

**AN ANALYSIS OF THE PERFORMANCE MANAGEMENT SYSTEM
OF THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY**

by

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DECLARATION OF ORIGINALITY

I, Mpho Shadikana Felicity Seabi, student number 13250958, declare that the dissertation, titled “An analysis of the performance management system of the City of Tshwane Metropolitan Municipality” which I hereby submit for the degree Master of Administration (Public Management and Policy) at the Faculty of Economic and Management Sciences, University of Pretoria, is my own work and has not previously been submitted by me for a degree at this or any other tertiary institution.

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DEDICATION

This study is dedicated to my mother, Clarina Melita Seabi, for your immense support, love and courage. Thank you so much for always being by my side and believing in me. I hope that you are proud of the woman that you have raised. May I live all my days on earth trying to figure out how to give you the world. You deserve it. Kea leboga kolobe, Pheladi!

ABSTRACT

The study examines the implementation of the performance management system by the City of Tshwane (CoT) Metropolitan Municipality using a qualitative content analysis of strategic documents published during the period 2014-2019. Municipalities have been mandated to provide access to basic services and the satisfaction of citizens have been used as yardstick to measure success. Yet, through public sector reforms brought on by New Public Management, the obligation to implement performance management systems have become mandatory. Using themes derived from the theoretical foundations guiding good governance and performance management, the study investigates the CoT's implementation of their performance management system known as its Balance Scorecard to determine the performance management challenges. The study found deficiencies related to performance planning and budgeting, the lack of complete and accurate performance reporting as well as the lack of alignments between strategic and operational performance activities to be the most obvious challenges in ensuring appropriate performance management.

The study contributes to the body of knowledge by providing recommendations that the Municipality can incorporate in terms of its strategic planning activities and documents to improve its service delivery function through the effective use and implementation of its performance management system.

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LIST OF ABBREVIATIONS

AG	Auditor General
ANC	African National Congress
BSC	balanced scorecard
COGTA	Cooperative Governance and Traditional Affairs
CoT	City of Tshwane
DA	Democratic Alliance
EFF	Economic Freedom Fighters
EPWP	Extended Public Works Project
IDP	Integrated Development Plan
KPAs	key performance areas
KPIs	key performance indicators
LED	local economic development
NGOs	non-governmental organisations
NPM	New Public Management
PDPs	personal development plans
PPR	performance prism
PPS	performance pyramid system
PTNG	Public Transport Network Grant
ProMES	Productivity Measurements and Enhancement System
QA	quality assurance
SALGA	South African Local Government Association
SDBIP	Service Delivery and Budget Implementation Plan
SMS	senior management services
TdB	Tableau de Bord
TRT	Tshwane Rapid Transport
USD	Urban Settlement Development Grant

CHAPTER ONE: INTRODUCTION AND ORIENTATION TO THE STUDY

1.1 INTRODUCTION

The rapid increase in service delivery protests has driven municipalities in the direction of strict performance management and reporting, which form an integral part of the public management reforms aimed at improving results and accountability whilst reducing risks associated with continued service delivery (Fourie 2012:129). Access to local government service delivery is seen as one of the channels to pursue socioeconomic development within South African communities (Section 152 of the Constitution of the Republic of South Africa 1996). Hence, the study argues the importance of proper implementation of performance management associated with increased service delivery within municipalities. However, the study will specifically focus on Tshwane Metropolitan Municipality as a unit of analysis.

The first chapter provides an orientation of the study and problem statement. It will also provide clarification on the research questions and objectives while describing the methodology chosen to conduct the research. The significance of the study, as well as the chapter layout for the study, is included in this chapter. This chapter serves the purpose of delineating the research problem and providing evidence that necessitated conducting the research.

1.2 ORIENTATION

The transition to democracy in South Africa has placed emphasis on the development of policies and processes that aim to make government more effective, efficient and economical. Developments within local government have made evident the need for continuous process monitoring and evaluation through performance management (Van der Waldt 2018:129). De Waal (2007:4) defines performance management as a process of financial control, where the mission and strategy are translated into budgets and results are compared with budgets. Performance management is not an instant event, but rather a process that requires commitment from both managers and employees (Adonis 2018:267). The public sector introduced the use of performance management so that organisations could monitor their progress and detect mistakes

at an early stage. The use of performance management within an organisation is to ensure that input leads to the desired outcome. For example, money as an input can lead to socio-economic upliftment as an intangible long-term outcome. However, the quality of the input might determine the quality of the outcome (Dodd 2018). Thus, it is important that the quality of the input is considered when planning for outcome goals. Kloot and Martin (2000:231) define performance management as the process whereby an organisation integrates its performance with its corporate and functional strategies and objectives. Performance management is seen as a necessary tool for improving organisational effectiveness and adding value by enhancing existing capabilities and building new ones (Van der Waldt 2014:245). An effective government is one that enhances accountability by public officials and fosters value for money (Louis & Ohemeng 2009:109). Performance management requires organisations to have strategic plans in place so that performance standards and targets can be set and monitored (Adonis 2018:259).

Mabona (2013:9) states that performance management should be integrated into the way organisational performance is managed and it should also link with other processes, e.g. employee development, service quality management and total quality management. Performance management is implemented on different levels, i.e. as an individual assessment tool, as a developmental tool, and as an organisational performance management tool (Kroukamp 2007:21). These levels differ in terms of performance perspectives, which can be classified into operational, individual and strategic performance management perspectives (Mabona 2013:13). For the purpose of the study, the focus is placed on organisational performance management.

Organisational performance management, however, does not disregard the contributions of employees during performance management processes. This is because performance management is concerned with the total performance of the organisation and how the achieved results by individuals and teams contribute to that performance (Reyneke 2014:5). According to Klein (2012:32), organisational performance management emphasises the management of strategic plans and objectives at an organisational level. This is the type of approach that focuses on the organisation's long-term goals and success.

The implementation of performance management within an organisation requires the development of a strategic plan that clearly stipulates the organisation's objectives and goals (Adonis 2018:267). Van der Waldt (2006:133) argues that in order to clearly understand the process of organisational performance, eight dimensions that could be of assistance should be considered. These dimensions include the following:

- modification of perceptions and attitudes as an attempt to change emotions, beliefs, values, and attitudes by increasing the information flow to people, a task accomplished by explaining policies, and instituting staff meetings;
- modification of the authority system aimed at increasing the responsiveness of management, and at improving authority relations, decision processes, and communication systems;
- structural reorganisation as the reorganisation of the system or structure, which means changing such phenomena as size of the unit, staffing procedures, physical arrangements, or budgeting processes;
- modification of the process of measurement and evaluation that involves setting goals and objectives, measuring progress, and evaluating outcomes;
- modification of work procedures through technology, which entails changes in equipment, work methods, control systems and work processes;
- retraining and replacement that are personnel changes, which implies that personnel may be trained for new skills as a result of redefined duties, responsibilities, and job qualifications;
- modification of workflow, which generally involves rearrangement of sections or jobs so that the sequence of workflow is altered; and
- introduction of a new programme, e.g. new products or services.

In order to facilitate the modification dimensions described above, the local government sphere uses integrated development plans (IDPs) as their vehicle culminating in a strategic plan (South Africa 2000: Section 67). An IDP would cover the municipality's plans, goals and objectives for a period of five years. The requirement of performance management is that there should be frequent monitoring and reviewing of set goals and objectives. To meet this requirement, it is important for the IDP to be translated into annual performance indicators and targets that the municipality desires to achieve in meeting the strategic objectives as indicated in their

IDP (Klein 2012:32). Performance management and the IDP have an interrelated relationship where the former is seen as a driver for changing local government and the latter as a mechanism for guiding the implementation thereof (Nzimakwe & Ntshakala 2016:111). Success in the implementation of IDP objectives and targets is success in organisational performance (Butler 2009:18). Butler (2009:18) concurs that municipalities must ensure that objectives set in the IDP are aligned with the municipal budget and the service delivery and budget improvement plan (SDBIP), as well as with other performance processes and systems. The IDP could be a strategic plan with sound goals and hope for development, however, if the budget does not support the IDP, meeting the set goals and targets will be difficult (Butler 2009:18). As a result, integrated development planning and budget planning should always be integrated processes to be completed in conjunction with each other (Adonis 2018:263). The study argues that it is prudent for all stakeholders involved in the implementation of a performance management system to fully understand the municipality's IDP and the role that an IDP can play in enhancing municipal success in terms of performance.

In an organisation, the management of performance is done through performance measurements. An organisation must put in place performance measurement tools that will be used to quantify the work being done (objectives) over set performance standards (Balaboniene & Vecerskiene 2015:318). Performance measurement should not be viewed as a punitive method within the organisation but rather as a tool to recognise and reward good performance (Sisa 2014:489). Measurement of performance can be done through the introduction of a performance management system, which is also responsible for the implementation and monitoring of an IDP. Herholdt (2007:15) concurs that it is important for an organisation to develop a performance management system to ensure high performance. Mabona (2013:13) defines a performance management system as a system that institutes performance standards used in evaluating performance. A performance management system is used as a catalyst for accountability within organisations. The successful implementation of a performance management system is dependent on the senior managers' support and understanding of the goals and objectives of the organisation (Pather 2014:24).

Chapter 6 of the Local Government: Municipal Systems Act, 32 of 2000 requires municipalities to develop a performance management system and publish annual

performance management reports for the municipal council, staff, members of the public, and other spheres of government. Municipalities are authorised to formulate and choose their own performance management system model; however, they need to take into consideration the size of the organisation, the structure, the mandate, the nature of the work/environment and its responsibilities (South Africa 2000: Chapter 6). There are various performance management system models that could be used in local government, i.e. balanced scorecard model, municipal scorecard and spreadsheet (Reyneke 2014:24). The balanced scorecard (BSC) model is mainly used by mega cities/metropolitan municipalities whilst the municipal scorecard is used by districts within municipalities, and the spreadsheet is used by local municipalities (Reyneke 2014:24).

The implementation of a performance management system provides no guarantee that the performance of the organisation concerned will be improved (Fourie 2012:125). Hence there are other related processes, e.g. performance monitoring that could be incorporated within the organisation in order to ensure that the organisation is meeting its set goals and performing to its maximum. Performance monitoring plays an essential role because it ensures that implementation occurs according to plan (Nzimakwe & Ntshakala 2016:111). The monitoring of performance is guided by a set of performance measurers and indicators. Indicators are measurements that indicate whether progress is being made in reaching goals and objectives in an organisation (Reyneke 2014:23). According to Radebe, Vyas-Doorgapersad and Grobler (2015:93), the successful implementation of a performance management system is dependent upon the high quality of both the structure of this system and the performance-driven behaviour that exist within the organisation. The study intends to argue that good performance in the public sector is commensurate with good governance.

According to Fourie (2012:126), performance management and good governance are essential in ensuring that the available limited scarce resources are used in such a way that government can meet its allocated responsibilities and foster an effective public service. In the South African government, the “Policy Framework for the Government-wide Monitoring and Evaluation System” is used in an effort to ensure that performance management improves service delivery (Fourie 2012:131). As much as it is the responsibility of public officials to produce results and performance of a high

standard in the public sector, political factors seem to interfere with this goal, and public sector performance is brought into question.

1.3 PROBLEM STATEMENT

Local government has a constitutional obligation to bring, foster and facilitate socioeconomic growth and development in communities. It is vested with the authority to be autonomous and make its own policy decisions to meet this obligation within municipalities (South Africa 1996). The success of local government in this regard is judged on its ability to delivery sustainable goods and services whilst being economical and efficient (Madumo 2017:9). The delivery of goods and services is done through implementing the SDBIP as well as an IDP as a strategic document that outlines the objectives and targets that should be met for the success of municipal service delivery (Butler 2009:18).

Since the beginning of 2020 the City of Tshwane (CoT) has not had an executive mayor, mayoral committee or a municipal manager who form an integral part of the municipality's top/executive management (Mahlati 2020). The executive mayor and the municipal manager/city manager are the most prominent role players in the implementation of the municipality's performance management and IDP and the absence of these role players has resulted in intervention by the provincial government (Mahlati 2020). The Gauteng Provincial Government took a decision on 5 March 2020 to invoke section 139(1)(c) of the Constitution of the Republic of South Africa 1996 on the municipality. The Gauteng Provincial Premier, David Makhura, dissolved the municipality's council and appointed an administrator to manage the municipality. The CoT has been deteriorating rapidly and in terms of service delivery is evidently on the decline (Nicolson 2020). Residents are experiencing serious difficulties while political parties are fighting in the council and the courts (Nicolson 2020). The study argues that this has a direct effect on the municipality's performance management as it directly affects service delivery.

The following are the challenges confronting to the CoT's performance management, according to the AG of South Africa (2018:58), which ultimately led to the municipality being placed under administration:

- controls relating to performance management systems were inadequate;

- reliable reporting on achievements against targets remains the main challenge;
- lack of adequate reviews on the validity of reported achievements against source of documents; and
- ineffective standard operating procedures for accurate recordings of actual achievements.

According to the Tshwane Economic Development Agency (2016:1), the CoT is divided into seven administrative and functional regions that have been formed to assist with a multidimensional approach to improve service delivery. This division seemed necessary in assisting the City to better organise, coordinate and align the collaboration between government and the public (Tshwane Economic Development Agency 2016:1). However, all seven regional areas are facing a decline in service delivery, although some areas, e.g. Hammanskraal and Soshanguve, are worse than others (Moatshe 2018). Moatshe (2018) states that the findings of a survey conducted in 2016 into the quality of life in Gauteng municipalities has painted a bleak picture of service delivery in the CoT and argued that it is the worst performing municipality, especially in its poor quality of water. One of the most pressing service delivery challenges is access to clean water by residents, especially in the Hammanskraal area (Gauteng City Region Observatory 2013:9). Service delivery is in decline with a decreasing trend in citizen satisfaction. An example of this decline is a drop from 53% in 2010 to 41% in 2016 in citizens' satisfaction with safety and security services (Gauteng City Region Observatory 2013:11).

The CoT is using a BSC model as its performance management model (South Africa 2000: Chapter 6). Reyneke (2014:6) highlights that the BSC model is most suitable in resourced municipalities that are more likely to be urban or semi-urban. This model is most suitable for the CoT since it is a metropolitan municipality with a greater budget and greater responsibilities than others (South African Local Government Association 2017). Fourie (2012:136) is of the view that the BSC model is the trendiest model used in local government because it involves both financial and non-financial criteria to record information. This supports the notion that in report writing and preparation, both financial and non-financial information should be covered as both are equally important in the administration of organisational performance. Kloot and Martin (2000:231) cite that the scorecard model comprises three components, i.e. the key performance indicators (KPIs) which supplement the targets of directorates,

scorecards of the functional managers, directors and all staff, and directorate scorecards. As head of administration, the City manager plays an essential supportive and coordinating role in the formulation of KPIs and targets of directorates. Consequently, the absence of this official from the municipality influences the implementation of performance management and the success thereof.

The CoT has challenges in monitoring and evaluating the performance management system because measuring all the indicators stipulated in the IDP remains difficult (CoT 2016:5). Another challenge that exists is that control relating to the performance management system is inadequate (CoT 2016:5). Because the study focus is a public organisation, factors such as political change or uncertainty could also hinder the success of the system's implementation; hence when doing the overall planning in as far as the performance management system is concerned, such factors should always be considered. Therefore, the study will examine the challenges in the implementation of the performance management system of the CoT.

1.4 RESEARCH QUESTIONS

The study embodies the following research questions:

- What is the theoretical framework that supports the implementation of a performance management system?
- What is the legislative and policy framework that enables the implementation of a performance management system by local government?
- Through a qualitative content/document analysis, what are the challenges confronting the municipality in the implementation of the performance management system?
- What recommendations can be made to the CoT to improve the implementation of its performance management system?

1.5 RESEARCH OBJECTIVES

The success of a municipality's performance is measured through its service delivery standards (Pillay & Subban 2007:61). The research objectives aim to:

- describe the theoretical framework that supports the implementation of an organisational performance management system;
- analyse the legislative and policy framework that enables the implementation of a performance management system by local government;
- determine the challenges in the CoT in relation to the implementation of the performance management system; and
- provide recommendations on how the CoT could improve its implementation of the performance management system.

1.6 CENTRAL THEORETICAL STATEMENTS

The basis of the study will be served in accordance with the following preliminary statements:

- New public management (NPM) is identified as the theoretical foundation for performance management. This is because the use of performance management within the public sector is evidently supported by the paradigm and principles of NPM (Svärd 2019:4). NPM can be defined as the paradigm shift from the old public administration to the new paradigm where the practices and guidelines from business management are integrated with the public sector (Vyas-Doorgapersad 2011:238). The NPM paradigm was developed in reaction to the limitations of the old public administration in adjusting to the demands of a competitive market economy. This was seen to be possible through the introduction of performance management within the public sector (Robinson 2015:7).
- A well-defined performance management system that is understood by everyone in the organisation would contribute to the setting of goals and guide the organisation in achieving the highest possible outcomes (Macanda 2007:1).
- Critical focus on the organisation's performance management should affect the overall success of the organisation (Cole 2011:2).

1.7 RESEARCH METHODOLOGY

In conducting a research study, one could use either a qualitative approach, quantitative approach or both, which is referred to as a mixed-method approach. For

this study a qualitative research approach is used and is described in the following sections.

1.7.1 Approach and design

The qualitative research approach is defined as an approach that is ingrained in the philosophy of empiricism where it pursues a flexible and unstructured approach to enquiry with the aim to explore diversity rather than to quantify it (Kumar 2014:379). The qualitative research approach is considered as the “best” approach to use in research related to the social sciences. This approach is characterised by the aim to understand social life issues and problems as well as to generate words in order to create meaning (Patton & Cochran 2002:2). The qualitative approach helps in gathering further relevant information, especially when the researcher has little information regarding the research details (Kumar 2014:379).

The qualitative approach has both advantages and shortcomings. Some of the main advantages of this approach are that it is straightforward and able to simplify and manage data without destroying complexity and context (Atieno 2009:16). Consequently, this approach is deemed suitable for the current study.

The shortcomings are related to the fact that the approach can observe societal processes at work in meticulous context and in great depth; thus, the whole process of data collection can be expensive and time-consuming (O’Sullivan, Rassel, & Berner 2010:39). According to O’Sullivan *et al.* (2010:39), qualitative research produces data that is difficult or impossible to convert to numbers. However, this study will deal with documents that do not require any conversion to numbers. Hence this shortcoming does not negatively impact on the researcher’s choice of approach.

This study uses qualitative content analysis as a design choice. Qualitative content analysis is one of the research methods used to analyse text data which focuses on the characteristics of language as communication, paying attention to the content or contextual meaning of the text (Hsieh & Shannon 2005:1278). Kotze, Vermaak and Kirsten (2015:107) describe content analysis as a research design that involves the structured methodological analysis of documents and the creation of categories that allow the researcher to make meanings from the words and phrases in the document. Priest, Roberts and Woods (2002:37) concur that content analysis enables the

creation of core constructs from documented data through a systematic method of reduction and analysis of documents, e.g. reports, publications or legislation, which often provide a clear background on the subject matter concerned and the main objectives of the subject. When opting for content analysis as a research design one can make use of any available written communication within the organisation that may be available.

Content analysis has its advantages and shortcomings. According to Bryman (2016:304), one of the advantages of this design is that it is very transparent and allows for objectivity. Another advantage is that documents as data are stable in nature which means that the presence of the researcher will not alter what is being studied (Bowen 2009:31). Therefore, this design is deemed to produce more valid findings and is suitable for the study as it encourages objectivity on the part of the researcher which can have a positive impact on the validity of the study.

The shortcomings of using content analysis as research design is that access to documents may be intentionally blocked (Tichapondwa 2013:132). This can hinder the research process since documents are the main source of data. Another shortcoming is that it is rather difficult to establish answers to the “why” questions through this design. However, the study seeks to examine rather than answer questions of “why”. Therefore, the shortcomings do not seem to pose as strong limitations for this study.

1.7.2 Documents as data instruments

Sources of data are categorised into primary and secondary documents. Ajayi (2017:2) defines primary data as data that is collected for the first time by the researcher while secondary data is the data that has already been collected or produced by others. For the purpose of this study, the researcher will make use of secondary data sources.

Documents are used as sources of data because they are more efficient and effective in gathering data. They are manageable, accessible, reliable and are stable in the sense that they can be read and reviewed multiple times and remain unchanged by the researcher’s influence or research process (Bowen 2009:39). The disadvantage of using documents is that at times the researcher might have to read a document repeatedly before understanding its objective, a process which might be time-

consuming. However, the advantages weighed more than the shortcomings; hence this choice.

The following are the secondary sources (documents) that will be used:

- Government documents, e.g. annual reports, quarterly performance reports, AG's reports, Service Delivery and Budget Implementation Plan (SDBIP), legislation and policy documents;
- Literature review of unpublished and published materials; and
- Catalogue of PhD theses and master's dissertations.

1.7.3 Population and sampling

The study is targeted at the CoT's population. The study will use document analysis as a data collection tool; however, it is important for the researcher to ensure that documents selected for analysis are relevant to the purpose of the study. Bowen (2009:33) concurs that documents should not be treated as necessarily precise, accurate, or complete recordings of the occurred events. This means that the researcher should use documents with caution.

The sampling technique that will be used is theoretical sampling. Khan (2014:228) describes theoretical sampling as "a process of data collection for generating theory whereby the analyst jointly collects, codes, and analyses data and decides what data to collect next and where to find them, in order to develop a theory as it emerges". This technique allows the researcher to refer to locations and/or situations which provide information regarding their selected concepts (Davoudi *et al.* 2016:5). Thus, in this study the researcher has referred to the Tshwane database for relevant documents.

The following is a list of documents with time frames that will be used for analysis:

- CoT annual reports dated 2016-2020;
- CoT quarterly performance reports dated 2016-2020;
- AG's reports 2016-2020;
- Service Delivery and Budget Implementation Plan (SDBIP) dated 2016-2020; and
- CoT's IDP dated 2016-2020.

1.7.4 Data analysis strategy

The study will make use of thematic analysis as data analysis strategy. Clarke and Braun (2013:121) define thematic analysis as a technique for identifying and analysing patterns in qualitative data. The technique finds its flexibility in that the search for, and examination of, patterning across language does not necessitate adherence to any theory of language, or explanatory meaning framework (Clarke & Braun 2013:121). Thematic analysis allows the researcher to code data and break it down into themes. Hence this strategy can be recommended for use by new researchers (Clarke & Braun 2013:121). However, it is important for the researcher to be aware of the challenges and consequences borne by thematic analysis.

Table 1.1: Challenges and consequences of thematic analysis as a strategy in data analysis

Challenges	Consequences
Large quantity of data: Can result in long transcripts and extensive field notes that can be time-consuming to read; may have a hard time seeing patterns and remembering important elements.	Superficial analysis: Analysis is often done very superficially by only scanning through topics, focusing only on memorable events and quotes, and missing large segments of notes.
Rich data: There is a lot of detail within every sentence or paragraph which can lead to the researcher having a hard time seeing useful and unnecessary details.	Analysis can become a description of many details, thus creating some confusion.
No goals set for the analysis: The aims of the initial data collection are lost because researcher can easily become too absorbed in the detail.	Wasted time and misdirected analysis: The analysis lacks focus and the research reports on erroneous factors.

Source: Adapted from Rosala (2019)

The researcher should be cautious when analysing data and use these challenges and consequences as guidelines to avoid errors. It is important that researchers set goals for the purpose of analysis and be careful not to have too many documents that would overwhelm them, thus taking more time in analysing than anticipated (Rosala 2019). As the study is firmly guided by objectives and research questions, the delimitation of the study will assist in addressing the concerns raised here.

1.7.5 Limitations of the study

There are several limitations that were faced during the preparation of the research study. One of the limitations is the inadequacy of sources related to the area of focus. The study makes use of documents as secondary sources and there is limited access to documents that might be of importance. This is due to existing protocol measures

within the municipality. Some relevant websites are locked for external viewing and downloading of reports and administrative documents that could be of use. The study makes use of publicly available documents and is guided by the objectives and research questions as stated to delineate the study.

1.7.6 Ethical considerations

Research ethics are taken very seriously in any academic research study. It is important for researchers to conduct themselves professionally when undertaking a study. The study shall not in any instance use any other data collection method that is stated outside the ethical clearance. It is important that researchers remain honest in data collection and not indulge in any activity that would jeopardise ethical clearance for the study (Madumo 2017:28). The following are the ethical considerations for this study:

- Authenticity of documents (the researcher shall not change the information that is covered in any form of document). Interpretation of any information shall be balanced, using open coding to ensure appropriate representation of the document's content.
- Obtaining ethical clearance through the Faculty of Economic and Management Sciences' Ethics Committee.

1.8 SIGNIFICANCE OF THE STUDY

The performance of local government has been under scrutiny over the years and is related to the increasing number of protests that are taking place within different communities. These protests are related to service delivery where citizens feel that service delivery standards are poor. To solve this, local government has mandated all municipalities to effectively use and implement performance management systems to improve on service delivery. This system will be used to measure, monitor and evaluate performance within local government municipalities. A performance management system is one of the human capital systems used to increase accountability and productivity. The study is based on an understanding of the use of the performance management system (BSC) and what measures can be incorporated

by the CoT in order to successfully implement its BSC and bring municipal performance to a maximum.

The use of performance management systems within South African government institutions is commonly increasing, making it possible for the researcher to address the problem statement related to this study because there is information available on the topic. The BSC, as the model implemented by the CoT, is one of the globally famous performance management models that is being implemented in both private and public sector. There is sufficient literature on the BSC, which makes it feasible for the researcher to undertake the study. Although there is enough literature on this topic, this study will identify challenges that the CoT is facing regarding the implementation of the BSC and provide recommendations that the CoT could employ to overcome these challenges.

1.9 FRAMEWORK OF CHAPTERS

The dissertation consists of five chapters that flow logically from each other. This section provides a summary of the focus of the study by providing an insight into all five chapters and the objective of each.

Chapter one provides for the study's orientation, research questions and objectives, and research methodology. It provides information on the research questions and for a clear methodological approach and the instruments that will be used to answer these questions. The population and sampling technique are also discussed and existing study limitations.

Chapter two positions the theory to be used as the foundation of the study. There is a discussion on the purpose of performance management in organisations, insight information on theories and models that are used in organisational performance management and the key role players involved.

Chapter three identifies the important legal and policy frameworks that guide the implementation of performance systems in South African local government and discusses the importance of compliance with the frameworks.

Chapter four focuses on data analysis and the interpretation of challenges within CoT in the implementation of its performance management system. Analysis is made

through a qualitative content/document analysis using thematic analysis as a data strategy.

Chapter five highlights whether the research questions and objectives have been answered successfully. It provides recommendations that CoT might find useful to incorporate in order to improve the implementation of their performance management system.

1.10 CONCLUSION

The purpose of this chapter is to provide an introduction and orientation of the independent variable of the study (performance management). It also provides information on the research methodology to be used and chapters outline. The chapter identifies some of the problems confronting CoT in its implementation of performance management and identifies research questions and objectives that will help in realizing the main objective of the study, which is to analyse CoT's implementation of its performance management system.

The next chapter provides the theoretical framework of performance management and discusses the various performance management systems. It also discusses in detail the balanced scorecard model as it is used by the CoT and highlights the stakeholders that are involved in an organisation's performance management.

CHAPTER TWO: THEORETICAL FRAMEWORK THAT SUPPORTS IMPLEMENTATION OF ORGANISATIONAL PERFORMANCE MANAGEMENT

2.1 INTRODUCTION

Chapter two provides a theoretical framework that supports the implementation of organisational performance management within the public sector, with specific reference to local government. It describes NPM as the main theory underwriting performance management within the public sector. The chapter discusses and analyses performance management theories and models and highlights the role of stakeholders involved in performance management implementation.

The use of performance management within the public sector was introduced in the early 1980s. This was to achieve better quality and quantity delivery of basic public services that affect the living standards of the poor (Vyas-Doorgapersad 2011:239). Performance management is used as one of the key strategic tools in transforming public service delivery and service standards (Manyaka & Sebola 2012:300). In the South African context, the use of performance management is actively used in all three spheres of government as part of public sector reform (Manyaka & Sebola 2012:301).

The chapter focuses on existing performance management models and provides a thorough discussion of the relevant model adopted by the CoT. Before the discussion of different performance management theories and models, it is important to locate the study within the discipline, as discussed below.

2.2 LOCATING PERFORMANCE MANAGEMENT IN PUBLIC ADMINISTRATION

In locating performance management within public administration, it is imperative that a clear distinction be made between Public Administration as discipline and public administration as practice. Public Administration is a university subject and a discipline where the study of government and public administration is done (Venter & Landsberg 2011:84). Madumo (2017:30) states that Public Administration is intended to solve problems that relate to the ability of government to efficiently achieve its objectives through the maximum utilisation of resources by its officials. Authors such as Cloete (2012:274) and Thornhill (2014:7) consider Public Administration to be both an art and a science. It is said to be an art because it requires some level of creativity from

administrators and these administrators are born and not made (Demirkol 2013:1). As a science, Thornhill (2014:4) concurs that Public Administration is an eclectic science as it borrows its theories from other disciplines, e.g. law, political science, economics and psychology. Hence just as scientists would perform their experiments by using scientific methods and formulas as their guiding principles, public officials and political office bearers also execute their functions with the guiding principles provided by the discipline of Public Administration as a science, but are also creative in the process (Thornhill 2014:7). Public Administration as a science centres largely on public sector organisations and related organisational structures (Thornhill 2014:7). The study argues that organisational performance management has been instituted to ensure that control measures within government organisations are followed.

Public administration also comprises the practical activities that are undertaken by government in the day-to-day running of the country with the aim to improve the quality of lives by providing relevant services to the populace (Madumo 2017:48). The activities of public administration are implemented with legislation compliance and the incorporation of generic and management functions. According to Thornhill (2014:7), public administration is concerned with the execution of the law, rules and regulations of the government. Thornhill (2014:7) attests that public administration is made up of organisational structures responsible for the different functions that serve the interests of society. Public administration as an activity is performed in line with the theoretical framework and principles which are provided by the study discipline of Public Administration (Madumo 2017:46).

Public administration allows for the execution of practices that aim to make the public sector more effective and efficient. The implementation of performance management within public sector organisations forms part of government activities in ensuring the provision of goods and services for the welfare of the people. This phenomenon plays a significant role in fostering accountability and can also improve service delivery (Pillay & Subban 2007:58). In 1994 the use of performance management was adopted by the South African democratic government as a tool to achieve effective service delivery (Manyaka & Sebola 2012:300). However, performance management has been in existence since the 1980s but prominently gained momentum throughout the world as a result of global public sector reforms (Manyaka & Sebola 2012:301). The main reason for the implementation of performance management within public sector

organizations was to ensure that output was greater than input (Reyneke 2014:50). This phenomenon was introduced to the public sector in order to facilitate an increase in public service delivery.

The use of performance management in the public sector was globally introduced as part of the NPM as a theoretical proposition supporting the reform of the public sector (Olvera & Avellaneda 2017:4). The following are the doctrinal claims that formed part of performance management as a function in public administration under the NPM paradigm. Within the paradigmatic claim government should focus on the following (Olvera & Avellaneda 2017:4-5):

- steering rather than rowing;
- empowering rather than serving;
- injecting competition into services delivery;
- transforming organisations;
- funding outcomes instead of inputs;
- meeting customer needs, not the government;
- earning rather than spending;
- prevention rather than cure;
- change in leadership style to a more participative management; and
- leveraging change through the market.

All these paradigmatic claims contribute to the ability of the public sector in improving and managing its performance. The aim of performance management is for managers to be able to administer the overall performance of the organisation to reach optimal performance and embrace a culture of customer orientation and value for money. As indicated by Olvera and Avellaneda (2017:7), performance management allows public managers to administer organisational performance by providing them with proper information on the level of goal achievement, for them to use this information to determine a strategy that would help accomplish their goals.

While the above section locates performance management as function within the practice of public administration, the following section positions NPM as the theoretical foundation for the study.

2.3 NEW PUBLIC MANAGEMENT AS THEORETICAL FOUNDATION FOR PERFORMANCE MANAGEMENT

Theory is defined as a set of statements or principles that have been developed to describe a group of facts or phenomena, especially one that has been frequently tested or is widely accepted and can be used to make predictions about natural phenomena (Your Dictionary 2020). Stewart and Harte (2010:222) define theory as a belief or a system of ideas that intend to explain something. Theory is important because it provides clear meanings of how things should be, how they should be done and why they are done. Therefore, it is important to identify a theory that supports the use of performance management as the variable of the study so that users of the phenomenon can be clear on what it means, how it should be done and why it should be done.

NPM is identified as a theoretical position in the discipline of Public Administration because it describes repeated facts that are globally accepted in terms of public sector reforms. It is also seen as a paradigm shift of the old public administration and a new approach to public sector service delivery. NPM brought performance management into the public sector even though NPM as paradigm had largely been discredited and replaced with public governance (Robinson 2015:7). However, performance management has remained and is used to support good public governance. It is a discrete set of ideas that are broadly divided into two categories, i.e. the use of private management, and the use of market mechanisms or privatisation and private-public partnership (Cameron 2009:912). NPM has been the dominant paradigm in public administration theory and practice for the past 20 years (Levy 2020:234).

NPM refers to a series of novel approaches to public administration and management that emerged in several countries comprising the Organisation for Economic Co-operation and Development (OECD) in the 1980s (Robinson 2015:7). NPM arose in response to the limitations of the traditional public administration in altering the demands of a competitive market economy (Robinson 2015:7). Later in the 1990s, sub-Saharan African countries also adopted the NPM initiatives within their public sector as part of reforms (Molokwane 2019:49). All these initiatives aimed to transform the public sector and make it more efficient and competitive. NPM supports the idea of performance measures, outsourcing of services and privatisation that is attached to user charges (Svärd 2019:4). Although not all scholars agree on what the NPM seems

to establish in the public sector, there is consensus that it has the strategic potential to improve sustainable public sector performance (Newman 2008:100). As a result, NPM has been identified as the main theoretical foundation for performance management within the public sector and this choice is discussed later in the chapter. The next section discusses the origin of NPM.

2.3.1 Origin of New Public Management

NPM is a phenomenon devised in the 1980s by the United Kingdom to describe the administrative reform which was executed by the Conservative Party government under Margaret Thatcher's leadership (Carstens & Thornhill 2000:184). According to Vyas-Doorgapersad (2011:238), NPM reforms relate to public sector transformation which breaks away from the oppressive, autocratic and traditional paradigm of public administration that followed top-down hierarchies. It finds its origin in the public-choice theory and managerialism, which claim that individual self-interest drives the behaviour of public managers (Gruening 2001:1). Public-choice theory is focused on the use of economic tolls in dealing with traditional problems in politics and government (Cameron 2009:912) whilst managerialism is the philosophy of conducting the affairs of a nation by the planning and direction of professional managers (Merriam-Webster Dictionary 2020).

Administrative reform is the efforts and changes made by government to improve its public sector. The public sector has always been perceived as inefficient and ineffective as opposed to the private sector (Carstens & Thornhill 2000:189). To change this, theorists of Public Administration such as Jackson (1991) and Hood (1991) introduced the NPM to restructure the public sector with efforts to improve the efficiency and effectiveness of public services. This was done by the introduction of doctrines such as the "separation of ownership and purchasing responsibilities; separation of policy and operations; separation of funding, purchasing and provision of services; and the creation of competition between service providers" (Barrett 2007:20).

According to Carstens and Thornhill (2000:189), the term NPM means "to attain outcomes, e.g. to reduce political control over public institutions which render services, to introduce a new organisational culture to render services to 'clients' and enhance

the accountability of public managers”. NPM finds its foundation in the use of the economic market as a model for political and administrative relationships, with emphasis on market competition, business principles, managerial autonomy, customer choice, and performance standards (Molokwane 2019:51). The NPM movement is concerned with reengineering the public sector by introducing business principles to make it more effective. According to Robinson (2015:7-8), the following are the key fundamentals of NPM:

- focus on entrepreneurial leadership within public sector organisations;
- lessons from private-sector management;
- emphasis on input, output control and evaluation and on performance management and audit;
- disaggregation of public services to their most basic units and focus on cost management;
- growth of hands-on “management”, and not as an offshoot of professionalism; and
- growth of use of markets, competition and contracts for resource allocation and service delivery within public services.

All these fundamentals are what NPM stands for and the success of NPM initiatives is derived from their successful implementation. However, critiques have been made of NPM in that it wants to change the scope of government and run it like a business (Johnston 2000:359). Regardless of the critique, NPM espouses specific principles which are discussed in the next section.

2.3.2 Principles of New Public Management

NPM has core principles that are said to represent the most important philosophy of the paradigm (Kalimullah, Alam & Nour 2012:16). All these principles are jointly related and rely profoundly on private sector practice while aiming to limit the size and scope of government activities (Kalimullah, Alam & Nour 2012:6). The next section provides a discussion of the principles of NPM that support performance management.

2.3.2.1 Privatisation

According to Vyas-Doorgapersad (2011:238), NPM can be regarded as an ideological thought system based on ideas generated in the private sector and introduced into the public sector. This means incorporating the practices of the private sector into the public sector, which can be referred to as privatisation. Privatisation in most countries within the global arena, where South Africa is no exception, has targeted traditional government services, e.g. health, sanitation, security and education (Mansour 2007:285).

Kalimullah, Alam and Nour (2012:6) define privatisation as the process of directing the allocation of government goods and services to make the public sector more effective and competitive. Mansour (2007:285) states that privatisation is the process of shifting the production and/or provision of goods and services from public sector to private sector organisations, often by selling government-owned assets or by freeing the market to permit private business investment in an area previously monopolised by the government. For example, this would be the private-public ownership of parastatals/state-owned enterprises, e.g. Telkom, Transnet, South African Airways, amongst others (Mansour 2007:285). The idea is to lessen the scope of political intervention in the operations of public enterprises, reduce bureaucratic controls and minimise interference (Karatat 2001:94).

NPM believes the notion that the public sector should strive to adopt commonly known private sector practices to increase efficiency where the focus is on direct service delivery rather than political bias and political agenda (Mansour 2007:285). For instance, these private sector practices include holding executives more accountable for performance targets, the establishment of new processes for measuring effectiveness and productivity, and re-engineering departmental systems to increase accountability (Denhardt & Denhardt 2000:550). This is supported by the argument that the traditional civil service systems are deemed as inflexible, inefficient, and ineffective (Battaglio 2009:203). It is, however, not easy for public administration activities to remain entirely neutral from politics (Minnaar 2006:183).

The idea of privatisation was mainly to introduce business management tools and other business organisational methods to raise the performance levels of public organisations. It is imperative to note the criticism made on the ability of privatisation

to effectively and efficiently change public sector performance and bring it to its maximum, as suggested by the NPM (Smith 2012:30). This is clearly supported by research studies which have found that privatisation has also resulted in reduced access to basic services. For example, the privatisation of Telkom has resulted in many more telephone lines being installed, but underprivileged people have had their service disconnected because they cannot afford the new tariffs (Smith 2012:31).

Hence it is argued that an increase of public sector performance does not heavily rely on privatisation and change of ownership but rather on increased competition and productivity (Karatas 2001:94). Karatas (2001:95) believes that the key factor in determining the success of an organisation's performance is not dependent on whether it is publicly or privately owned but on how it is managed. However, this does not mean that this principle is unimportant in performance management. Since the private sector is associated with maximising profit, the principle can be used to influence the maximisation of outcome in the public sector in terms of service delivery.

2.3.2.2 Managerialism

Managerialism is defined by Kalimullah, Alam and Nour (2012:6) as the use of business protocols in government activities. For example, this could be the incorporation of basic management functions within the scope of the public sector. Managerialism believes that the public sector should strive to adopt commonly known private sector practices, e.g. total quality management and scientific management to increase efficiency where the focus is on direct service delivery (Mansour 2007:289). Total quality management is explained by Van der Waldt (in Van der Walt, Venter, Phutiagae, Nealer, Khalo and Vyas-Doorgapersad 2018:152) as an approach that seeks to reduce cost, improve quality and performance to meet customer expectations. The objective is to ensure high quality services and low-cost service delivery (Mansour 2007:289).

Managerialism as a principle of NPM requires public sector organisations to be more cost effective in the provision of goods and services without compromising the quality of service delivery. This principle strives to attain increased responsiveness, efficiency, transparency, courtesy, accountability and cost effectiveness (Mansour 2007:289). All

these play an integral part in the performance of public sector organisations, where CoT is no exception.

2.3.2.3 Decentralisation

Decentralisation is said to be the assignment of authority for public functions and resources to the lower levels of government (Stegarescu 2005:304). It is the movement of decision-making closer to the community as recipients of services (Kalimullah, Alam & Nour 2012:6). Vyas-Doorgapersad (2011:239) defines decentralisation as the “passing down of selected administrative functions to lower levels or sub-national units within government agencies or departments” of the three spheres of government. This is when government vests the power to make decisions on service delivery in the hands of the people through, for instance, local government.

Vyas-Doorgapersad (2011:239) contends that delegation is another form of decentralisation where national government as the highest authority transfers decision-making responsibility and the administration of public functions to semi-autonomous organisations not solely controlled by the national government, but ultimately accountable to it. This is to ensure maximum performance within the public sector and increase service delivery. NPM believes that this helps in ensuring that government delivers relevant services to the people at the right time. However, there are arguments that delegation does not really bring out good performance results as perceived. It is argued that it has not really empowered managers, as they have been granted delegation without being well-equipped with the necessary resources to utilise these delegated powers effectively (Cameron 2009:917). Therefore, the public sector needs to ensure that delegation of authority is coupled with efficient resources so that managers can effectively deliver on their delegated functions. The next section discusses performance management as a practice of NPM.

2.3.3 Performance management as new public management practice

The eminence of NPM is to make government smaller and well-organised by bringing greater use of marketplaces and competition and by setting targets for better performance (Gautam 2017:9682). According to Gautam (2017:9682), NPM brings

reforms to the public sector by improving the quality of public services, reducing public expenditure and improving the operational effectiveness of governmental organisations. De Waal (2013:2) contends that NPM aims to make public organisations more transparent by applying performance management so that organisations can meet their objectives, provide better services and improve their overall efficiency. It also encourages public managers to move away from stewardship to entrepreneurial leadership where managers are encouraged to promote innovation and creativity by solving problems and overcoming public sector challenges.

Dastile (2018:38) describes performance management as the policies, strategies and techniques envisioned to direct the attention of managers and employees towards improved organisational performance. Public managers believe that performance management has the potential to improve services and increase customer satisfaction. According to Gruman and Saks (2011:34), performance management is a critical aspect of organisational effectiveness as it is the key process through which work is achieved. Performance management can be implemented in conjunction with performance management systems.

According to Lin and Lee (2011:84), performance management was originally developed for the private sector where it consists of practical strategy and management techniques for improving employee performance in order to pursue organisational performance. The introduction of performance management and measurement systems is seen as a strategic approach that has been adopted by the international community in the quest to facilitate service delivery and improve public sector performance. Franco-Santos, Lucianetti and Bourne (2012:79) contend that performance measurement systems are used as a strategic approach to enhance and facilitate organisational performance by linking both financial and non-financial performance measures to the organisational strategy. Therefore, it is safe to deduce that performance management and its systems form an integral part of the practices of NPM (Vyas-Doorgapersad 2011:290).

The study argues that the principles of NPM support the implementation of performance management within the public sector and, if correctly integrated, they could contribute to the success of organisational performance management. The next section discusses performance management models.

2.4 PERFORMANCE MANAGEMENT MODELS

The measuring of performance has been recognised as a critical mechanism in determining the effectiveness and efficiency of any organisation and is done by comparing the actual output results against set objectives and targets (Ford 2009:4). According to Ford (2009:4), a model is a human construct that helps us better understand real-world systems. It is a physical representation that shows what something looks like or even how it works (Collins Dictionary 2020). Consequently, the management and measure of performance in any type of organisation is inherent in a specific model.

The performance management model is defined by Ramulumisi, Schultz and Jordaan (2015:518) as a systematic, data-orientated approach to managing people in a work environment that relies on positive reinforcement as the main technique of optimising performance. The Research Triangle Institute (2006:22) defines a performance management model as a collection of indicators in which the types of indicators are grouped into logical categories which enhance the ability of an organisation to manage and analyse its own performance. Different organisations can opt for different performance management models as a performance measurement framework. Reyneke (2014:24) argues that a good model will align employee and organisational performance management with the strategic planning processes of the municipality.

In discussing performance management models, attention will specifically be given to those models used by local government, as local government is the locus of this study. There are several types of performance management models from which municipalities can choose, e.g. balanced scorecard (BSC), tableau de bord (TdB), performance prism (PPR), Performance Pyramid System (PPS) and Productivity Measurements and Enhancement System (ProMES).

Table 2.1: Types of performance management models

Model	Definition	Purpose	Reporting elements	Creator	Year
BSC	A multidimensional framework used to describe, implement and manage strategy at all levels in an organisation	Provides an enterprise view of an organisation's overall performance	Complements traditional financial performance measures with KPIs in three non-financial areas	Kaplan & Norton	1996

TdB	A tool for top management that allows a global view of its operations and state of environment	To guide organisations to their destination	Balance between financial and non-financial indicators	French engineers	1930
PPR	A system organised around five distinct but linked perspectives of performance: stakeholder satisfaction, strategies, processes, capabilities and stakeholder contribution	Not only considers shareholders like customers and employees, but also suppliers, regulators, local communities and pressure groups	Principal appeal lies in the logical relationship between the five perspectives	Neely & Adams	2000
PPS	Interrelated system of different performance variables controlled at different organisational levels	To link an organisation's strategy to its operations by translating objectives from top down and measures from the bottom up	To understand and define relevant objectives and measures for each level of the organisation	Lynch & Cross	1991
ProMES	Formal step-by-step process that identifies organisational objectives, develops a feedback system that gives staff and managers information on how well the unit is performing	Designed to be a method in measuring organisational productivity	Based on theory of work behaviour	Robert Pritchard	1992

Source: Adapted from Lardenoije, Van Raaij and Van Weele (2006:5)

Table 2.1 highlights the differences in the existing five performance measurement systems. All these systems seem to provide opportunities for including measures of effectiveness and efficiency (Lardenoije, Van Raaij & Van Weele 2006:8). For this reason, municipalities need to be careful when choosing their preferred model.

Because the focus of the study is on the CoT, attention will be drawn more closely to the model that is being implemented by the CoT as its performance management system. According to Section 67 of the Local Government: Municipal Systems Act, 2000 (Act 23 of 2000), the CoT should conceptualise and design its own performance

management systems and has chosen the BSC model in measuring its organisational performance. The BSC has demonstrated itself as a valuable strategic instrument in measuring not only the financial performance, but also the customer focus, internal business processes, and the learning and growth of an organisation (De Wet & de De Jager 2007:98). Mbala (2016:5) argues that “a good performance management system should cover activities relevant to the adoption of a performance measurements tool”. Thus, only a detailed discussion on the BSC model will be provided.

2.4.1 Balanced scorecard

The best-known performance measurement system is certainly the BSC, which was originally developed by Kaplan and Norton for the private sector in 1996 (Ndevu & Muller 2018:5). The BSC, although originally developed for the private sector, was later adopted by public administrations and organisations worldwide (Grigoroudis, Orfanoudaki & Zopounidis 2010:104). The BSC added “strategic, non-financial performance measurements to traditional, financial metrics, to give managers and executives a more balanced view of organisational performance” (Lin *et al.* 2013:1918). Hence the BSC is among the most progressive techniques applied in measuring organisational performance and has been adopted by many organisations as their performance management system (Mbala 2016:1). Because the BSC was developed originally for the private sector, the birth of NPM and public sector reforms also allowed for the adoption of this model within public sector organisations. The BSC has emerged as the prevalent strategic performance measurement and control system within various public sector organisations as it assists in effectively implementing strategy and in measuring performance (Sharma & Gadenne 2011:167).

The BSC is defined by Mwita (2000:29) as a potential powerful tool by which senior managers can be encouraged to address the fundamental issues of effectively deploying an organisation's strategic intent. Ndevu and Muller (2018:5) define the BSC as a system of management that can motivate the breakthrough improvements in critical areas, e.g. product, customer and market development. It is used as a performance measurement framework and a strategy implementation methodology in all types of organisations (Sharma & Gadenne 2011:167).

With reference to Lin, Liu, Liu and Wang (2013:1918), the purpose of BSC is to align organisational activities to the vision and strategy of the organisation, expand internal and external communications and monitor organisational performance against set goals. The BCS aims to direct, manage and support the long-term strategy in order to manage organisational performance (Lin, Liu, Liu and Wang 2013:1918). It ensures that managers consider all types of activities and the contributions of employees when measuring performance.

When looking at the South African public sector organisations and their mandate to develop the state and provide socioeconomic freedom using *Batho Pele* principles as the guiding principles, there is a realisation that some of these principles are incorporated in the BSC (Kaplan & Miyake 2010:4). For example, principles such as “value for money” can be linked to the financial perspectives of the SC where the public sector is encouraged to be economical, effective and efficient. “Customer orientated” as a principle can be linked to the client perspective where citizens are treated and valued as customers by providing services that bring satisfaction to users (Sharma & Gadenne 2011:169). However, a detailed description of the principles is provided in the next chapter on legislation. Mbala (2016:1) proposes that the differing existing models of measuring performance, as indicated in Table 2.1, have been developed to measure performance within different types of organisations in an unbiased manner. Thus, it is imperative for an organisation to choose its model carefully and ensure that the benefits and components of that model are in conjunction with the organisation and what it aims to achieve.

According to South Africa (2000:467), the BSC is used in an organisation to achieve the following:

- clarify and translate vision and strategy;
- plan targets and align strategic initiatives;
- communicate and link objectives;
- enhance strategic feedback and learning;
- align personal and departmental goals to strategy;
- link strategic objectives to long-term targets;
- perform periodic and systematic strategic initiatives, and reviews; and
- provide feedback to learn and improve strategy.

These are some of the BSC's objectives to which an organisation should pay special attention when choosing its preferred model. It is important that the municipality incorporate these objectives in its administration to successfully implement its performance management system. The advantages that the model possesses in its nature must also benefit the organisation in terms of managing and improving its performance. Ndevu and Muller (2018:5) contend that the BSC has the following advantages that could assist the organisation in improving its performance when implemented correctly:

- develop a process to achieve strategic focus;
- bridge the gap between imprecise mission, strategy statement and tactical operations;
- shift focus from programme and initiatives to the outcomes;
- act as an integrating device for several diverse and often unconnected programmes;
- help to focus the organisation on what must be done to create breakthrough performance; and
- align initiatives, departments and individuals to work in ways that reinforce each other so that performance improvements can be achieved.

The BSC is grounded on four perspectives, whose integration makes this model a success. The four perspectives are (i) customer perspective; (ii) internal processes perspective; (iii) innovation and learning perspective; and (iv) financial perspective. They are designed to capture the organisation's desired business strategy and to contain performance drivers in all areas that are significant to an organisation (Sharma & Gadenne 2011:198). Organisations opting for the BSC as their measuring instrument must ensure that they integrate these perspectives accordingly (as illustrated in Figure 2.1). The four perspectives are discussed below.

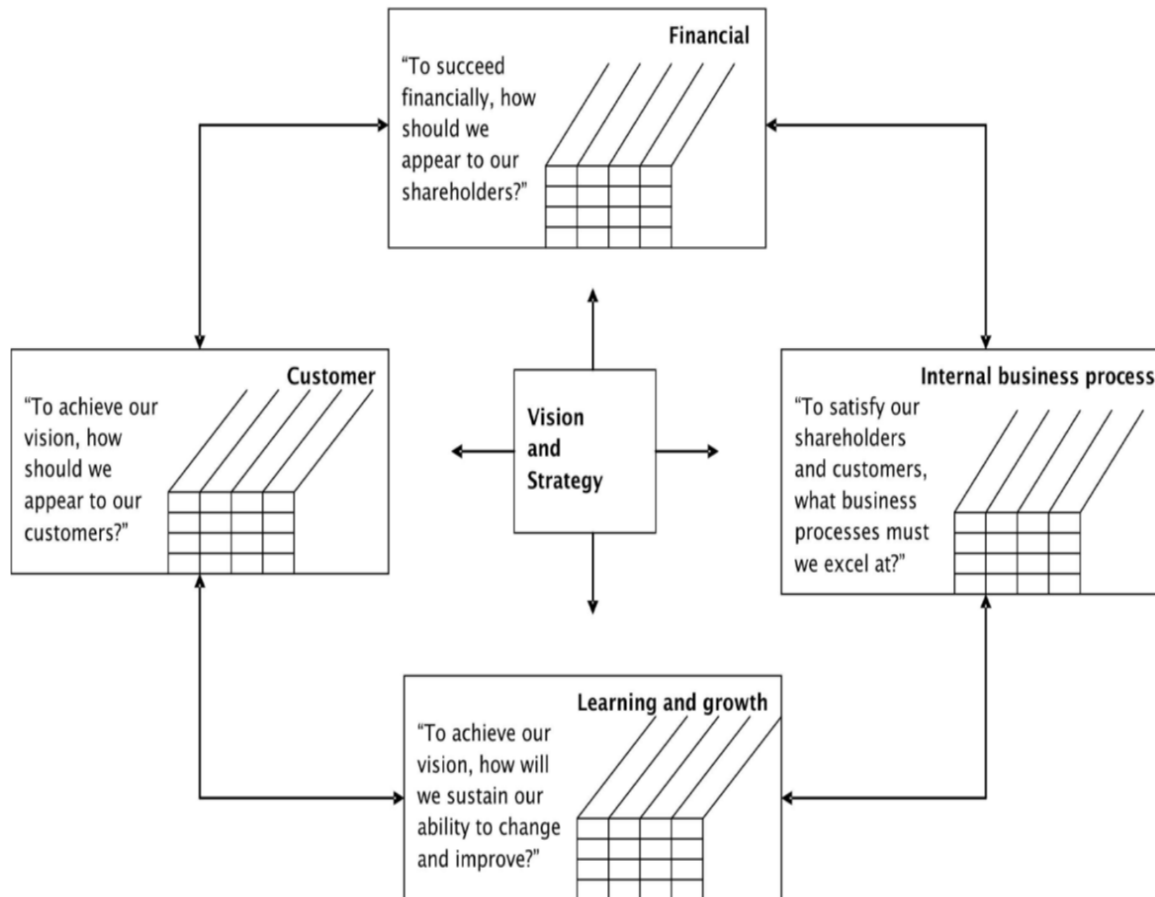


Figure 2.1: Four perspectives of BSC

Source: Adapted from de Wet & de Jager (2007:100)

2.4.1.1 Client/customer perspective

The effectiveness and efficiency of any kind of organisation is judged on its ability to deliver services. Contemporary philosophies of management show an increasing awareness of the importance of customer focus and customer satisfaction in any type of organisation (Lin *et al.* 2013:1919). The ability of an organisation to meet its deliverables will determine their customers' satisfaction with that service or product. From the customer perspective, the organisation should be able to select its objectives and customer indicators by responding to two critical questions: Who are our targeted customers? What are our proposed values for them? (Raeisi, Yarmohammadian, Bakhsh & Gangi 2012:2).

The role of customers in an organisation should not be underestimated as it can determine the organisation's future. In this case, CoT as a public organisation should

adopt a culture of treating citizens as valued customers in service delivery. Lee and Moon (2008:15) emphasise that customers create value and growth for an organisation; however, this is only possible when organisations keep track of and understand changes in the needs of customers. The growth that customers can bring to the CoT could enhance public participation and lead to an increase in public affairs engagements and local government elections. This participation has the potential to help the CoT maximise their organisational performance (Van der Waldt 2018:30). To keep track and understand customer needs, an organisation could organise and distribute customer surveys and questionnaires for customer feedback (Lee & Moon 2008:15). The study contends that CoT community members could be the target customers while forums such as community meetings and community consultations could be used as strategies for keeping track of customers.

According to Lin *et al.* (2013:1919), poor performance from the customer perspective can lead to a decline in the future of the organisation in terms of stability even if the current financial picture looks good. Thus, it is important that the CoT ensures that it maintains its customer service level by providing sustainable service delivery. This can be done by strengthening things such as proper consultation among the community and engagement with them.

2.4.1.2 Financial perspective

Every type of organisation, whether it forms part of the private sector, public sector, non-governmental and non-profit sectors, needs financial resources to remain operational. Thus, the financial perspective in a BSC model can be applied to any organisational type. According to Lee and Moon (2008:15), this perspective displays the financial performance of an organisation to important stakeholders through financial indicators. If financial indicators are negative, the performance of the whole organisation is threatened (Sharma & Gadenne 2011:176).

By means of this perspective the organisation can foresee its future in terms of stability because every organisation is dependent on financial resources to run effectively and deliver outcomes. With this perspective, indicators of financial performance are defined as the long-term objectives of the organisation, which also stipulate whether

the implementation of a strategy is effective in improving the profitability of the organisation (Raeisi, Yarmohammadian, Bakhsh & Gangi 2012:2).

Examples of financial performance indicators are liquidity, which is the ability of the organisation to settle its short-term debts, solvency, which relates to the long-term financial stability, and earnings per share ratio, which relates to the indication of the share price growth within the market (Ryan, Robinson & Grigg 2000 16-17). Lin *et al.* (2013:1919) argue that it is imperative that this perspective be included in its category of elements such as risk assessments and cost-benefits data. These indicators are those that are able to guide the organisation in terms of its financial performance. The financial perspective gives direction on whether the municipality can provide quality service standards to the citizens at a reasonable and cost-effective rate (Ndevu & Muller 2018:7). The lack or misuse of financial resources within the municipality has the potential to result in poor service delivery, which in turn affects the overall performance as objectives will not be met. Therefore, the study considers that for the CoT to thrive in its performance management, it is important that it ensures that the available resources are used effectively and efficiently with full accountability.

2.4.1.3 Internal process perspective

From the internal process perspective, the organisation must determine processes, which by their improvement could continue to add value for their customers (Raeisi *et al.* 2012:2). According to Lin *et al.* (2013:1919), the metrics of this perspective enable managers to know how well the organisation is running and whether its products and services conform to customer requirements. The municipality needs to ensure that they regularly update and review their organisational procedures, processes, implemented systems and products.

The internal process perspective has the following indicators which help determine and improve performance: organisational culture, organisational chart, internal and external communication, quality of products/services and information sharing (Lee & Moon 2008:11). A decline in any of these indicators can deem the organisational performance to be poor. The study will determine to what extent the CoT ensures that it creates/delivers new services that are “relevant and conform to modern technology,

enhance customer value and improve its community and environment to maximise performance in this perspective” (Kaplan & Norton 2004:23).

2.4.1.4 Learning and growth perspective

Lin *et al.* (2013:1919) state that the learning and growth perspective comprises employee training and corporate cultural attitudes. This perspective acknowledges the contribution of both employees and managers in making organisation performance a success. The learning and growth perspective is focused on how the performance dimensions of an organisation are improving (Sharma & Gadenne 2011:169). These authors propose that “The measurement factors of learning and growth perspective are training and development, management participation, knowledge sharing, leadership of the CEO and manager, and learning culture” (Lee & Moon 2008:11). It is argued that these dimensions can be improved by making funds available for the training and development of both employees and managers.

The CoT safeguards that there are funds available for the training and development of employees and managers for at least one training course per year to enhance skills and knowledge development for an effective workplace culture (Ndevu & Muller 2015:45). The perspective emphasises the ability of the organisation to grow and sustain its future investments. This is done by ensuring continuous efforts in improving products and processes in addition to the capability of developing new products that are directly related to the value creation of an organisation (Lee & Moon 2008:15). As a result, CoT must be able to innovate in terms of its methods and practices while matching with modern technology to maximise its performance especially within this perspective (Ndevu & Muller 2015:45).

The discussion has shown the role, importance and contribution of each perspective in the BSC and how the municipality could benefit from each perspective. The next section discusses the different components of the performance management model.

2.5 COMPONENTS IN PERFORMANCE MANAGEMENT MODEL

A system is defined as a collection of organised things composed of relationships among its members while a model is a representation of a physical object, usually in

miniature (WikiDiff 2020). Therefore, it is safe to deduce that a performance management system emanates from a performance management model.

Various components integrate and form a good performance management system. Kanyane and Mabelane (2009:59) are of the view that a well-constructed performance management system should consist and support the four components: (i) performance planning; (ii) coaching staff; (iii) performance evaluation; and (iv) KPIs, which are discussed in the following section.

2.5.1 Performance planning

Planning is one of the essential steps that should be undertaken by executive managers prior to the commencement of any activities within the organisation. Planning allows the organisation to set its own goals, objectives and targets. When there is a clear performance plan in place, it is much easier to channel all activities so that everyone works towards the attainment of the planned goals, objectives and targets (Olvera & Avellaneda 2017:2). Plans in public organisations can be in the form of public policies, integrated development plans (IDPs), projects or even programmes (National Treasury 2010:6).

When these plans are clearly formulated, they will be far easier to execute as the plan would have already considered all the human and financial resources that are required for the goals and objectives to be met (Butler 2009:18). Without a proper plan in place, for example the IDP, it would be difficult for the CoT to successfully implement its performance management system because there would be no clear direction in terms of what needs to be achieved and when.

2.5.2 Coaching staff

The second component is that a good performance management system should entail coaching of staff. Coaching is said to be an alternative step that managers could take in the quest to assist their staff or subordinates to help them improve in the execution of their functions and duties (Mabe, Makuma & Juta 2018:720). Most employees know what is expected from them as far as job delivery is concerned and they also know how to perform their tasks and functions. However, it can become difficult at times for

employees to meet their set targets and deliver on time; that is when the role of the manager as a day-to-day coach must now be in evidence (Mabe *et al.* 2018:720).

Coaching should not be seen as a negative aspect but rather as a positive tool that can be used to facilitate performance management. Managers should make coaching their responsibility in the sense that they are able to create a slot in their busy schedule to provide this function. If managers are in support of coaching and do not see it as a time-wasting activity, then this would create a positive relationship between the manager and employees. When employees believe that they have the support of their managers, they will not be afraid to ask for clarity or assistance from them and this will later result in the reduction of irregularities, errors, omissions and mistakes in their tasks and even combat wasteful expenditure. Reyneke (2014:21) argues that the contribution of employees and managers is of equal importance to the success of organisational performance since it cannot be measured without measuring individual performance. Therefore, the CoT should involve all employees and managers in the implementation process.

2.5.3 Performance evaluation

The last component of a good performance management system is performance evaluation (Raeisi *et al.* 2012:6). Evaluation is when the work has already been done and it now becomes necessary to go back to check if everything was done as planned, including compliance with all procedures, laws and legislation (Herholdt 2007:60). Preferably performance evaluation should be the last step to take when developing a performance management system so that lessons can be taken to perfect the functions moving forward. However, it is most unfortunate that some organisations consider performance evaluation as the first point of departure when developing a performance management system (Kanyane & Mabelane 2009:59). It is important for the CoT to consider the importance of all these components in the implementation of their performance management system as each of them equally has a contribution. The study endeavours to determine to what extent the CoT has complied with the implementation of the different components.

Swanepoel, Erasmus, Schenk and Tshilongamulenzhe (2014:425) have identified the characteristics that make a good performance management system, as follows:

- involvement of stakeholders;
- commitment by leadership;
- organisational culture where performance management is seen as a tool to improve and identify good performance and not a burden used to rebuke poor performance;
- continuous monitoring, feedback, dissemination and learning from outcomes; and
- formation of a performance management system and the existing systems and organisational strategies.

A good performance management system should reflect the characteristics described in the following section. However, for it to be a success, these characteristics need some form of strong commitment from all role players involved in the implementation process (South Africa 2000). Strong commitment would require people to take their tasks seriously and deliver on their objectives and targets. These characteristics alone cannot bring maximum organisational performance to the organisation if employees, managers and other players involved, such as municipal councils and the mayor, are not putting in the work. All these components positively support and contribute to the success of performance management and it is imperative for the CoT to incorporate these components. The next section will provide a discussion on KPIs as one of the most essential elements that make it possible to monitor and measure performance management.

2.5.4 Key performance indicators

Minnaar (2006:178) views performance management as an instrument that provides the different methodologies required in gearing the organisation towards service delivery priorities that were initially identified during the strategic planning. According to Minnaar (2006:178), the instruments related to performance management enable an organisation to ascribe its organisational performance and methods to strategic performance indicators known as KPIs.

Performance management requires the organisation to set KPIs before implementation takes place as part of its strategic planning. KPIs are defined as quantifiable measurements, agreed to in advance, that reflect the critical success factors of an organisation (Minnaar 2010:68). Indicators are used to show whether

progress is being made in achieving goals and these indicators must be measurable, simple, specific, relevant, adequate and impartial (South Africa 2000: Chapter 5). The municipal manager, together with assistance from the executive mayor, is responsible for the setting of KPIs. Members of the senior management service (SMS) can also play a supportive role during this process. Setting KPIs requires the municipality to have an annual performance plan (APP) in place, which will cover some of the municipality's objectives for each year in addition to the IDP (National Treasury 2007: Chapter 3).

National Treasury (2007: Chapter 3) has highlighted the different types of indicators that exist:

- baseline indicators, which show the status quo within the organisation;
- outcome indicators which measure the effects;
- input indicators which measure resources;
- cost or price indicators which measures production costs; and
- composite indicators that measure several indicators together to indicate overall performance.

Performance indicators are aligned to the CoT, IDP, annual plans and budgets. Reyneke (2014:23) states that indicators should be able to assist the municipality in measuring individual and organisational performance to determine if goals have been successfully met. The next section discusses the internal and external role players in performance management.

2.6 INTERNAL AND EXTERNAL ROLE PLAYERS IN PERFORMANCE MANAGEMENT

A democratic government is encouraged to be transparent regarding the activities of the state and encourage citizens' participation in the affairs of the state. One of the core fundamental principles of performance management is that it allows for public accountability. Therefore, CoT is expected to be transparent in the implementation of its performance management system or BSC.

Performance management is a universal phenomenon used in public, private or non-profit organisations where staff implement different kinds of performance management

systems in order to manage individual and organisational performance (Makamu 2018:3). Business Dictionary (2020) defines a role player as a person with specifically assigned tasks or functions within a process or programme. There are different role players with different roles to play in the implementation of the municipality's performance management and the contribution of each role player is equally important (Reyneke 2014:38).

Role players in a municipality's performance management system are depicted in Table 2.2.

Table 2.2: Role players in municipality's performance management

Role players	Role
Municipal manager	Responsible for the development and implementation of performance management system within the municipality as head of administration.
Senior managers	Responsible for the identification of key performance indicators (KPIs) in support of IDP so that goals and target can be met
Municipal Council	Responsible in ensuring that prescribed performance management legislation is implemented; Council sets goals, performance indicators and evaluates municipal performance
National Treasury (External)	Provides regulations that the system needs to meet and deliver
CoGTA (External)	Role of COGTA is to set requirements that performance management system should meet
Employees	Employees are active participants in the performance management system within the municipality; they participate during performance appraisals which form part of performance management system
Communities (External)	Community members can hold public officials responsible by comparing the objectives and goals as per the IDP with the system's results; they play an active role in the review of the system

Source: Adapted from Reyneke (2014:38-40)

Once the roles of all role player groupings are clarified and planned for, structures need to be created to facilitate the meaningful participation of each role player in the development of the system (Reyneke 2014:37). It is central for the municipality to ensure that role players' participation and responsibilities do not duplicate/overlap each other during the process. The roles of all role players should be recognized and planned for (South Africa 2001:10). It is CoT's responsibility to identify and appoint its internal role players and ensure that each one of them contributes towards the successful implementation of performance management and its system.

Both internal and external role players equally contribute to the implementation of performance management. These role players should collaborate and cooperate since they each play an important role in performance management. The relationship among these role players is interrelated and should never be undermined.

2.7 CONCLUSION

This chapter provides an understanding of how performance management is located within the discipline of Public Administration. It also discusses the evolution of NPM and how performance management fits into being a practice of NPM. The chapter identifies and discusses the principles of NPM and any relation that exists between them and performance management within the public sector.

The theoretical framework of existing performance management models is highlighted with a detailed discussion on CoT's model of choice in implementing performance management. Components of performance management and their contribution are also provided. Important role players in the municipality's performance management implementation are also identified with defined roles that each role player has. The chapter addresses the first secondary objective of the study which is to describe the theoretical framework that supports the implementation of organisational performance management system.

The next chapter will focus on the legislative and policy framework that enables the implementation of a performance management system by local government.

CHAPTER THREE: LEGISLATIVE AND POLICY FRAMEWORK ENABLING THE IMPLEMENTATION OF PERFORMANCE MANAGEMENT SYSTEM BY LOCAL GOVERNMENT

3.1 INTRODUCTION

Whilst the focus of the previous chapter is on the theoretical framework that supports the implementation of a performance management system, this chapter will focus on the legislative and policy framework that enables the implementation of a performance management system by local government. Every function, activity or process that takes place in public organisations should be supported by pieces of legislation and/or policy frameworks. It is of importance that all public organisations comply with legislation and policy frameworks in carrying out their mandate (Madumo 2017:146).

Legislation can be defined as laws, rules, regulations and acts that govern the administration of government structures and agencies (Cobuild Advanced English Dictionary 2020). It is important that any type of legislative support and promotion of democracy does not conflict with the provisions of the Constitution, 1996. A policy framework can be a formal directive, an approach that is used in an organisation in terms of meeting its strategic goals and objectives (Business Dictionary 2020). There are pieces of legislation and policy frameworks that support local government in implementing a performance management system and a thorough discussion of each will be provided.

3.2 LOCAL GOVERNMENT MANDATE

Local government is the third sphere of government and is closer to the constituents (Venter & Landsberg 2013:134). Venter and Landsberg (2013:134) propose that local government exists to render a wide range of services that greatly affect the lives of the occupants of each municipal area. Local government is no longer seen as an administrative arm of the national and provincial government but rather as an equal partner in governance (Smith 2008:6). Section 156 of the Constitution of the Republic of South Africa, 1996 (herein after referred to as Constitution) provides for the powers and functions of local government as an autonomous sphere with the right to govern and make its own policy decisions and choices (South Africa 1996).

The executive and legislative powers of municipalities within local government are vested in their municipal councils (South Africa 1996). According to Smith (2008:6), the powers of local government are safeguarded and cannot be amended or removed by any common statutes or provincial acts. The amendment of local government powers and functions can only be done by amending the Constitution of the Republic, which necessitates a two-thirds majority by both houses of Parliament (South Africa 1996).

Section 152 of the Constitution (1996) highlights the mandate and reason for existence of local government together with its agencies, referred to as municipalities. The main role of local government is to provide service delivery to communities. Service delivery is the term commonly used in local government as it is mandated to specifically deal with the provision of day-to-day essential services (Van der Waldt 2018:138). The spheres of national and provincial government are believed to be far too distant from communities to provide the necessary access to basic services effectively at local level (Venter & Landsberg 2013:135). The Constitution (1996) states that local government exists for the reasons as discussed below.

3.2.1 Provide democratic and accountable government for local communities

Accountable local government means that municipalities should be accountable and take responsibility for their actions and inactions (Sikhakane & Reddy 2011:85). Sikhakane and Reddy (2011:85) maintain that public accountability is an essential constituent of local governance as it encourages community involvement and participation in local affairs. Hence government in all spheres should be transparent so that citizens can participate whilst having adequate knowledge and information concerning government affairs. Section 39 of the Local Government: Municipal System Act 32 of 2000 promotes accountability by requiring that all municipalities develop and use a performance management system. This system promotes accountability by measuring set targets and indicators against set performance standards (Fourie 2012:124).

Performance indicators and targets can be efficient as accountability mechanisms only if executive managers and professionals realise that they are accountable to the citizens for service delivery (Sikhakane & Reddy 2011:86). Citizens must be certain

that government practices are corruption-free and comply with the relevant legislation and that public resources and authority are not abused (Sikhakane & Reddy 2011:90).

Section 152 of the Constitution (1996) states that the government should provide democratic and accountable governance for all local communities. Local communities should be able to vote for their representatives in a free and fair election process. The active engagement of community members through voting is one of the objectives of local government, which can also contribute towards the performance management of a municipality where citizen participation as a municipal goal will increase (Van der Waldt 2018:29). It is important that the representatives or candidates in the voters' roll are within or from the community in question (Parliamentary Monitoring Group 2016). Communities need people to whom they can relate to and in whom they can trust with regard to local affairs. If community members are unable to relate to the candidates, this could be a formula for a disaster (Parliamentary Monitoring Group 2016). The study argues that this has the potential to negatively impact on municipal performance by causing delays or disturbances in operational activities due to strikes and protests either by municipal workers or community members.

Municipal representatives should be those that have been duly elected by the community (Maake 2016:53). An example of a disastrous event can be traced back to the 2016 local government elections in the CoT, where Thoko Didiza was elected by the ANC as a candidate for Executive Mayor's position. Tshwane residents reacted negatively to this proposal indicating that they wished to elect someone from the City to whom they could relate (Munusamy 2016). The residents highlighted the fact that the candidate was not a resident of the City who could not even speak some of the main languages of the residents, such as Southern Sotho and Pedi (Munusamy 2016). The protests disrupted the administration of the Municipality which also caused a backlog in administrative duties. Disruptions in municipal administration directly affect municipal plans and targets which will hinder organisational performance (Moatshe 2020).

These protests not only affected municipal performance in meeting targets and executing plans, but also led to the African National Congress (ANC) government losing the metro to the Democratic Alliance (DA) with the Economic Freedom Fighters (EFF) coalition (Independent Electoral Commission 2016:94). A coalition government

is defined as a temporary alliance that is formed when no single political party gains a clear majority and instead opposing parties negotiate to work together (Britannica 2020). A coalition government could materialise into a success, however, at times it can bring disruptions among municipal decision-makers. These disruptions can cause delays in service delivery plans and performance plans (Mudzuli 2019). The next section discusses the second objective of local government, which is to ensure the provision of services to communities in a sustainable manner.

3.2.2 Ensure provision of services to communities in a sustainable manner

Service delivery is the main purpose of local government (Van der Waldt 2006:1). Because it is the sphere closest to the people, it is much easier to facilitate public service delivery within communities. Local government, together with its municipal departments, is mandated to provide sustainable services to the populace, e.g. streetlights, sewage, waste maintenance, water and electricity, sanitation and public transport, as part of their constitutional obligation (Van der Waldt 2006:8). Municipalities should ensure that they provide adequate and sustainable basic services, and these are the core components of what creates excellence in a municipal service (Van der Waldt 2018:138). However, residents should pay for these services so that the municipality is adequately capacitated to employ personnel and maintain the infrastructure meant to deliver these services without failure (Maake 2016:53).

An example of providing adequate services in an area of jurisdiction is when the CoT introduced the Areyeng Transport Bus System to its residents. Previously the metro only had the City of Tshwane Metro Bus, which was later seen as inadequate to cater for the needs of Tshwane residents. In addition, the Areyeng system would reduce traffic, air pollution and accidents (Areyeng 2015:26). Currently, there are two forms of bus systems which are efficient for the residents. The introduction of the new second integrated bus system is a service delivery achievement which forms part of municipal performance (Areyeng 2015:26).

Municipalities have the authority to raise rates and taxes as part of their income and use this revenue to provide services for their residents (Tullock 2017:197). Income generated by municipalities can be used to develop the community and even sustain municipal operations (Tullock 2017:197). Collected income revenue plays an

important financial role in ensuring that goals and targets are met as part of service delivery and therefore it is important that municipalities are effective in collecting revenue.

Despite the municipal efforts in ensuring service delivery, service delivery protests are still a major challenge within local government. Koma (2010:112) contends that

“the massive service delivery protests that continue to engulf municipalities necessitate a greater attention and concentrated efforts to be directed to the local sphere of government on the part of both the national and provincial governments as informed and enjoined by constitutional obligations”.

Service delivery protests impact on municipal performance since as they could lead to the burning of facilities that later will have to be replaced by the municipality. This hinders the municipality from meeting the objectives and targets that have already been set and prevents further progress (Koma 2010:112). This affects performance management within the municipality where completed projects must be duplicated due to vandalism/damage, which also requires further expense. The next section discusses the objective of promoting social and economic development.

3.2.3 Promote social and economic development

Local social and economic development is the process of development in an area with the aim of improving the community's living standards (Morosan 1995:9). The South African apartheid government has left many challenges and issues that the democratic government is still struggling to overcome. Social and economic development is still a major challenge faced by all three spheres of government (Venter & Van der Waldt 2018:104). Local government is obligated by the Constitution (1996) to promote social and economic development with the national and provincial government playing a supportive role. Local government has introduced various programmes, e.g. local economic development (LED) that would help in meeting this constitutional obligation (Phutiagae & Van der Waldt 2018:158). LED is defined as the process managed by municipalities in accordance with their constitutional obligation to promote social and economic development (Meyer 2014:625). LED contributes towards social and economic development by creating job opportunities, funding projects where unemployed youth and members of the community are encouraged to start their own

businesses, and even funding entrepreneurial training programmes (Malemela & Yingi 2016:132).

The successful implementation of such programmes has a direct effect on municipal performance. These programmes form part of the municipal IDPs and can also translate into key performance areas (KPAs) and KPIs that would be useful in measuring organisational performance (Maake 2016:61). The introduction of LED and the Reconstruction and Development Programme, among others, is used as a strategic mechanism to facilitate the objective of bringing social and economic development within communities (Radebe & Maphela 2019:2). The successful implementation of these programmes could bring municipal performance to a higher level as the set goals and plans would have been met (Radebe & Maphela 2019:2).

The successful implementation of LED has a direct relationship with the municipality's performance. LED strategies are aimed at building and strengthening the economic capacity of local areas to advance their economic future and citizens' quality of life (Van der Waldt 2018:85). The CoT has introduced different projects that will assist in facilitating social and economic development as part of their IDP, e.g. the Extended Public Works Project (EPWP), Tshepo 10 000, and the Operation Kuka Maoto programme (City of Tshwane 2013:2). These projects were created to facilitate development which ultimately influences performance management. The success of these projects reflects the success of municipal performance. The IDP process and performance management process are impeccably integrated, which means that the successful implementation of the IDP is a success in organisational performance (City of Tshwane 2011:464). Therefore, a municipality is obligated to have the three phenomena in place, i.e. the IDP, performance management, and LED strategies (South Africa 2000: Section 39). These contribute to the success of organisational performance in that their objective is towards the municipal goals. The next section discusses the promotion of a safe and healthy environment.

3.2.4 Promote a safe and healthy environment

According to SALGA (2014:8), the economic development of a community is connected to the safety and security that exist within that local environment. The safety and security standards of a local area can either increase or decrease its local

opportunities, in terms of business investments. Potential business investors would feel threatened to invest within a specific local area if the area is unsafe and unhealthy. It is the responsibility of municipalities together with communities to collaborate and cooperate in making and keeping the local community clean, safe and secured (SALGA 2014:8). Growth in business investors and opportunities within the jurisdiction of a municipality have the potential to raise municipal income through taxes, levies and rates. An increase in these areas enables the municipality to meet its service delivery plans, which enhances municipal performance at the end of the quarter/year (Mahabir & Vacu 2014:169). The next section discusses the encouragement given by the involvement of communities and organisations.

3.2.5 Encourage the involvement of communities and community organisations in local government matters

Communities play an essential role in local government. It is important that communities actively participate in local government affairs so that the right services are provided at the right time and accountability is enhanced (Mansuri & Rao 2013:285). This has an impact on municipal performance since services delivered on time is an achievement in deliverables. Local government is divided into municipalities and ward councils for people to be closely involved in all matters and participate in local decision-making (Maake 2016:65).

Mansuri and Rao (2013:286) argue that “community involvement seems to modestly improve resource sustainability and infrastructure quality”. According to Maake (2016:65), for the involvement of communities to be effective, municipalities are expected to organise meetings periodically where they provide feedback to communities and discuss matters that affect them. These matters can be included in the municipal plans and the realisation of these plans enhances municipal performance showing that the municipality is able to deliver and meet citizens’ expectations wherever possible. Different mechanisms can be used for the effective participation and involvement of communities in local government, e.g. local elections, non-governmental organisations (NGOs), ward committees, open council meetings with councillors, traditional leaders, as well as *lekgotlas* and *imbizos* (Van der Waldt *et al.* 2016:39-40). Citizens’ participation in local affairs is important as it may assist

municipalities in their strategic planning and goal setting which form an integral part of municipal performance. These partnerships between communities and municipalities have the potential to help grow and maximise the municipality's performance (Masiya, Davids & Mazenda 2019:29).

Every South African municipality is mandated by the Constitution (1996) to realise the objectives discussed in the next section and the success of each municipality depends on its ability to meet these objectives. The above discussion has shown that there is a direct proportional relationship between the objectives and performance management, in the sense that the ability of a municipality to realise these objectives is also a success in municipal performance. The next section discusses the legislative framework of performance management.

3.3 LEGISLATIVE FRAMEWORK ENABLING PERFORMANCE MANAGEMENT

Public organisations in all spheres of government are mandated to comply with legislative frameworks and requirements when executing their functions and day-to-day duties (Raga & Nano 2011:130). Legislative enactments that govern performance management in municipalities are found in various documents (Qebenya 2017:11). This section will provide a discussion on legislative pieces that require municipalities to implement performance management.

3.3.1 Constitution of the Republic of South Africa 1996

Local government is mandated by the Constitution (1996) to provide the community with basic services that are sustainable and promote development (Koma 2016:128). Section 153 of the Constitution states:

A municipality must structure and manage its administration, budgeting and planning process to give priority to the basic needs of the community, and to promote the social and economic development (South Africa 1996).

Hence the ability of a municipality to manage this process could bring municipal performance to its maximum as these are some of the essential elements used to evaluate municipal performance.

Municipalities must take full responsibility on how basic services will be provided through administrative structures (Maake 2016:62). For the municipality to be able to meet its constitutional obligations, it is important for it to develop a system of managing and measuring performance. Pillay and Subban (2007:58) denote the following as strategic tools for municipalities that will help in meeting their constitutional obligation. They should -

- monitor their own performance in the implementation of IDPs;
- improve efficiency, effectiveness, quality and accountability in service delivery while maximising the developmental impact; and
- empower communities and the public to hold municipalities accountable as true and real agents of service delivery and development.

The implementation of performance management within the municipality can help ensure that these constitutional obligations are met and the living conditions of members of the community are improved. The next section discusses the Local Government: Municipal Demarcation Act, 27 of 1998.

3.3.2 Local Government: Municipal Demarcation Act, 27 of 1998

The South African government is divided into three different spheres (national, provincial and local sphere). These spheres are interrelated and interdependent and they are also expected to work in collaboration (Thornhill 2011:45). The national sphere is more of a centre and strategic sphere which delegates functions and activities to the provincial government which will then have to operationalise functions and implement them at local level (Thornhill 2011:46). Thus, local government is the sphere closest to the people and this is the sphere where direct service delivery takes place. Local government is where citizens can actively engage in government affairs and participate in the development of democracy (Raga & Nano 2011:138).

Van der Waldt (2018:62) describes the Local Government Municipal Demarcation Act, 1998 (Act 27 of 1998) as an act that was established to provide for the criteria and procedures for the demarcation of municipal boundaries by an independent authority. This act was introduced after the demolishing of the apartheid government to create municipalities within South African territory that would assist in correcting the injustice

of apartheid and develop the lives of previously disadvantaged communities (Koma 2016:134).

According to the Local Government: Municipal Demarcation Act, 1998 (Act 27 of 1998), the demarcation objectives are to emphasise a culture of transparency and accountability as well as to promote social and economic development, and a healthy and safe environment (South Africa 1998). Hence the use of performance management in an organisation emphasises the promotion of transparency and accountability as all information concerning the plans and activities of the municipality are interpreted. The next section discusses Local Government: Municipal Structures Act 117 of 1998.

3.3.3 Local Government: Municipal Structures Act, 117 of 1998

The Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) provides for the three different categories of municipalities, i.e. categories A, B, and C, the division of power and functions, and the regulation of internal systems, structures and office bearers of the municipality (Van der Waldt 2018:63). All three categories represent existing types of municipality which are required to have effective performance management systems in place to manage organisational performance (Koma 2016:131-132).

This Act provides information on municipal structures and allows for performance reporting (South Africa 1998: Section 83-84). The Act provides regulations on internal systems, which include performance management systems. Because municipalities have different powers and responsibilities based on their category type, the regulations on internal systems, i.e. performance management systems, will also differ. This means that a category A municipality will be required to have a more integrated system, e.g. a BSC, while a category B will have a municipal scorecard and category C will have a key performance area model (Reyneke 2014:24). This legislation supports the use and implementation of a performance management system in all municipal categories as one of the internal systems that are introduced to maximise performance. The next section discusses the Local Government: Municipal Systems Act 32 of 2000.

3.3.4 Local Government: Municipal Systems Act, 32 of 2000

With reference to Van der Waldt (2018:67), the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) is regarded as the foundation on which the execution of a new local government system is built and sets out core principles and processes that give sense to a developmental local government system. This legislation is seen as one of the core frameworks that exist to facilitate an effective and efficient local government that aims to improve the lives of ordinary citizens and communities by providing basic services that are sustainable (Minnaar 2006:183). Section 6 of the Act makes provision for the “duties of municipal administrations where they are required to respond to the needs of the community, be accountable, facilitate public service and take precautionary steps in preventing corruption and maladministration” (South Africa 2000). Section 6 of the Act stipulates that in performing their duties to provide public services, municipal administrators must ensure that they report on and keep record of all the activities in the designed system, which makes it possible for management to track performance and comment on the overall organisational performance based on the generated performance reports from the system (South Africa 2000).

Kroukamp (2007:21) highlights that one of the instruments used in South African local government to ensure the establishment of a well-developed performance management system originates in the legal obligation of municipalities to formulate and implement IDPs through the Local Government: Municipal Systems Act, 32 of 2000. South African municipalities are mandated to function and operate based on clearly defined IDPs and performance management systems that are linked to the municipality’s annual budget (Maake 2016:168). If the annual budget and the IDP do not have some sort of correlation, this may hinder the progress of the municipality in meeting its set performance targets and objectives (Maake 2016:168). The Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) fosters the need for municipalities to have IDPs as strategic planning documents that outline the core objectives and goals for municipalities’ success. The act makes provision for KPAs and establishes KPIs for each area (Fourie 2012:133).

The Act places emphasis on accountability, transparency, performance assessment and performance management (Thornhill 2008:504). It requires municipal officials and office bearers to regularly report on the activities and progress of the municipality to the public, municipal councils and all role-players in all spheres of government

(Thornhill 2008:504). Municipal officials, and specifically members of the SMS, are appointed based on the Local Government: Municipal Systems Act, 32 of 2000 and are required to sign performance agreement contracts. A performance management contract is a binding commitment towards the successful implementation of municipal objectives. This type of contract specifies the resources to be used; outputs and services to be delivered; monitoring mechanisms to be used, and the reward and sanctions to be delivered by the SMS (Cameron 2015:3). The performance management system assists in assessing and monitoring these performance agreements as it provides performance reports for the municipality (Cameron 2015:3). This legislation requires all municipalities to formulate and implement an integrated performance management system and ensures that municipalities link their IDPs and budget to the system. The act allows for measuring and quantifying performance. It is also important in performance management as it requires the use of IDPs and the establishment of KPIs within municipalities which form part of the most important elements in performance management. They allow goals and targets, which are monitored and measured, to be planned. The next section discusses the Local Government: Municipal Finance Management Act, 56 of 2003.

3.3.5 Local Government: Municipal Finance Management Act, 56 of 2003

The Local Government: Municipal Finance Management Act, 56 of 2003 is one of the main acts in local government that is there to foster and ensure sound financial administration (South Africa 2003: Section 2). As an example, according to Thornhill (2008:505), the promotion of sound administration is done by necessitating the following:

“... arrangements regarding supervision over local government financial matters by national Treasury; by requiring every municipality to open a bank account for revenue received and from which payments can be made; the requirement that a budget must be approved for every financial year before the commencement of the financial year to which it applies; the responsibilities of the political office bearers such as the mayor/ executive mayor; responsibilities of the municipal officials such as the municipal manager as accounting officer, the top management and the chief financial officer; supply chain management; and financial reporting and auditing”.

Consequently, the ability of a municipality to have a sound administration is dependent on its efforts to follow these requirements, as prescribed by the National Treasury. The act provides for the collection, usage and control of public funds by municipalities and their respective entities (Madumo 2017:178). The collection, usage and control of public funds by municipalities play an integral role in organisational performance management because they contribute to the financial health of the municipality, which is a success from the financial perspective of the BSC (Madumo 2017:178).

The Act is used as an internal control mechanism to ensure comprehensive and sustainable management of the financial affairs of municipalities and other local government entities and as a performance management guideline (Madumo 2017:178). Section 72 (1) (a) of the Act specifies that “the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year”. Hence the Act is in support of performance management within the organisation and agrees that there is an existing relationship between performance management and municipal budget/finances. The financial performance of a municipality is essential for the continuous provision of services that are due to residents of such a designated area (Van der Waldt 2006:2). Section 7 (1) of the Act supports that every municipality must have a sound bank account which will be used as conduit for the disbursement and investment of money, which will demonstrate its financial viability (South Africa 2003). The existence of a bank account associated with a financial budget enables a municipality to meet its targets and the project plans that require financial resources (Maake 2016:66). Meeting such targets and plans contributes to success in municipal performance. This legislation encourages municipalities to properly manage their finances and apply sound accounting principles so that all financials are accounted for and municipal performance is enhanced. Performance management would not be a success if funds are misused or not accounted for. Therefore, this act plays an important role in the municipality because it ensures that good financial principles and standards are enhanced. Ultimately this affects performance management by ensuring that the financial resources are being used effectively and efficiently.

The next section discusses Local Government: Municipal Planning and Performance Management Regulations, 2001 (R796 of August 2001) as they relate to the study.

3.3.6 Local Government: Municipal Planning and Performance Management Regulations, 2001 (R796 of August 2001)

Section 7 (1) of the regulations states the following:

“A municipality’s performance management system entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role-players” (South Africa 2001).

Section 7 of the regulations supports the use of performance management as well as an integrated performance management system that should be adopted by a municipality (South Africa 2001).

The regulations emphasise the municipality’s compliance with the Local Government: Municipal Systems Act, 32 of 2000 and relates to the link between employees’ performance management processes and the municipal IDP (Qebenya 2017:17). This is one of the regulations that consider the importance of employees’ contributions to the successful implementation of the municipality’s IDP and performance management. The realisation of the set objectives contained in the IDP will demonstrate that the municipality is performing well against its defined mandates (Butler 2009:18). The regulations detail that the use of performance management in a municipality cannot be successfully achieved without considering employee performance and that municipal planning and performance management are not processes that can be executed without the incorporation and contributions of employees (South Africa 2001:Section 7). Therefore, the regulations enable and supports the use of performance by municipalities and foster the concept that planning plays an integral part in performance management. The regulations is important in performance management in that it allows for the municipality to plan how municipal goals and objectives would be achieved and what are the contributions of each manager.

The next section discusses Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers, 2006 (R805 of August 2006).

3.3.7 Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers of 2006

Qebenya (2017:12-13) states that the regulations standardise the management of municipal managers by providing a framework on contracts, agreements, performance contracts, performance plans, employee development and empowerment, performance measures including performance evaluation processes. Section 26 (2) of the regulations stipulates the following:

“... an employee accepts that the purpose of the performance management system will be to provide a comprehensive system with specific performance standards to assist the employer, management and municipal staff to perform to the standards required” (South Africa 2006).

The role and contributions of these managers in the municipality’s performance management is of great importance as they are the key drivers for municipal success through their leadership skills (Qebenya 2017:12-13).

According to the AG (2017:12), leadership sets the tone at the senior level in municipalities and has the potential to contribute to the improvement of organisational performance. Performance assessment against key performance targets in the performance contracts of the managers will improve municipal management against its set targets for the period under review (Van der Waldt 2006:9). Therefore, the regulations support the implementation of performance management in municipalities and the view that municipal managers, and other accountable managers, contribute to a great extent to the successful implementation of performance management. The role of these managers in performance management is of great value as their duties and functions are in support of meeting municipal goals and objectives. The next section discusses Local Government: Regulations on Appointment and Conditions of Employment of Senior managers (R21, January 2014).

3.3.8 Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014

According to Section (3) (a) of the regulations, municipal council must

“... plan with the available budgeted funds, including funds for the remaining period of the relevant medium-term expenditure framework, for the recruitment,

retention and development of human resources according to the municipality's requirements determined in terms" (South Africa 2014).

Section (3) (a) of the regulations states that the municipal council should include in their plan realistic goals and measurable targets that senior managers need to meet to achieve organisational objectives. Meeting these goals and targets is a reflection of the municipality's performance (South Africa 2014: Section 3). This means that the performance of senior managers is directly proportional to municipal performance.

The role of senior managers in municipal performance is crucial and these managers must enter into performance contracts with the municipal manager (De Visser 2001:10). The role of municipal senior managers is to be key drivers of the IDP goals and account to the municipal manager as the head of administration (De Visser 2001:10), since municipal performance and success relies on their contributions. The regulations support the implementation of performance management and postulate that this is a combined effort between municipal senior managers and the municipality. The regulations support the notion that there is no performance management without the support of municipal senior managers (South Africa: Section 3). The regulations is important in performance management because it conditions and provides guidance to the municipality in ensuring that the right candidates are appointed to senior management positions, i.e. they will perform to their maximum based on their skills and competencies.

The next section discusses the National Treasury: MFMA Circular 13 (Service Delivery and Budget Implementation Plan), 2005.

3.3.9 National Treasury: MFMA Circular 13 (Service Delivery and Budget Implementation Plan), 2005

The SDBIP is an enforced plan by the National Treasury where the municipality commits itself to meeting set goals and objectives as outlined by the municipal council within a period of 12 months (CoT 2016:1). The SDBIP is one of the critical strategic documents that each municipality is mandated to have, and it provides a breakdown of IDP objectives into annual targets (CoT 2018:7).

The SDBIP is used as a management, implementation and monitoring tool that should assist the mayor, councillors, the municipal manager, senior manager and community in meeting municipal goals and objectives (National Treasury 2005:2). Each municipality must formulate its own SDBIP that serves as a basis for measuring performance in the delivery of services and which should be linked to the IDP (National Treasury 2005:2). The SDBIP makes the management of organisational performance possible by ensuring that set targets are achieved within the planned time frames. Performance against selected indicators as developed in the SDBIP will reflect on a municipality's performance which will improve service delivery on the ground (National Treasury 2005:4). The circular supports the implementation of performance management within local government as it ensures that municipalities set annual targets and commit to meeting those set targets. The circular facilitates performance management by ensuring that annual targets are measured and quantified. The circular is important in performance management as it ensures that the municipality sets annual goals and commits to them to ensure maximum organisational performance.

The next section discusses the National Treasury's Framework for Managing Programme Performance Information, 2007.

3.3.10 National Treasury: Framework for Managing Programme Performance Information, 2007

Organisations should keep records and update their performance information. Section 1.1 of the Framework states: "Performance information is key to effective management, including planning, budgeting, implementation, monitoring and reporting" (National Treasury 2007). The aim of performance information is to facilitate effective accountability, permit legislators, members of society and other interest groups to track progress, identify the scope for improvement and better understand the issues involved (National Treasury 2007: Section 1.1).

Performance information can provide information on the level of service delivery and indicate whether the municipality is progressively managing to produce its deliverables. Performance information plays a mounting role in budget allocation and is also used to monitor service delivery progress (National Treasury 2007: Section

1.1). The legislation fosters the concept that performance management cannot be successfully implemented without having clearly defined frameworks for performance information. The legislation supports the notion that performance management cannot be done without having a standardised framework on programme performance information, thereby denoting that information relating to performance should be made available by municipalities in order to allow for measurement and evaluation (National Treasury 2007: Section 1.1). The legislation is important to performance management as it fosters a culture of transparency where all information on performance is available and can be used as reference when evaluating such performance.

The next section discusses National Treasury's Municipal Financial Management Act Circular 32 (The Oversight Report), 2006.

3.3.11 National Treasury: Municipal Financial Management Act Circular 32 (The Oversight Report), 2006

The annual report is drafted by the municipal manager together with his/her SMS team and submitted to the municipal council. The report is then submitted to the municipal council for oversight before it can be finalised and sent to other stakeholders. The council formulates an oversight report from the annual report containing the council's comments on each annual report (National Treasury 2006:4). The oversight report is then the final major step in the annual reporting process of a municipality before the report is distributed and published (National Treasury 2006:4). This report provides information on municipal performance and shows any concerns of the municipal councils (National Treasury 2006:5).

The circular is in support of the performance management system in local government because it ensures that any concerns regarding the annual report are addressed so that all information in the report is clear and free from error. The next section discusses National Treasury's Municipal Finance Management Act Circular 63 (Annual Report: Guidelines – update), 2012.

3.3.12 National Treasury: Municipal Finance Management Act Circular 63 (Annual Report: Guidelines – update), 2012

National Treasury (2012:1) states that -

“... the Annual Report content will assist municipal councillors, municipalities, municipal entities, residents, oversight institutions and other users of Annual Reports with information and progress made on service delivery”.

According to the National Treasury (2012:1), the annual report provides detailed information on what has taken place in the organisation and provides information on financial matters, e.g. income and expenditure, as well as non-financial matters, e.g. internal promotions and staff turnover, as they are all equally important.

National Treasury (2012:1) states the following:

“Every municipality and municipal entity must prepare an annual performance report which must form part of the Annual Report for each financial year in accordance with section 46 of the Municipal Systems Act 23 of 2000 and the section 121 of Municipal Finance Management Act 56 of 2003”.

Therefore, feedback on the municipal performance summary is populated from the annual report. The circular supports the implementation of performance management since there is no performance management without annual reports as they are used as a point of reference to check on the progress made. The next section discusses the National Treasury: Municipal Financial Management Act Circular 65 (Internal Audit and Audit Committee), 2012.

3.3.13 National Treasury: Municipal Financial Management Act Circular 65 (Internal Audit and Audit Committee), 2012

Municipalities are directed to have an internal auditor and an internal audit committee in place to ensure that internal control measures are followed (National Treasury 2012:2). According to the National Treasury (2012:2), working with the internal auditor and the audit committee brings different skills and expertise, e.g. the ability to promote audit practices in the organisation that contributes to improving the organisation's performance. The internal auditor, together with the audit committee, plays a vital role in ensuring that control systems and procedures are followed in as far as the

implementation of performance management is concerned and verifies, amongst others, the performance management reports (National Treasury 2012:3).

The circular supports performance management as it requires municipalities to have an internal auditor and an audit committee in place responsible for the verification of all reports to ensure that all information provided as per performance reports is valid and free from error. The next section discusses The White Paper on Transforming Public Service Delivery (*Batho-Pele*), 1997.

3.3.14 White Paper on Transforming Public Service Delivery (*Batho-Pele*), 1997

Batho Pele is a thoughtful strategy to instil a culture of accountability and caring by public officials (Department of Public Service and Administration 1997:2). It is an approach used to get public servants committed to serving the people and to finding alternative ways to improve service delivery (Akwasi 2019). The Department of Public Service and Administration ensures that this happens by putting emphasis on the promotion and incorporation of Batho Pele principles, i.e. (Akwasi 2019):

- consulting users of services;
- setting service standards;
- increasing access;
- ensuring courtesy;
- providing more and better information;
- increasing openness and transparency;
- redress/ remedying mistakes and failure; and
- getting the best possible value for money.

Each principle is equally important and plays a unique role in ensuring that the public sector improves its service delivery (Department of Public Service and Administration 1997:2). The incorporation of these principles within municipalities could improve municipal performance and change the negative perceptions of communities towards local government. The CoT has the responsibility to incorporate these principles in their performance management as the principles could improve the delivery of services (Department of Public Service and Administration 1997:2). It can be argued that the incorporation of the principles into municipal strategies and functions could

also improve management. The performance of public organisations is adjudicated on their ability to comply and successfully integrate these principles. If any of these principles is neglected, organisational performance is likely to be affected. Hence it can be argued that this White Paper supports the implementation of performance management in that it provides strategies and elements to incorporate within public organisations to as to maximise performance and foster a culture of effective results/output (Department of Public Service and Administration 1997:3).

The above discussion has shown that these legislative frameworks support the implementation of performance management by local government. Each piece of legislation contributes to the implementation of performance management, and how to endorse this, by providing unique guidelines and framework structures that local government could integrate into its municipalities. In this way local government could successfully implement performance management and promote a culture of clear reporting and performance monitoring and management. The next section will provide a discussion on the CoT's performance management policy.

3.4 CITY OF TSHWANE MUNICIPAL PERFORMANCE MANAGEMENT POLICY

The performance management policy is an appropriate framework used to manage the performance of employees within an organisation (Windmill Hill City Farm 2018:1). According to the Windmill Hill City Farm (2018:1), the policy applies to all parties in an organisation but will differ according to the level of position an employee occupies. The CoT has three performance management policies that will be discussed and all these combined comprise the CoT's organisational performance management policy.

3.4.1 City of Tshwane performance management policy and procedure, top/senior management

The CoT has developed and adopted this policy framework which applies to all managers of the municipality at top/senior management level (1, 2 & 3) regarding performance management (CoT 2011:12). The purpose of the policy is to regulate the effective implementation of performance management requirements for senior level management as it manifests in the legislative frameworks that were discussed. This policy emphasises the use and compliance of national and local government

legislative frameworks that support the implementation of performance management by local government when carrying out senior management functions and activities (CoT 2011:12).

The following are the expected outcomes of the CoT's performance management policy and procedure for senior management as described by the CoT (2011:13):

- senior management will execute their responsibilities towards the community as stated in the IDP and SDBIP's; and
- senior management must understand how to contribute towards the accomplishment of the municipality's vision, mission, strategic objectives and municipal KPAs and KPIs.

The policy also supports and emphasises the need for performance agreements between the municipality and senior management level where both parties are committed to organisational success (Windmill Hill City Farm 2018:7). However, the leadership capabilities of these senior managers are also important in driving the municipal performance to a success. The policy supports the implementation of performance management in the municipality by ensuring that senior management level managers see and use this policy as their first point of departure in terms of executing their functions and help maximise performance management (Windmill Hill City Farm 2018:7). The policy supports performance management by ensuring that senior managers are aware of their responsibilities and work towards meeting organisational goals and objectives. The next section discusses the CoT's performance management policy and procedure for permanent personnel.

3.4.2 City of Tshwane performance management policy and procedure, permanent personnel

Performance and contributions of employees form an integral part of organisational performance. The CoT (2011:32) states that the purpose of this policy is to ensure that employees know what is expected of them by the employer to make the organisation successful by meeting all its objectives. The policy is there to set out core responsibilities for the employee in terms of organisational operations.

The purpose of the policy is to regulate the effective implementation of the individual and organisational performance management systems and define the following (CoT 2011:32):

- how organisational performance should be improved through team and individual performance;
- what teams and employees are mandated to achieve;
- the skills and competencies to be developed;
- how to develop sound working relationships between managers and employees,
- how to effectively manage staff;
- how employees must participate in their own performance;
- how to manage and improve poor performance; and
- how to instil a performance-oriented culture throughout the organisation.

These are guidelines on mechanisms to use and channels to follow by employees in their contribution to performance management. The incorporation of these guidelines by employees can yield results progressively where performance targets are met, and a performance-oriented culture is fostered. The policy highlights the concept that all municipal permanent staff must sign performance plans that illustrate their departmental responsibilities to meet the municipality's strategic goals and objectives (CoT 2011:32). Employees contribute to the organisational performance success of the municipality through these performance plans. The plans are a form of commitment of the employee towards the success of the organisation (Hollensbe & Guthrie 2000:864). The policy supports the implementation of performance management by ensuring that employees know the employer's expectations of them and that they commit to meeting the organisational goals through their individual performance plans. The next section discusses the CoT's policy on the management of poor work performance.

3.4.3 City of Tshwane's policy on management of poor work performance

Employees who perform poorly on their annual performance review shall be supported by the municipality to improve their performance through the development of personal development plans (PDPs) (Greater Taung Local Municipality 2016:39). The management of poor performance is not done for punitive purposes but rather as a

mechanism to assist struggling employees (Greater Taung Local Municipality 2016:39). The Public Service Commission (2007:3) contends that the fact that when employees do not comply with performance standards or planned targets attached to their work this does not necessarily mean that those employees are intentionally refusing to comply with set performance standards and targets.

Various factors can affect poor performance by employees, and it is the responsibility of managers to be supportive and assist these employees as much as possible before taking any further steps. Employees' poor work performance can be affected by different factors, e.g. morale, organisational culture, equipment, clear goals and expectations, which can be overcome through coaching and training (Mazin 2017). If poor performance continues even after support and intervention by management and the human resource unit, then regrettably, there are steps that should be taken. These include demotion to a lower-level position or dismissal (Greater Taung Local Municipality 2016:39). However, there are steps that should be taken prior to a final decision regarding poor performance, as follows (CoT 2011:46):

- step 1 – awareness by management;
- step 2 – first poor work performance meeting;
- step 3 – remedial action to be taken;
- step 4 – monitor;
- step 5 – final poor work performance meeting; and
- step 6 – dismissal hearing.

Unfortunately, actions such as those stipulated in the six steps need to be taken by management in terms of poor work performance by municipal employees, as this poor performance will later affect the whole sphere of municipal performance. Signing performance plans is a commitment that should be honoured by employees and any failure to do so shall result in consequences, e.g. demotion or dismissal, provided that all relevant actions as per the provided steps have been adequately followed.

The above discussion on the three identified performance management frameworks by the CoT has shown that there is a commitment in the implementation of performance management. The frameworks support both the municipality and its employees in their roles in performance management where guidelines are provided

on what employees can incorporate into their functions and activities as well as what support can be provided by the municipality.

3.5 CONCLUSION

In this chapter, the role and constitutional mandate of local government have been defined. Local government plays an important role in the development of communities within their area of jurisdiction. National and local government legislative frameworks that support the implementation of performance management for a better delivery of services have been distinguished and defined. This chapter has addressed the second objective of the study which is to analyse the legislative and policy framework that enables the implementation of the performance management system by local government.

The chapter has analysed and described the importance of each legislative framework discussed in performance management and provided an insight on how each piece of legislation supports and enables the use of a performance management system by local government. It has provided an insight into the fact that each legislative framework is equally important and contributes to the implementation of performance management in different forms. The successful implementation of performance management by local government is realised through the guidelines and implementation of these legislative frameworks.

The chapter has also identified the performance management policy frameworks for the CoT and discussed the purpose and contribution of each policy in aiming for a maximised performance management system for the municipality. The next chapter will focus on data analysis and an interpretation of the challenges in the management functions within the CoT in the implementation of its performance management system. Analysis will be done through a qualitative content/document analysis using thematic analysis as a data analysis strategy.

CHAPTER FOUR: DATA ANALYSIS AND INTERPRETATION OF CHALLENGES WITHIN THE CITY OF TSHWANE IN THE IMPLEMENTATION OF ITS PERFORMANCE MANAGEMENT SYSTEM

4.1 INTRODUCTION

The previous chapter has focused on national and local government legislation that supports the implementation of performance management by local government and has provided a discussion on the performance management policy framework by the CoT, the organisation of focus for this study. Chapter four plays a significant role in identifying and understanding some of the challenges that the CoT is facing in terms of implementing its performance management system (BSC) and this will be done through a qualitative content/document analysis using thematic analysis as a data strategy.

4.2 RESEARCH METHODOLOGY

The study is a qualitative content analysis with thematic analysis as a data analysis strategy. Data analysis in qualitative research aims to generate a summary of collected data in the form of themes, patterns or relationships that can be helpful to the researcher in interpreting gathered data (Niewenhuis 2007:99). Thematic analysis is known as a strategy in data collection that allows the researcher to systematically engage and analyse different accounts provided in the study in order to discover any emerging themes, similarities, differences and any unforeseen revelations (Nowel, Norris, White & Moules 2017:2). Therefore, the formulation of themes in this regard is vitally important.

Themes are defined by Ryan and Bernard (2005:2) as “abstract, often fuzzy, constructs which investigators identify before, during, and after data collection”. According to Ryan and Bernard (2003:55), themes emanate from data and from prior theoretical understanding of whatever phenomenon that is being studied. To look for themes in documents or any written material typically involves working through texts and marking them up with different highlighting pens (Ryan & Bernard 2003:55). A researcher can employ different techniques to identify themes, e.g. word repetition,

indigenous categories, keywords in context, compare and contrast and transitions among others (Ryan & Bernard 2005:2-9).

The research study uses and analyses documents for data collection, and that are relevant to the CoT's performance management. Herewith is a summary of all documents used for analysis as part of data collection to evaluate the implementation by the CoT in its performance management system. The CoT's management and their functions play a critical role in implementing the organisation's performance management system as they are the key drivers of performance and success in the organisation.

Table 4.1: Documentation summary

Document type/Name	Year
Annual reports CoT	2016-2020
AG's annual reports	2016-2020
IDPs	2016-2020
SDBIPs	2016-2020
Quarterly performance reports CoT	2016-2020

The next section discusses data presentation.

4.3 DATA FROM THE CITY OF TSHWANE'S STRATEGIC AND REPORTING DOCUMENTS

This section presents data that is collected from an analysis of the above-mentioned documents within the municipality. These are the identified useful documents that contain information and evidence on the municipality's progress in terms of its implementation of the performance management system, the BSC. Data collected from this analysis study will allow deduction on how well or poorly the municipality is performing in terms of implementing its BSC for organisational success. Chapter two states that the BSC seeks to achieve several objectives for the organisation to succeed in managing its organisational performance and the themes used for data

analysis emanate from those stated objectives. However, BSC objectives that are chosen as themes for the study are those that relate closely to the municipality, e.g. the ability of the municipality to:

- clarify and translate vision and strategy; and
- plan targets and align strategic initiatives.

The success of the municipality in implementing the performance BSC is dependent on its ability to successfully implement these objectives and therefore it was sensible to create themes based on the objectives. The objectives will be represented as themes which will allow thematic analysis where findings are also presented under these same themes.

4.3.1 Clarify and translate vision and strategy

This theme aims to uncover the CoT's implementation in providing clarity and the translation of its vision and strategy for the success of its organisational performance. Every organisation should have a vision and strategy in place that should guide the journey of the organisation towards its success (Taiwo, Lawal & Agwu 2016:127). Miller (2014) argues that a vision and a strategy are not one and the same thing; however, an organisation needs both to survive and succeed. He adds that the vision of an organisation seeks to provide an outline on where the organisation is headed and what values are guiding the journey, whereas the strategy is inclusive of short- and long-term goals and how those goals will be achieved (Miller 2014). The next section discusses the way this is presented within the selected documents.

The CoT's vision is "to sustainably enhance the quality of life of all people in Tshwane through a developmental system of local government and by rendering efficient, effective and affordable services" whilst its mission is "to sustainably enhance the quality of life of all people in Tshwane through a developmental system of local government and by rendering efficient, effective and affordable" (City of Tshwane 2019:4). An analysis will be made where the researcher will be looking at the ability of the municipality to clarify and translate this vision and mission using the documents mentioned previously.

The AG is one of the Chapter 9 institutions that were created to ensure good governance and promote democracy (South Africa 1996). This institution is mandated with the responsibility to conduct audit checks on all activities of state institutions. One of the principles of good governance and the promotion of democracy is the ability of public organisations to be transparent and responsive and these principles are fostered through performance management (Fourie 2012:126). The AG provides a consolidated report, which provides for a performance summary of the CoT, and identifies existing areas of improvement. The report also highlights the CoT's compliance with regulations on the implementation of its performance management system and its overall performance. However, this section will focus only on the CoT's ability to clarify and translate its vision and strategy as per the AG's reports for the period 2016-2020.

The CoT (2019:9) stated in the 2017/2018 annual report that despite the steps made since the August 2016 elections, the municipality has not yet fully achieved its set strategic goals, which form part of its vision. This means that municipal performance has not achieved its maximum as intended and not all services have been delivered to citizens. However, the municipality is doing well in terms of meeting the performance report standards which makes it possible for internal and external stakeholders to track the progress of the performance and implementation of the reporting system. This is supported by evidence in the AG's 2017/2018 consolidated general report on local government audit outcomes (AG 2019:84) where the CoT was reported to have submitted a performance report that "had no material findings, as they managed to correct all misstatements identified during the audit". According to the report (AG 2019:54), most metropolitan municipalities did not have fully automated performance management systems and relied largely on manual controls, or a combination of semi-automated and manual controls, to record and report on performance, which increases the risk of data manipulation and errors. This was not the case with the CoT because the quality of their submitted report was deemed satisfactory and according to the National Treasury's set standards on performance information and reporting. This finding is evidence of success in the CoT's ability to implement some of the requirements of the performance management system, as the set reporting standards on performance information had been met.

However, it has been noted that the financial health of the CoT is of greater concern (AG 2019:93). The CoT should make great efforts in ensuring its improvement in this area to guard translation of its vision and strategy as they are both linked to municipal finances. The BSC as the CoT's performance management system acknowledges the importance of the municipality's financial health, which is supported by the financial perspective of the system (Malgwi & Dahiru 2014:2). The BSC entails that the ability of the municipality to succeed in its implementation of performance management is dependent on its ability to succeed in its financial perspective, which determines how municipal stakeholders look at the municipality (Raeis *et al.* 2012:2). The issue of the financial health of the municipality being a concern is an indication of the BSC not being successfully implemented as expected. The BSC requires that all four perspectives need to be integrated successfully to bring organisational success, which is not the case in the CoT (Ndevu & Muller 2015:45). According to the AG report (AG 2019:91), the CoT needs serious interventions in as far as its financial health and indicators are concerned. The CoT's current liabilities are reported to exceed its current assets (AG 2019:92). The deduction can be made that the financial perspective of the BSC of the CoT is unsatisfactory, which has an effect on the clarification and translation of the municipality's vision and strategy.

Annual reports contain financial and non-financial information regarding all activities that have taken place within a municipality for a period of 12 months. They provide stakeholders and interested bodies with a summative report on municipal performance, which includes the progress made and challenges that were encountered during the financial year. Because the implementation of the performance management system is dependent, amongst others, on the ability of the municipality to clarify and translate its vision and strategy, the annual reports also provide for this type of information.

The translation of vision and strategy is the ability of the municipality to commit to its short- and long-term plans, i.e. meeting goals and targets as stated in the IDP and SDBIP. Success in meeting such plans allows one to deduce that the implementation of this BSC objective by the municipality is a success. In terms of its vision and strategy, the CoT must identify indicators that will assist in these plans. In the 2017/2018 annual report the council approved 22 IDP indicators where only 11 of these indicators had been achieved; of 77 SDBIP indicators only 48 were achieved

(CoT 2019:4). These indicators provide a summary of the performance of the municipality in as far as decoding and meeting its short- and long-term plans. This means that the municipality's performance is not satisfactory as plans were not met, which means that the people who will feel the consequences of this non-achievement are the residents.

However, it was noticed that the CoT does not keep the same template in its annual reports where it was not clearly indicated in the 2015/2016 report what and how many IDP and SDBIP indicators should be met as compared to the 2017/2018 report. This discrepancy makes it difficult to recognise any existing trends or even conclude if the vision and strategy of the municipality within these financial years remained the same or changed over time. It is important that the annual report template is standardised to avoid fragmentation of information that makes it almost impossible to track performance, especially when one makes a comparison between different financial years.

The IDP provides information on the strategic objectives and plans of the municipality. The IDP ensures that goals are met by providing a timeline on when these goals are expected to be met and which projects should materialise within a specific period. This document plays an important role in the successful implementation of the performance management system by the CoT. The focus is on the ability of this document to show evidence that the CoT can clarify and translate its vision and strategy (Institute for Performance Management 2005:34).

The IDP is a five-year strategic plan and roadmap of the municipality that is reviewed annually. It is safe to deduce that it forms a great part of the CoT's vision as its objectives lead the municipality towards its future and its long-term goals. The CoT vision, as per the IDP, is for "a prosperous capital city through fairness, freedom and opportunity" (CoT 2019:52). Municipal goals are achieved through the implementation of the IDP. According to the CoT (2019:53), in the 2018/2019 IDP, the CoT has the following vision and strategic objectives that should be achieved to ensure success in its organisational performance:

- increase in economic growth and job creation;
- safe and healthy environment;
- excellent service delivery; and

- being honest and responsive.

The CoT makes it clear that these are outcomes that must be met in its administration to ensure success in the implementation of its performance management system. However, meeting all performance goals has not been easy. This is because some of these goals are dependent on human behaviour, e.g. keeping the environment safe and healthy, while others, e.g. excellent service of delivery provision is dependent on independent service providers whose internal/external challenges ultimately affect the municipality as well themselves. Evidence of delay from service providers is presented in Table 4.2. Collaboration between the municipality and its service providers is essential so that all performance goals are met.

f 4.2: Summary of project milestones

Department	Project name	Region	Quarter 2 planned milestone	Quarter 2 achieved milestone	Quarter 2 reason milestone not achieved	Quarter 2 mitigation plan
Customer Relations Management	CRM departmental IT equipment	City-wide	Procurement of desktops, projectors, screens, lamination machines, paper binders	All awaiting delivery, due to Dec closedown	None	None
Customer Relations Management	Capital movables	Administrative	Procurement of gazebo 2, furniture and other equipment 2	Awaiting delivery: shredding machine, delivered vacuum cleaners x4	Change in items to be procured; awaiting deliveries due to Dec closedown	None
Community Safety and Emergency Services	Emergency services tools and equipment	Region 3 B: Central region	Tenders to serve at the Bid Adjudications Committee. Approval and issue of appointment letters to approve vendors	Tenders to serve as the Bid Adjudication Committee. Approval and issue of appointment letters to approved vendors	None milestone was achieved in terms of deliverables	None

Source: Adapted from CoT (2019:147)

The IDP strategic objectives for the CoT have remained consistent in the past four years of administration and herewith the following strategic focus in terms of the IDP and budget process for the year 2016-2020 are presented (CoT 2020:2):

- strengthen public participation and stakeholder engagement in the city;
- revise the 2016/2021 IDP to respond to set objectives; and
- improve the functionality of legislated structures in relation to planning, budgeting and reporting processes.

The consistency in the CoT strategic focus in terms of the IDP shows that the municipality is committed to achieve its set priorities and realise its vision. The implementation of the IDP is facilitated through the implementation of the SDBIP, as follows:

“The SDBIP represents the ploughing towards the implementation of Tshwane Vision 2055. The Tshwane Vision 2055 Vision implementation is embedded in the City of Tshwane’s IDP, where the City’s objectives are aligned to the TV 2055’s outcomes therefore ensuring alignment and implementation of the City’s vision” (CoT 2019:53).

The CoT launched its action plan titled ‘Vision 2055’ in order to facilitate its future success. All the SDBIP specifically from the years 2016-2020 are envisioned and driven by this vision (2055) in order to create a better City and bring municipal performance to a maximum by ensuring that projected plans materialise, and targets are met (CoT 2019:53).

The CoT believes that its organisational short- and long-term goals will be met through the promotion of good governance and an active citizenry as their strategic objective, which has remained consistent for the past years until the present (CoT 2019:51). The CoT believes that the organisation can only produce an outstanding performance if citizens are actively involved in all affairs of the municipality with fair practice, i.e. transparency, honesty and responsiveness by the municipal management and staff (Van der Waldt 2018:29). Since the municipality is in its phase of Vision 2055, it makes sense that the strategic objective should remain consistent until the realisation of the vision so that performance and outcome-related outputs all lead in the same direction through performance management (CoT 2019:53). The ability to clarify and translate the vision and strategy of an organisation allows one to deduce that there is success in as far as the implementation of performance management is concerned. A clear

and well-translated vision and strategy provide evidence that the municipality understands its short- and long-term goals and synchronizes with its values in order to meet these goals and secure its future.

The discussion that follows presents evidence on how the quarterly performance reports provide for formative municipal performance within the early stages of the financial year. The reports assist in providing the municipality with information on the progress made and direction on how to improve on its objectives for the next quarter instead of waiting for the financial year to end before knowing what could possibly have been wrong (Investopedia 2019). The quarterly performance reports are an example of the detection of challenges and problems at an early stage rather than later (Investopedia 2019).

In terms of these reports for the period 2016-2020, the strategic objectives of the CoT changed from “promote good governance and active citizenry” (CoT 2016:152) to “a city that is open, honest and responsive” (CoT 2019:1). However, in terms of strategy the municipality has been operating under the 2016/2021 IDP that is reviewed annually. This then implies that the municipal strategic goals and objectives from 2016/2017 financial year to date are represented in one strategic document. However, there was no consistency in terms of municipal clarity and translation on its vision and strategy because there was a movement from one strategic pillar to the other from financial year 2016/2017, which was to “promote good governance and active citizenry”, to 2017/2018, which focused on “a city that is open, honest and responsive”. Nonetheless, it is imperative to note that this strategic-pillar movement of the municipality does not mean that it is performing poorly. By contrast, it is evidence of a success story where the municipality can move from one IDP strategic pillar to the other after successfully implementing the previous pillar.

This strategic shift is a success in the BSC in the sense that the municipality is able to move from one strategic pillar to the other, which is a shift that can only happen when that which was put first has been implemented successfully. The BSC aims to ensure that the municipality can translate its strategy; this shift testifies to that translation and progress in terms of vision and strategy. The discussion on the gathered data that follows is evidence that the municipality is implementing its performance management system with regard to the clarification and translation of its strategy. The municipality

has moved from one strategic pillar to the other, as stated in the discussion, which represents growth and success because of the shift in the pillars. Thus, it is safe to deduce that the CoT is successful in implementing the BSC's objectives.

The next section discusses the theme of planning targets and aligning strategic initiatives. It is the second theme that was identified as being more relevant to the CoT as one of the objectives of the BSC.

4.3.2 Plan targets and align strategic initiatives

The setting and planning of targets in an organisation creates some form of commitment between the organisation (CoT) and its officials. It is important that the CoT plans and sets targets that should be met for the success of its organisational performance. Targets put pressure on and motivate officials to work harder and give their best performance (Weinbren 2013). Targets also help the municipality to envision its future and work towards meeting its planned goals and objectives within a specific timeframe that is supported by the available budget. This theme will focus on the ability of the CoT to plan its targets and align them to key action projects to achieve its IDP and SDBIP objectives.

The AG reported in the 2018/2019 consolidated general report on the local government audit outcomes the following:

Gauteng municipalities have recorded good financial accounting but inadequate monitoring of the preventative controls necessary to ensure compliance with legislation and accurate reporting on service delivery achievements (AG 2019:11).

Service delivery achievements represent the meeting of planned targets, which is a success in the implementation of the performance management system. However, the AG has highlighted that there is inadequacy when it comes to the monitoring and control in meeting these achievements and targets. In the case of the CoT this is due to the instability of political and administrative leadership that exists within the municipality (AG 2019:11). This is supported by the 2016 municipal election outcome which resulted in a change in political leadership (Independent Electoral Commission 2016:7). The vacancy of the municipal manager as identified in the problem statement is also proof of this statement (Mahlati 2020).

Another challenge in meeting planned targets and strategic initiatives is the current economic climate where municipal revenue is low due to the inability of residents to pay for services and the illegal connection of services such as water and electricity (AG 2019:11). Below is a list of all illegal connections within the municipality which has resulted in the municipality's underperformance (CoT 2018:28-97):

- illegal electricity connection, vandalism of meter boxes to make illegal connections; illegal connections to the bulk sewage pipe delays progress due to overflowing sewers
- fraudulent activities related to unmetered connections (CoT 2019:280);
- tampering with metering devices (CoT 2020:92);
- employees' fraudulent conduct and under-billing or metering of the connected loads (CoT 2020:92); and
- administrative errors where residents are billed incorrectly (CoT 2020:92).

However, the CoT has implemented the following measures to curb these illegal connections:

- weekly cable operations to remove illegal connections (CoT 2019:85); and
- improvement of its collaboration with Metropolitan Police to assist in removing illegal connections (CoT 2020:183).

In terms of its strategic initiatives, which include municipal projects and programmes, the CoT is reported to be implementing these initiatives but with the highest levels of irregular expenditure. The AG in the consolidated general reports has reported evidence of irregular expenditure related to strategic initiatives (AG 2020:50):

- "R2,9 billion, of which the majority (R2,4 billion) related to expenditure on contracts awarded in prior years and R1,1 billion and R326 million on the Thorntree housing project and infrastructure project management services contracts respectively";
- Themba water purification plant project was delayed due to late or non-payment of contractors that contributed to non-compliance on expenditure management and interest being incurred on late payments (AG 2019:21); and
- Smart prepaid contract, WIFI contract and fleet management contract with identified irregular expenditure of R2.9 billion (AG 2019:36).

According to the report (AG 2020:68), the CoT targets were not achieved or evaluated on some of the projects that had been funded by the urban settlement development grant (USDG), e.g. the upgrade of gravel to tar road in the Ekangala ward, and three projects that were funded by the public transport network grant (PTNG). The report stated that the CoT met only 13 targets out of 33 in the 2018/2019 financial year; this is an indication that the CoT is having difficulty in meeting its targets as planned. In areas where targets related to projects were met, irregular expenditure was identified during the implementation of these projects (AG 2020:68). It was noted that the CoT is not taking reasonable steps in preventing irregular expenditure, which is not positive feedback in terms of performance management related to strategic initiatives, i.e. capital projects amounting to R2.9 billion (CoT 2019:38). The study deduces that this does not represent success in the implementation of the performance management system because this indicates that from a financial perspective the system is unsound.

Despite steps taken by the CoT not being reasonable enough, according to the AG, the municipality is trying to make efforts to prevent irregular expenditure by terminating non-compliant contracts with service providers and increasing control and monitoring by the contract management unit within the municipality (AG 2020:50). The study contends that the appointment of the municipal manager as an accounting officer could also contribute in curbing the high irregular expenditure where the accounting officer would be more effective in ensuring that internal controls are established. This appointment could also bring administrative stability within the municipality and contribute to municipal performance. Currently the CoT does not have a municipal manager in place, which also contributes to the instability of municipal performance (Mahlali 2020).

The 2016-2020 annual reports provide a summary of municipal performance and detailed information of met targets and objectives, as well as those that were not met (CoT 2019:54). The reports also provide information on challenges that were faced during the phase of meeting targets and objectives and progress made. As mentioned above, the meeting of targets and strategic initiatives has always been a challenge in the CoT with few success stories of planned targets being met. In some cases, the municipality is not even able to meet at least 50% of its planned targets and this differs according to the service type. The targets of some services are better met than others where approximately 86% households in Tshwane have access to piped water inside

the dwelling whilst the other 14% have been supplied through communal street standpipes and tanker services (CoT 2019:54). This represents service targets being met. However, in housing only 86 of informal settlements were formalised with approximately 219 934 households not being formalised, which represents those service targets that are difficult to meet (CoT 2019:343).

The CoT (2018:16) stated that at the beginning of the 2017/2018 financial year there were set targets to increase basic services, which include water, electricity, sanitation and waste removal and the progress made was average in meeting these targets. In the case of electricity, 7 900 households were targeted to be electrified whereas only 2 429 households were electrified (CoT 2018:16), which means that a total of 5 471 residents remained without electricity. When it comes to employment 17 183 opportunities have been met through the EPWP out of the 21 500 planned, roads and storm water targets were realised and targets on the child index were also achieved (CoT 2018:16). This average performance of the municipality in meeting targets means that some residents who did not receive services due to targets not being met are obliged to accept that reality, regardless of the constitutional obligation that the municipality has towards ensuring that every resident has access to basic services.

In terms of meeting IDP targets, the IDP scorecard reflects some negative achievement as shown in the summary of results (CoT 2018:20):

- 0% completion of the Tshwane Rapid Transport (TRT) bus lane at a target of 52.05% as mentioned in chapter 1;
- no informal settlements were formalised from a target of 5;
- out of 21 500 work opportunities, only 15 602 were created;
- 107 580 indigent households supported with a social package on target package of 114 863; and
- an increase of non-revenue water to 27.80% on a target of 26%.

The study argues that this reflects poor performance as the CoT is unable to meet its planned and committed targets which form part of the strategic objectives that are supposed to improve and bring development within the metro. In the CoT annual report for the financial year 2017/2018, it was noted that the CoT was not able to meet its project targets related to capital projects and utilised only 80.4% of its annual budget (CoT 2019:37). Poor planning can be regarded as a situation where the municipality

is unable to meet its project targets for reasons such as insufficient budget to support the implementation. However, in instances where targets are not being met and there is a budget surplus, concerns will be raised in as far as performance is concerned (as identified in the previous paragraph) (CoT 2019:37).

Meeting performance goals and targets is not as easy, specifically when most of the goals and targets are dependent on financial and human resources (Ogedegbe 2014:18). From the perspective of financial resources, municipal annual budgets can run into a deficit before the end of the financial year, ultimately affecting targets that mainly require financial resources to be met, e.g. capital projects (Eversheds 2010:8). Individual behaviour also makes performance targets difficult to meet and may be due to unforeseen reasons that are beyond the municipality's control, e.g. lengthy sick leave of managers, project managers or employees (Ogedegbe 2014:18). According to the CoT (2019:52), the municipality recorded 22 921 sick leave days taken by employees in only the 1st quarter of the financial year with just 904 permanent employees and 5287 temporary employees at the end of this quarter. The report also identified that some of the human resource factors that cause delays or non-achievement of targets is work halted in the form of unprotected strikes by municipal employees which took place three times in the 1st quarter in the 2017/2018 financial year (CoT 2019:52). Sick leave and unprotected strikes are, amongst others, the greatest human resource factors affecting production within the CoT.

The municipality is facing challenges in meeting some of its performance goals and targets and reports that

The IDP contains 29 annual targets at an outcome level for the 2018/2019 financial year. Of the 29 IDP targets, 8 targets recorded performance achievements year-to-year, and that translates to 27,58% achievement, while 13 were not achieved also translating to 44,82% non-achievement of set targets (CoT 2019:4).

All these provide evidence supporting the notion that the CoT has challenges in meeting its performance targets, which is not a success for the performance management system.

On average, for the years included in the study, the CoT meets at least 55% of its planned targets and this is based on the performance percentages that were shown in the 2016-2020 annual reports. This 55% performance success entails that

approximately only half of the residents received service delivery. In some situations where targets were not met, this is associated with non-compliance with key legislation and policy frameworks. This is viewed as a maladministration practice since compliance with legislation is most important within the execution of functions and activities (AG 2019:49). An example of this can be traced back to the achievement of the City Wall upgrade project which did not comply with National Heritage Council requirements (AG 2018:94). It is important for the CoT to comply with legislation whilst meeting targets because the use of a performance management system in the municipality is also supported by a number of legislative documents that are discussed in chapter 3 of the study. Compliance with legislation in municipal activities represents success in the implementation of the performance management system and the municipality should make improvements in this area.

Aligning strategic and operational goals is promoted using the SDBIP. The SDBIP is a plan enforced by the National Treasury where a municipality commits to meeting set goals and objectives as outlined by the municipal council within a period of 12 months (CoT 2016:1). It is important to note that the SDBIP forms part of the IDP where it breaks down IDP objectives into annual targets that must be supported by the annual budget (CoT 2018:7). Here an analysis will be on met goals and objectives as part of planned targets according to the SDBIP for the period of 2016-2020.

Meeting planned targets represents success in terms of organisational performance. According to the CoT (2017:3), it had planned for 39 targets that were supposed to be met at the end of the 2016/2017 financial year, which forms part of the 4th quarter. However, a total of only 28 targets were achieved, 8 targets were not achieved, 7 targets were not reported as either achieved/not achieved and 1 could not be reported on at that stage as the audit by the AG took place only between September and November 2017. Hence the CoT was able to meet only 58.9% of its planned targets as per the SDBIP, which is considered an average organisational performance. The CoT needs to improve and aim to meet all its planned targets, i.e. 100% of total achievement. They owe this to their residents and it also reflects success in the implementation of the performance management system.

Herewith is a summary of the targets that were not met as part of the City's strategic initiatives/projects (CoT 2017:3):

- out of 5 200 households, only 5150 were provided with full water connection;
- 2550 was the set target for new electricity connections but only managed to connect 2 271;
- 2 138 out of a backlog of 7 900 houses were electrified;
- 114 informal settlements provided with waste removal on a target of 130;
- 0.0 km of TRT lanes on a target on 0.65;
- no informal settlements were formalised from a target of 5;
- 15 602 work opportunities created on a target of 21 500; and
- the City registered 1 311 new indigents on a 6 000 target.

The percentage gap between achieved and non-achieved targets is mostly positioned at an average of 50%. Table 4.3 highlights some of the reasons behind the non-achievement of SDBIP targets for the 2016/2017 financial year and implemented corrective measures by the CoT (CoT 2017:4).

Table 4.3: Reasons behind non-achievement of targets and implemented measures

Not achieved target	Reasons behind underperformance	Corrective measures
5 100 of 5 200 households were provided full water meter connection with 20 underperformances of connections	Not provided by KPI owner	Not provided by KPI owner
2 271 were provided out of 2 550 with an underperformance of 279	Project is driven by application and is dependent on paid applications received from customers	Not provided by KPI owner
2 138 completed electrified houses out of 7 900 with an underperformance of 5 762	Township networks were commissioned	Increase contractors' capacity in order to meet the number of pre-paid meter connections monthly
114 out of an estimated of 130 of informal settlement received weekly waste removal with an underperformance of 16	Not provided by KPI owner	Not provided by KPI owner
0.0 km of TRT lanes on a target on 0.65	Project delayed due to the process of obtaining permit for demolishing the Fritz Dwelling which fell within the road reserve	Demolished obtained permit
0 formalisation of 5 informal settlements	Not provided by KPI owner	Not provided by KPI owner
15 602 new work opportunities created out of 21 500	June 2017 information not yet included	Including the verified information for June 2017

1 311 indigents registered out of 6 000	Insufficient human capacity and budget allocated for indigents programme	The proposed microstructure and budget have been submitted, and awaiting council approval
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Source: Adopted from CoT (2017:4)

The CoT takes accountability with regard to the achievement and non-achievement of its targets. According to the CoT (2017:2), it is a key requirement that the municipality provides an explanation for non-achieved targets accompanied with corrective measures, as represented in Table 4.3. However, in some instances as indicated in the table, some KPI owners could not provide explanations for their non-achievement of targets nor provide corrective measures. Since this is a requirement by the performance framework, the CoT must ensure that KPI owners are able to provide this information and take full accountability in future. Yet this is not done, and no discernible repercussions are visible or enforced by the CoT.

In terms of strategic initiatives, the SDBIP has capital projects with targets for each financial year. The success of these capital projects relates to success in municipal performance management. The performance report on the implementation of SDBIP 2017/2018 reflects a summary of performance results related to capital projects. The projects had a target of 204 and herewith are the performance results (CoT 2017:6):

- 19 projects had not been reported on;
- 42 projects were on track while 4 were ahead of schedule;
- 101 projects were falling behind schedule;
- 38 projects were reported on with inconclusive status due to unclear reporting; and
- 3 projects identified not to be implemented in this financial year.

The summary of the report shows that the CoT has challenges when it comes to clear reporting guidelines. In some instances, there is no reporting at all on some projects. This reflects the lack of accountability within the municipality by responsible officials, especially in cases where KPI owners cannot provide information on why targets were not met, or corrective measures had not been taken. In some cases, projects were reported as complete, but the reports could not provide information on the location/name of the project. This raises eyebrows in terms of the validity of the reported information as one of the requirements of a performance management system. The BSC requires that all information reported must be valid and be supported by credible evidence. This lack of reports as evidence implies that in the

implementation of the system there is no success. To give an update on completed projects or met targets is not enough; all must be supported by evidence, which also promotes honesty and transparency. Once again, the study contends that the CoT has not been able to provide evidence that any of the above are in place.

The following provides a summary of a trend in the achievement and non-achievement of targets in the CoT to make a deduction about the City's overall performance in meeting its planned targets. According to the CoT (2019:1-2), in the 1st, 2nd, 3rd and 4th quarter, CoT performance summary of targets is as follows:

- 1st quarter: CoT had 24 indicators that correspond to targets which should be met at the end of the 1st quarter. At the end of the quarter, it was reported that only 16/24 targets were achieved making a percentage of 66.67% whilst 8 were reported as not achieved decoding into a 33.33% negative variance;
- 2nd quarter: CoT had 26 corresponding targets to be met at the end of the quarter. It was reported that 16/26 targets were achieved bringing a total achievement of 62% with 7 targets not achieved translating to a negative variance of 38%;
- 3rd quarter: CoT had 27 corresponding targets where only 17 targets were achieved bringing a total of 62.96% and 10 were not achieved translating to a negative variance of 37.04%; and
- 4th quarter: target of 33 indicators where only 18 were achieved making up 54.55% and 15 not achieved decoding to a negative variance of 45.45%.

The performance summary below details that in the 2017/2018 financial year, the CoT performed to a maximum of 61.55% average in terms of meeting its annual targets, which are also linked to strategic initiatives in the form of projects and programmes. This means that a total of 38.45% of the citizens did not receive services. However, this non-delivery of services does not mean that the citizens were exempted from paying, e.g. monthly rates and taxes, which does not reflect good performance management as citizens paid for services they did not receive.

The second performance summary trend is focused on achieved and not-achieved targets for the 2017/2018 financial year. However, it must be noted that the 1st quarter performance report on SDBIP was not available publicly; therefore, the analysis will only be on 2nd, 3rd and 4th quarters. According to the CoT (2018:8), in the 2nd, 3rd and 4th quarters the CoT performance summary of targets is as follows:

- 2nd quarter: 73 planned targets where only 38 were met (52%), 28 were not achieved (38.36%) and 7 not reported on (CoT 2018:4);
- 3rd quarter: 30 targets were achieved (48.39%), 22 not achieved (38.45%) and 10 not reported (16.13) (CoT 2018:5); and
- 4th quarter: target set at 72 indicators; 42/72 targets were achieved bringing a total of 58.3%; while 30 targets were not achieved decoding to a negative variance of 4107% (CoT 2018:2).

The CoT total performance for the 2017/2018 financial year on the implementation of SDBIP's strategic initiatives and targets for the three quarters stands at an average of 52.9%. This means that there was an improvement in performance from the 2017/2018 financial year, which was 52.9%, to the 2018/2019 financial year, which was 61.55%. However, this is still not satisfactory as performance is expected and planned to be at 100%. It can be deduced that the CoT is improving in its performance management as well as in the implementation of its performance management system, with an increase from 52.9% to 61.55%. This improvement still has a long way to go until there is 100% performance in meeting targets and strategic initiatives.

The trend of performance related to targets for the financial year 2016/2017 analysis is not possible because the CoT database does not have all four quarterly performance reports. Thus, for the validity of the study, the researcher opted to omit the analysis on this specific financial year. However, the deduction made from the 2017/2018 and 2018/2019 provide a picture of how the CoT is performing with regards to this theme, which is not as successful as required. The gathered data show that since 2016 the CoT has never had a 100% performance in terms of meeting its targets and strategic initiatives. The conclusion is that the municipality is not performing well as far as the implementation of the performance management system is concerned. The next section discusses challenges in the municipality regarding the implementation of the performance management system.

4.4 CHALLENGES IN THE CITY OF TSHWANE IN THE IMPLEMENTATION OF ITS PERFORMANCE MANAGEMENT SYSTEM

The section aims to analyse the identified challenges regarding the implementation of the performance management system within the CoT. This is to ensure the

achievement of the study objective which is to determine the challenges in the CoT in the implementation of this system. These challenges were identified during the data gathering phase through document analysis as a data collection tool.

4.4.1 Targets not aligned to the budget

The study reveals that the CoT's targets both in the IDP and SDBIP are not aligned to the budget, which poses a challenge to the implementation of the performance management system (CoT 2015:3). Section 6 of the Local Government: Municipal Systems Act, 32 states that one of the requirements of a performance management system is that targets within the municipality should be met and aligned to the budget (South Africa 2000). This is to ensure that available financial resources support the execution of targets. The inability of the CoT to align its targets with the budget has caused the municipality to fail to meet some of its set targets as the budget was insufficient to accommodate some of the targets. This is usually the case when set targets are linked to financial resources, e.g. a construction project or upgrade of infrastructure. Evidence of these is provided in the previous section. This challenge often leads to failure in meeting targets because the budget does not support the implementation of some of the set targets, and failure to meet targets is failure in managing performance.

The process of setting targets should be integrated with the budgeting process so that alignment is achieved. However, Carlson (2014) argues that "the budgeting process at most companies has to be the most ineffective practice in management", and therefore it becomes difficult for organisations like the CoT to align their targets to their budget. This author adds that one of the key reasons for ineffective budgeting is the disconnection between the budget and the organisation's broader strategy (Carlson 2014). This entails that the budgeting process and the strategic planning processes are done in isolation, which could be one of the causes of the misalignment between the two. Therefore, it would be helpful for strategic planning and the budgeting process to be done thoroughly and concurrently. The BSC has four interrelated perspectives that need to be integrated for successful implementation of the system. The perspectives are there to ensure that all internal processes, e.g. the budget process and strategic planning support each other and are aligned. For this reason, the system

is famously known to consider financial and non-financial reporting with both being important in the organisation in order to ensure the alignment of other elements such as budget targets (Sharma & Gadenne 2011:198). As a result, the CoT has no excuse for failing to overcome this challenge; the system is built to allow for this function.

The success of the organisation in terms of meeting its goals, objectives and targets lies in its ability to align targets with the budget. Although not all targets are monetary related, a large portion of them does require funds to be realised. Examples of such targets are the upgrading of the City hall, connections of new meter boxes, building bridges within municipal boundaries, and electrifying new areas/informal settlements (AG 2018:94). All these are targets from projects that require a budget in place, as well as management to be effective in its functions by planning in as far as strategy setting and budgeting are concerned. This can be done by involving all stakeholders at executive level in the strategic and budget processes. This is supported by the four perspectives of the BSC since they represent the different functions exercised at different executive levels and manage different portfolios within the municipality. If the CoT fully integrates all its functions to meet the requirements of the system this challenge would be overcome.

The AG (2017:21) has provided evidence that poor or lack of planning has caused the CoT to be delayed in meeting targets due to targets not being aligned to the budget. AG (2017:21) reported this misalignment of targets and budget by making reference to one of the City's projects, i.e. the Themba water purification plant.

The project was delayed due to the late or non-payment of contractors, contributing to non-compliance with expenditure management and interest being incurred on late payments. The reasons for non-achievement on the project were inadequate project management of key milestones and lack of planning before appointing the contractor, resulting in overspending on the project and inadequate monitoring of the contractor.

The literature on the BSC has shown that the system is built to allow support for the alignment of targets and budget so that municipal goals can be achieved. Since the system allows for this, the CoT needs to show greater commitment to overcoming this challenge to make a success of its performance management. Integrating the four perspectives of the system can assist in this regard. The next section discusses the incompleteness of information on strategic documents and reports.

4.4.2 Incomplete information on strategic documents and reports

The second identified challenge is that there is a tendency of providing incomplete information on strategic documents and reports within the CoT (CoT 2016:4). The successful implementation of performance management in any type of organisation lies in its ability to provide complete, non-complicated and sufficient information on strategic documents, e.g., IDPs, SDBIPs, as well as quarterly and annual reports.

Strategic documents provide information on what the organisation intends to achieve on the short- and long-term basis, how it intends to achieve goals and objectives, and set milestones. Incomplete information impacts on the quantification of deliverables and distorts the ability to determine the success or failure in meeting the municipal objectives. Whilst quarterly and annual reports provide a summative feedback on these short- and long-term goals, incomplete information in these documents makes it difficult for the CoT to be successful in the implementation of its performance management system (its BSC) since it cannot provide important information that is required by the system's objectives. The municipality has incomplete information in its strategic documents, e.g. IDPs and SDBIPs, which means that there are gaps in meeting its present and future goals, which has the potential to negatively affect municipal performance.

During data collection, it was identified that there is incomplete information on strategic documents and reports (as was discussed in the first sections of this chapter). In some instances, some of the information from these documents is omitted, there are sentences that are incomplete, missing numerical figures and blurred words from sentences. Incomplete information on strategic documents and reports makes it difficult for stakeholders to understand and have clear feedback on municipal performance plans, status and activities. This questions the integrity of the data and impacts on the credibility of the information being presented. It further reduces stakeholder confidence in the ability to meet the required outcomes. It is important that all information is complete. This helps not only in terms of managing performance but also enhances transparency and accountability within the municipality. Success in providing complete information would result in success in the implementation of the performance management system. Incomplete information affects implementation of this system; if the system does not have all the information related to municipal activities, the purpose of the system, which is supposed to promote transparency, is

defeated. Hence the CoT needs to ensure that all information on reports and strategic documents is complete so that the system can generate all data related to performance is credible and reliable.

The BSC is not a system that is easily implemented; however, the success of municipal performance management is dependent on its ability to effectively implement this system. Although the CoT has challenges regarding the implementation of the system, not all hope is lost. These challenges can be overcome if all requirements of the system are followed as stated in this section. The BSC is built in such a way that all four perspectives allow the municipality to integrate all its processes and include all stakeholders in municipal planning and activities. However, the research conducted, together with the represented data on documents analysed, challenged and identified has shown that the CoT is not implementing its performance management system as successfully as expected. The CoT still needs to overcome the identified challenges related to the system and commit more closely to meeting municipal goals and targets by aiming for a 100% performance.

The study has revealed the following findings:

- lack of quality assurance on strategic documents and reports;
- budget process and strategic planning are not done concurrently, leading to a misalignment of targets and budget;
- irregularities in reports and lack of evidence; and
- lack of accountability on non-achievement of targets and projects.

These are the findings that were identified in relation to the CoT's implementation of the performance management system. These findings will be briefly discussed in chapter five and recommendations on each finding will be provided. These recommendations can be used by the CoT to improve its implementation and make the BSC a success.

4.5 CONCLUSION

Two themes were formulated from the objectives that the BSC used to achieve its aims. The two objectives identified as themes were used as the basis to analyse the implementation of the CoT's performance management system. This analysis was

done through a qualitative analysis study where specific documents, e.g. IDPs, SDBIPs, quarterly performance reports, annual reports and AG's reports dated 2016-2020 were used for data collection.

Two challenges in the CoT in implementing its performance management system were also identified and evidence to support these challenging claims was provided. The first challenge is that in the CoT, targets are not aligned with the budget because the processes of setting targets and budget planning are done without attention to detail. Another cause related to this challenge is the absence of senior managers during the phases or steps that are involved during these processes. The second challenge is that information on strategic documents, e.g. IDP, SBDIP and reports is incomplete. This is related to omissions on the part of the officials responsible for the compilation of information in these documents.

The chapter has addressed the third secondary study objective which was to determine the challenges in the CoT in relation to the implementation of the performance management system. These are identified challenges that are hindering the municipality's success regarding the implementation of the BSC. Improvement in these challenges would bring an improvement within the municipality in terms of the implementation of the performance management system.

The next chapter provides recommendations on how the CoT could improve on its implementation of the performance management system. Best practices and mechanisms on how the municipality could improve on its management functions to successfully implement its performance management system are provided.

CHAPTER FIVE: FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

The CoT is a metropolitan municipality situated within Gauteng Province and responsible for the administration of seven regions within the City as stated in chapter one of the study. The CoT has responsibilities that are directly proportional to its population and is the capital city of the country, which makes its expectations for service delivery standards higher. Because the municipality's responsibilities are extensive, according to its population and municipal category, the municipal budget is also greater and not easily monitored and controlled. However, there are internal and external control measures that are put in place to ensure sound financial administration and performance management (Thornhill 2008:505).

Since the role of local government is to bring about social and economic development, the CoT has a more extended role to play in this mandate as it is the administrative hub of the country. Hence performance management should be meticulously exercised and monitored, and this is done using an integrated performance management system. The main objective of the study was to conduct an analysis of the performance management system of the CoT.

The previous chapter aimed at addressing the above-mentioned main objective of the study through the presentation of research results from an analysis of the relevant strategic documents produced by the CoT and the AG. The chapter deduced that there is some form of commitment by the CoT in successfully implementing its performance management system, although the municipality has never reached a 100% performance in meeting set targets. Challenges encountered by the CoT in its implementation of the performance management system remain and are discussed in the previous chapter. Findings of the overall study with regards to the primary objective were also identified.

Consequently, the aim of this chapter is to provide detailed recommendations on the findings for the CoT to improve the implementation of its performance management system. The chapter starts by providing a summary of the study as a whole and linking the study objectives to each relevant chapter. The recommendations provided are

grouped under the study findings in relation to the CoT's implementation of the performance management system.

5.2 SUMMARY OF PRECEDING CHAPTERS

The study contained five chapters which are all linked to the study's objectives. Chapter one of the study served as an introduction and orientation. The chapter provided an orientation to performance management, purposed to delineating the research problem and provides evidence that necessitates the research to be conducted. The primary objective of the study was to provide an analysis of the performance management system of the CoT with the following secondary study objectives:

- describe the theoretical framework that supports implementation of the organisation's performance management system;
- analyse the legislative and policy framework that enables the implementation of the performance management system by local government;
- determine the challenges in the CoT in the implementation of the performance management system; and
- provide recommendations on how the CoT could improve on its implementation of the performance management system.

The chapter also discussed the methodological approach that was used and provides reasons why the specific methodological approach was most suitable for this study. The study adopted the qualitative research approach using content analysis as a study choice. The following documents were used for analysis with thematic analysis as data analysis strategy:

- CoT annual reports dated 2016-2020;
- CoT quarterly performance reports dated 2016-2020;
- AG's reports 2016-2020;
- Service Delivery and Budget Implementation Plan (SDBIP) dated 2016-2020; and
- CoT's IDP dated 2016-2020.

The concluding section of the chapter provided the chapter layout of the study and what each chapter aims to achieve.

Chapter two located performance management within the discipline of Public Administration and mainly addressed the first study objective which was to describe the theoretical framework that supports the implementation of an organisational performance management system. The identified theoretical foundation is NPM since it is a phenomenon that supports the use of performance management within the public sector. The chapter provided a literature review of NPM by discussing its origin, its principles and how performance management can be a practice of NPM.

The chapter further provided a discussion of the existing models of performance management with detailed information on BSC as the identified model implemented by the CoT. The origin, benefits, and objectives of the BSC were also provided and discussed. The chapter also discussed the components of performance management and how each component contributes to its success in an organisation. Lastly, internal and external role players in performance management within the CoT were also identified and how each role player contributes to the implementation of the system.

Chapter three addressed the second objective of the study which was to analyse the legislative and policy framework that enables the implementation of a performance management system by local government. The chapter started by discussing the local government mandate and reasons for the existence of local government. The chapter identified and discussed national and local government legislative frameworks on performance management and how each piece of legislation supports the implementation of performance management within local government. The identified pieces of legislation are as follows:

- Constitution of the Republic of South Africa, 1996;
- Local Government: Municipal Demarcation Act 27 of 1998;
- Local Government: Municipal Structures Act 117 of 1998;
- Local Government: Municipal Systems Act 32 of 2000;
- Local Government: Municipal Finance Management Act 56 of 2003;
- Local Government: Municipal Planning and Performance Management Regulations, 2001 (R796 of August 2001);

- Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers of 2006, (R805 of August 2006);
- Local Government: Regulations on appointment and conditions of Employment of Senior managers (R21, January 2014);
- National Treasury: MFMA Circular 13 (Service Delivery and Budget Implementation Plan), 2005;
- National Treasury: Framework for Managing Programme Performance Information, 2007;
- National Treasury: Municipal Financial Management Act Circular 32 (The Oversight Report), 2006;
- National Treasury: Municipal Finance Management Act Circular 63 (Annual Report: Guidelines – update), 2012;
- National Treasury: Municipal Financial Management Act Circular 65 (Internal Audit and Audit Committee), 2012; and
- White Paper on Transforming Public Service Delivery (*Batho-Pele*) (1997).

The chapter further discussed the CoT's performance management policy framework: City of Tshwane performance management policy and procedure, senior management; City of Tshwane performance management policy and procedure, permanent personnel and how each policy supports performance management within the municipality.

Chapter four presented data from the CoT's strategic and reporting documents and interpreted challenges within the CoT in the implementation of the performance management system. This was to address the third study objective of the study which forms part of the primary objective of the study. The chapter explained the research methodology used for data analysis and justified why a thematic analysis strategy was deemed to be the most suitable. Finally, two challenges related to the study were also identified. The first challenge was that targets within the municipality are not aligned with the municipal budget, which has caused the municipality's failure to meet some of its set targets as the budget was not sufficient to accommodate these targets. The chapter showed evidence of this challenge by highlighting that the AG (2017:21) has provided evidence that poor, or lack of, planning has caused the CoT to be delayed in

meeting targets because they had not been aligned to the budget. AG (2017:21) reported this misalignment of targets and budget by referring to one of the City's projects, i.e. the Themba water purification plant. The project was delayed due to late or non-payment of contractors, contributing to non-compliance on expenditure and interest being incurred on late payments. The reasons for non-achievement on the project are the following: inadequate project management of key milestones; lack of planning before appointing the contractor that resulted in overspending on the project; and inadequate monitoring of the contractor.

The second challenge identified was that there is incomplete information on the most critical strategic documents, e.g., IDP and SBDIP, as well as on reports within the municipality. It is recognised that successful implementation of performance management in any type of organisation lies in its ability to provide complete, non-complicated and sufficient information on strategic documents, e.g., IDPs, SDBIPs, as well as quarterly and annual reports. Failure of the municipality to realise this has negatively affected its implementation of the performance management system. It was deduced that for the municipality to be able to implement its performance management successfully, it is important for it to ensure that information on strategic documents and reports is complete, non-complicated and without omissions.

Chapter five address the last secondary objective of the study by providing recommendations based on the key study findings that were identified in the implementation of the performance management system by the CoT. These recommendations are provided to assist and ensure that the CoT realises its constitutional mandate by being able to meet its service delivery standards, being effective and efficient and maximising organisational performance. The chapter also discusses suggestions for further research.

The next section provides recommendations in relation to findings that emanated from the study, i.e. that the CoT should integrate the implementation of its performance management system to make it a success.

5.3 FINDINGS AND RECOMMENDATIONS

The primary objective of the study was to conduct an analysis of the performance management system of the City of Tshwane Metropolitan Municipality. The study

reveals four findings in relation to the CoT's implementation of its performance management system and recommendations are provided on these four findings to serve the objective of the study.

5.3.1 Finding 1: Lack of quality assurance on strategic documents and reports

One of the findings of the study reveals a lack of quality assurance in the implementation of its performance management system because the quality of information contained in the CoT's strategic documents, e.g. IDPs, SDBIPs and reports, is unsatisfactory. Quality assurance is defined as the focus of providing confidence that quality requirements are satisfied, and systemic actions are established to ensure that work is performed and the data are generated, documented/recorded, and reported in compliance with the relevant legislation and the applicable regulatory requirements (Manghani 2011:35). It was discovered that the quality of these documents is poor. Some information is omitted from them and on other documents there are sections that are not fully written, which makes it difficult for a stakeholder or third party to comprehend the information presented (CoT 2016:4).

As a result, it is important that the CoT does thorough quality control on these strategic documents and reports to ensure that all information is correctly and fully presented so that reporting on the system is clear, easy to comprehend and all information is available and verified. Manghani (2011:35) argues that quality control is commonly the responsibility of the operational units and information is infused into the outputs and verified as they are being generated. This means that quality control checks are made not only on work completed but also on all documents and reports emanating from the municipality. The success of the system is dependent on the ability of the municipality to provide quality assured information on all its strategic documents and reports. The following section provides recommendations with regards to this finding.

5.3.1.1 Recommendations

The recommendations include the following:

- The municipality should ensure that proper and adequate quality assurance (QA) procedures and processes are duly followed before strategic documents and reports are published. This can be achieved by assigning QA competencies to all

line managers in the municipality. The line managers will do QA on all documents and reports related to their units. This would limit the number of omissions or errors and ensure that all information on these documents is complete so that the municipality can report on the system and meet the requirements as per the frameworks.

- The municipality can also outsource a QA consultant as a neutral party to verify reports and documents to ensure that all information is credible and corresponds with supporting materials. For example, Adams and Evans (2004:108) have provided guidelines that the municipality could use to ensure the neutrality of the consultant. They include the following:
 - the assurance to present his/her identify and qualification to ensure his neutrality as a third part to the municipality;
 - a statement confirming that there is no other existing relationship between the consultant and the municipality;
 - a statement confirming that executive members of the municipality are responsible for the content in the reports and strategic documents;
 - a principle assurance that the interest of the consultant is that of the stakeholders and not municipal managers;
 - a description of the reporting standards, methods, scope of work used to assess the reports and documents for verification; and
 - signature and date of the consultant to the statements.
- The role of the internal auditor and the audit committee within the municipality must also be enhanced to ensure that all QA procedures and processes have been thoroughly followed.

5.3.2 Finding 2: Budget process and strategic planning not done concurrently to address misalignment of targets and budget

The National Treasury (2018:1) has noted that -

“... even when powers and functions are clear and uncontested between spheres/entities of government, or there is an abundance of money, there is still a need to align and co-ordinate planning, budgeting and implementation for achieving outcomes”.

The CoT is not excluded from this “problem” as identified during the study. The budget process and strategic planning at the CoT are done at different timelines with some SMS members not even available during the steps involved in the processes. The unavailability of these officials is related to the leave taken, amongst other reasons. It is important that the application and approval of leave within the municipality during such critical times as these should be treated with greater sensitivity. The National Treasury states (National Treasury 2018:1):

The Municipal Systems Act (MSA) and the Municipal Financial Management Act (MFMA) require alignment between planning, budgeting and reporting instruments such as the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP) and Annual report.

Hence it is important for all SMS members to be available and participate in both the budget and strategic planning processes to ensure that plans/targets are aligned with the budget. The next section will provide recommendations on this finding.

5.3.2.1 Recommendations

The recommendations related to the above include that:

- The municipality must ensure that the budget and strategic planning processes take place concurrently so that all SMS members participate in these processes. This is to ensure that the municipality is able to link all targets and objectives to each available financial resource relevant to each responsible unit headed by each SMS member.
- The municipality must put in place a strict leave policy so that SMS members may take annual leave days only within specific timelines when there are no ongoing planning processes, e.g. budget planning and strategic planning. For instance, no member of the SMS may take annual leave during the 90 days of budget planning (March to July) unless the member is sick or has family responsibilities to attend to.
- The municipality should introduce a culture of regular reviews and monitoring. This can be done by doing a review of the annual budget at the beginning and end of every quarter which is linked to quarterly performance reports so that the municipality is able to get a picture of how financial resources are used and if the

budget can potentially meet all set targets as planned. The municipality should ensure that this information is shared across the organisation as everyone has a role to play within the municipality.

- Since targets usually emanate from the IDP, which is a five-year long-term plan, the municipality must also regard budget planning as an ongoing long-term plan which must be reviewed and adjusted annually in order to accommodate the 12-month term of what is only available in the municipality's bank account.
- The municipality should regularly review its strategy and plans to ensure that targets remain realistic and allow for any budget adjustments related to changes in the market, i.e. value added tax, inflation and the repo rate.

5.3.3 Finding 3: Irregularities in reports and lack of evidence

The study has revealed that there are irregularities in COT's annual reports and in some reports, there is no evidence that is related to, for example, projects. This situation makes it challenging for the municipality to provide detailed reporting information on the performance management system as no evidence is attached. In the reports projects are marked as complete, but no evidence could be provided to support this fact. Irregularities occur in reports where some information on a quarterly report does not correspond with information in the annual report. This information is then transferred to the performance management system with these irregularities. For example, the result is that municipal annual reports and the AG's reports convey different information in terms of performance management.

5.3.3.1 Recommendations

The recommendations related to the above include the following:

- The municipality should adjust the design of its performance management system so that it does not allow reporting that does not have evidence attached.

The system should be built in such a way that it is able to run a test of comparison on the quarterly and annual reports so that finally, information on quarterly reports corresponds to information on the annual reports because at the end of the financial year these reports are a combined summary of the quarterly reports.

5.3.4 Finding 4: Lack of accountability on non-achievement of targets and projects

The study revealed that there is lack of accountability within the municipality in which managers and officials are not able to provide information or reasons why certain targets were not met and why certain projects were not completed.

5.3.4.1 Recommendations

The recommendations related to the above include the following:

- The system should be built in such a way that it strictly requires reporting on non-achievements, either on targets or projects, attached to reasons why these were not achieved. The system should be adjusted so that no form of reporting is accepted without fostering accountability and reasons related to non-achievement are a compulsory element.
- The system must be built in a way that these required reasons related to non-achievement must also be accompanied by recommendations or methods to be employed in the future to ensure that all targets are met, and projects are complete.
- Regular meetings by management should be organised to understand why targets are not achieved/met so that further training and counselling sessions can be provided accordingly.

Based on the study and information gathered during data collection, it can be deduced that there is hope that the CoT could be successful in implementing its performance management system. This can be done by ensuring that the CoT integrates these recommendations to improve the implementation of its performance management system. The BSC as the CoT's performance management system is famously known as one of the models in the world that can potentially bring growth and productivity within an organisation by ensuring that the organisation remains as effective and efficient as possible (Kaplan & Miyake 2010:3). The municipality is fortunate to have such a well-structured model of performance management system in place, i.e. the BSC; therefore, the municipality needs to ensure that it enjoys the benefits related to this system. This can be done by ensuring that the municipality observes and aims to meet all the requirements of the system as far as possible. It should make possible

adjustments to the system where required by integrating these recommendations to allow for the management and improved reporting of performance information.

5.4 CONCLUSION

The purpose of this chapter is to provide a conclusion to the study. The chapter has achieved this purpose by firstly providing a summary of the previous four chapters and discussing the key findings of the study and outlining the recommendations that the CoT could employ in relation to the findings. This should ensure that the main primary objective of the study is achieved, which is to analyse the performance management system of the CoT. The study used qualitative analysis as a research method for data collection by doing a thematic analysis of the municipality's strategic documents and reports. This was achieved through the formulation of two themes, (i) the ability of the municipality to clarify and translate vision and strategy; and (ii) plan targets and align strategic initiatives. These themes were created by using the objectives that the BSC seeks to achieve within an organisation.

The study has a main primary objective which is stated in the section, and four other guiding secondary objectives: (i) describe the theoretical framework that supports the implementation of an organisational performance management system; (ii) analyse the legislative and policy framework that enables the implementation of a performance management system by local government; (iii) determine the challenges in the CoT's implementation of the performance management system; and (iv) provide recommendations on how the CoT could improve its implementation of the performance management system. This was to ensure that the researcher could address the research problem and conclude the study. All chapters from 1-5 have demonstrated that the researcher has achieved all the study objectives successfully.

It has been discovered that although the CoT is delivering services and has succeeded in bringing some level of socioeconomic development within the City, much effort still needs to be made for the municipality to be able to record 100% performance in meeting its targets, reducing the high volume of irregular expenditure that remains prevalent, and building strong, sound financial management. The study argues that the municipality has never recorded a 100% performance in meeting targets even with a performance management system in place.

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