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ABSTRACTS

1. English

Study Title: Root Causes of Irregular Expenditure at South African Police Service: A Mitigation Framework for the Free State Province

The introduction of the Irregular Expenditure Framework by the National Treasury in 2018 aimed to provide guidance to accounting authorities in managing irregular expenditure. The persistence of irregular expenditure in government departments is, however, evident in the annual reports of the Attorney-General of South Africa (AGSA) and the South African Police Service (SAPS) and emphasises the need for a more nuanced understanding of the root causes of this phenomenon. This study seeks to contribute to the existing body of knowledge by exploring the root causes of irregular expenditure in the public sector, with a specific focus on the SAPS department in the Free State province. Furthermore, this research aims to develop a mitigation framework to address irregular expenditure. A qualitative research approach was employed, using a multi-method design that incorporated interviews with SAPS personnel, questionnaires administered to service providers, and a content analysis of AGSA and SAPS annual reports.

The study's findings contribute to both theoretical and empirical knowledge, revealing that the root causes of irregular expenditure are predominantly related to internal controls and oversight, including ignorance of public procurement processes, lack of training and qualified personnel, as well as malpractice and unethical behaviour in procurement processes. These findings informed the development of a proposed compliance enhancement strategy which encompasses the establishment of a dedicated risk/internal audit unit, implementation of a robust procurement policy framework, enhanced oversight and monitoring, as well as training and capacity building of personnel. This study's contributions have implications for policy, practice and future research in the field of public procurement processes and financial management.

Keywords: compliance enhancement strategy, irregular expenditure, non-compliance, mitigation, public procurement, Public Finance Management Act, root causes.

2. Afrikaans

Studietitel: Oorsake van Onreëlmatige Uitgawes by die Suid-Afrikaanse Polisie: 'n Versagtingsraamwerk vir die Vrystaat Provinsie

Hierdie studie het ten doel om by te dra tot die bestaande kennisbasis deur die oorsake van onreëlmatigheidskoste in die openbare sektor te ondersoek, met spesifieke fokus op die SAPS-afdeling in die Vrystaat-provinsie. Die inleiding van die Irregular Expenditure Framework deur die Nasionale Tesourie in 2018 was daarop gemik om leiding te bied aan rekeningkundige gesagthandelaars in die bestuur van onreëlmatigheidskoste. Die aanhoudende voorkoms van onreëlmatigheidskoste in regeringsdepartemente word egter duidelik uit die jaarverslae van die Prokureur-Generaal van Suid-Afrika (AGSA) en die Suid-Afrikaanse Polisie (SAPS), wat die behoefte beklemtoon aan 'n meer genuanseerde begrip van die oorsake van hierdie fenomeen. Hierdie navorsing poog om 'n mitigasiesraamwerk te ontwikkel om onreëlmatigheidskoste aan te spreek. 'n Kwalitatiewe navorsingsbenadering is gevolg, met 'n veelmetodiek ontwerp wat onder meer onderhoude met SAPS-personeel, vraelyste gerig aan diensverskaffers, en 'n inhoudsontleding van AGSA- en SAPS-jaarverslae insluit.

Die bevindinge lewer 'n bydrae tot beide teoretiese en empiriese kennis. Dit toon dat die oorsake van onreëlmatigheidskoste hoofsaaklik verband hou met interne kontroles en toesig, insluitend onkundigheid oor openbare inkoopprosesse, 'n gebrek aan opleiding en gekwalifiseerde personeel, asook wanpraktyk en onetiese gedrag tydens inkoopprosesse. Hierdie bevindinge het gelei tot die ontwikkeling van 'n voorgestelde nakomingsverbeteringsstrategie, wat die vestiging van 'n toegewyde risiko-/interne audit-eenheid, die implementering van 'n robuuste inkoopbeleidraamwerk, verbeterde toesig en monitering, asook opleiding en kapasiteitsbou van personeel insluit. Hierdie studie se bydraes het implikasies vir beleid, praktyk en toekomstige navorsing in die veld van openbare inkoopprosesse en finansiële bestuur.

Sleutelwoorde: nakomingsverbeteringsstrategie, onreëlmatigheidskoste, nie-nakoming, mitigasie, openbare inkoop, Wet op Openbare Finansiële Bestuur, oorsake.

3. Isizulu

Isihloko Socwaningo: Izimbangela Eziyinhloko Zokuchitha Imali Ngokungajwayelekile Emsebenzini Wamaphoyisa aseNingizimu Afrika: Uhlaka Lokunciphisa Lokhu Esifundazweni SaseFreyistata

Lolu cwaningo lubheke ukuletha isandla kulwazi olukhona ngokuhlola izimbangela eziyinhloko zokungahambisani nezindleko ezingajwayelekile eSector yomphakathi, ngokukhethekile egatsheni le-SAPS esifundazweni sase-Freestate. Ukuvezwa kweFramethi yeZindleko Ezingajwayelekile nguMkhandluWezwe Wezezimali ngo-2018 kwakuzama ukuhlinzeka ngemiyalo kubaphathi bokubalwa kwezimali ekuphathweni kwezindleko ezingajwayelekile. Nokho, ukuhlala kwezindleko ezingajwayelekile emabhodweni kahulumeni kubonakala kuvela kuzitatimende zonyaka ze-Agunta Generali waseNingizimu Afrika (AGSA) kanye neService Police yaseNingizimu Afrika (SAPS), okuwakhombisa isidingo sokuqonda okuningilize ngemvelaphi yale nkinga.

Lolu cwaningo luzama ukusiza ekwenzeni isu lokunciphisa izindleko ezingajwayelekile. Kusetshenziswe indlela yocwaningo lwezindlela eziningi, ehlela izingxoxo nabasebenzi be-SAPS, amafomu okubuza abahlinzeki bemisebenzi, nokuhlaziywa kokuqukethwe kwemibiko yezonyaka ye-AGSA ne-SAPS. Imiphumela yocwaningo iveza ukuthi izimbangela eziyinhloko zale nkinga ngokuvamile zihlobene nokulawulwa kwangaphakathi nasekuqinisekiseni, okubandakanya ukungazi imisebenzi yokuthenga yomphakathi, ukungabikho kwemfundo kanye nochwepheshe abanolungelo, kanye nokwenza amaphutha nokuziphatha ngokungafanele enqubweni yokuthenga. Le miphumela iholele ekuthuthukisweni kwesu sokwenza ngcono ukusebenza kokuhambisana, okuhlanganisa ukusungulwa kweyunithi yokuhlola engcupheni noma yokuhlaziya, ukufakwa komgomo oqinile wokuthenga, ukuqinisekiswa kokubhekwa nokubhekelwa okunamandla, kanye nokufundisa kanye nokudala amakhono abasebenzi. Le ncwadi inemiphumela emgudwini kahulumeni, emsebenzini, nasekucwaningweni okuzayo emikhakheni yokuthenga ngomphakathi nokuphathwa kwezimali.

Amagama angukhiye: isu lokuthuthukisa ukusebenza kokuhambisana, izindleko ezingajwayelekile, ukungahambisani, ukunciphisa, ukuthengwa komphakathi, umthetho wezezimali lukahulumeni, izimbangela eziyinhloko.

4. Xhosa

Isihloko soPhando: Izizathu eziNgundoqo zeNdleko ezingeMthethweni kwiNkonzo yamaPolisa aseMzantsi Afrika: Isakhelo sokuThomalalisa iNgxaki kwiPhondo laseFreyistata.

Ukungeniswa kweFramethi yeZindleko ezingaqhelekanga nguMkhandlu kaHulumeni Wezezimali ngo-2018 kwe kwaququzelela ukucebisa iinkokeli zokubalwa kwezemali kwimisebenzi yokulawula iindleko ezingaqhelekanga. Nangona kunjalo, ukungaqhubeki kwezindleko ezingaqhelekanga kwiimeko zikahulumeni kuyabonakala kwiindawo zoqoqosho zonyaka ezivela kwi-AGSA neSizwe soKhuseleko saseMzantsi Afrika (SAPS), oku kubonisa ukuba kukho imfuneko yokuqonda ngokunzulu kwiimvelaphi zaloo nto. Esi sifundo sifuna ukunceda ekwandiseni ulwazi olukhoyo ngokuhlola izizathu eziyintloko zokungahambi kakuhle kwezindleko ezingaqhelekanga kwi- sektori yomphakathi, ngokukodwa egatsheni le-SAPS kwiphondo lase-Free State. Ngaphezu koko, eli cwaningo lijolise ekuphuhliseni isicwangciso sokunciphisa ezi ziganeko, ukuze kuthintelwe ukungaphumeleli. Kusetyenziswe indlela yophando yezenkcukacha, esebenzisa iindlela ezininzi, kuquka interviews nabantu abasebenza kwi-SAPS, iinkqubo zokubuzisela kubahlinzeki bemisebenzi, kunye nokuhlalutya kokuqokethwe kwemibiko ye-AGSA ne-SAPS.

Izifundo ezivela kweli candelo zingenisa ulwazi lwezobugcisa nolubonakalayo, zikhomba ukuba izizathu eziyintloko zokungahambi kakuhle kwezindleko ezingaqhelekanga zihlala kuquka ulawulo lwangaphakathi kunye nokukhokela, kuquka ukungazi ngemigaqo yokuthenga emangerengweni, ukungabikho komfundo kunye nochwepheshe abagunyazisiweyo, kunye nokuziphatha okungafanelekanga nokungentlonelo kwiinkqubo zokuthenga. Ezi zifundo zikhokelele ekuthuthukisweni kwisimiso sokuphucula ukugcina umthetho ngokuphambili, esibandakanya ukusungulwa kwemeko ethile yoxolo lweengozi okanye lwezothando, ukusungula umgaqo-nkqubo onamandla wokuthenga, ukuphuculwa kohlolo oluthe vetshe lokulawula, nokufundisa nokuphakamisa amakhono abasebenzi. Esi sifundo sinemiphumo kubo bobuhle bepoliisi, emsebenzini, nakwi-cwaningo oluzayo kwiinkalo zokuthenga zikawonke-wonke nolawulo lwezimali.

Amagama angundoqo: icebo lokuphucula ukumkelwa kwemithetho, iindleko ezingaqhelekanga, ukungahambisani nemithetho, ukunciphisa, ukuthenga ngokunjalo, uMthetho wezeMali woHulumeni, izizathu eziyintloko.

