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Institutional decay in Zimbabwe's local authorities: Insights from the auditor-general's reports

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Abstract: *Public sector organisations in Zimbabwe have been showing deepening signs of institutional decay over the years, characterised by a gradual erosion of effectiveness, integrity, and capacity. This paper specifically examines the pervasive issue of institutional decay within Zimbabwe's local governments, utilising findings from the Auditor General's (AG) reports. Evidence for demonstrating the occurrence of institutional decay was gathered using unobtrusive research techniques, mainly documentary analysis and reviews of publicly available reports of the Auditor-General. Findings indicate that institutional decay at the subnational tier of government is evident in widespread financial mismanagement, governance irregularities, and severe failures in service delivery. By synthesising the recurring audit observations, this paper demonstrates how these systemic deficiencies undermine the core functions of local authorities, leading to a significant disconnect between their mandate and their operational reality, ultimately impacting the well-being of citizens.*

Keywords: Institutional decay, local authorities, Zimbabwe

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1. Introduction

Generally, Zimbabwe's socio-politico-economic descent in the past two-and-a-half decades has been well-documented (Kanyenze, 2021; Sachikonye & Kaulemu, 2021). The decade 1998-2008 has popularly been described as the country's 'crisis decade', characterised by hyperinflation, skills flight, humanitarian challenges, political violence, failure of constitutionalism, state legitimacy crisis, and sustained economic underperformance (Kanyenze, 2021). These developments even inspired debates around the potential classification of the country as a case of state failure. Of interest is the direct effect of the crisis decade was its stripping away the capacities of public institutions to effectively and efficiently deliver public services and goods. While the phase of dollarisation (2009-2017) had a recuperative effect on the capacities of state institutions, the introduction of surrogate currencies and the re-introduction of the Zimbabwean dollar in the post-2017 period saw the resurgence of an economic crisis from which the country is yet to recover (Sachikonye & Kaulemu, 2021). Several aspects of the crisis decade have persisted, including the resurgence of crises after 2017. These involve challenges in service

delivery, infrastructural collapse, and ongoing declines in living standards. These features exemplify state fragility, which is the vulnerability of the state to crises across various economic sectors. Conceptually, state fragility comprises three components: authority failures, where the state cannot protect citizens from violence; service failures, where it fails to provide basic services; and legitimacy failures, where political support is limited (Stewart & Brown, 2010). In Zimbabwe's case, mainly service and legitimacy failures are evident, as public institutions struggled to adequately deliver health, education, infrastructure, water and sanitation, and public transportation services. Literature shows that state fragility and institutional decay – where institutions fail to meet their mandates – are interconnected, with the former impacting the quality of institutions within a political territory. State fragility lays the foundation for institutional decay by weakening institutions, increasing vulnerability to shocks, and diminishing the capacity of public agencies to deliver services.

Available evidence has shown that the challenge of institutional rot is a common phenomenon in local governments of Sub-Saharan Africa. The South African auditor-general, for example, reported multiple challenges that reveal a creeping decay over time. In 2021 alone, 64 municipalities had slipped into dysfunctionality, “rooted in poor governance, weak institutional capacity, poor financial management, corruption and political instability” (Auditor General South Africa, 2022). Poor service delivery has only brought low levels of public trust and high levels of frustration that have seen some residents participating in service delivery protests. In some cases, the dysfunction was so bad to the extent that it required the national or provincial government to intervene and restore financial management, governance, and service delivery (Auditor General South Africa, 2022). Even in rural municipalities, challenges of poor planning, financial mismanagement, and corruption are contributing to institutional decay in local governments. Scholarly efforts have also been directed at analysing the co-occurrence of corruption and institutional failure. In the public sector, public figures are depicted as selfishly exploiting their influence to control the allocation and use of public resources. In Kenya, for instance, corruption has flourished in an environment of weak public institutions that no longer uphold democratic principles, the rule of law, and public accountability (Damdinjav et al., 2013). Corruption is not only portrayed as impeding government performance but is also cast as having a corrosive effect on institutional trust. In Zimbabwean local authorities, corruption has taken the form of patronage, bribery, extortion, embezzlement of funds, influence peddling, and irregularities in tendering and procedures (Mpandanyama & Mahlangu, 2023). Concern has not only been on investigating cases of government failure, and local government failure in particular, but there have also been propositions on how failure can be avoided in public agencies. A report by Grant Thornton (2023) on preventing failure in local government emphasised adherence to principles of good governance, creating robust structures, establishing effective organisational systems, and maintaining appropriate behaviours by local government employees and councillors. In addition, performance audits can be used in promoting accountability. Based on value-for-money principles, performance audits will require municipalities to demonstrate the usage of public resources against their mandates. These processes are expected to expose systemic challenges and problem areas in the agencies. Ultimately, strict adherence to performance auditing and taking corrective actions on all problem areas is expected to promote better service delivery, efficiency, and effectiveness.

This paper aims to provide insights into institutional decay at the subnational government level in Zimbabwe, based on the Auditor-General's publicly available reports. The Office of the Auditor-General has the mandate to audit and report on the accounts of public agencies each financial year. The reports produced by this supreme audit institution are vital for upholding accountability, transparency, and value-for-money principles. Audit opinions reflect the level of satisfaction with public agency accounts. Consequently, the Auditor-General's reports are important to entities such as Parliament, which typically follow up on financial issues through



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its Public Accounts Committee. Based on this, the paper argues that the Auditor-General's reports in Zimbabwe have consistently shown significant institutional decay in local governments, marked by widespread financial mismanagement, ongoing governance irregularities, and a sharp decline in essential service delivery, all of which weaken their effectiveness, integrity, and public accountability.

2. The concept of institutional decay in public administration

The concept of institutional decay has been dealt with mainly in organisation science. In other fields and sub-fields, the idea is equally present, but what is observable are variations of the concept in terms of the labels used: 'institutional corrosion', 'institutional corruption', 'institutional decline', 'institutional breakdown', 'institutional erosion' (Miller, 2017; Herzog et al., 2024). Institutional decay simply refers to "the slow loss of effectiveness and integrity within an organisation or system" (Sustainability Directory, 2025:1). It is a process where the rules, roles, and norms that sustained an organisation in the past are now failing to do so. It is characterised by slow erosion and a gradual weakening of institutions' capacities to fulfill their mandates, compromising their societal roles (Herzog et al., 2024). Some early signs of erosion in an institution include increasing bureaucracy, declining responsiveness, inefficiency, disconnect from the needs of the populations served, loss of talent through internal and external brain drain, and the emergence of internal conflicts as evidenced by the formation of silos (Sustainability Directory, 2025). As Fukuyama (2013:1) rightly pointed out in the context of American political institutions, "there is no single "silver bullet" cause of institutional decay". Instead, causes are frequently put into broad categories such as endogenous and exogenous, and/or internal and external factors. At the endogenous or internal level, contributing factors often include poor leadership, antiquated structures, resistance to change, and accountability failures (Šipulová & Kosař, 2023). It is, therefore, the failure to adapt that brings the decay. At the exogenous or external level, environmental transformations can influence decay in a significant way. To keep up with internal and external changes, institutions must continually monitor signs of erosion and implement reforms to facilitate the necessary adjustments. Often, institutions that slip into decay lack the required adaptive capacity, which should allow them to adapt to changing operational environments as a result of the combined effects of internal and external pressures exerted on them.

3. Theoretical framework

The paper is guided by two different yet complementary theoretical lenses, namely the institutional logics perspective and the goal framing theory. Collectively, these theories are essential for understanding behaviour in organisations and their social contexts. The institutional logics perspective emphasises the connection between society and institutions, focusing primarily on how shared beliefs, values, and practices influence behaviour at both individual and organisational levels (Thornton & Ocasio, 2008). Therefore, to understand how local governments operate, the starting point should be analysing the institutionalised norms and values that shape the behaviour of municipal workers. Forces influencing public organisations' behaviour come from both internal and external sources, indicating that there are internal dynamics and external pressures at play. Additionally, in public organisations, conflicting logics may exist, including norms and values that support public welfare, conflicting

with self-interest or rent-seeking behaviours, as illustrated by the cases of Zimbabwean local governments. These experiences reveal a case of erosion of the public service logic, marked by failures in providing essential services like water, sanitation, and housing (Marumahoko, 2023). Simultaneously, a rent-seeking logic is prevalent, with reports from the Auditor-General indicating numerous cases of corruption, shady deals, misappropriation of funds, and ghost workers. Insights from goal-framing theory show that individuals in an organisation operate based on different motivational frames, which can explain endogenous changes within the organisation. The motivational frames vary across different social contexts (Lindenberg & Foss, 2011). Some goal frames that motivate behaviour include the pursuit of immediate satisfaction, the opportunity to gain personal benefits such as money, and the desire to do good, which may stem from specific social norms and the collective good. When goals for immediate satisfaction and personal benefits outweigh the influence of social norms or the collective good, the organisation's mission is compromised. One major factor contributing to institutional decay is the loss of motivation among members. In several cases in the local government in Zimbabwe, municipal employees have gone for months without salaries or delays in the payment of the same, leading to protests and go-slows in some instances. Various factors can lead to decreased motivation, potentially causing members to prioritise goals other than those of the organisation, which results in goal conflict.

3. Methodological note

The paper is primarily qualitative, relying on documentary analysis and review of literature to gather evidence supporting its central thesis. It heavily depends on publicly available evidence from the Auditor-General's reports, mostly from 2015 to 2024. Additional sources include newspaper reports, national laws, published academic literature, and grey literature. Content analysis was used to examine the data, which were then coded and analysed thematically.

4. Results

4.1 Evidence of institutional decay from the Auditor-General's reports

The Office of the Auditor-General (OAG) is mandated by the Constitution of Zimbabwe Amendment (No. 20) Act of 2013 and the Audit Office Act (Chapter 22:18) to examine and audit the accounts of all public entities and report findings to the Parliament of Zimbabwe. An examination of the findings reveals that the Auditor General's reports consistently highlight a pattern of systemic failures, underscoring the institutional decay within Zimbabwe's local governments. These findings can be broadly categorised into financial mismanagement, governance deficits, and the resulting deterioration of service delivery.

4.1.1 Governance deficits

The key governance issues observed in local authorities include non-compliance with International Financial Reporting Standards (IFRSs) and International Public Sector Accounting Standards (IPSAS). The IPSAS serve as a global standard for enhancing accountability and transparency in public financial management. They were adopted by the Government of Zimbabwe as the standard reporting framework for all local authorities, with full implementation expected by the end of December 2025 (OAG, 2021). However, Badze & Shumba (2024) examined how well the Zimbabwean government and public agencies have integrated the IPSAS into their organisational financial systems. They found that several barriers hinder the full adoption and integration of IPSAS, including technological and infrastructural constraints, lack of skilled personnel, resistance to change, lack of financial resources, and limited stakeholder engagement (Badze & Shumba, 2024). The Auditor-General's reports also reflect several cases of adverse opinions given to local authorities. For example, in the 2023 report, the dominant audit opinion on financial statements was adverse, indicating that 58 out of 96 financial statements of 86 local authorities did not comply with the financial



reporting standards (OAG, 2024). Only two rural district councils received clean audit opinions. An adverse audit opinion generally indicates that the submitted financial statements “contain material misstatements that are not confined to, or misstatements represent a substantial portion of the financial statements” (OAG, 2024:ii).

Table 1 presents a five-year trend analysis on the submission of financial statements and governance issues. Three key issues emerge from the trend analysis: declining financial compliance, increasing financial non-compliance, and escalating governance issues. There is a consistent and significant decline in the number of local authorities submitting their accounts on time, with an average decrease of nearly 10 entities per year. On average, the number of local authorities that were up to date on their account submissions decreased by approximately 9.4 local authorities per year over this five-year period. This highlights a concerning decline in financial reporting compliance. Correspondingly, the number of local authorities failing to submit accounts on time increased at the same rate. On average, the number of local authorities that were not up to date on their account submissions increased by approximately 9.4 local authorities per year. This is the inverse of the previous trend, reinforcing the worsening state of financial reporting. Most strikingly, the number of reported governance issues has seen a sharp and continuous increase. The trend shows that, on average, the number of governance issues reported increased by approximately 33.2 issues per year over the five years. This indicates a substantial and accelerating rise in governance irregularities within Zimbabwean local governments. From the reports of the Auditor-General, typical governance issues that are “perennially reported on” (OAG, 2021) include the absence of key policies, weak internal controls, mismanagement of assets, non-automation of accounting systems, incomplete records, absence of bank reconciliations, and non-compliance with laws and regulations (OAG, 2021; 2024).

Table 1: Five-year trend analysis of submission of financial statements and governance issues reported (2019-2023)

	2019	2020	2021	2022	2023
Number of local authorities that were up to date on account submissions	54	41	23	17	19
Number of local authorities that were not up to date with their accounts submissions	38	51	69	75	73
Governance issues reported	63	61	91	139	190

Source: Compiled from the OAG (2024:vii-viii).

The Auditor-General’s reports also highlight the challenge of revenue leakages in many councils, including failure to collect revenue from tenants, failure to enforce compliance where revenue should be collected, and disorganised property registers of council properties. These issues result in revenue losses from unaccounted-for properties. Cases of poor asset management and neglected valuation rolls have been observed in authorities such as the Zvimba Rural District Council, which failed to collect 78% of its revenue from tenants in 2023 (OAG, 2024). The Harare City Council was also found to be collecting revenue only from 187 legal billboards within its territory, while at least 5000 illegal billboards remain, on which the

council's by-laws should be enforced to enable revenue collection from their owners (OAG, 2024). Between 2021 and 2022, revenue collection and debt recovery issues rose from 11 to 101, mainly as a result of weak internal controls in local authorities (OAG, 2023b).

4.1.2 Financial mismanagement

Some notable cases of financial mismanagement include corruption and the diversion of devolution funds by local authorities. The Auditor-General's reports attribute corruption cases to weak internal controls within local authorities, such as poor cash management, failure to regularly keep bank reconciliations, unsupported financial adjustments, and incomplete financial records. The Auditor-General's value-for-money audit revealed irregularities in the use of devolution funds allocated to councils from the central government. It reviewed devolution-funded project reports from 2019 to 2021 and found that "of the 27 projects that City Council of Harare (CCH) and Ruwa Local Board (RLB) had planned to implement, only 5 projects were completed" (OAG, 2023a:iv). Projects were not completed because funds were diverted to unapproved projects, and in some cases, these funds were simply misappropriated by authorities (OAG, 2023a). The Bindura Municipality also used devolution funds for salaries and investments, and not for development projects as expected. In other cases, such as with the Kusile/Lupane Rural District Council (RDC), there was delayed utilisation of allocated funds for devolution projects. In addition, various councils flouted procurement regulations that applied to the use of devolution funds. Between 2021 and 2022, procurement issues noted by the Auditor-General increased from 11 in 2021 to 41 in 2022 (OAG, 2023b). The Local Authorities Circular No. 1 of 2019 requires councils to prepare separate books of accounts for devolution projects. This provision is not being adhered to, and therefore, many councils are failing to account for funds disbursed specifically for devolution projects (OAG, 2023a). After the audit efforts and documentation by the Office of the Auditor-General, one persistent challenge has been the failure to implement recommendations of the OAG and address audit findings. As shown in Table 3, reports between 2020 and 2022 made 533 findings, but as of 2023, about 71.3% were not addressed (OAG, 2023b). The comparison between the 2022 and 2023 OAG reports reveals a concerning trend regarding the responsiveness of local authorities to audit findings. While the total number of findings reported by the Auditor General has more than doubled, the capacity or willingness of local authorities to fully address these issues has not kept pace. The fact that 71% of audit findings remained unaddressed in the 2023 report (up from 69% in 2022) underscores a persistent and worsening challenge in implementing audit recommendations, which directly contributes to the institutional decay observed in local governments. This highlights a critical area of concern for governance and financial management.

Table 3: Addressing audit findings (2020-2022)

Findings	2022 OAG Report		2023 OAG Report	
	Number	Percentage	Number	Percentage
Addressed	39	18%	88	17%
Partially addressed	28	13%	65	12%
Not addressed	154	69%	380	71%
Total	221	100%	533	100%

Source: OAG (2024:x).

4.1.3 Deterioration of service delivery

The financial and governance failures presented above directly translate into a severe decline in essential urban services, demonstrating a profound loss of the institutions' capacity to fulfill their core mission. Between 2021 and 2022, the number of service delivery issues rose from 33 in 2021 to 41 in 2022 (OAG, 2023b). Recurrent service delivery challenges include water and sanitation crisis, housing shortages, informal settlements, inadequate infrastructure, poor sewerage disposal, erratic garbage collection, and inadequate provision of street lighting.



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Concerning housing services, many municipalities lack proper controls of stand registers, others do not maintain any registers, and yet others are selling unserviced stands, which makes such areas prone to diseases because of a lack of access to clean water and sewerage disposal infrastructure (OAG, 2023b). Acute water shortages have seen many residential areas go for days, weeks, months and years without access to water; for example, some residential areas in Mutare (e.g. Dangamvura Area 3) have gone for more than two decades without access to water. Moreover, the Auditor-General observed dysfunctional water meters in many councils, for example, 70% in Ruwa Local Board, 43% in Mutare City Council, and 21% in Chinhoyi Municipality (OAG, 2023b). With the kind of water and sanitation challenges that local authorities are experiencing, it is not surprising, therefore, that medieval diseases such as cholera are still being reported in many cities. In 2013, a total of 560 people died from waterborne diseases, while 590,753 contracted them (OAG, 2019). Both rural and urban local authorities have a backlog in terms of the construction of new infrastructure and the maintenance of existing infrastructure (OAG, 2023b). During rainy seasons, most local authorities experience flooding due to poor drainage systems. Urban local authorities are delaying or, in most cases, failing to rehabilitate sewer reticulation lines, and the Auditor-General's reports also indicate that there is no evidence that local authorities are carrying out regular inspections and maintenance of sewer reticulation systems (OAG, 2019).

5. Discussion

A combination of factors is contributing to the growing institutional decay in Zimbabwean local authorities. Despite repeated identification by the Auditor-General, systemic failures have continued in these organisations. This indicates that the decay is not just a lack of capacity or resources but a deeply rooted issue of conflicting values and assumptions that influence behaviour within the institutions. The subnational level of government in Zimbabwe generally reflects the power politics logic more than any other tier. This is due to the reality of vertically divided authority, with the ruling ZANU-PF controlling the central government while the opposition controls most urban councils. While not unique to Zimbabwe, this structural setup often causes disharmony between the centre and local levels and leads to interference by the central government in local affairs (Marumahoko, 2023). The central government has frequently employed tactics of subversion to undermine the performance of opposition-run councils. These tactics include delays in disbursing constitutionally mandated intergovernmental transfers or, in some cases, outright failure to disburse them. This leaves councils without the much-needed resources to finance service delivery and other internal operations. The situation resonates with findings by Resnick (2014) in the cases of Senegal, South Africa, and Uganda, which revealed that dynamics of vertically divided authority were problematic for the delivery of urban services because of the subversion strategies from the central governments against opposition councils. In cases such as Harare, the central government has taken over other service areas, such as garbage collection, which have been fraudulently handed over to a private contractor, Georgenix BV, through the Pomona waste-to-energy deal, which the Harare City Council made under central government duress, with neither public consultation, parliamentary approval, nor following stipulated tender procedures. The power politics logic is partly corroborated by a study by Marumahoko (2020), which revealed that residents attributed deepening trends of poor service delivery to a combination of multiple factors that include centre-local power

struggles, politicisation of service delivery, obsolete service delivery infrastructure, corruption in staffing, and misuse of council funds, among others.

The power politics logic in the Zimbabwean context explains the central government's desire to retain power and control over local authorities, especially opposition-run councils in urban areas, and in the process, withholding critical financial resources and other necessary support for these local authorities to perform (Marumahoko, 2024). This also explains why the full implementation of devolution of power to local authorities has not happened since the adoption of the national constitution back in 2013. While devolution is supposed to be a mechanism for power-sharing between the national and subnational tiers of government, this has only been supported by the opposition parties because the ruling party is driven by "the quest for power, its expansion, consolidation and preservation" (Madhekeni, 2020:336). It therefore explains why there is no motivation in the ruling party's ranks to fully implement devolution as provided for in the Constitution of Zimbabwe Amendment (No. 20) of 2013. Ironically, the government has been claiming that the achievement of its Vision 2030 (to achieve a middle-income status by 2023) is anchored on the implementation of devolution of power. Without full implementation of devolution, local authorities will remain under the unforgiving grip of the Minister of Local Government, who generally enjoys extensive powers to control local and internal affairs of local authorities. Some of the benefits that would accrue to local authorities if devolution is fully implemented include business opportunities such as enabling local beneficiation of natural resource endowments, empowering local communities to shape their development priorities, fostering local economic development, and giving local authorities more autonomy over the acquisition and utilisation of financial resources.

Findings of the Auditor-General also point to the playing out of the self-interest and rent-seeking logic, which has often manifested in increased corruption through bribery, extortion, misappropriation of public funds, misuse of council assets, illegal land allocations for residential stands in undesignated areas, and other unethical practices. Sithole (2013) found that some of the reasons for the occurrence of corruption within councils include poor supervisory mechanisms, greed, and low employee morale, mainly as a result of poor remuneration. In major cities, cartels of land barons with the backing of political heavyweights are fuelling the sprawl of informal settlements, and subsequently, straining further the already overstretched carrying capacities of these cities in terms of infrastructure and service delivery capacities. In most urban local authorities, the carrying capacity has long been exceeded due to growing waves of urbanisation and the expansion of cities and towns. In the case of Harare, for example, the city's infrastructure was designed to accommodate a maximum of one million people, yet by 2014 the population had grown to three million (Chirisa et al., 2014). It is, therefore, not surprising that most urban local authorities are recording a very high number of reports of sewer blockages annually. On average, Harare records 26,709 reports, while Bulawayo has 21,700, and Chitungwiza has 7,256 reports annually (OAG, 2019). However, in cases such as Harare, the issue of the exceeded carrying capacity should have been rectified more than a decade earlier because by the year 1993, population growth had already exceeded the authority's service provision capacity (Chirisa et al., 2014).

Councils in Zimbabwe have not been spared the effects of an underperforming national economy. Over the years, the country has gone through phases of economic crises, often characterised by liquidity crunches, inflation spikes, company closures, job losses, currency devaluations, price fluctuations, and general instability (Kanyenze, 2021). These have invariably affected both ratepayers and councils in different ways. With the level of unemployment well above 85%, the capacity of households to consistently pay their dues to councils for services rendered has gone down, creating a trend of arrears on rates. Available evidence reveals that councils are owed by both the central government, private companies, and ratepayers. As of



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July 2024, the Bulawayo City Council was owed US\$31 million in unpaid rates (Mrewa, 2024). In Harare, there was a total of ZWL\$1.5 trillion in unpaid rates as of February 2024 (Musarurwa, 2024). The impact of unpaid rates across councils has mainly been felt on the councils' capacities to deliver services and pay their workers' salaries on time. Overall, a mismatch now exists between service delivery expectations and the inconsistencies in the payment of rates by residents and other players (City of Harare, 2024).

5. Conclusion

The Auditor-General's reports serve as a critical barometer of the health of Zimbabwe's urban local governments. The consistent and alarming findings of financial mismanagement, governance irregularities, and widespread service delivery failures provide undeniable evidence of institutional decay. This erosion of effectiveness, integrity, and capacity within these vital public institutions has profound implications for urban development and the well-being of millions of citizens. Addressing this decay requires not only stringent enforcement of audit recommendations but also fundamental reforms to strengthen internal controls, promote transparency, and foster genuine accountability to the local populace. Without concerted efforts to reverse this trend, the challenges facing Zimbabwe's local authorities are likely to intensify, further undermining the potential for sustainable development and responsive local governance.

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