IRR

2026 Local Government Elections:
A VALUE-FOR-MONEY COMMON GROUND



HERMANN PRETORIUS & CHRIS PATTERSON

NOVEMBER 2026

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November 2026
Published by the South African Institute of Race Relations

222 Smit Street (Virtual office),
Braamfontein, Johannesburg, 2000, South Africa
PO Box 291722, Melville, Johannesburg, 2109, South Africa
Telephone: (011) 482–7221

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Authors: **Hermann Pretorius and Chris Patterson**

Editors: **John Endres and Anlu Keeve**

Typesetting: **Mbali Mayisela**

Cover design: **Bonginkosi Tekane**

Introduction

The absence of value-for-money procurement is a leading culprit for the failure of local government to deliver basic services effectively, efficiently and economically.

This report seeks to provide an independent assessment of major political parties and their commitments to the principle of value for money, which IRR polling shows 8 in 10 South Africans want from their government. Good service delivery and functioning municipalities have the best opportunity to improve residents' quality of life through value-for-money procurement.

The IRR's March 2026 poll gives three tests against which to assess these commitments. Do parties propose to improve services from existing revenue, do they explain what taxpayers receive for their money, and do they[1] disclose the cost of procurement preferences?

Some 75.3% of registered voters preferred their municipality to improve services by getting better value for money without increasing rates and other charges. A larger share, 81.9%, wanted any surplus government procurement costs caused by BEE established and reported. The latter finding provides a specific 2026 basis for the description "8 in 10" on cost disclosure. These are separate measures of public opinion and should not be treated as interchangeable endorsements of every procurement reform.[1]

There are six core aspects in value for money, as the Institute has shown:

1. Putting value first in every tender.
2. Ending race-rigged red tape through an open, competitive bidding system.
3. Transparency through published bids, tenders, milestones, invoices and contracts.
4. Blacklisting non-performing providers and corrupt actors.
5. Curbing abuse of emergency tender processes.
6. Paying honest suppliers on time.

These are some of the aspects on which the six largest parties – the African National Congress (ANC), Democratic Alliance (DA), Economic Freedom Fighters (EFF), Inkatha Freedom Party (IFP), Freedom Front Plus (FF+) and ActionSA – are being assessed in their 2026 local government manifestos.

Voter priorities and the purpose of municipal spending

Employment gives the value-for-money argument a practical purpose. When asked whether government should focus more on social grants or job creation, 83.2% chose job creation, including 81.3% who did so strongly. Only 11.7% chose a greater focus on grants. A municipal manifesto can respond to this preference by explaining how its spending commitments will sustain the services on which employers and workers depend. Reliable water and electricity, maintained roads, and the timely completion of contracted work are relevant tests of that commitment. The poll establishes the preference for jobs, while the connection between municipal procurement and those economic conditions is the policy argument that parties must substantiate.[2]

The IRR's 2026 polling measuring the issue priorities of South Africans shows the issue of unemployment and job creation as the number one thing people want the government to focus on at 26.1%, ahead of corruption at 9.2%, water and sanitation at 6.1%, service delivery at 4.0%, and electricity or load shedding at 3.5%. BEE appears at 3.0% and lower taxes at 1.6%. These entries help explain why a manifesto should connect procurement reform to work, functioning services, and protection against waste.

In the same polling, the IRR asked respondents to identify the most important priority at a local-government level and how service delivery should be improved. Better value without higher charges attracted 75.3%, compared with 22.7% for increasing rates and charges to raise more money, a gap of 52.6 percentage points. Strong support for the value-for-money option alone reached 67.1%, against 16.0% strongly supporting the revenue-raising option. A promise to "improve service delivery" therefore leaves a central voter preference unanswered unless it also explains how the improvement will be financed. On the choice presented, respondents preferred better use of existing resources. This does not mean they rejected every possible tariff increase or wanted services cut.[3]

Voters' assessment of current spending helps explain the relevance of that choice. Some 60.6% rated the value South Africans received for their taxes as bad or very bad, compared with 32.4% who rated it good or very good. The largest single response was "very bad", at 37.4%. Separately, 55.5% wanted the overall tax level cut, 30.7% wanted it kept unchanged, and 10.5% wanted it increased. Taken together, these findings give parties a reason to demonstrate what current revenue buys before proposing higher contributions.

Support for better municipal value is not confined to affluent households. It stood at 76.1% among respondents with monthly household incomes below R2,000 and 70.0% among those in the R2,000 to below R8,000 band. It reached 89.1% in the R8,000 to below R20,000 band and 88.6% among those on R20,000 or more. The sample estimates differ in strength, but every reported income band gave majority support to the same choice. The relevance to manifestos is direct: protecting the return on municipal spending addresses the interests of residents across the income distribution, including households for whom additional charges compete with other necessities.[4]

The residential breakdown tells a similar story. Better value without higher charges was preferred by 86.1% of suburban respondents, 82.7% of CBD respondents, 68.1% of township respondents, and 74.1% of those in areas classified as tribal. In townships, 29.6% preferred higher charges to fund improvements, compared with 11.0% in suburbs. Parties should recognise that a substantial minority will consider paying more for better services, especially where services are inadequate. Even so, the majority preference in each of these settings places an obligation on a value-for-money manifesto to explain how spending will improve residents' daily access to services, as well as how it will control costs.[5]

The latest Local Government Audit Outcomes Report published by the Auditor-General (AG) noted that since 2021/22, irregular expenditure in municipalities and their entities had reached R145.2 billion, with more than a quarter occurring in 2024/25 alone. Of the tenders audited by the AG, R27.85 billion in awards were deemed irregular expenditure as a direct result of uncompetitive, non-transparent and unfair procurement.[6]

South Africans deserve a government that respects their money, spends it on improving their quality of life and holds accountable those who waste vital public resources.

What voters want procurement to achieve

Procurement preferences require a more precise reading than a general commitment to thrift. In the question about national government purchases, 24.8% chose value for money as the sole criterion. Another 19.6% put value first but preferred a black-owned company when two companies were tied, giving a combined 44.4% who explicitly put value first. 10.2% prioritised black-owned suppliers even where this meant less value for the same money. A larger group, 39.3%, prioritised suppliers offering other public benefits, with recycling and planting trees given as examples, even at the expense of value for money. The findings establish limited support for paying more on racial grounds in this particular choice, but do not establish majority support for excluding all other public objectives from procurement.[7]

A party can therefore satisfy voters' demand for better municipal services while still having to explain its position on social or environmental procurement objectives. The 39.3% response shows that many voters attach value to benefits beyond the immediate goods and services purchased. A credible procurement commitment should say what additional benefit is sought, what it costs, and how delivery will be verified. Those are proposed standards for assessing the manifestos, rather than measures separately endorsed in the poll. Simply classifying every departure from the lowest price as contrary to voter priorities would misread the answers.[8]

Cost disclosure has broader support than any single procurement approach. Some 81.9% wanted government to find out and report how much more expensive BEE made procurement, if it increased costs, including 73.0% who strongly preferred disclosure. Only 12.1% accepted the alternative that government need not establish or report the extra expense because BEE was worth it regardless of cost. Among black respondents, support for disclosure was 79.6%. In a separate, explicitly framed question, 84.5% of black respondents agreed that BEE was needed to undo historical injustice. These results can coexist: support for BEE's stated purpose does not remove the demand for an account of its costs.

The comparison below brings these preferences into the party assessment. It shows the percentage within each party's prospective electorate choosing the stated response, rather than the party's share of national opinion. All six party subgroups recorded majority support for better municipal value without increased charges and for disclosure of additional BEE costs. The estimates for ActionSA and the IFP rest on especially small samples. They can indicate questions worth asking of those parties' manifestos, but cannot support precise comparisons or a reliable ranking of their electorates.[9]

Voter group	Better value without higher charges	Bad or very bad value for taxes	Disclose extra BEE costs	Value first in procurement*
All respondents	75.3%	60.6%	81.9%	44.4%
ANC	61.3%	53.3%	77.4%	35.3%
DA	84.5%	65.5%	86.8%	54.4%
EFF	80.9%	70.5%	85.0%	50.2%
ActionSA	89.3%	75.1%	100.0%	64.4%
IFP	88.7%	41.6%	62.9%	37.5%
FF+	91.0%	98.9%	83.0%	88.8%

*Combines value for money as the sole criterion with value first and a racial tie-break. Percentages are weighted; sample sizes are unweighted. EFF and FF+ estimates are indicative. ActionSA (n=20) and IFP (n=36) estimates require particular caution. Differences between parties have not been tested for statistical significance.

African National Congress[10]

The ANC's record on public procurement provides little evidence of a commitment to value for money, making its manifesto promises difficult to reconcile with its record in government. The ANC has presided over South Africa's public procurement system since the dawn of democracy, introducing a race-based component into public procurement through Black Economic Empowerment (BEE), and legislative efforts like the Preferential Procurement Policy Framework Act.

The Zondo Commission Report noted that the tension created between the Constitution and legislation used in procurement policy "is unhelpful and it has negative repercussions when this delicate and complex choice has to be made, by default, by the procuring official."

The ANC's attempt to implement Zondo's recommendations thorough the now-defeated Public Procurement Act didn't go far enough in addressing these concerns despite claiming that the then-Bill was "aimed at curing these defects in existing procurement legislation."

It did not, as it retained the existing race-based procurement system.

The ANC bears political responsibility for procurement policies that allow BEE-related premiums to be paid for goods and services in the name of "transformation".

> *[E]very rand collected from residents and every rand must be managed responsibly, protected from waste and corruption and used to deliver services and improve communities.*

The ANC's track record of racialised procurement and weak 2026 commitment to value-for-money service delivery should not be taken seriously.

Among prospective ANC voters, 61.3% preferred better municipal value without increased charges, while 38.7% preferred higher charges to fund improvements. Some 53.3% rated the value received for taxes as bad or very bad and 57.8% wanted the overall tax level reduced. The party therefore faces a spending test within its own prospective electorate: its assurance that money will be managed responsibly needs to explain how existing revenue will produce better services. The sizeable minority favouring additional revenue should also be acknowledged. The evidence supports asking the ANC to justify both expenditure and any proposed increases, rather than assuming its supporters share one position on municipal finance.[11]

The distinction between transformation and cost accountability is especially relevant to the ANC. Although 87.7% of its prospective voters agreed with the framed statement that BEE was needed to undo injustice, 77.4% wanted any additional BEE procurement costs measured and disclosed. In the procurement-choice question, 10.7% prioritised black-owned suppliers even at the expense of value, while 48.0% prioritised other public benefits. These answers give the party room to pursue stated social objectives, but provide little support for treating their costs as beyond scrutiny. Its commitment to responsible spending can be judged by whether it publishes those costs and identifies the benefits obtained.[12]

Democratic Alliance[13]

The DA's commitment addresses the core aspects of value-for-money procurement in a section on "Building a Corruption-Free and Professional Administration", where it states that it will make public procurement more transparent by requiring municipalities it governs to "disclose details of all goods and services procured, including award details, contract prices, and any premiums paid above the lowest qualifying price".

The DA-led City of Cape Town provides an insight into how the party could back this commitment up: In 2023, the municipality published a Procurement Transparency Report, inclusive of what it said was a representative sample of contracts.

It found that in the 2022/23 financial year, the City of Cape Town paid "either below or equal to market-related prices" for 73.6% of the goods and services procured.

In the following year, it paid prices at or below market value for 73.09% of goods and services.

On preferential procurement and BEE, the report noted:

> *Preferential procurement, B-BBEE and enterprises* [the section] *refer to items purchased where the City paid a premium above market price as a result of the bidder's B-BBEE score under the PPPFA points system. These procurement decisions prioritised transformation objectives, with suppliers selected based on their combined price and B-BBEE contribution points rather than price alone.*

This is the only public recognition from a sphere of government that BEE premiums exist and illustrates that ratepayers are not getting value for money when municipalities are legally obligated to spend extra money on race-based "transformation" objectives – that bring no tangible benefit for residents.

No other metropolitan or local municipality in South Africa is currently able to provide this level of detail on the expenditure of public money.

It is a standard that must be replicated across the country.

The DA's transparency commitment addresses a clear preference among its prospective voters: 86.8% supported measuring and reporting extra BEE procurement costs. Some 84.5% preferred better municipal value without higher charges, including 77.8% who preferred it strongly, and 65.5% judged the return on taxes bad or very bad. Publishing contract prices and premiums is therefore a useful first test of the promise. The next is whether residents can use the information to assess delivery: what was purchased, what was received, and whether the additional expenditure achieved its stated purpose. The polling supports disclosure, while these delivery tests follow from the manifesto's promise to improve the use of public money.[14]

DA voters' procurement preferences also resist a blanket assumption that all spending objectives beyond price lack support. Some 42.5% chose value for money as the sole criterion, and 11.9% chose value first with a racial tie-break, together 54.4%. Another 34.8% favoured other public benefits even at a cost to value, while 4.6% prioritised black-owned suppliers on that basis. The DA's publication of premiums can serve voters across these positions by making the trade-off visible. It must still explain why any premium is justified and what measurable benefit it buys.[15]

Economic Freedom Fighters[16]

The EFF makes no explicit commitment to value for money, offering only a generic statement about service delivery and a passing reference to the efficient use of public funds, buried in a paragraph on the use of external consultants:

> *The EFF People's Municipalities will prioritise building internal capacity by employing suitably qualified professionals instead of relying on consultants, ensuring that public funds are used more efficiently.*

The party's racialised focus disqualifies it from the principle of value-for-money public procurement, for the party has accepted – having argued previously for – a racialised procurement system in the deliberations of the now-defeated Public Procurement Act, 2024.

The EFF's prospective electorate presents a demanding test of its broad promise to use funds efficiently. In this subgroup, 80.9% preferred better municipal value without increased charges, 70.5% rated the value received for taxes as bad or very bad, and 85.0% wanted extra BEE procurement costs disclosed. In the separate jobs-versus-grants question, 97.4% preferred job creation. These estimates are indicative because the subgroup contained 72 respondents. They suggest that the manifesto should explain how employing municipal professionals will improve performance and control expenditure, and how those improvements will support the local conditions needed for employment. The poll did not ask whether insourcing or consultants would produce the better result.[17]

A racialised party position should also be distinguished from the specific procurement choices of its prospective voters. Some 13.6% chose value for money alone and 36.6% chose value first with a racial tie-break, giving 50.2% combined. Only 7.7% prioritised black-owned suppliers even at the expense of value, while 40.7% prioritised other public benefits. The 50.2% estimate is too close to half, in too small a sample, to establish a firm majority. The clearer implication is that value, social objectives, and disclosure all matter within this electorate. A generic efficiency commitment leaves those trade-offs unexplained.[18]

ActionSA[19]

Of the six major parties whose manifestos are publicly accessible, ActionSA has the most detailed section on municipal finances more broadly, and featuring value-for-money procurement prominently.

The party lists seven priorities, with value for money listed as the first. Whether or not this was intentional, the intention is clear – without value for money, the foundation of service delivery crumbles.

The other priorities in the section titled *"Getting value for every rand"* include transparent procurement (a core aim of the IRR's #ValueForMoney Bill), holding suppliers accountable, paying them timeously, properly resourcing projects and spending effectively by ensuring sound project management.

ActionSA's seven priorities offer several ways to answer the national demand for better municipal value: clearer purchasing decisions, consequences for poor performance, and payment and project-management arrangements that enable contracted work to be completed. The poll's 75.3% preference for improvement without higher charges supplies a test of the combined programme: will these measures deliver more reliable services from the available budget? The 83.2% preference for job creation also makes it relevant to ask how timely payment and predictable contracting will affect firms doing business with municipalities. The survey did not directly test these individual mechanisms, so their effectiveness must be demonstrated through implementation and expenditure evidence.[20]

The ActionSA subgroup points in the same direction: 89.3% preferred better municipal value without higher charges and 75.1% rated the return on taxes as bad or very bad. With only 20 respondents in the subgroup, none of these figures should be treated as a precise description of the party's wider electorate, and the 100% result establishes no such unanimity outside the sample. The national findings provide the stronger basis for assessing the party's value-for-money commitments.[21]

Inkatha Freedom Party[22]

The Inkatha Freedom Party (IFP) manifesto contains a small, but notable section that addresses two value for money aspects, mainly transparent procurement, taken verbatim from Section 217(1) of the Constitution: "[municipal procurement] must be fair, competitive, cost-effective and transparent". The value-for-money principle features again when the party says, "budgets, tenders, expenditure reports, service delivery standards and performance results will be published in accessible formats".

In its submission to provincial legislatures on BEE premiums, the IRR argued that – like the Zondo Commission report – that Section 217 "clearly permits maximum value-for-money procurement as a standard practice".

The IFP's citing the Constitution in promoting the principle of value-for-money service delivery and procurement is commendable.

For the IFP, the commitment to publish budgets, tenders and performance information offers a way to connect financial disclosure with service results. The national demand for extra BEE costs to be reported, at 81.9%, gives a concrete example of the information voters want. Reporting only total expenditure would leave that preference unanswered. A useful assessment would ask whether the published material identifies procurement premiums and enables residents to compare the amounts paid with the services and other benefits delivered.[23]

Within the IFP subgroup, 88.7% preferred better municipal value without higher charges and 62.9% supported disclosure of additional BEE procurement costs. At the same time, 52.3% rated the return on taxes good or very good, compared with 41.6% who rated it bad or very bad. The subgroup thus illustrates why a preference for improved value need not be described as wholesale rejection of current public spending. With only 36 respondents, these findings should guide questions about the manifesto rather than claims that IFP voters are demonstrably more satisfied than other voters.[24]

Freedom Front Plus[25]

The party led by Dr Corné Mulder is the only major party to explicitly state that "every cent should be wisely spent," and that "there should be value for money paid in rates and taxes".

However, this appears to be more of a swipe at the redistributive efforts of other political parties.

The party adds to its value-for-money commitment by pledging "efficient oversight to ensure transparency regarding expenditure." The Freedom Front Plus further backs this commitment by pledging public disclosure of contracts between municipalities and service providers.

The party has the most detailed plan to achieve value-for-money in local government: the value-for-money thread runs through multiple sections of the manifesto where it concludes in saying:

> *Confidence is instilled through transparent and responsible governance where public funds are sensibly spent, a safe environment is created, and the community's interests are safeguarded and promoted.*

The FF+ subgroup provides the strongest sample-level expression of a preference for value as the sole procurement criterion: 86.5% chose that option, with another 2.3% favouring value first with a racial tie-break. Some 91.0% preferred better municipal value without higher charges, including 84.0% who did so strongly, and 98.9% judged the return on taxes bad or very bad. These figures rest on 72 respondents and cannot establish a statistically reliable ranking between parties. Within that sample, however, they show why commitments to careful spending and oversight address a particularly pronounced concern.[26]

The manifesto can therefore be tested on what follows from its promise that every cent will be wisely spent. Publishing contracts should enable scrutiny of the price, the agreed output, and the supplier's performance, while oversight should show what happens when those obligations are not met. Support for disclosure of extra BEE costs stood at 83.0% in the subgroup. Together with the national result, this supports requiring visibility of procurement trade-offs, although the poll does not establish that every oversight measure proposed by the party will work.[27]

This assessment shows that the principle of value for money in service delivery is on the agenda for most of the major parties, and it is a clear recognition from parties of the widespread public support for the effective and efficient spending of public money. The debate on value-for-money government spending doesn't end here.

This assessment illustrates that, in principle, four of the six major parties agree on the most important aspect of local government – the ability to deliver services effectively, efficiently and economically as possible. In the aftermath of the local government elections, 139 councils across the country have hung councils – where no party has an outright majority to form a government. This is an opportune moment for parties to use the common ground in their commitment to value-for-money procurement and service delivery for the good of residents.

The polling gives this proposed common ground a clearer content. Across the six party samples, voters generally preferred better services from existing municipal revenue and an account of any extra BEE procurement costs. Agreement is less complete on the rules for choosing suppliers: some voters favour value alone, some accept racial preference where value is tied, and others accept a cost for wider public benefits. Coalition agreements should state those choices explicitly and require the costs and delivered benefits to be reported. A general pledge to spend wisely leaves the central decisions unresolved.[28]

This is also a basis for judging delivery after an election. The analysis suggests asking whether a coalition can show the services obtained for its expenditure, justify any increase in charges, disclose procurement premiums, and account for suppliers who fail to deliver. Those measures would give practical effect to the preferences recorded in the direct polling questions. A cheaper contract that fails to deliver, or a more expensive contract whose additional benefits cannot be demonstrated, would each require an explanation to residents.[29]

The findings are relevant to the electorate most likely to participate as well as to the full sample. Among respondents classified as likely voters, 75.3% preferred better municipal value without higher charges and 81.8% supported disclosure of additional BEE procurement costs, close to the full-sample estimates of 75.3% and 81.9%. This does not predict election results or establish which party will benefit. It does show that the two priorities remain prominent when the likely-voter filter is applied, strengthening their relevance to the assessment of local-government commitments.[30]

Endnotes

1. IRR polling 2026. Fieldwork: 9–20 March 2026; 1,038 registered voters. Results are weighted. Strong and somewhat responses are combined unless stated otherwise. The polling has an overall margin of error of ±4 percentage points and ±5 points including the design effect. Subgroup uncertainty is greater, and the national margin must not be applied to party or demographic estimates. Figures and sums use rounded weighted fractions. Party groups refer to stated local-election voting intention, not party membership or actual election results. These March findings predate the manifestos assessed here and cannot establish voters' reactions to them.
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IRR

South African Institute of Race Relations

www.irr.org.za

info@irr.org.za

(011) 482 7221