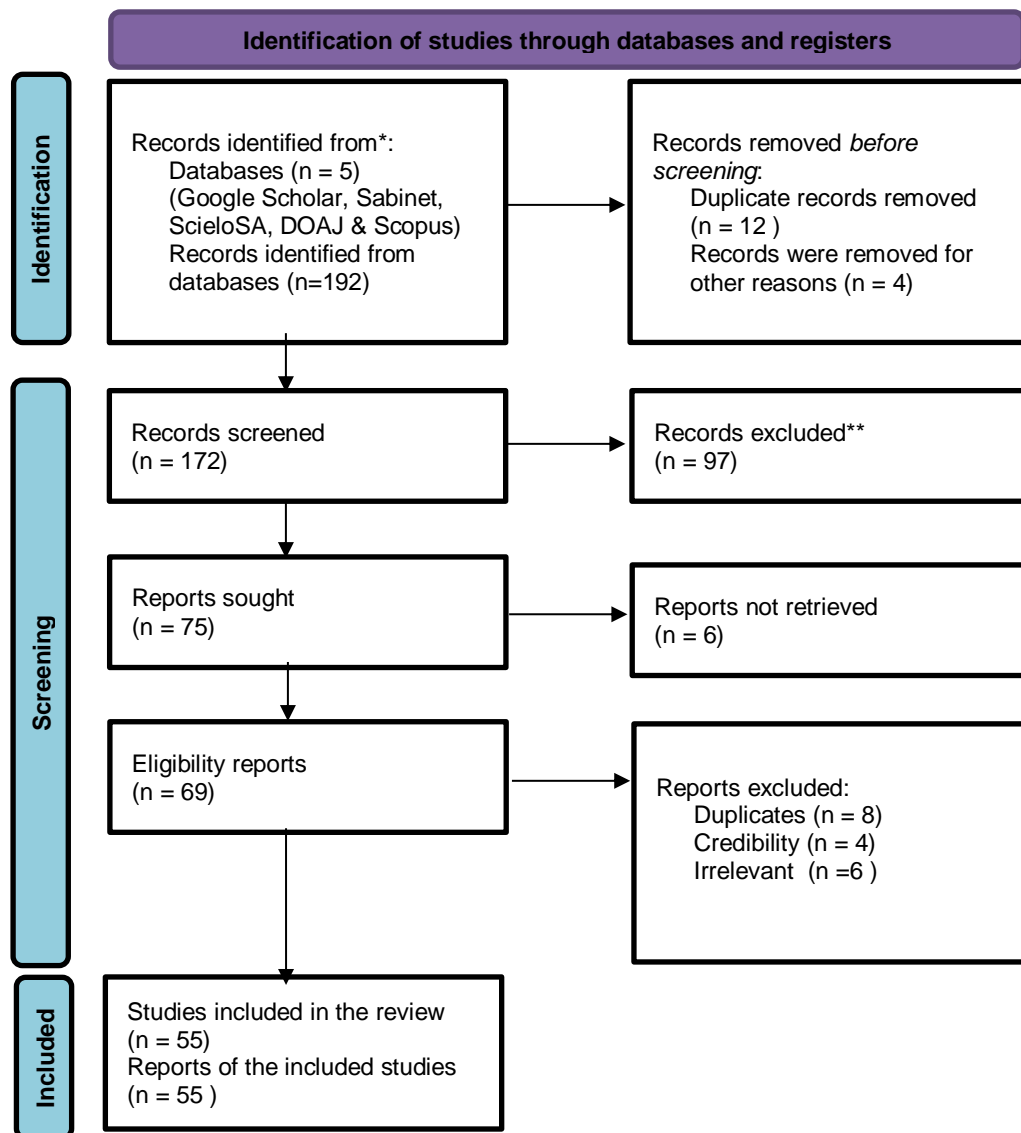


Figure 2. Prisma Flowchart

Source: Authors Compilation

FINDINGS AND DISCUSSION

According to [Zweni et al. \(2022\)](#), numerous municipalities encounter significant challenges in both launching and managing their budgets, which has adversely affected service delivery. This situation has prompted numerous nationwide service delivery protests. This is mainly due to fiscal issues, such as poor budget administration, establishing a situation whereby basic municipal services are not provided to society. Consequently, the community expresses its discontent by protesting and vandalizing municipal property, necessitating expenditure by municipal governments to repair these unexpected damages. It is important to recognize that the described scenario may result in budget deficits as municipalities allocate additional funds to fix unforeseen damages rather than concentrating on budgeted projects that enhance service delivery. The journal

article by [Marawu et al. \(2023\)](#) shows that in 2021, South Africa received more than 5,464 complaints concerning inadequate service delivery. Among the country's 257 municipalities, only 16 were considered stable, which continues to be the cause of regular protests. It is evident that the method that the local government of South Africa employs for budgeting directly affects its capacity to provide goods and services to its people. As highlighted by [Motubatse et al. \(2017\)](#), the struggles in budget management have caused certain municipalities to be placed under the administration of provincial governments under Section 139 of the South African Constitution. Municipal leaders are seen as contributing to the improper use of public funds because they should foster a leadership culture that ensures diligent budget management. This is because [Phumlani \(2016\)](#) asserted that leaders are capable of achieving this shift in viewpoint by highlighting personal sacrifices for the group. Thus, municipal leaders can be catalysts for positive change. In practice, municipal councils consist of politicians tasked with approving budgets and policies and offering oversight to ensure accountability among executive and senior municipal officials.

However, these councils and their committees, such as the Municipal Public Accounts Committee (MPAC), often fail to enforce accountability for corruption, maladministration, and policy failures ([Masuku et al., 2022](#)). This lack of consequence management, combined with weak monitoring and evaluation systems, allows continued transgressions of municipal policies, including the Integrated Development Plan (IDP) and budget ([Matlala & Uwizeyimana, 2020](#)). This indicates a requirement for improving monitoring and evaluation to guarantee that public funds are used as intended in the budget to secure the delivery of municipal services. Another thing to note is that municipalities find it difficult to adhere to their budgets. To show this, a National Treasury report on local government indicates that the total projected revenue for 2023/24 is R582.3 billion, whereas the anticipated municipal expenditure for the same period is R612 billion ([National Treasury, 2023](#)). This reveals municipalities' operational budget deficits in the 2023/24 fiscal year, as spending grows faster than revenue estimates. This serves as evidence that municipalities are exceeding their financial limits and is an initial sign of fiscal issues. This calls for the implementation of monitoring and evaluation processes to verify compliance with municipal budgets. Such measures ensure proper use of funds, helping municipalities avoid incurring debt to cover their expenditures. Issues such as corruption incidents within municipalities result in unfavorable audit outcomes for South African municipalities ([Berliner & Wehner, 2022](#)). As demonstrated by a report from the Auditor-General of South Africa, many municipalities in the country have struggled to secure clean audits for more than five years ([Auditor-General, 2021](#)). The failure to achieve clean audits suggests that these municipalities are not effectively and efficiently conducting their policies, plans, and budgets as sanctioned by their respective councils ([Uwizeyimana & Munzhedzi, 2022](#)).

Although there are many challenges, this underscores seven main issues, with the foremost being a lack of skills and capacity ([Thusi & Ndebele, 2024; Thusi & Matyana, 2024](#)). This deficiency of expertise obstructs municipalities' capacity to adequately implement approved strategies and uphold strong governance. [Uwizeyimana and Munzhedzi \(2022\)](#) highlighted that the majority of rural municipalities in South Africa encounter substantial hurdles in attracting and retaining skilled professionals, like engineers and accountants, due to reasons such as lower pay rates, inadequate infrastructure, and unfavorable living conditions. This is further supported by [Makwetu \(2017\)](#), who is also concerned about the lack of appropriately qualified staff in numerous municipalities, especially managers who possess the expertise and ability to manage budgets efficiently. [Nkgapele and Mofokeng \(2024\)](#) further emphasized that a 2017 report from the Auditor General of South Africa revealed poor performance by municipalities in financial management and service delivery, attributed to the absence of skilled and qualified personnel in essential roles. On the other hand, [Mokgolobotho and Nkgapele \(2024\)](#) noted that the scarcity of skilled individuals exists not only

within local governments but across all government levels, particularly in crucial sectors. It is crucial to recognize that these problems are less prevalent in metropolitan municipalities where resources and living conditions are more favorable. Another primary reason many South African municipalities struggle with effective policy implementation is corruption and maladministration.

According to [Munzhedzi \(2016\)](#), public sector procurement and corruption are intricately linked in South Africa. This is especially problematic because a significant portion of the government budget is dedicated to procurement, making it a focal point for corrupt activities that weaken governance and disrupt service delivery. This situation is linked to poor budget management, inadequate understanding of budget processes among public servants, insufficient budget and financial management skills and a lack of performance management, all of which contribute to ineffective financial management. Consequently, expenses become unauthorized, irregular, fruitless, and wasteful. According to [Thusi and Selepe \(2023\)](#), the [Auditor General \(2022\)](#) reported that 51% of municipalities failed to investigate irregular expenditures, 42% dealt with unauthorized activities, and 41% were identified as fruitless and wasteful from the previous year. Consequently, the end-of-year balances for such undesirable expenditures continued to rise. By the end of the 2020-21 fiscal year, unauthorized expenditures amounted to R86.46 billion, fruitless and wasteful expenditures reached R11.04 billion, and irregular expenditures had been accumulating over the years without resolution. Although South African municipalities have budgets to follow, issues with irregular expenditures stem from alterations to these budgets that bypass proper procedures and are classified as financial mismanagement under the Municipal Systems Act of 2000.

This then suggests that the local government budget is not adhered to, and the mid-term budget remains a plan that is not operationalized but only undertaken for legislative purposes. It is important to highlight that effective financial management within local government is crucial for improving service delivery. Nevertheless, according to [Mbatha and Mutereko \(2022\)](#), South African municipalities have only infrequently followed strong financial management practices since 1994. This indicates that the advantages of medium-term budgets are not consistently realized in all municipalities. Many municipalities continue to experience ongoing financial difficulties despite the adoption of mid-term budgeting frameworks ([Nzama, 2019](#)). The core problems arise from ineffective implementation, inaccurate revenue forecasts, and weak financial oversight. Numerous municipalities continue to face budget deficits because their revenue projections are overly optimistic, leading to unsustainable financial practices. Moreover, the misalignment between medium-term budgets and actual service delivery further weakens fiscal stability. For instance, some municipalities allocate inadequate funds to critical services or infrastructure maintenance, resulting in worsened service delays and additional pressure on already limited financial resources. Nonetheless, Section 153 (1) (a) of the Constitution of the Republic of South Africa (1996) underscores the importance of preparing a budget that prioritizes community needs (Republic of South Africa, 1996). Consequently, achieving fiscal sustainability is a difficult objective for many municipalities, especially those in poor or rural areas with limited revenue-generating capacity.

Discussions

The findings indicate that the application of medium-term budgets in South African municipalities results in non-identical outcomes regarding enhancing fiscal sustainability. First, municipalities that successfully embrace and follow medium-term budgets can experience enhancements in financial resource management, deficit reduction, and debt level stabilization. Although some municipalities have gained advantages from these budgeting strategies, others continue to encounter notable difficulties in both initiating and managing their budgets. These difficulties encompass operational budget deficits, corruption, maladministration, and a deficiency

of skills and capacity among municipal staff, all of which hinder efforts to enhance service delivery and fiscal management. For instance, numerous municipalities are incapable of sticking to their budgets, leading to expenditures surpassing revenue, as reflected by the National Treasury's report for 2023/24, which forecasts an operational budget deficit of R29.7 billion. This finding, in conjunction with negative audit results, demonstrates that many municipalities fail to successfully implement their policies, plans, and budgets. The situation is further worsened by inadequate accountability and monitoring systems, with municipal councils often neglecting to hold executives and senior officials accountable for financial mismanagement. Nonetheless, according to section 32 of the Municipal Finance Management Act 56 of 2003 (MFMA), any municipal officials responsible for permitting unauthorized, irregular, fruitless, and wasteful expenditures must be held accountable, and these municipal funds should be retrieved. However, it remains uncertain whether this will be enforced in all South African municipalities. This highlights the immediate need to bolster monitoring and evaluation mechanisms to guarantee that public funds are used efficiently for their designated objectives, thereby enhancing municipalities' capability to deliver services to citizens.

This occurs because proper use of fund results in the provision of municipal services to communities. Thus, this demonstrates a connection between financial management and service delivery. Therefore, oversight mechanisms and stricter consequence management policies need to be enhanced and enforced to reduce corruption and maladministration. On the other hand, rural municipalities face challenges in attracting and keeping skilled professionals because of inadequate compensation and living conditions, which leads to governance issues and inefficient budget management. To effectively tackle this issue, municipalities in South Africa should put in place initiatives providing financial incentives, training, and development opportunities, especially in rural areas, to aid in attracting and retaining skilled professionals. This is due to the necessity of these professionals in managing public finances within municipal environments, ensuring that funds are allocated as planned and projected, which will consequently decrease the high incidence of unsuccessful infrastructure projects in municipalities. Furthermore, municipalities must concentrate on enhancing their internal capabilities by establishing mentorship programs and collaborating with educational institutions to create a pool of qualified personnel. Corruption within the realm of public procurement significantly contributes to fiscal mismanagement because a large share of government budgets is dedicated to procurement, often attracting corrupt practices. These mismanagement challenges lead to unauthorized expenditures, irregular, and wasteful, showing a yearly increase. Although medium-term budgets have the potential to enhance fiscal sustainability, the failure to follow budget plans and the discord between financial allocations and the actual needs for service delivery reveal that these frameworks have not been thoroughly operationalized or effectively managed in numerous municipalities.

In contrast, municipalities that can effectively implement medium-term budgets have witnessed better management of financial resources, a reduction in deficits, and stabilization of debt levels. Nonetheless, attaining fiscal sustainability continues to be a major obstacle, especially for municipalities that are economically challenged or located in rural areas with minimal revenue generation capacity. The findings indicate that it is essential to improve revenue generation strategies and align medium-term budgets with realistic projections to prevent unsustainable financial practices and ensure a better match between budget allocations and service delivery requirements. This involves municipalities developing more cautious revenue forecasts and boosting efforts to collect revenue, especially from sources such as property taxes and service fees. Additionally, municipalities should prioritize essential services, including infrastructure maintenance and basic service delivery, in their budgets to ensure appropriate funding for these key areas. Given the findings of high levels of unauthorized, irregular, and wasteful spending, there

is an urgent need for enhanced financial management training for public servants to mitigate such issues. Furthermore, reinforcing routine audits and financial oversight can help ensure compliance with the Municipal Systems Act and address financial mismanagement problems before they escalate. By concentrating on these strategies, South African municipalities can improve the effective execution of medium-term budgets, thereby achieving greater fiscal sustainability and enhancing service delivery across their municipal frameworks.

CONCLUSIONS

The article indicates that medium-term budgeting was introduced as a means to enhance fiscal sustainability and service delivery, yet the degree to which these budgets have effectively met these goals remains uncertain. The study further highlights ongoing issues that obstruct fiscal sustainability and efficient service delivery. This demonstrates that the implementation of medium-term budgeting has produced varying outcomes, being considered effective in some instances, while in others it is perceived as ineffective. It is important to take into account that although medium-term budgets have the potential to enhance financial planning, numerous municipalities, especially those in rural areas, continue to face challenges with budget management stemming from operational deficits, skill shortages, corruption, and weak governance. The recurring failure to align budget plans with actual service delivery requirements, along with the lack of accountability enforcement, has led to widespread inefficiencies. To enhance the management of medium-term budgets and promote fiscal sustainability, several crucial steps are suggested. First, municipalities should focus on capacity-building initiatives to ensure the hiring and retention of qualified professionals, including accountants and engineers, particularly in rural regions. This includes providing competitive salary packages and improving local infrastructure to make these areas more appealing to skilled professionals. Hiring and keeping skilled professionals, such as accountants and auditors, can ensure that money is spent well, resulting in the delivery of municipal services, fewer resignations from municipalities, and fewer service delivery protests. Second, it is essential to implement stronger accountability measures through the MPAC and other oversight bodies to address issues promptly and effectively, such as corruption and maladministration. Furthermore, enhancing monitoring and evaluation systems at the local level is crucial for ensuring proper use of budget allocations. Finally, municipalities must adopt realistic revenue forecasts and closely align their budgets with service delivery priorities to prevent unsustainable fiscal practices.

Theoretical Implications of the Study

This study makes a significant contribution to the body of literature on budgeting and financial management in local government in South Africa. The theoretical framework used in this study provides evidence of the effectiveness of medium-term budgeting in enhancing fiscal sustainability and service delivery in South African municipalities. In addition, this theory reveals gaps in existing theories and suggests avenues for future research. Altogether, the theoretical underpinnings used in this study highlighted the need for additional theoretical perspectives and refining existing theories that can complement and supplement the LGMIM in explaining management practices and budgeting in South African municipalities.

LIMITATION & FURTHER RESEARCH

A major limitation of this article is its focus on South African municipalities, which limits the generalizability of the findings. This has an impact on the applicability and transferability of the findings to other countries. In addition, the study is largely dependent on secondary data that might not fully reflect the latest or more subtle aspects of medium-term budget implementation in South African municipalities. Moreover, differences in context among municipalities, especially between

rural and metropolitan areas, restrict the applicability of the results. The article also lacks primary data, such as interviews with municipal officials or detailed case studies, which could offer deeper insights into the practical challenges faced by municipalities. To tackle these limitations, future research can involve the collection of primary data through interviews with key stakeholders such as municipal managers, financial officers, and policymakers. This method will give a profound understanding of the difficulties encountered in implementing medium-term budgets. Additional studies could examine the enduring impacts of medium-term budgets on fiscal sustainability and service provision, with a particular focus on systemic concerns such as corruption and governance.

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