The usefulness of performance information in the Department of Rural Development and Land Reform

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Thesis presented in partial fulfilment of the requirements for the degree of Master of Management (in the field of Public Sector Monitoring and Evaluation) to the Faculty of Commerce, Law, and Management, University of the Witwatersrand

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DECLARATION

I declare that this thesis/dissertation titled 'The usefulness of performance information in the Department of Rural Development and Land Reform' is my own, unaided work. I have acknowledged and referenced all sources that I have used and quoted. I hereby submit it in partial fulfilment of the requirements of the degree of Master of Management (Public sector monitoring and evaluation) in the University of the Witwatersrand, Johannesburg. I have not submitted this report before for any other degree or examination to any other institution.

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ABSTRACT

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Performance information is regarded as the most important aspect to monitor progress or performance in the South African government. The study examines the usefulness of performance information in the Department of Rural Development and Land Reform (DRDLR). It is based on the three annual reports of the department which were reviewed. The idea from this study is that performance information is useful when it meets the criteria that the Auditor-General has put in place for all government departments to meet. It is evident that from 2009-2012 performance information of the department was un-useful. The objective of this study was to find out the reasons why performance information reported by programme managers never improved since 2009-2012. The study also investigated the challenges faced by programme managers when reporting on performance information and strategies used to improve the usefulness of performance information for decision making.

A qualitative research paradigm was chosen which provided a rich data to the subject matter. A grounded theory was utilised from the reviewed literature. A purposive sampling method was used to get different views and perceptions of people who are affected by performance information. Responses in the form of interviews and questionnaires were sort from the sample of programme managers and departmental officials who deal with performance information who were the targeted population. There is number of factors that have been identified that led to un-usefulness of performance information. Challenges experienced by programme managers when reporting performance information were also identified. There are also strategies to be considered to improve the usefulness of performance information.

In conclusion, the study made recommendation to the entire department on how performance information and reporting can be improved.

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1   INTRODUCTION TO THE RESEARCH

1.1 Background

This research examines the usefulness of performance information in the Department of Rural Development and Land Reform (DRDLR) in South Africa. As a point of departure, the research provides a brief background of the Department of Rural Development and Land Reform (Section 1.2). This chapter broadly provides the development of performance reporting in global and South African contexts (Section 1.2.2). It further introduces the policy and legal requirements of the South African government and systems used for performance information (Sub-section 1.2.2.3). Section 1.2.3 broadly discusses the purpose and role of performance information. The chapter also outlines the research problem statement (Section 1.3) while Section 1.4 introduces research purpose statement, Section 1.5 introduces the research questions, the justification of the research is introduced in Section 1.6, Section 1.7 and 1.8 introduces delimitation of the research and the preface to the research report.

1.2 Department of Rural Development and Land Reform

Department of Rural Development and Land Reform has service delivery programmes which their performance needs to be monitored and reported on a quarterly and annual basis. Monitoring and Evaluation unit plays an important role in ensuring that the Departmental programme performance is monitored. It also ensures that Departmental planning process is over seed and strategic and annual performance plans are coordinated and reviewed and also ensures that evaluation and research related to the Departmental programmes are conducted. During the reporting process, there are challenges that information provided on the reports does not have portfolio of evidence. Monitoring and evaluation analysts must verify information provided by programme managers before reporting. Reports are finalized with inaccurate information or the information on the reports does not correspond with the portfolio of evidence provided. Programmes which rely on the provinces for information face more challenges, because most of the information

does not have evidence. If information has evidence programme managers cannot account or take responsibility for the information when there are questions, because people who collect information are junior staff.

Therefore, the importance of performance information and reporting is ignored, which invites audit queries and hinders effective service delivery.

1.2.2 Performance information and reporting in context

1.2.2.1 The global context

Pollitt (as cited in Spekle and Verbeeten, 2014) emphasised that since 1800 performance measurement introduced, it has been regarded as the most widespread global trends in public management. Some developing countries have developed performance management systems that help to measure performance. The public administration and public management performance has been taken seriously in the European country. Since the early twentieth century, performance measurement has been a priority of public administration in the United States of America (Gianakis, 2002). Performance measurement is viewed as a management tool which was implemented in the last two decades focusing on measuring outcomes (Heinrich, 2004).

Performance measurement has become a global issue because it addresses issues of public sector management. According to Gianakis (as cited in van der Nest & Erasmus, 2013: 29) stated that "the public sector performance measurement phenomenon is international in its scope and it is the centrepiece of what has become known as the New Public Management". Allan and Nandan (2005) argued that the new public management is trying to achieve performance measurement implemented by private business principles which aimed at improving transparency and accountability of management, in using public resources.

Schacter (2002: 5) defined performance measurement as "that part of the control process that has to do with the acquisition and analysis of information about the actual attainment of company objectives and plans; (read predetermined objectives), and about factors that may influence plan realisation."

For accountability to be assessed, review of service delivery need to be done, and for reviewing service delivery, there should be information provided. The Canadian

government has a well-established system of performance reporting, that puts it clear that performance reporting is linked to good governance. Some reports in Canada show that there is a well-researched system of governmental performance reporting (CCAF-FCVI, 2001).

In the British Columbia, the Office of the Auditor-General (2008) has presented the first comprehensive survey of the quality of performance measures contained in the annual report as a key determinant of the efficacy of that report. The findings of the report painted a picture of maturity of performance reporting in British Columbia, with SMART (Specific, Measurable, Attainable, Reliable and Time-bound) criteria for good performance measures.

Ellig (2007) emphasised that in the United States of America, the Government Performance and Results Act of 1993 requires that the federal agencies identify how outcomes will be measured, set predetermined objectives, in order to produce an annual performance report. In 1999, the Congress required the first annual performance report that had financial data and performance (Ellig & Wray, 2008).

The United States Agency for International Development (USAID) (2008) supported by Gorgens and Kusek (2009) and Guilt and Woodhill (2002) three strategies have been proposed to improve the quality of monitoring and evaluation information. The aim of the strategies was to verify the quality of data of the key indicators; to assess the ability of the monitoring and evaluation system in order to collect and report quality data; and to develop some action plans in order to improve both the strategies and implement them.

Since 1968 in the UK, there has been a consistent call for performance reporting, in order to assess government departments (McAdam & Saulters, 2000). This shows that the countries mentioned above has been successful in their performance reporting and in some measures. Although countries had established reporting systems but they still face challenges in implementing those systems, therefore there is still room for improvement.

1.2.2.2 The South African context

The South African government had introduced performance management system which was service delivery driven, in order to improve service quality provided to

historically disadvantaged communities. The South African Constitution (1996: 99) emphasises "effective and accountable stewardship of public resources, as well as effective oversight by Parliament".

The South African government instigated a notion of public sector reform which included budget reform, initially focused on public expenditure management. The budget reform was to ensure that the system is fully functional performance budgeting spending (Engela & Ajam, 2010).

The South African laws have been promulgated, ensuring the implementation of performance management process. The Public Finance Management Act (PFMA) (1999) required that government departments submit their predetermined measurable objectives to Parliament for their service delivery programmes when the annual budget is announced or introduced (South Africa, 2000: Sec 27(4). The predetermined objectives were to be pursued through the performance management process that is directed by the frameworks of the National Treasury (NT).

Since a performance budgeting concept was introduced, it was legislated and regulated and the National Treasury has issued some frameworks and guidelines that will guide the South African national departments on implementing the performance management process. Budget Planning and Measuring Service Delivery was introduced (National Tresury, 2001), "In-year monitoring and reporting" (National Treasury, 2000), Framework for Managing Programme Performance Information (National Treasury, 2007) and Framework for Strategic Plans and Annual Performance Plans" (National Treasury, 2010a, 2010b). All these guidelines and framework is the indication that the South African government wants to see a fully functional performance management process.

Other plans have been developed by departments like Evaluation Plans which should be linked to the National Evaluation Plan. All the information presented from evaluation reports are regarded as credible, therefore the performance information have to be verified or undergo an evaluation process. This means that there should be a portfolio of evidence. Erasmus, (2008) argued that although guidance was provided up to 2005, there was no reporting framework for preparing the departmental performance information.

The Public Audit Act, Act 25 of 2004, (SA, 2004) Section 20 (2) (c) stated clearly that "an audit report at the very least needs to reflect an opinion on or draw conclusions from reported information, relating to the performance of the audit against predetermined objectives". The Auditor-General revisited its strategy and approach to the audit of performance information in 2007 as a requirement from the Act.

1.2.2.3 Historical background regarding public sector reforms in South Africa

Kaul (2000: 23) defined public sector reform as "the devolution of responsibilities away from a centralized bureaucracy". The democratic elected government, which came into power in April 1994, did not get a clean slate on which to start governing. The apartheid era of 1948 to 1994 had to be used as a background for the development of new, non-racial policies that also provide for the abolition of past irregularities. Therefore, it is important to look back and reflect on the characteristics of the former governmental systems to comprehend the extent of the reforms that had been implemented since 1994 (Kuye, 2006).

Kuye (2006) further emphasised that prior to 1994 the South African public sector and especially the public service, comprising of some 1,3 million employees, was characterised by fragmentation of structures, lack of co-ordinated policy frameworks, unequal allocation of financial and human resources as well as disregard for democratic requirements of public accountability. All these resulted on a public service full of corruption and mismanagement. The public service was highly centralised with top-down administrative and managerial practices. Naidoo (2004) argued that the public service did not have clear defined roles and responsibilities as well as lack of effective co-ordination and communication mechanisms, all these were the results of lack of bureaucratic accountability.

Post 1994 the democratic elected government was faced with difficult and extensive challenges. To promote reform of the public service, government had to first acknowledge the developmental needs of South Africa and its citizens. There was a quick demand to improve service delivery in the mist of inadequate revenue base. Diffused, unfocussed attitude and lack of commitment of public servants had to be changed in order to give effect to social, economic and constitutional changes required by the democratic South African society (Development Bank of Southern

Africa, 1993). Furthermore, government had to improve service delivery imbalances among previously disadvantaged communities and to attend to lack of service culture among public servants who shown no commitment to the goals of the institutions in which they were working.

Through the interim Constitution of the Republic of South Africa (1993), the former public services of the provinces, Bantustans, own affairs and general affairs departments had to be consolidated. The Public Service Act (1994) was initiated to establish the basis of a unified public service for the national and the nine provincial administration and the Bantustan administrations. Public Service Act (1994) in section 2(4), provided *inter alia* for the retention of posts established in terms of a law repealed by this Act. It also provides for the organization and administration of the public service of the Republic, the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service and with other matters connected therewith. Therefore, the Act provides for the Public Service Commission assigned the responsibility to Section 4(1) effect the transition and rationalization of public administration as contemplated in sections 236, 237 and 238 of the Constitution, 1996.

During the first and two-and-half years, the elected Government focused on developing policies, streamlining the organizational structures and improving systems. Reconstruction and Development Programme (RDP) was developed in 1994. RDP is defined as "an integrated, coherent socio-economic policy framework, it seeks to mobilize our people and our country's resources toward the final eradication of apartheid and the building of a democratic, non-racial and non-sexist future (Reconstruction and Development Programme, 1994: 6-7).

Government after assuming power in 1994 realized the need for total transformation of the public service and released a policy statement: White Paper on the Transformation of the Public Service which was published on the 15 November 1995. The policy statement provides for the development of a new vision and mission for the new public service (1995). Government adopted the White Paper on Transforming Public Service Delivery (Batho Pele) (1997: 9), which provides "a framework and a practical implementation strategy for the transformation of public service delivery". A Presidential Review Committee was appointed by the former President Nelson Mandela in 1998, which suggested a strategic change and a shift

from former mechanical model of public and development administration toward a more organic, integrative model of corporate governance (Presidential Review Commission, 1998).

Caiden and Sundaram (2004:373) stated that "reform never goes out of style in the public service". The Public Service Commission has published four editions of its State of the Public Service Report since its reconstitution in 2000. There are nine principles that are identified in the report which serve as a background for review of the reform initiatives since 1994. Other policies were developed *inter alia* Promotion of Access to Information Act 2000, which requires that government should enforce public accountability as one of the nine principles outlined in the Public Service Commission report. Auditor-General was appointed accordance with the Public Audit Act, 2004 (Act 25 of 2004) and is one of the most powerful instruments Government and Parliament have to enforce public accountability. It is the role of the Auditor-General to submit qualified reports on matters of particular departments in four consecutive years if there is non-compliance with audit requirements (Public Service Commission, 2005).

Each and every department must have a head of department, usually the accounting officer who will be accountable for the administrative structure and sound management of the particular department. According to Public Service Commission (2005) number of heads of department do not comply with the requirements regarding account rendering, this means that the Auditor-General and Parliament are not informed about malpractices in the departments and it is hard to enforce public accountability.

Kuye (2006) argued that reform initiatives should be clearly noticeable by the citizens of a country. Support for that change can be enhanced by civil society if they are informed and can easily gain access to the reason for reformed policies and understand how such policies are implemented. Reporting is one of the well-known ways of distributing information. Public Service Commission report (2005) identifies the need for uniform reporting systems and report compositions as principle seven. It is discovered that government departments failed to link their reports to performance information or to budgets and plans (Public Service Commission, 2005).

1.2.2.4 Performance Management Framework

There is a need for managing and measuring performance and is the rule of thumb principle that "what gets managed and measured gets done". Performance management is important for effective management and it also facilitates effective accountability. It also enables various interested parties, especially those who are accountable, to track progress and identify areas of improvement (Roos, 2009). In the public sector there is an increasing demand for public services, but there is also limited availability of resources. It is imperative to assess what is being done and how it is done, in order to strike a balance between demand and availability performance.

Performance audits can indicate the weaknesses of management measures and ensure economy, efficiency and effectiveness. As discussed in section 1.2.2.3, that reporting is a well-known way of distributing information, thus performance reports can inform citizens about government plans in terms of performance and give feedback on what has been done or achieved (Parsons, 1995). In the South African context the need for performance management, including monitoring and evaluation, is reflected upon in the Policy Framework for Government-wide Monitoring and Evaluation System. Before performance can be measured there should be planning and it is discussed below.

1.2.2.5 The evolution of planning

The development of performance management, different management tools to implement performance management and measurement received a lot of attention since the 1960's through planning, programming and budgeting (Roos, 2009). Performance information is important for effective management of performance, including planning, budgeting, implementation, monitoring and evaluation (National Treasury, 2007). Strategic Planning Framework (2010) outlines the link between the various accountability documents that institutions are required to produce at each stage of the planning, budgeting, implementation, reporting, monitoring and evaluation cycle. This Framework also aims to assist accounting officers and managers of institutions to produce quality accountability documents that use performance information appropriately.

Strategic Planning Framework focuses on the generic content of Strategic Plans and Annual Performance plans and the timeframes for their production. According to National Treasury (2010) Strategic plans identify strategically important outcomes orientated goals and objectives against which public institutions' medium-term results can be measured and evaluated by Parliament, provincial legislatures and the public. It further outlines that Annual Performance Plans identify the performance indicators and targets that the institution will seek to achieve in following financial year. It is critical that these performance indicators and targets are aligned across an institution's annual plans, budgets, and in-year and annual reports. Results based planning involves the articulation of strategic choices in light of past performance and includes information on how an organisation intends to deliver on its priorities and achieve related results.

1.2.2.6 Monitoring and Evaluation (M&E) system

Public Service Commission (2005) stated that 19 government departments failed to link their reports to performance information or to budgets and plans as a result, citizens cannot establish the performance of a department due to inadequate detailed information. To obviate the shortcoming Government embarked on a long term project to create a Policy Framework for the Government-wide Monitoring and Evaluation System. The aim was to provide reliable data concerning the progress of departments. The above objective concerning monitoring and evaluation can only be achieved if continuous attention is paid to performance management information, linked directly to the annual and other reports (Kuye, 2006).

1.2.2.7 Policy and legal requirements

The Constitution of the Republic of South Africa

Section 92 of the Constitution (Act 108 of 1996) states that "members of the Cabinet are accountable collectively and individually to Parliament for the exercise of their powers and performance of their functions, and that they must provide Parliament with full and regular reports concerning matters under their control." This means that all who are responsible for any government department must ensure accountability and report on their performance of those particular departments.

The Presidency has developed the Government-wide Monitoring and Evaluation System (GWMES) after Cabinet has initiated a plan for monitoring and evaluation system for government (National Treasury, 2007). M&E assists the public sector in evaluating government's performance and assists users to consider policy options, resourcing the policy objectives and actual service delivery. It also assists in identifying challenges that have to be addressed to ensure performance (The Presidency, 2007). The National Treasury (2007) further stated that even though there are other different systems available for gathering information in government, there is still a gap in the information needed to plan for service delivery and for reviewing and analysing the policies successfulness. The GWMES seeks to integrate the systems by describing and explaining how they are related.

1.2.3 The purpose and role of performance information

Performance information indicates how well the government departments are performing against their strategic objectives (IRBA, 2011). Strategic objectives indicate what the department is intending to do in order to achieve what is mandated by the legislature. The strategy of a department is included in five year strategic plan. Each department must have an Annual Performance Plan (APP), which contains annual performance targets that a department is supposed to achieve in pursuit of goals and objectives on strategic outcomes. The performance targets and indicators are used to monitor and measure performance related to the strategic objectives (IRBA, 2011). Performance indicators are quantitative measures which provide information on the effectiveness and efficiency of programs and organisations (Robinson, 2007). This means that departments cannot operate without setting goals or objectives, because they should have clear responsibilities that they can account for.

Performance information indicates how well an institution meets its aims and objectives, and which policies and processes are working (National Treasury, 2007). It further argues that when the availability of data and knowledge is used correctly,

implementation of the mandate of government will be improved. National Treasury (2007:1) stated that "performance information is regarded as a key effective management, including planning, budgeting and implementation, monitoring and reporting. It is also facilitates effective accountability, enabling legislators, members of the public and other interested parties to track progress, identify the scope of improvement and better understanding the issues involved". The public sector is considered the custodian of service delivery, it is important that public service delivery is as efficient and economical as possible.

Performance information plays an important role in allocating budget and it is used to monitor service delivery. Therefore, information should be accurate, appropriate and suitable. Department's performance should be monitored so that their tasks will be done and be done well. The availability of performance information allows managers to pursue results based management approaches that are: performance contracts, risk management, benchmarking and market testing (National Treasury, 2007).

1.3   The research problem statement

In the past years performance measurement has become a global phenomenon in the public sector. As indicated by Gianakis (2002) performance measurement has been a priority of public administration since the twentieth century. The public sector adopted explicit focus on measuring outcomes. The new public sector tries to achieve performance measurement adopted from business enterprises principle to improve transparency and accountability. In the case of public sector, accountability needs to be assessed through reviewing service delivery which will be determined by existing or available information.

One of the major South African government priorities is to enhance access to and improve the quality of service delivery to previously disadvantaged communities (van der Nest & Erasmus, 2013). Therefore laws have been promulgated to ensure implementation of performance management process. Some frameworks have been developed to guide a reporting process of performance information, however there is still a gap on the South African government performance information remain un-useful, unreliable and non-compliance with relevant prescripts. It is the same case in

the Department of Rural Development and Land Reform, the audit findings of the Auditor-General on the annual reports of the department have shown no improvement in the performance of its service delivery programmes since 2009 to 2012.

It is not even clear whether performance information reported by programme managers is useful for decision making and whether there are any standard operating procedures for performance information in the Department of Rural Development and Land Reform (DRDLR). There is still no clear indication on the challenges faced by programme managers when they are supposed to report on performance information, hence every financial year they are faced with audit findings. Therefore the research endeavours to identify challenges faced by programme managers when they are supposed to report on performance information, and examine why performance information reported by programme managers has not improved since 2009 to 2012 and identify recommendations that can be used to improve the usefulness of performance information in the Department of Rural Development and Land Reform.

1.4   The research purpose statement

The purpose of this study is to examine the usefulness of performance information reported by programme managers in the Department of Rural Development and Land Reform (DRDLR), to identify challenges faced by programme managers when reporting on performance information, to examine why performance information has not improved since 2009 to 2012 financial year and to find strategies that can be used to improve the usefulness of performance information.

In order to achieve the research purpose, variables were sought through reviewing of past and current studies, analysing the existing data sources, reviewing of annual reports of the department and conducting interviews with officials working in the Department of Rural Development and Land Reform. The study contributed towards addressing the challenges programme managers are facing and tried to come up with strategies that can assist to remedy the latter. The study also employed three annual reports which were reviewed in order to answer the research questions.

1.5   The research questions

The study is guided by the following questions:

1.   Why performance information reported by programme managers never improved since 2009 to 2012?

2.   What are the challenges that programme managers are facing when they are supposed to report on performance information?

3.   What can be done to improve the usefulness of performance information in the Department?

1.6   Justification of the research

The study is based on the setting (Department of Rural Development and Land Reform) which has a mandate that needs to be carried out according to expectations of the stakeholders and the public. It is the responsibility of the identified setting to account for the activities assigned to it and achieve its strategic objectives accordingly. Therefore, the setting has a responsibility to provide information which is useful to influence decision by Parliament. This study will act as a catalyst for the Department of Rural Development and Land Reform. Performance information reporting of the study setting will be improved. Failure to provide the latter will result in delay on the reporting process and jeopardise decision making and performance of service delivery programmes of the setting.

1.7   Delimitations of the research

The broad field of study in this research is based on the management context, which comprises of planning, budgeting, reporting and auditing. The study is limited to performance information management which entails auditing of performance information. Auditing in terms of performance information reliability, performance compliance and performance information use which includes targets and indicators. The parameters of this study are that it only looked at the performance information use which is the usefulness of performance information. The usefulness of performance information in this study is limited to three attributes not on auditing of performance information compliance and reliability. The usefulness consists of

consistency, relevancy and measurability, but measurability consists of well-defined, verified, specific, measurability and time-bound.

1.8   Preface to the research report

The report consists of six chapters. Following this introductory chapter, Chapter 2 provides literature reviewed as an existing body of knowledge on the subject of the usefulness of performance information. The literature provides the importance of the research and basic information that needs to be considered when dealing with performance information. It also revealed what past and current studies have discovered and identified a gap. It further outlined the explanatory frameworks and the conceptual frameworks.

Chapter 3 describes the research methodology which the study utilised to source data for the research. It discusses the research paradigm and the design that is utilised. It also discusses the research procedure and methods used to collect data, the research target population, how data was collected and stored. Furthermore, the chapter also outlines how the study irradiated ethics, reliability and validity measures as well as limitations of the study.

Chapter 4 presents the research findings based on the research questions. The findings are presented in a narrative format. Responses from participants are analysed to address the research questions. Context is used to reveal in-depth understanding of the quality of performance information reported by programme managers, challenges programme managers are facing when reporting performance information and strategies for improving the usefulness of performance information.

Chapter 5 discusses the results of the research findings. The results are discussed to outline the quality of performance information reported by programme managers from 2009 to 2012; challenges programme managers' face when reporting performance information and strategies of improving usefulness of performance information. The findings in this chapter among others, is that information that managers submitted did not have portfolio of evidence, information was not verified, portfolio of evidence did not correspond with indicators that are measured and there was lack of training.

Lastly, Chapter 6 summarises, concludes and provides limitations and recommendations that will address the factors that cause non-improvement in the reporting process, the challenges faced by managers when reporting performance information. The recommendations play a crucial role in bringing solution to the problem encountered by programme managers.

This chapter reviews literature upon which the research is based. It starts with a brief history and functions of the organisation under study (Section 2.1), specifically its delivery service programmes. Section 2.2 analyses and reveal the research problem, highlight the symptoms of the problem and factors affecting the usefulness of performance information. In Section 2.3, we review past and current studies in attempt to explain the identified research problem. Section 2.4 and 2.5 discusses and identifies the broader field of study and attributes which try to fit usefulness of performance information. In Section 2.6, we discuss explanatory frameworks which will interpret the findings. Lastly Section 2.7 provides the conceptual framework which summarises Section 2.1 to 2.6.

2.1   History and functions of the Department of Rural Development and Land Reform

Prior to 2009 the Department of Rural Development and Land Reform (DRDLR) was known as The Department of Land Affairs, which was responsible for implementing land reform as well as land planning and information. The vision of the Department of Land Affairs was "to create and maintain an equitable and sustainable land dispensation as a catalyst for rural development that ensures rural livelihoods, decent work and continued social and economic advancement for all South Africans", and its mission was "to provide enhanced rights to all South Africans, with particular emphasis on black people, that would result in increased income levels and job opportunities, productive land use and well-planned human settlement" (Department of Rural Development and Land Reform Strategic Plan, 2008-2011: 7; Department of Rural Development and Land Reform Annual Report, 2009-2010: 11).

After the establishment of Department of Rural Development and Land Reform in 2009, the department's mandate was derived from five priorities of government. Rural development and land reform are one of the top priorities of the department, and it is also derived from the Constitution of the Republic of South Africa Section 25 (5), which provides that "the state must take reasonable legislative and other

measures, within its available resources, to foster conditions which enable citizens to gain access to land on an equitable basis" (The Constitution, 1996: 12).

The department then embarked on a process to conceptualize and define what rural development must look like, and the provision of framework on how it must be executed. The plan of government caused the development of Comprehensive Rural Development Programme (CRDP) that will operate in rural areas, which aimed specifically to combat poverty by creating vibrant, equitable and sustainable rural communities (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

The Department consists of five (5) service delivery programmes which enable the Department to achieve its strategic objectives and oriented goals. The vision and mission is "vibrant, equitable, sustainable rural communities" and "to initiate, facilitate, coordinate, catalyse and implement an integrated rural development programme" (Department Rural Development and Land Reform Strategic Plan, 2011-2014: 7). The programmes strategic objectives and goals are carried out to achieve the departmental objectives and goals, and they are discussed in more details below. The focus of the study is on the departmental programmes as a whole, hence the department is expected to report on performance information required by the National Treasury and Presidency.

2.1.1 Departmental programmes

Programme 1: Administration

Its responsibility is to provide strategic and logistical support through executive, corporate services. It also gives support on corporate governance, and ensures service excellence by complying with the legal framework and policy reforming, legislative and institutional environment (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

Programme 2: Geospatial and Cadastral Services

It is responsible to provide geospatial, cadastral surveys, spatial planning information and technical services to support of sustainable land development. Its responsibility

is to examine and approve surveys when land are registered and real rights that are supposed to be registered in the deeds office, to maintain records, compile, maintain and revise maps of property boundaries and to provide cadastral services to other government agencies (Department of Rural Development and Land Reform Strategic Plan , 2011-2014).

Programme 4: Restitution

This programme is responsible for settling land restitution claims legislated in the Restitution of Land Rights Acts, (Acts 22 of 1994) and to provide settlement support to restitution beneficiaries. It also contributes towards achieving the departmental strategic goal that is to increase access to and productive useful land (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

Programme 3: Rural Development

Its responsibility is to initiate, facilitate, coordinate and catalyse the execution of a Comprehensive Rural Development Programme (CRDP) that will lead to sustainable and vibrant rural communities. It also consists of two sub-programmes which are: Social, technical, rural livelihoods and Institutional Facilitation (STRIF) and Rural Infrastructure Development (RID), (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

The programme must achieve the following objectives: profile rural wards and mobilise rural households in all municipalities; helps in the establishment food gardens and Agri-parks in CRDP households; skilled and capacitated rural development and land reform beneficiaries; innovative service delivery models; provide economic infrastructure in rural areas; provides ICT infrastructure in rural areas; establish village industries and enterprises; job creation in rural areas; establish rural development forums and establishment of partnerships for economic productivity on CRDP sites (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

Programme 5: Land Reform

This programme is responsible for providing sustainable and reform programmes in South Africa. The programme plays a role in achieving the departmental strategic goal on the increased access to and productive use of land. Its strategic objectives are

to acquire and allocate strategically located land and to provide support to historical disadvantaged farmers, rural communities and beneficiaries of land reform. It consists of six (6) sub-programmes namely: Land Reform National Office, Land Reform Offices, Land Reform Grants, KwaZulu-Natal Ingonyama Trust Board, Land Reform Empowerment Facility and Agricultural Land Holding Account (Department of Rural Development and Land Reform Strategic Plan, 2011-2014).

2.2 Preliminary analysis to reveal and understand the research problem in its context or setting

The purpose of this section is to analyse the problems encountered with regard to usefulness of performance information in the Department of Rural Development and Land Reform. The Department has service delivery programmes which their performance needs to be monitored and reported quarterly, mid-yearly and annually. Each and every government department must establish an effective Performance Information Management System (PIMS) which will provide accessible, understandable, relevant and timely information and data (Gorgens & Kusek, 2004). They further argued that capacity must be available to collect, analyse, produce reports, manage, maintain the system and able to use information produced for reporting purposes.

Gorgens and Kusek (2004) argued that if Performance Information Management System (PIMS) can be used properly can produce information that is trustworthy and transparent. For the purpose of this section PIMS is important because information produced reveals how the programmes of the Department of Rural Development and Land Reform performed. During the reporting process, programme performance monitoring analysts, quality controllers and internal auditors must verify information provided by programme managers before quarterly and annual reports are finalised.

In most cases, reports are finalized without useful and reliable information or the information on the reports is misstated, information provided does not have valid portfolio of evidence or information reported is not aligned with the indicators and targets set to be achieved. Roos (2009) supported the above that even though the departments have shown improvement in reporting of performance information, the Auditor-General has identified some major constraints that need to be attended

include lack of sufficient evidence and non-alignment between the planning, budgeting and actual reporting of performance information

There is a call from the National Treasury for all government departments to report on their predetermined objectives. The purpose of reporting on predetermined objectives is to ensure the usefulness and reliability of information based on predetermined criteria. There is a need to ensure performance information validity, accuracy and completeness (Department of Rural Development and Land Reform Annual Report, 2011-2012).

The Framework for Managing Programme Performance Information (FMPPI) requires that departments must have systems that are appropriate for collecting, collating, verifying and storing performance information that will ensure validity, accuracy and completeness reporting of actual achievements against objectives, targets and indicators (National Treasury, 2007).

2.2.1 Symptoms of the problem

The problem analysed in this section is derived from the findings of the Auditor-General's report which indicated that, reported indicators were not reliable as no or inadequate supporting source information was provided (Department of Rural Development and Land Reform Annual Report, 2009- 2010). Sufficient audit evidence in relation to the reported performance information of the programmes could not be obtained, as the relevant evidence could not be provided for audit purposes on time (Department of Rural Development and Land Reform Annual Report, 2008- 2009 & Department of Rural Development and Land Reform Annual Report, 2010- 2011).

Performance indicators were not well defined, due to lack of accountability and understanding regarding the development of performance indicators and the reported performance not valid, due to lack of monitoring and review for recording of actual achievements by senior management (Department of Rural Development and Land Reform Annual Report, 2011- 2012). Zinelda (2006: 71) said that "devising good indicators of quality is hard".

Important targets are materially misstated, because of lack of compliance on accurate recording, monitoring and evaluation of actual achievements. Boyne and Gould-

Williams (2003) argued that too many targets have a detrimental effect on the quality and performance. Furthermore, the important target is not reliable based on the evidence provided, due to lack of effective process data quality (Department of Rural Development and Land Reform Annual Report, 2009-2010).

The findings of the Auditor-General reported performance against the predetermined objectives was measured based on usefulness, compliance and reliability criteria. The usefulness of information in the annual performance report should be presented according to the annual reporting principles of the National Treasury and be consistent with objectives of the strategic plan. The usefulness of information reflects measurability of indicators and targets, which is described as well-defined, verified, specific, measurable and timeliness and relevant as the requirement of the Framework for Managing Programme Performance Information. The reliability of the information is measured to ensure that information is valid, accurate and complete (National Treasury, 2007).

Roos (2012) supported the findings of the Auditor-General which indicated that there was non-compliance with legislative requirements and the quality of performance information reported was weak; performance information reported has insufficient supporting evidence and planning, budgeting and the actual reporting were not aligned. Even in the Western Australia, the findings by the Auditor-General's report were similar. He further argued that most of the findings in the Auditor-General's report especially in non-compliance are related to ineffective, inefficient and lack of transparent systems and internal controls. Some of the increasing number of findings in the area of usefulness can be attributed to that institutions have difficulty in developing targets that are specific and measurable. In terms of non-reliability, it is in relation to lack of evidence to support reported information in the department's annual reports.

It is also found out that only less per cent achievement of the set target by departments, this indicates unrealistic and un-achievable targets or monitoring is inadequate in identifying challenges with implementation and to take necessary remedial actions. Nombembe (2013) outlined some of the factors of information that are not used as lack of data definitions and standards in relation to planned performance targets and indicators, performance indicators not being defined well

and verifiable, targets not being specific, measurable or time-bound and lastly there is inconsistency between planned and reported objectives, indicators and targets.

Since 2009-2012, it is clear that performance information in the annual reports was not reliable and useful, which means that there was no improvement in performance information reported. This shows that the findings have not made an impact on the performance of the programmes. One can conclude that performance information reported by these programmes is not useful because decisions cannot be taken based on the reported information, which raises a concern whether corrective measures have been taken to improve the usefulness of performance information.

As performance is measured based on two criteria (reliability and usefulness) of the Auditor-General, both criteria were utilised to identify the problems outlined in the Department of Rural Development and Land Reform annual reports. Hence the focus of the study is on the usefulness of performance information, therefore going forward only the usefulness as a criterion will be the area of focus in order to identify the root causes and the consequences of non-useful performance information. In terms of usefulness of performance information the audit findings focus on the consistency, relevance and measurability of reported performance information. The problems outlined above provide an indication that it is not only the Department of Rural Development and Land Reform that encounters the above mentioned problems; it is government world-wide. Problems outlined have consequences that affect the whole process of reporting, decision making and performance management.

2.2.1 Symptoms of un-useful performance information

The above analysed problems have impact on the performance of the department especially the audit findings of the service delivery programmes, hence they are the top priorities of the department. It also raises parliamentary queries why such problems are occurring consecutively, because it also misleads the organisation. When performance information is not useful, it creates a delay on the auditing and reporting process, which means decision, cannot be taken based on the information provided. If information is inaccurate, it shows that there is no proper accountability by senior managers.

Divorski and Scheirer (2001) stated that it is the management responsibility to have quality performance data. If Performance Information Management System produces negative information, it causes embarrassment to stakeholders and those in power (Gorgens & Kusek, 2004). Information that is not useful affects decision making by management. Lack of quality information affects decision-making, evidence-based planning processes and evaluation of programs on performance and outcomes. Ndabarora et al. (2013) further argued that inaccurate and incomplete data may result in unreliable data and may not inform programs performance.

Strategic plan must articulate how objectives must be achieved and must be linked to performance indicators. If the indicators are not linked with identified objectives and related strategy, it will unable management to identify whether objectives are met or whether strategies are the right ones to achieve those specified objectives (Barrett, 1996). Therefore, the whole process of reporting will be jeopardised.

2.2.2 Factors affecting the usefulness of performance information

The factors that affect the usefulness of performance information are discussed below and the last root cause will be the area of focus which will examine the consequences suffered by the department because of un-usefulness of performance information. Therefore, one root cause will be pursuit as a major that affects reporting process and performance management

2.2.2.1 Non-compliance for accurate recording

The minimum acceptable or expected level of performance is expressed by performance standards. The legislative requirements, departmental policies and service-level agreements should inform performance standards (National Treasury, 2007). This means that when reporting was done standard operating procedures were not considered or adhered to by managers. This means that there was undesirable variation to the standard required.

If performance information does not meet the required standard, managers must ensure that the performance information is in the required standard and data collection processes must be stable, consistent over time and then be reliable. The procedure must be known to everyone in the organization. Instructions should be

clarified when developing indicators. They further argued that information provided will enable users to understand the meaning of the data presented to them and how it is relevant to the desired objective. Guidance on how data can facilitate decision making and advocate for its use by relevant stakeholders must be provided. Policies must state clearly what needs to be done (Divorski & Scheirer, 2001).

2.2.2.2 Lack of data quality

This root cause consists of the factors of reliability, as discussed above as one of the criteria used by Auditor-General to measure performance information. Information needs to be assessed before it is send to the users. Divorski and Scheirer (2001) emphasised that users of the information must be consulted, by asking what type of information is needed and how will be accessed and comment on the information provided. They further emphasised that performance information should be checked for completeness, accuracy and consistency by tracing the data from the data source. OECD (2009) one way to have data quality is to create indicators that will measure the aspects of quality of output adding to quantities that are timeliness; processing time and accuracy of output delivery are always measured quality aspects.

2.2.2.3 Lack of monitoring and review by senior management

Assessment of existing organisational capacities and procedures for external and internal reviews may be required. Capacities and appropriate responsibilities to integrate and coordinate performance information must be assessed and there is also a need for maintaining performance information systems (Divorski & Scheirer, 2001). Behn (2005) highlighted that managers implement performance system with rules and regulations, and then leave it to run by its own, rather than take a hands-on operational approach and use leadership skills to motivate people. Senior management must ensure performance information quality and communicate its importance and usefulness. Divorski and Scheirer (2001) further emphasised that in their study staff were asked by their senior managers to review performance information to ensure accuracy of performance reports. Managers do not go back and review or monitor the information provided for reporting. Reviews enable programme managers to address identified gaps and improve processes in order to enhance utilization of information. Periodically undertaking some form of explicit

review to assess whether data produced by programmes are satisfying the needs of the users in terms of accuracy and timeliness. Funnel (2000) emphasised that lack of performance monitoring is caused by insufficient attention to the measurement of inputs, processes and outputs; insufficient attention to outcomes which means measuring only what is easy rather than what is important; and failing to link performance indicators to explicit and defensive evaluative criteria and standards.

2.2.2.4 Lack of accountability on performance indicators and reported targets

National Treasury (2007) stated that performance targets indicate a certain level of performance that departments and programme aim to achieve within a specified period of time. National Treasury further stated that decision to express a specific level of performance in terms of target or standard depended on the type or nature of performance indicators. Robinson (2007) indicated that performance indicator refers to information on results achieved or costs of those results and target can be defined as a precise aim to be achieved by a specific date. Indicators should be specified prior to the beginning of each financial year. This will help the department and managers to know what their responsibilities are and what they should account for. Targets are expressed after indicators are developed. Performance targets must be "SMART" as a criterion, which represent specific, measurable, achievable, relevant and time-bound (Robinson, 2007).

National Treasury (2007) stated that there should be specific indicators to measure performance related to inputs, activities, outputs, outcomes and impacts. Managers must select what indicators to define and should be useful from a management and accountability perspective. It further stated that good performance indicator needs to be carefully analysed as to what is to be measured. If indicators are good, they must reflect reliability, well-defined, verifiable, cost effectiveness, appropriateness and relevance. This means that management must understand the nature of inputs or output, activities, the desired outcomes and impact and how they are defined and the standards used in reporting performance information.

Van der Geer et al. (2009) insinuated that performance indicators are developed and selected based on measurability, validity, and controllability. Dainelli et al. (2013) argued that performance indicators help to improve usefulness of annual reports for

users. It is now mandatory even in most developed countries like UK, Canada and Australia to define performance indicators in annual reports for managers to report. They further argued that performance indicators must be analysed in a way that are relevant for the decision process. Performance indicators must be relevant to the particular mandate of the organisation.

Performance indicators are used in controlling and facilitating the decisions and actions of managers. Jordan & Messner (2012: 561) argued that indicators do not serve only to facilitate managerial action, but as an "instruments of control in the sense that they intended to impose a particular focus on manager's actions and attention at the expense of other things deemed less important". They further argued that performance indicators show the objectives and strategic interventions that top management wishes to follow. According to the findings of the Auditor-General it shows that management are not showing responsibility and understanding on how performance indicators should be developed and for what purpose. In other words there must be a responsible manager who or section that oversees performance information in the department.

2.3 Reviewing past and current research attempts to explain the identified research problem

The literature in this section it is a critical and broad review of past studies on the root causes of non-usefulness of performance information. Interest will be on the studies that examine the usefulness of performance information which affect decision making in the organisations. The study will focus on the methods, data, findings, limitations and conclusions of these studies.

2.3.1 Lack of compliance

Gilman and Kingma (2013) conducted a study to assess Regional Fisheries Management Organization's (RFMO) transparency in information on compliance, and validated the standard through assessment of the Western and Central Pacific Fisheries Commission (WCPFC) against each criterion. Information aimed at assessing WCPFC against transparency from publicly available materials from the WCPFC Secretariat website. Other additional information was sourced from peer-

reviewed literature and from regional experts, including WCPFC Secretariat staff. They have set a criteria suite of five categories of obligations to assess information on compliance. According to the report of the WCPFC Compliance Monitoring during 2011, compliance by individual member and Cooperating Non-member state reported compliant with all evaluated categories, but there is no specification into which category and there is lack of information on which fishery of each State has met the standard rate.

They concluded that there was lack of compliance and ability by Members and Cooperating Non-members for assessing penalties against States for not complying with WCPFC obligations, lack of transparency in information on State. The study did not indicate the type of strategy used and no limitations were indicated.

2.3.2 Lack of data quality

Ndabarora et al. (2013) conducted a study to review the literature on health data quality management problems and evidences on health information and evidences of best practices and how it was used at community and districts levels in low and middle-income countries. The study was conducted by searching and retrieving relevant literature on quality management, use of health information and health information management structures from 2000 to 2011. They also retrieved other sources of published papers, reports and conference minutes.

Based on the results one thousand three hundred and eighty three (1383) studies were identified. Out of these studies two hundred and fifty three (253) were selected after excluding irrelevant studies. Other studies that were not applicable to low and middle-income countries were also excluded, and then seventy (70) studies remained. Thirty eight (38) studies were selected for full review based on the quality study designs, although the thirty eight (38) studies included three low quality design studies due to the nature of the information these studies provided. Out of thirty eight (38) studies twenty-five were conducted in Africa, sixteen (16) were evaluation studies, thirteen (13) were descriptive studies and seven were systematic reviews.

Reviewers identified accuracy or correctness, completeness, timeless, comprehensiveness, consistency, accessibility, reliability and acceptability of data as criteria used to assess quality of data. Based on the above mentioned criteria each was

used as follows: it was found that data completeness was poor and data was missing in lower and middle-income countries. Out of forty-one countries, only nine were reported for inconsistency data in collection and processing. Accuracy was measured using verification factor which showed that only fifty per cent of accuracy. They also identified that standard data collection tools were poorly used, data was duplicated and registers were multiplied. Data quality was poor and data checking procedures were infrequent. The study reported lack of data quality management.

They concluded that factors that are specifically for implementation of health information systems should be addressed before low and middle-income countries can demonstrate their full benefits. They further indicated that the existing systems must ensure that data management processes are improved so that data should be timeously available to users to improve delivery of services. There is no indication of limitations in this study.

Divorski and Scheirer (2000) conducted the study looking at the examples of verification and validation strategies within six federal agencies namely: Department of Education, Transportation, Veterans Affairs, Environmental Protection Agency, National Science Foundation and Office of the Personnel Management. These agencies based their selection after reviewing the verification and validation information contained in the FY 1999 annual performance plans of the 24 agencies covered by the CFO's Act. Performance plans of these agencies were reviewed in order to identify examples of specific verification and validation. Data was collected from the US General Accounting office. They concluded that data quality have been proved to be a serious problem for federal governments and have a negative impact on credibility of their efforts. Many agencies are facing challenges of data quality. However, efforts have been made to overcome these challenges. They further concluded that data quality lies with management as their responsibility to ensure quality, and management must be committed and participate throughout the reporting process.

2.3.3 Lack of accountability on performance indicators and reported targets

Hammerschmid et al. (2013) conducted a study on how public managers use performance information in the European countries, whether performance indicators

were used often in the central government and whether the execution of performance management instruments affects performance information use. In this study performance information use is considered as uni-dimensional construct. Data was collected through survey from six European Countries. Questionnaires were developed by an international research team and translated into different languages. A common sampling method was used for all the countries. The targeted population was all high level administrative executives. Eight questions were asked which five examined internal and three external use of performance information.

Performance indicators were used internally and externally, where managers used it to whether they had reached their targets and to identify problems that will need attention. They found that managers were less likely to use performance indicators to liaise with stakeholders and to communicate to citizens on the progress or performance of the organisation. Only thirty per cent (30%) of respondents were regularly using performance information whereas about fifteen per cent (15%) either did not use or only a very limited degree of use. There was a difference between internal and external use of performance information across countries. It is found that self-reported information use was significantly and consistently lower in German and France, while in Italy and Estonia was higher. In order to explain the differences in performance information use, they constructed two sets of influence factors. The first set is organisational factors, which described the organisation in which the respondent worked. The second set is about socio-demographic characteristics including gender, age, and hierarchical level, length of tenure, prior private sector experience, and level of education and degree type. Three multivariate regression models for both sets of factors (internal and external use) were produced. When looking at the organizational factors, the type of organisation has a significant impact on performance information use. The actual use of performance information was generally lower in central government ministries in both internal and external use (Hammerschmid et al., 2013).

Karim and Hussein (2008) carried out a study to investigate perception of managers on information management and the importance of information and knowledgeable managers in Malaysia. The information was gathered using questionnaire-based survey and interviews for data collection through open and closed-ended questions. The population unit was managers in business organisations; the focus was on the

banking industry, IT, oil and gas, Telecommunication services in Kuala Lumpur and Selangor state. Questionnaires were sent out and one-hundred and forty- five (145) questionnaires were obtained from managers working in thirteen (13) business institutions. They further obtained information through preliminary interviews with some other managers working in some other departments at the university and a manager from an oil and gas company. An additional amount of qualitative data was obtained in the form of written texts from responses from open-ended questions.

Data was analysed exploratory and descriptive, central tendency was used to describe the data. Other statistical indicators were used such as percentages, frequency distributions, ranges, and standard deviations. Content analysis approach was used to analyse the text in order to categorise and count the most common answers to the questions.

Karim and Hussein (2008) found that among one hundred and forty-five (145) respondents ninety-nine (99) respondents were males and forty-six (46) were females. Most managers are from finance and banking industry. Managers came with the same reasons about the role of information management. They concluded that for decision-making purposes information must be of good quality so that it can be useful. The findings showed that accuracy, timeless and accessibility are the elements that information management should provide to assist managers to make decisions. They further found that information management is important because it improves decision making and increases organizational performance.

2.4   Identifying and discussing the academic field of study encompassing the research

One of the factors of un-useful performance information is lack of accountability and understanding on the development of indicators and reported targets, which are developed during the planning process in the department. These factors will be pursued going forward in order to locate usefulness of performance information in the broader field of management. Performance information is regarded as an important tool in the management context, which fits within the "wider management framework" (Barrett, 1996: 1). Performance information is required by management for decisions making in the public sector. Government departments must ensure that they do planning and strategic plans are linked to the budget. To enhance

accountability a need for reporting on performance information is critical. Auditing of performance information is also important. Auditor-General needs to know how a department is performing by providing an audit opinion. Performance information must be audited based on criteria of reliability, compliance and usefulness. Performance information reliability entails validity, accuracy and completeness of performance information. Performance information compliance comprises of frameworks, policies and guidelines that must be adhered to when reporting on performance information. Performance information use consists of consistency, relevancy and measurability of indicators and targets. Measurability of indicators and targets must be well-defined, verifiable, specific, measurable and time-bound. Figure 1 represents the schematic presentation of this research in a field of study.

Figure 1: Research field of study
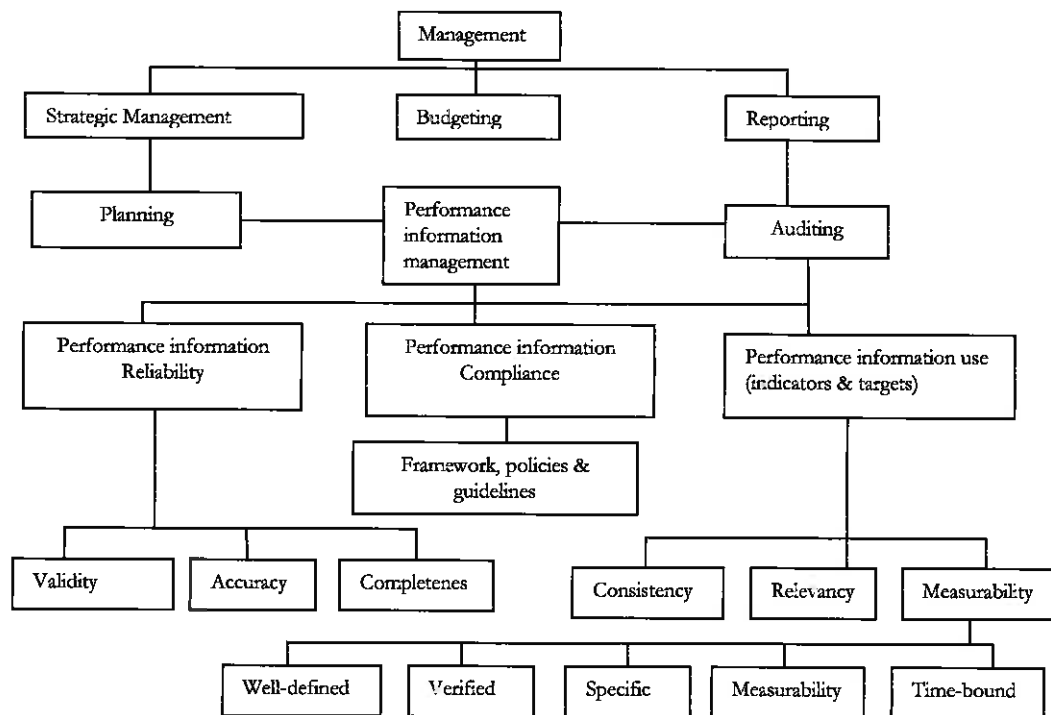
Management Innovations (2008) defined management as the process by which organizational goals are reached by working with people, through people and other resources of the organization. Miles (2012) defined management as a process that happens inside an organisation. He further described management as the process managers follow to accomplish the vision, mission, strategies and goals of an

organisation. Management means choosing tasks that must be performed in order to achieve organizational goals, it also outlines how these tasks should be performed, also involves that assigning those tasks to individuals or people to perform the tasks, then individuals must be guided as to how to achieve organisational goals then lastly information must be gathered that will measure performance.

In organisational terms management is referred to strategic management, which consists of analysing, deciding and taking actions on how the organisation creates and sustains competitive advantages. This means that in a strategic management level strategic goals are analysed, created, implemented and monitored that include the vision, mission and strategic objectives of an organisation (Dess et al., 2005[1]). This means that strategic planning plays a crucial role in management and should be incorporated to budgeting, reporting and auditing and will be outlined below in order to be linked to performance management where performance information is generated until to its use. Therefore the components of performance information management will also be outlined. Greiling (2005) performance management systems are used as a management tool to implement strategy.

2.4.1   Strategic Planning

Stoner and Wankel (1986: 110) defined strategic planning as "the broad program for defining and achieving an organisation's objectives and implementing its missions" or "as a process of selecting an organisation's goals, determining its policies and programs necessary to achieve specific objectives a route to the goals, and establishing the method necessary to assure that the policies and strategic programs are implemented". McKee (2011) defined strategic planning as the process to examine an organisation's internal and external environments and to determine major goals that can help the organization to realise its mission and to achieve its vision.

Strategic planning is what an organisation wants to do during a particular period. It also helps the organisation to operate in a rapidly changing environment. It provides guidelines which help the managers to give clear definition of objectives and methods that will help to achieve them. "The strategic plan of an institution must

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[1] www.strategicmanagementinsight.com/topic

therefore include measurable objectives, expected outcomes, programmes outputs, indicators (measures) and targets of its programmes" (NT, 2005 par. 5.2.2(d)).

They further argued that through strategic planning managers would able to anticipate a problem before it occurs and able to deal with it before it is worse and chances of making decision that will stand the test of time will be increased (Stoner & Wankel, 1986).

Roger and Bamford (2002) before planning can be done those who are responsible for planning provide information input to decision makers. If information is used properly, problems and opportunities can be identified very quickly. They argued that strategies differ according to their information needs and requirements; this means that different strategies need different information in order to be implemented. They further argued that different strategies must have different planning systems designs to support the performance information needed by strategic decision makers.

Mission, vision, goals and strategies should be reviewed or evaluated regularly and mission and vision should guide the strategic goals. There is a need to check whether the strategy has worked or not and whether the intended goals have been achieved or not (McKee, 2011; Lederer & Gardiner, 1992).

After reviewing has been done, managers and leaders must look inside the organisation; identify internal strength, core competencies, weaknesses and internal and external stakeholder's needs, desires and demands (McKee, 2011; Lederer & Gardiner, 1992). Within the internal environment, existing information and systems must be effectively assessed, and operational functions must be reviewed. This will also help to determine whether information system is utilised effectively and users understanding must be assessed, in order to identify existing capabilities (Lederer & Gardiner, 1992).

McKee (2011) after reviewing and analysing the environment, managers use that information they have collected and analysed to formulate strategic goals and plans for the organisation. Implementation of a plan is more important more than when formulating it and if it is not implemented it will be just a good idea. When a strategy is executed is when organisational capabilities are assessed, strategies are linked to operations and resources to carry out the strategies are identified and efforts of those who are in charge of carrying out those strategies are coordinated. Managers must

take accountability when executing the plan. This means that during the planning process, performance objectives should be set, monitored during the implementation process and then evaluated and reported on in the annual report.

Harris and Ogbonna, (2005) conducted a study to explore, describe and explicate the process, factors and dynamics that relate to the initiation of formal planning efforts within organizations. A descriptive research design was employed to test the hypothesis and a self-administered postal survey was utilised to collect data. A sample was obtained from one thousand firms from a brokerage agency. An individualised postal mail was used for pre-contacting respondents in order to obtain agreement for involvement and to ensure suitability. Afterwards, a personalised mail with an individual signed letter of introduction, questionnaire and a pre-paid return envelope was mailed to each respondent. In order to improve the response rate, to who participated were included in a small prize draw. Response rate was calculated using the Council of American Survey Research Organisations (CASRO method which offers a standardised method of calculation. Out of the one thousand contacted firms, forty-nine were ineligible while those who completed were thirty-eight and returned forty-nine that were not incomplete. A conventional psychometric procedure was used to develop a nine-item scale.

The findings revealed the reasons why firms fail to begin the planning process, or to sustain the early planning efforts. The findings further revealed that firms that adopt a long-term perspective are more likely to initiate planning to try to understand and to respond to long-term opportunities and threats. The findings support the fact that planning initiation relies strongly on the characteristics of firm management. The results shows that the greater the management investment in financial and time resources, the more likely the success of the planning initiation (Harris & Ogbonna, 2005).

Harris and Ogbonna (2005) concluded the study by raising a number of suggestions to be applied by practitioners. Firstly, it suggests that practitioners taking part on planning should ensure that the firm and environmental contingencies is evaluated before the beginning of the planning process. Secondly, where planning efforts have failed a critical evaluation of the planning context may provide useful insights and explanations for planning failure. Lastly, due to difficulties that executives, managers and organisations are facing on planning phase, the study suggests that training

programs should incorporate a broader conceptualisation of the planning process that reflects not only the critical importance of plan generation and implementation but also the crucial phase of planning initiation as the most tangible evidence of strategic thinking.

Limitations of the study suggest caution in interpreting the findings and indicate future avenues for research. Efforts have been made to make sure that the study focuses on key factors that are linked with planning initiation, but more efforts should be made to identify, explore and describe additional factors. The study has used regression analysis to explore associations, if structural equation modelling and path analysis could assist in exploring potential indirect associations and generate a more complete view of dependent factors. While recognising the practical and methodological difficulties of longitudinal research, such design may clarify the extent that independent factors found associating with planning initiation causally affect such behaviour (Harris & Ogbonna, 2005).

2.4.2   Budgeting

Budgeting as a component of management, cannot be ignored in the planning process of the organisation. In order for the organisation to carry out its responsibilities of ensuring the attainment of strategic goals, budget plays an integral part. After strategic plan has been finalised, a three year Medium Term Expenditure Framework (MTEF) should be prepared as a tool to operationalize the strategic plan. Therefore the plan should be linked to performance budget, where the objectives and targets stated in the plan and develop activities, inputs determined and cost undertaking (Mutahaba, 2011). The strategic plan and budget of a department are "forward-looking". They outline what the department intends to do and the funds it will spend in the coming financial year (NT, 2005). The annual report, on the other hand is "backward-looking", as it reports on actual performance at the end of the financial year, reporting on how its strategic plan and budget were implemented. NT (2012) performance information is important in programme budgeting and it must be refined continuously. It is the responsibility of the Department of Performance Monitoring and Evaluation and National Treasury to refine indicators that will help in the process of budget decision-making. This implies that strategic plan cannot be implemented without financial implications.

Sedyshava (2012) conducted a study to propose a conceptual approach to determine an optimal strategy development process and controlling of the defence spending, by utilizing the decision-making system adopted in the Republic of Estonia. It also examined the deployment of the Balanced Scorecard and the performance measurement system that enables executive management to align performance indicators with the goals and strategies of the organisation. The study utilised a mathematical form of an expected utility theory and a quantitative method was applied to provide a relative measure of sourcing effectiveness that directly measures the financial effectiveness of a solution. The Estonian defence forces applied the utility function as a new approach to optimal strategic planning process.

The findings in this study show that the coefficient method as a component of the process perspective model has proved that budgetary funds can be planned and distributed according to goals and objectives. The Balance Scorecard model and its functional component process offer the best solution, which makes military expenditure planning process more effective. The study concluded that this model will allow the Estonian defence forces to overcome important barriers to strategy implementation by interrelation of military planning and budgeting process. Management control systems are critical levers for strategic change and renewal. The strategic planning process should use initiatives to help the organisation achieve its strategic objectives, not as ends in themselves.

2.4.3   Performance information management

Performance information management entails reporting and auditing of information, which will be discussed below. Performance information process begins with the development of policies and continues through each of the planning, budgeting, implementation and reporting stages (National Treasury, 2007).

Bryne (2012) argued that it is a statutory requirement to report on performance information. As Ajam (2000:6) points out, in South Africa PFMA recognises the importance of performance auditing, which forms part of the whole reform process where operational efficiency is measured. For example, performance auditing tries to measure whether government departments produce the maximum possible service delivery outputs with the limited resources available to them. Reporting on predetermined objectives provides accountability to Parliament and government as a

whole. Auditing plays an important role in performance management process. According to the National Treasury requirements performance information should be audited based on criteria of reliability, compliance and usefulness. The criteria will be discussed below to try to fit them within the broader field of management

Performance auditing entails that an independent body investigate an organisation by making a formal assessment of that particular organisation. This auditing is different from the one that measures credibility of performance information government institutions are supposed to report annually. In this case it is the Auditor-General's responsibility to conduct investigation on the performance of an organisation, of which for the purpose of this study is auditing against predetermined objectives. Audit report will be drawn from the findings of the Auditor-General to hold managers accountable for the organisation performance. This component focuses on auditing performance of an organisation's programme, projects, systems or procedures (Tillema & ter Bogt, 2010).

2.4.3.1 Performance information compliance

Performance information compliance consists of frameworks, policies and guidelines, which must be adhered to when reporting performance information. When auditing is conducted, auditors check compliance of the frameworks, policies and guidelines. The information below outlines how compliance should be carried out.

The South African laws have been promulgated, to ensure the execution of performance management process. The Public Finance Management Act (1999) required that government departments submit their predetermined measurable objectives to Parliament for their service delivery programmes when the annual budget is announced or introduced (South Africa PFMA, 2000: Sec 27(4)). The predetermined objectives were to be pursued through the performance management process that is directed by the frameworks of the National Treasury.

Since performance budgeting concept has been introduced, it was legislated and regulated and the National Treasury has issued some frameworks and guidelines that will guide the South African national departments on implementing the performance management process. Budget Planning and Measuring Service Delivery was

introduced (National Treasury, 2001), "In-year monitoring and reporting" (National Treasury, 2000), Framework for Managing Programme Performance Information (National Treasury, 2007) and Framework for Strategic Plans and Annual Performance Plans" (National Treasury, 2010a, 2010b). All these guidelines and framework is the indication that the South African government wants to see a fully functional performance management process.

Other plans have been developed by departments like Evaluation Plans which should be linked to the National Evaluation Plan. All the information presented from evaluation reports are regarded as credible, therefore the performance information have to be verified or undergo an evaluation process. This means that there should be a portfolio of evidence. Erasmus (2008) argued that although guidance was provided up to 2005, there was no reporting framework for preparing the departmental performance information.

The Public Audit Act, Act 25 of 2004, (South Africa 2004) Section 20 (2) (c) stated clearly that "an audit report at the very least needs to reflect an opinion on or draw conclusions from reported information, relating to the performance of the audit against predetermined objectives. The Auditor-General revisited its strategy and approach to the audit of performance information in 2007 as a requirement from the Act."

Section 92 of the Constitution (Act 108 of 1996) states that "members of the Cabinet are accountable collectively and individually to Parliament for the exercise of their powers and performance of their functions, and that they must provide Parliament with full and regular reports concerning matters under their control." This means that all who are responsible for any government department must ensure accountability and report on their performance of those particular departments.

The Presidency has developed the Government-wide Monitoring and Evaluation System (GWMES) after Cabinet has come with a plan for monitoring and evaluation system for government. Although there are other different systems available for gathering information in government, there is still a gap in the information needed to plan for service delivery and for reviewing and analysing the policies successfulness. The GWMES seeks to integrate the systems by describing and explaining how they are related (National Treasury, 2007).

2.4.3.2 Performance information reliability

According to Morgan (2013) reliability is when existing data is sufficiently complete and without error and its purpose and context being convincing. Canadian Auditor-General (2008) described reliability as information that can be counted on and trusted to use on performance management. It further indicated that reliability reflects validity and consistency of performance information, and comparable measures of performance are used. It is when information can be replicated and produces similar results. Morgan further argued that when information is reliable is when conclusions and analysis about performance are supported by adequate evidence. Information which is reliable discloses methods of data collection, explanations for limitations and where the information was sourced from. Therefore it is the responsibility of management to produce reliable information.

Denyer et al. (2011) conducted a study to explore how programme reliability can be achieved by keeping performance within a zone of acceptable variance. They used a single in-depth case study with two embedded and linked units of analysis-Information Systems (ISs) programmes. Two programmes were chosen for this study-Alpha and Beta. The data sources comprised of qualitative research, observation, interviews and archival documents (internal or external; public or private. 25 semi-structured interviews were carried out with a 20 key stakeholders for each project. A purposeful sampling was employed, because participants who were singled out had greatest in-depth knowledge about the two programmes. Various managers at different hierarchical levels who were specialists in the field were questioned. Programme managers that are not actively involved anymore in Alpha and Beta were also interviewed. Documents like risk logs, schedules and status reports were analysed and the results were discussed with the participants.

Information obtained from document analysis was compared with the interview findings to gain insight into the phases, manner and content of management in programmes. The study concluded that programme reliability is challenging to accomplish, sustain, restore and enforce especially where there is high potential for loss and competing goals and interests. They recommended that in order to achieve programme reliability the following changes from stakeholders are required: fostering programme reliability and willingness to sacrifice short term efficiency and

productivity goals to ensure medium term mission delivery; undertaking a deep and critical examination of weak signals and discrepant events; enabling a decentralised system to coexist in a centralised world and nurturing a readiness to invest in redundancy (Denyer et al., 2011).

2.4.3.3 Performance information use

Performance information use is measured through consistency, relevance and measurability of targets and indicators which is the criteria of measuring the quality of performance information. Lee and Fisher (2007) indicated that performance information must include a set of quantitative and qualitative information. The measures are described in details below in Sections 2.5.

2.5 Identifying and discussing the attributes of performance information

Fryer et al. (2009); Lee and Fisher (2007) emphasised that the use and quality of indicators has been gradually developed, initially it was used to measure financial performance information. Performance indicators are changing to focus on outcome rather than output. It is argued that even good indicators are less used. The results produced through indicators are audited but they are not validated or reliability tested. Information is regarded as an important element for performance management system to be successful; therefore, indicators, setting of targets, collection of data and information systems need to be improved. They further argued that performance measurement is faced with problems of unclear definition of indicators, their poor quality and their reporting. Fryer et al (2009) argued that most technical problems are in relation to indicators and data, their collection, interpretation and analysis. It is the responsibility of management to ensure that indicators are well-defined and verified and set targets are specified, measurable and time-bound in order to influence decision making. Therefore, below is the discussion of the attributes of performance information.

2.5.1 Consistency

Micheli et al. (2010) conducted a case study in two different areas of the public sector-police and healthcare. The study set out to draw the performance

measurement framework that is effectively in operation in part of the English public sector. The analysis was based on two main phases-the main source of data was public documents that were available, the researcher assessed the internal consistency of the elements of the organisational performance measurement systems, for example to check if the targets and indicators within the organisation were consistent. The second phase was to examine consistency of the performance measurement systems designed by different organisations within police and health care, for example the similarity between the targets and indicators set by the Department of Health, the Healthcare Commission and a Primary Care Trust.

Micheli et al. (2010) concluded that in both the police and health service there is low level of consistency in terms of performance indicators, so targets and priorities across the hierarchy that constitutes the public sector. Looking at the linkages between performance indicators and targets at different levels in those sectors, the results show substantial growth of indicators through the system and a high level of confusion at the local level regarding priorities. The study showed little integration of the single targets and indicators within the main framework. Questions were raised as to whether it is possible to adopt certain tools or practices to improve the overall process of designing and use of performance targets and indicators.

2.5.2 Relevancy

Hak et al. (2015) conducted a research study in order to stress the need to operationalize the Sustainable Development Goals (SDG)' targets and evaluate the indicators' relevance and briefly examine progress to date in developing sustainable development indicators focusing on efforts to define a concise measurement framework. The goal of the article is to contribute to the development of highly relevant SDGs indicators. At the United Nations (UN) in New York the Open Working Group created by the UN General Assembly proposed a set of global SDGs which comprises 17 goals and 169 targets. They also introduced a set 330 indicators in March 2015.

Policy-based approaches and conceptual approaches were applied as approaches and methods to developing indicator frameworks. Development of the SDGs went through a political process and the Zero Draft evolved from broad political negotiations. Definition of both the targets and indicators has raised a lot of

questions and debate, targets were assessed collectively and individually to check if they are backed by scientific evidence. It has been revealed that out of 169 targets, 49 were considered well developed, 91 targets need to be strengthened by being more specific and 29 required significant re-look. The major weaknesses identified were that targets and goals were poorly aligned, lack of effective implementation, conflicts between goals and targets and targets were non-quantifiable. Indicators were also assessed. The Zero Draft requires that targets to be accompanied by relevant indicators, which means they should be methodological sound, measurable, easy to communicate and access, limited in number and outcome based, criteria set by UNSD (2015).

It is discovered that when SD indicators developers and users speak about relevance, it is unclear what they mean. It is a concept that is understood but difficult to define. In conclusion the paper emphasised that all targets and particularly indicators should be analysed thoroughly by experts (Hak et al., 2015).

2.5.3 Measurability

Rose (2015) conducted a study in order to highlight the importance of making sure goals and targets are clear and measurable and put equity in the picture. The paper also proposes tracking progress towards a universal target that, at a minimum, ensures that children complete primary school and achieve the basic skills in literacy and numeracy regardless of circumstances. It also aimed at how we can do better in the future, focusing on the lesson learned from the past. The paper is presented based on the Education for All (EFA) goals that were set in 2000 at the World Education Forum in Dakar, Senegal.

Goals were set which were examined to check whether they were achieved or not and the lesson learned. The first lesson that was learned is that goals and targets that were more clearly expressed get more attention; they have spent too much time and energy debating the meaning of the goal. The second lesson is the need to ensure that each target is measurable. Two of the EFA goals which were straight-forward and measurable, for which data was available, received more attention and showed progress. Only these two goals that were measurable also had a specific date as to when they are expected to be achieved, hence to be measurable targets need to be time-bound. One of the problems with measurability of the EFA goals was that

indicators and data sources were not identified at the time goals were developed. When the goal was specified to extent of measurability, poor quality data was collected and made progress very difficult. Even more straight-forward goal has suffered from measurement problems, because indicators were not agreed at the time goals were specified.

In order to address the shortcomings, set of indicators were developed by the EFA Global Monitoring Report. The development of such indicators should also start in time so that changes should be made to targets that are not measurable. The third lesson is that the Millennium Development goals did not incorporated equity as a core principle, as a results disadvantaged groups have not sufficiently benefitted and there was a lack of measurable equity targets associated with EFA goals.

Rose (2015) concluded that as a stepping stone targets are proposed to ensure that progress is made in ensuring that disadvantaged children complete primary school and are obtaining basic literacy and numeracy skills by 2030.

2.6 Established explanatory frameworks: understanding the various explanatory frameworks that will interpret the findings

This section introduces the frameworks that researchers have developed and applied in performance information use. The usefulness of theories and the conditions under which they apply will be discussed below.

2.6.1 Theories of Utilization

2.6.1.1 Organisational learning theory

Argyris (1978) has made a significant contribution in the development of organizational learning influenced thinking about the relationship of people and organizations. Argyris and Schon (1978) argued that each member of the organization create his or her own image in the organization, this means that people need to know their place in the organisation. Argyris and Schon (1978: 16) stated that "organisational learning to occur, learning agents, discoveries, inventions, and evaluations must be embedded in organisational memory". In essence people keep

on attempting to know the organization and to know themselves in the context of the organization.

Argyris and Schon (1978) presented two types of learning theories that may occur in the organization. Single-loop learning theory - when members of the organisation respond to internal and external environmental changes of the organisation through identifying errors that they then correct. This theory was applied in managing the results context, which means goals should be specific to the extent to which they are measurable; able to track achievement of goals. In summary single-loop learning theory allows organizations to do the same things better.

Double-loop learning theory is described as those sorts of organisational inquiry which resolve incompatible organisational norms by setting new priorities and weightings of norms, or by restructuring the norms themselves together with associated strategies and assumptions (Argyris & Schon, 1978). Argyris and Schon (1996) emphasised that theory occurs in case where public actors test and change the assumptions that underpin their mission and key policies. It is about questioning the goals of a program and asking whether the program can be pursued in the public sector. Double-loop learning theory was also applied in managing results context which means willing to revisit the basic organizational mission, goals and strategies on a regular basis (Argyris & Schon, 1996).

Taylor (2011) assumed that performance information provides decision makers with opportunities to learn about activities or things to be measured, which will lead to better decisions. Moynihan (2005) noted that this assumption of performance information contributing learning in organizations fits well with the organizational learning theory. Argyris and Schon (1996) argued that one way that the organisation can learn is through proper structures. It is further argued that the structure is derived from legislative and administrative mandates on performance measurement and reporting, and the subsequent development of formal rules and procedures to measure, collect and report on agencies' performance.

Senge (1990) emphasized cultural approach to learning that it relies on shared and functional experiences and norms amongst employees to bring about new learning. Moynihan (2005) emphasized the interaction between structure and culture which shape organisational learning. This means that employees will learn if information is available and when their organisational culture accepts routines of performance

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information consideration as appropriate organisational behaviour. Performance information use for decision making can be associated with different factors which are hypothesised. He further argued that even though performance information can be used for learning or improvement purposes, it can also help in generating different outcome, like strategic organisational outcomes. Therefore the factors that are perceived to influencing performance information use for decision making will be discussed below.

Performance measurement system, based on structural approach to organisational learning theory, the theory emphasizes that information derived from this system should be relevant and useful to officials to use. This means that there can be an impact on the organisation's decision making process if goals and performance indicators can be linked and performance targets be set and regular performance audits be undertaken (Taylor, 2011). Taylor used this theory trying to test whether the quality of performance measurement system is significantly related to performance information use for decision making.

Organisational culture as the second factor to organisational learning, emphasizes that culture should be taken into consideration when using performance information for decision making (Moynihan, 2005). Kim et al. (2006) organisational culture is not determined by the organizational strategy and goals, but also by the way it operates. In this factor the theory tested that "rational and hierarchical organizational cultures in an agency are significantly related to its officials' use of performance information for decision making more than group and developmental organisational cultures".

The influence of organisational culture on performance information use may include *stakeholder support* for performance measurements. The support given to system helps the organization to obtain resources, autonomy, authority, leadership stability and administrative continuity for the application of the system (Meier, 2000). This includes support from politicians and organisational members. The importance of stakeholder support is supported by Moynihan (2006); Wang and Berman (2001). Ho (2006) argued that if stakeholders are not interested in performance measurement, managers may lose enthusiasm about the tool so easily because they do not see themselves succeeding in the process.

External environment is also a factor emphasized by the theory; except being used by for learning performance information can be applied for political purposes. Public

agencies rely more on political and public support. There are other studies that are against the close association between performance measurement and its political context (Boyne et al., 2004).

The last factor that the theory emphasizes is the *individual perceptions* on the impact of performance measurement, which must be taken into consideration when using performance information. Performance indicators have often been criticised, because they are perceived as being incapable or unable to measure quality well. It is argued that the results can be affected by how the performance information system is implemented, whether there is sufficient support from the leadership or whether there has been a successful cultural change to support performance measurement (Grizzle & Pettijohn, 2002; Willoughby & Melkers, 2000).

The importance of organisational culture to learning is emphasized on the organizational learning theory (Schein, 1992). He emphasized that learning is based on shared experiences, norms and understandings that foster intelligent behaviour. Lipshitz et al. (1996) criticised the abstract of this cultural approach to learning. They argued that learning can be better studied and promoted by undertaking a structural approach, which they call "organisational learning mechanisms". They emphasized that structural approach to learning is attractive because structure and procedure are aspects of an organisation that can be changed through formal mandates. Structure comes from legislative and administrative mandates that create formal rules and procedures to generate, collect and disseminate data. Cultural reform is slow, difficult, hard to observe and largely shaped at the organizational level.

The theory does not address the possibility to transform a bureaucratic organization by learning initiatives. There has also been a lack of critical analysis of the theoretical framework. Part of the issue, they suggest, is to do with the concept of the learning organization itself. Focuses mainly on the cultural dimension, and does not adequately take into account the other dimensions of an organization. To transform an organization it is necessary to attend to structures and the organization of work as well as the culture and processes. Favours individual and collective learning processes at all levels of the organization, but does not connect them properly to the organization's strategic objectives (Finger & Brand, 1999). Taylor (2011) the theory could not find a significant association between decision making and organisational culture, external environment and stakeholder support. They are not related to the

use of performance information, but the individual attitude and performance information system according to this model are related to the use of performance information. The perception of individuals plays a role in this model, because they must be convinced that the system produces the good results.

2.6.1.2 Knowledge utilization theory

Beyer and Trice (1982) applied the theory of knowledge utilization theory to distinguish between adoption and implementation which are the stages of behavioural process. Julnes and Holzer (2001) examined the process of utilization by suggesting that utilization is a changing process involving stages that need to be taken into consideration and supported. To support the stages a rational model and political model was used to analyse the dynamics involved in organizational change. Therefore a model of the utilization of performance measures is presented. This model uses the stages of utilization to bring together the rational and political perspectives in a more satisfying framework for promoting the utilization of performance measures.

The development and utilization of performance measures has been asserted by Cronbach et al. (1980), where the notion of utilization has been distinguished in evaluation as policy adoption and program implementation. Julnes and Holzer (2001) also viewed the utilization of performance measurement information as consisting of two stages-adoption and implementation.

The adoption stage refers to the development of a capacity to act and implementation stage refers to knowledge converted into action (Stehr, 1992). But according to Julnes and Holnes (2001) adoption represents the development of measures of outputs, outcomes and efficiency, while implementation refers to the actual use of performance measures for strategic planning, resource allocation, program management, monitoring, evaluation and reporting to internal management, elected officials and citizens. The distinction can be appreciated as rational and political factors are explored.

Rational/Technocratic framework

From the rational point of view this theory adoption and implementation of performance measures are viewed as technical issues. Gouldner (1959) argued that

rational planning can be applied based on scientific analysis to modify to organisations in order to achieve its efficiency. Rational factors were considered as have implication on the utilization of performance measures. Adoption and implementation are associated with these factors. The factors are as follows: *resources-* which imply that public organisations with experience of performance measurement know the importance of committing resources, staff that is devoted to evaluation of performance measures and collecting adequate information. Given this evidence resource factor can have a strong impact on adoption and implementation (Berry & Ikerd, 1996; Curcio, 1996).

Information is expected to have a strong impact on the utilization process-adoption and implementation as viewed (Weidner & Noss-Reavely, 1996; Wilkins, 1996). They argued that having technical knowledge of how to conduct and implement performance measurement organizations can be successful. Organisational goals and strategies are achieved when they are developed and modified if the organisation is interested in performance measurement (Blanche-Kapplen & Lissman, 1996; Bryant, 1996). Attkisson et al. (1978) mentioned the fact that for evaluation to be useful there must be an agreement on program goals. Therefore if there is goal orientation is likely for the organization to have adoption and implementation of performance measures.

Mann (1996: 36) emphasized that rational theory believes that "because organizational change is a matter of rationality, policy decisions or directives will automatically elicit desired behaviors". Jackson (1996) concluded that if preparing annual performance reports were required by law, there will be a need to follow for compliance without any problem. Therefore adoption and implementation of performance measures should be influenced by external requirements.

Political /cultural framework

The factors of rational framework cannot operate on its own; they need to be placed within the political framework context (Fisher, 1986). Carnall (1995) argued that it is necessary to understand the politics of organizations in order to understand how organization are managed, experienced and changed. There are factors that are addressed in the political /cultural framework. Wilkins, (1996) argued that when organization understands that performance measurement can help in accomplishing the job and in an efficient way, the organisation starts to have interest on the

performance measurement. *Internal interest groups* have an impact on the perception of managers about performance measurement. Managers may have difficulty in adapting to change and it might affect their job, status or personal ambitions (Mumford & Ward, 1968).

If management and staff are involved in the effort of performance measurement, it will increase an understanding why the efforts should be implemented and their consequences (Marshall, 1996).

External Interest groups and Unions-political model emphasized that the influence of external interest groups in the utilization of performance measurement is as important as internal factors. Based on previous experience of other organisation, the success of performance measurement system depends on the support of the public and elected officials (Bowden, 1996; Cannon, 1996). Carnall (1996) cited with the use of external stakeholders that they have a great influence in the utilization of performance measurement. In the implementation process support from the external interest groups will be important and needed.

Risk taking and attitudes-organizational culture is related to internal politics. Schein (1992) argued that culture represent visible structures and processes, organisation's potential to manage for results can be explored by looking at how open they are to change. He further argued that this can be assessed by the existing systems that reward innovation and risk taking and evaluation of management and employees toward innovation, change, and performance measures. With the assertion of Rich (1979) organisational incentives system can be used to control and facilitate the use of information. These factors would be expected to have a greater impact on adoption and implementation. But they will be more on the implementation side than on the adoption side, given the strong consequences of using the information.

Rational view was criticised by (Howard and Schneider, 1994; Pettigrew et al., 1992) stating that the perspective neglects the role of context and powerful groups within organizations, leading to myths about the rational nature of problem-solving processes in organizations. Political view is also criticised by theories, where when external requirements is considered, it is found that the formal or legal authority that the organisations are subject to always operates in a political context, which according to Rainey (1997) may weaken it in practical terms. Holzer and Gabrielian (1998) argued that even when a policy requirement is formulated, its implementation

is not necessarily assured. They further argued that policy makers do not necessarily expect policies for change to be implemented (Korman & Glennerster 1985; Pettigrew et al., 1992).

2.6.1.3 Coercive and Enabling theory

Hopwood (1972) made distinction between coercive and enabling controls, by looking at performance appraisals. He emphasised that relying on incomplete controls can probably cause negative reactions among the evaluated managers especially on job-related tension or data manipulation. (Briers and Hirst, 1990; Hartmann, 2005; Hirst, 1981; Otley, 1978) reflected that reliance of accounting information causes dysfunctional effects. Their focus was on performance evaluation and the use of accounting for control purposes.

Jordan and Messner (2012) applied enabling and coercive formalisation theory in order to understand the different reactions to control systems. This framework was applied in order to gain an understanding of the concerns of managers towards incomplete performance indicators. Adler and Borys (1996) also suggested the use of this framework, argued that formal control systems can be positively received if they will enable managers to feel like they better master their work or duties. Contrary managers may feel like formal systems are to coerce their effort and compliance then they may perceive it negatively. Ahrens and Chapman (2004) illustrated the usefulness of enabling and coercive theory in order to understand how management control systems function. They used it in the case of a restaurant chain.

Other authors like (Chapman and Kihn, 2009; Free, 2007; Jorgensen and Messner, 2009; Wouters and Wilderom, 2008) used this theory to explore enabling and coercive control in other settings. Adler and Borys (2006) suggested that it does not matter whether a control system is enabling or coercive depends on the system design and on how the design and the implementation process is organised. They argued that enabling systems have four key characteristics. According to the above mentioned authors enabling systems allow users to *repair* the formal system if there is a breakdown or problem; this means that managers are permitted and able to modify the definition and measurement of performance indicators if it is necessary. The theory also illustrates that enabling systems *exhibit internal transparency*, which implies

that managers can able to see through and understand the logic of the system, through communicating the target values for performance.

Enabling theory further stresses *global transparency* which means that managers understand the up-and downstream implications of their work. This means that managers understanding of the organisation strategy and operations will be increased by global transparency. The last argument on enabling system is that managers must be *flexible to* best manage their work. Moynihan and Pandey (2010) emphasised the flexibility as an organisational factor which shapes performance information use. Performance information will be less useful if managers are restricted to pursue process change.

Wouters and Wilderom (2008) argued that if managers can be involved in the development process of the control system, contribute their knowledge in the design and have a professional attitude the system can be rendered enabling. The enabling and coercive theory suggested that attention must be paid on the design and implementation process of the control system. As illustrated above that the theory emphasized transparency, flexibility and repair which suggests that control is a matter of system design. Jordan and Messner (2012) suggested that the design features that proposed by Adler and Borys (1996) to focus on should really be seen as the "outcome of on-going interaction between different actors involved". Whether managers perceive a system as enabling it will depend on how top management is using it.

Wouters and Wilderom (2008) further argued that the problem of incomplete performance indicators can be addressed through the involvement of managers in the design and development process of control system. If they participate in the process it will enhance the validity and acceptance of the system, because managers will be able to reduce the perceived incompleteness before the system is fully functional or used. Adler and Borys (2006) proposed that enabling controls can be perceived as a solution to the problem of incompleteness.

The theory emphasised that from the top management perspective, "too much flexibility in using indicators may challenge their usefulness as effective instruments of control" (Jordan & Messner, 2012). When managers are given the opportunity to repair indicators it increased the likelihood that the control system is perceived as

enabling. With the reduced scope of flexibility and limited possibilities of repair, the control system was increasingly seen as coercive (Adler & Borys, 1996).

The study concluded that performance indicators are used in many organisations to control and facilitate managers' decisions and actions.

2.6.2 Strands of theories that may explain the usefulness of performance information

The theories have come with different factors that influence the usefulness of performance information. There are no specific theories that explain the extent in which performance information has been useful for decision making. Instead different factors have been discussed based on different theories applied to performance information use. Knowledge utilization theories emphasised the behavioural process which consisted of adoption and implementation of change and innovation. It was applied by Patton (1978) on the utilization-evaluation framework. The latter do not talk about monitoring or reporting of performance information, but only the evaluation use of information. However, it is applied in the interpretation of results, because some of the emerged themes are more relevant to the theory.

Taylor (2011) emphasised that in order for the information to be useful it must be based on the perception of the individuals, how the performance measurement system produces the information that is required by management for decision making (Grizzle & Pettijohn, 2002). Organisational learning theory and Knowledge-utilisation theory suffice for this study because it is more relevant to the objectives to be achieved. Based on the above mentioned theories of utilization, a more relevant theory was not found that fit well on the usefulness of performance information, especially looking at the fact that usefulness of performance information is a new aspect in the management discipline. MacKay (2004) mentioned that there is no point of producing information that will not be used. Therefore there is a need for theories of performance information usefulness that will assist other researchers in their studies.

2.7 Conceptual framework: a summary of Section 2.1 to 2.6 demonstrating how research will proceed based on the above discussions

Figure 2: Summary of all key components of the literature review

2.1 Understanding the research context or the setting
2.2 Preliminary analysis to reveal and understand the research problem in its context or setting
2.3 Reviewing past and current research attempts to explain the identified research problem
2.4 Identifying and discussing the academic field of study encompassing the research
2.5 Identifying and discussing the attributes and/or variables of interest
2.6 Establishing explanatory frameworks: understanding the various explanatory frameworks that will interpret the findings
2.7 Conceptual framework: a summary of Section 2.1 to 2.6 demonstrating how the research will proceed based on the above discussions.

This section entails the brief summary of issues highlighted in the literature review through providing an overview of how the research will be carried out. Understanding the research context or the setting, preliminary analysis to reveal and understand the research problem in its context or setting, reviewing past and current research attempts to explain the identified research problem in order to identify the research gap, identifying and discussing the academic field of study encompassing the research, identifying and discussing the attributes and/or variables of interest, establishing explanatory frameworks: understanding the various explanatory frameworks that will interpret the findings and lastly conceptual framework: a summary of Section 2.1 to 2.6 demonstrating how the research will proceed based on the above discussion.

The Department of Rural Development and Land Reform has five service delivery programmes, which is the focus in this study. Annual reports revealed that these programmes are faced with audit findings in consecutive financial years since 2009-2012. The past studies tried to review the usefulness of performance information, performance measures or indicators seemed to be the root cause of un-useful performance information. Performance information usefulness is jeopardized by inconsistency of performance measures, unreliable data and lack of data quality. Most studies revealed the use of performance information for decision making and accountability, rather than the usefulness of performance information. As usefulness of performance information is measured by measurability of performance indicators, consistency and relevance some other studies found out that performance information is not measurable, consistent nor reliable.

This study tries to examine the usefulness of performance information reported by programme managers in the Department of Rural Development and Land Reform, to identify challenges faced by programme managers when providing performance information, to examine why programme's performance information has not improved since 2009 to 2012 financial year and to determine whether indicators were clearly defined and targets were specified and measurable. There is no proper monitoring information system where information will be stored for future reference and reviews in order to call for evaluations if there is a need. The system will help the programmes to know their strengths and weaknesses and provide sufficient information needed to decision-makers in order to take initiatives to improve the quality of performance information and be able to measure the expected objectives and outputs.

Management do not commit and participate throughout the reporting process. Departments must implement or ensure improvement of their control systems over generation, collection, verification and reporting of their performance information. Some other studies did not indicate what type of strategies can be used to overcome the above mentioned problems.

Most of the studies have used quantitative strategy to analyse their data, other studies have used both qualitative and quantitative strategies. Only few studies used qualitative strategy to analyse their data. The study conducted by van der Nest and Erasmus (2013) the findings based on the usefulness of performance information

indicated that there was no improvement of performance information departments reported over the past two financial years -2009/10 and 2010/11.

For the purpose of this study organizational learning approach and knowledge-utilisation theory are applied to analyse the perception of programme managers towards the usefulness of performance information they report and the perception of those who are responsible for providing performance information, their understanding on the usefulness of performance information, and whether measurability of indicators and targets was considered during the planning session of the Department. The approach will also help to analyse the challenges faced by programme managers when reporting against their performance information and remedial action taken to improve the usefulness of performance information. The organisational learning theory looked at different factors that affect the usefulness of performance information, although not all the factors seemed to have a positive impact on the usefulness. The study tried to observe in details the usefulness of performance information during decision making process.

3   METHODOLOGY

This chapter identifies and describes the methodology applied in this study. Methodology is defined as procedure used to conduct a research and scientific investigation (Wagner et al., 2012). Methodology consists of paradigm, theoretical framework and research approach (Wagner et al., 2012). This chapter begins by discussing the research paradigm (Section 3.1). Section 3.2 discusses the research design applied in the study. Section 3.3 discusses the research procedure and methods, which comprises of data collection instruments; research target population and sampling; ethical consideration; data collection and storage; and data processing and analysis. Section 3.4 discusses the reliability and validity measures while Section 3.5 is the limitation of the study and lastly Section 3.6 concludes the chapter.

3.1   Research Paradigm

Bryman (2012) defined research paradigm as a general orientation in conducting a social research. Research consists of three paradigms namely: qualitative, quantitative and mixed methods. The research paradigm that is followed in conducting this study is qualitative research. Bryman, (2012) defined qualitative research as an empirical research that is concerned with collecting and analysing data in the form of words rather than in numbers, and also focuses on exploring and observing as much details as possible. He emphasized that qualitative research would seem to have control on the ability to study meaning. Its protagonists essentially claim that the world can be studied only through qualitative research through the eyes of people who are studied. Van Wyk (2012) argued that qualitative research is associated with inductive approaches or based on empirical evidence. Wagner (2012) argued that qualitative research paradigm is not prescriptive by its nature. Qualitative research paradigm assists the researcher to understand in depth issues on the usefulness of performance information. It will also assist to interpret the social world through communicating with participants.

Van der Nest and Erasmus (2013) applied a qualitative research paradigm to determine whether performance information reported in annual reports of different departments in South Africa was reliable and adequately measure the change as

expected and determine whether departments comply with the prescripts of performance information reporting. They qualitatively analysed 31 audit reports of different departments for 2009/2010 and 2010/201. During 2009/2010 analysis was performed on the audit reports from the Auditor-General for various departments. Because of the expansion on the number of departments, another seven new departments established in South Africa were audited by the Auditor-General. Audit reports of 2009/2010 of the departments that were analysed, were analysed again for 2010/2011, in order to make comparison of these consecutive years.

Wouters and Wilderom (2008) applied qualitative research paradigm to obtain data through interviews, participation in management meetings, company documents as well as field notes made by research assistants. The research focused on the developmental approach to performance-measurement systems. It was looking at the characteristics of a development process that result in performance-measurement systems. The researchers used the process of reflection, going back and forth between the data, literature and the company to analyse the qualitative data. The qualitative findings of this study increased the understanding and appreciation for developmental approach leading to an enabling performance-measurement system. It also provides explanation why developmental performance-measurement system approach may establish enabling formation.

The above discussed case studies applied qualitative research paradigm in order to gain in-depth understanding and explanation of issues under investigation, which also assisted the researcher to collect and analyse data and gain understanding of issues under investigation about the selected setting. It also assisted in qualitatively measuring the usefulness of performance information and to identify factors that led to un-useful performance information and challenges faced by programme managers when reporting on performance information.

3.2   Research design

Research design provides a framework of data collection and analysis (Bryman, 2012). Paul et al. (2012) described research design as the overall strategy that you choose to incorporate the different components of the study in a clear and logical way, ensuring that the research problem is addressed effectively and unambiguously

and it also constitutes how data will be collected, measured, and analysed. Yin (2014) defined research design as a research method that relies on a single case rather than a population or sample, with an aim of revealing important features about the nature of a case, which uses a multiple sources of evidence. Paul et al. (2012) argued that in order to obtain information relevant to the research problem, it means specifying the type of evidence that is needed to test the theory, to evaluate the program, or to assess and describe accurately the meaning related to an observable phenomenon. Research design can be a set of guidelines and instructions that can be followed to address the research problem. There are five generic types of research designs namely: experimental, cross-sectional, longitudinal, case study and comparative research designs (Bryman, 2012). In this study a case study research design is employed.

Mills et al. (2010) described a case study as an in-depth study of a certain research problem instead of a sweeping statistical survey or broad comparative inquiry. It is often used to narrow down a very comprehensive field of research into one or a few easily researchable examples. A case study research design is useful for testing whether a specific theory and model actually applies to phenomena in the real world. It is a useful design when not much is known about an issue or phenomenon. Case study research design will assist the researcher to explore new areas and issues about the objective of the study and to clarify some complex phenomenon that emanated from the past studies (Parry et al., 2014).

Phang (2006) applied a case study design in his study to want to understand the process and reasons for developing performance measures. New Zealand public organizations were identified as the main unit of analysis for the development of outputs as performance measures. Two sub-unit of analysis were identified which are the two case organisations. They were selected because they represented two types of public organisation which is production and coping. The nature of the research conducted for two organisations which did not require the researcher to gather personal or sensitive information, there was no need to seek approval from the Human Ethics Committee. The research endeavoured to adhere to the committee's principles and guidelines in conducting the research.

There was an assumption that there were number of outputs limitations. The study concluded that it is important to carefully consider the limitation of output and

impact to be used as performance measures. It continued to conclude that outputs serve as a key to performance measures in the management of the New Zealand public organisations. Output and funding are tied together, however continuous use of outputs as key performance measures in current environment might be problematic.

Azofra et al. (2003), applied a case study as a research design in order to understand why and how performance indicators are used in the organisational environment in which they operate, the design also assisted the researcher to take an inside look at the nature of the internal accounting practices, why they were introduced and how they evolved. North American multinational was identified as the case company located in Spain and occupant safety systems division in the car sector. The study concluded that introduction of organisational practices such as total quality management emphasises the usefulness of indicators, and also clarifies the need for innovations in internal accounting systems to occur parallel with those arising in the production sector. The large number of indicators that are maintained and improved every year does not cause confusion or tension, but instead it proves to be a useful way to mark responsibilities and achieve the involvement of workers.

Case study design helps the researcher to study a particular setting as a unit of analysis. As applied by the above two authors, it was also useful in this study in gaining an understanding about the chosen unit of analysis. Case study helped the researcher to understand why reporting on performance information has not improved in the study setting.

3.3   Research procedure and methods

This section discusses the research procedure and methods applied in the study. It discusses the data collection instruments used (Sub-section 3.3.1) which comprises of the structures of the instruments and sources of questions. It also discusses the research target population and sampling (Sub-section 3.3.2), ethical consideration (Sub-section 3.3.3), data collection and storage (Sub-section 3.3.4) and lastly, data processing and analysis (Sub-section 3.3.5).

3.3.1 Data collection instruments

Data collection method includes the use of secondary and in-depth interviews. There are two types of data collection instruments namely - interview schedule and observation schedule, but other authors include documents. For the purpose of this study interview schedule was applied as an instrument of data collection. Denscombe (2007) defined interviews as a set of assumptions and understanding about a particular situation which is not a casual conversation. Faroog (2013); Carson (2013) defined interview schedule as a set of questions developed with specific time and presented with a purpose of testing an assumption or hypothesis. It is a meeting between a researcher and a participant/respondent through producing information that can be used for research purposes and only when the respondent understands and agrees to answer the questions asked by the researcher. They further emphasized that interview schedule assists the interviewer not to be biased; one question lead to more questions where other themes or other issues are discovered. The interview schedule assisted in providing accurate information and had a personal contact with the participant.

3.3.1.1 Structure of the instrument

Data collection instrument consists of three structures of instruments namely: unstructured, quasi or semi-structured interviews and fully structured. To collect data the researcher used semi-structured interview schedule which allowed the researcher to probe to get more information from the interviewee. Closed–ended questions were asked on demographic information but not for research purpose and open-ended questions were asked for the purpose of achieving the research objectives.

Salvolainen (2013) used semi-structured interviews with themes to gather information, and participated in meetings for management development projects and reviewed company's documents. In this case study, ten interviews were conducted with managers interviewed individually. The questionnaire was given to each participant one and half day before the interview in order to understand the themes. This means that before an individual interview started the participant already knew what type of questions will be asked and how they should be answered. Citroen (2011) also conducted semi-structured discussions that allowed the researcher to observe in which ways they made use of information in decision making process.

The interviewer probed questions in order for the participant to explain in details step by step the process used, how information was sourced, quality and how information was used in decision making.

3.3.1.2 Sources of questions

The questions were adopted from Roos (2012) in his findings showed that institutions had difficulties in developing specific and measurable targets. Performance indicators were not well defined and verifiable. The findings of the Auditor-General showed that the annual report of the setting lacked evidence to support reported information and the information was unreliable. The findings of Van der Nest and Erasmus (2013) showed that there was no improvement in the usefulness of performance information for national departments in the 2009/2010 and 2010/2011 financial years. Demaj and Summermatter (2012) pointed the fact that performance information is used by politicians for different purposes, like for instance for problem identification, to specify alternatives and to monitor the implementation of programs and policy initiatives. This helped in answering one of the research questions of why performance information reported by programme managers has not improved since 2009-2012 financial years.

3.3.2   Research target population and sampling

Bryman (2012) defined population as the universe of units from which a sample is to be selected. Neuman (2011:224) described population as an abstract idea of a large group of many cases from which a researcher draws a sample and to which results from a sample are generalised. Kumar (2011) defined population as the class, families living in the city or voters from which a researcher selects a sample. Neuman (2014:252) described target population as "the concretely specified large group of many cases from which the researcher draws a sample and to which results from the sample are generalized". Sampling is defined as the process of selecting units from a population of interest so that by studying the sample one can fairly generalise the results back to the population from which they were chosen (Trochim, 2006). Sampling strategies are divided into two main groups namely: probability and non-probability sampling strategies (Babbie, 2014). For the qualitative study non-probability sampling was employed as the researcher was not intending to generalise research results to the selected target population. Bryman (2012: 201) defined non-

probability sampling as "an umbrella term to capture all forms of sampling that are not conducted according to the canons of probability sampling". In non-probability sampling there is no need to sample participants on a random basis. Non- probability sampling strategy consists of various sampling criteria- convenience sampling, voluntary sampling, quota sampling, purposive sampling, dimensional sampling and snowball sampling (Babbie, 2014). From the above mentioned sampling strategies purposive sampling strategy was deemed suitable in this study. Purpose sampling is defined as the sample that a researcher hand picks particular people who are deliberately selected for a specific purpose or for special situations, especially those who will able to produce relevant data (Denscombe, 2007; Neuman, 2011). Bryman (2012) argued that the goal of purposive sampling is to sample cases or respondents in a strategic manner, in other words those who are selected as sample could able to respond to the research questions asked. Hence, purposive sampling consists of theoretical, generic and snowball sampling; therefore for the purpose of this study a generic purposive sampling was applied as it was a suitable sampling technique to answer research questions and to achieve the study objectives (Blaxter et al., 2006).

A sample of twelve participants from the Department of Rural Development and Land Reform as a study setting were purposely selected. The study focused on participants who deal with performance information that were service delivery coordinators, internal auditors, quality controller, Monitoring and Evaluation (M&E) manager and M&E middle managers and programme managers for the purpose of answering the research questions that were posed. Curtis and Curtis (2011:36) stated that "a crucial point is to recruit participants strategically- participants who will be able to contribute meaningfully to the research. That is why the research focused specifically to those who deal with performance information, through interviews in order to establish how they are affected.

Boyle et al. (2014) applied purposive case sampling strategy to identify Pharmacy Regulatory Authorities (PRAs) staff members from two groups of Deputy Registrars and Pharmacy inspectors in 10 Canadian jurisdictions to participate in a focus group. He conducted two focus groups, one with seven Deputy Registrars or Practice managers and one with nine pharmacy inspectors to explore perceptions of the role of PRAs in enhancing and promoting quality-related event (QRE) reporting and learning and perceived barriers to effective implementation in practice. Focused

groups of two staff groups form Canadian provincial PRA were conducted to obtain multiple viewpoints and perspectives.

The first group was consisting of pharmacy inspectors who were assessing compliance to existing rules of professional practice. The other focus group consisted of individuals involved in the development of the legislation, standards of practice, and policies that community pharmacies are supposed to follow.

Jacoby et al. (2014) applied purposive sampling strategy to ensure that the study sample properly represent PWE in respect of age, gender, and socioeconomic status. People aged between 18 and 64 years were eligible to take part. Individuals over 65 years were excluded because of anticipated difficulties in assessing socioeconomic status based on available questionnaire data. Participants were recruited between July 2009 and September 2010. Two hundred and ten people were approached for an interview but six had died, one hundred twenty two could not respond to communications, other twelve declined formally, while seventy showed interest to take part in the study. Two people could not be contacted and one person was unable to arrange an interview within the specified timeframe. Only sixty seven were able to be interviewed.

3.3.3   Ethical consideration

Ethics are ethical behaviour that comprises of a set of moral principles, rules and standards that governs a person[2]. It can be to do well or avoid doing evil. The researcher ensured that participants know that they are taking part in the research and that this research will be carried out with their consent. The consent is voluntary and participants must understand the basis of the research. The researcher ensured that letter of invitation is provided to participants, information statement from the researcher was issued and verbal overview of the study was handed out to participants in order to give them understanding of the study. Before data was collected, approval from participants was sought or permission to use their time.

Du Plooy (2002) indicates that the researcher should comply with ethical issues by protecting human rights, not causing emotional harm and not being biased when

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[2] www.uk.sagepub.com/upm-data by Marcus Aurelius-ethical issues in qualitative research

presenting and interpreting data. Participants were ensured that their privacy will not be invaded, they have a right to decline the invitation or withdraw their participation from the study, without being penalized (Houghton, 2010). The researcher ensured that participants remain anonymous on the report and records or transcripts are confidentially maintained, there won't be any form of harm to participants.

3.3.4 Data collection and storage

Creswell (2013) described data collection as a way to obtain permission, conduct a good qualitative sampling strategy, develop ways to record information both digitally and on paper, store the data and anticipate ethical issues that may arise. Data is collected using different types of collection procedures. Data can be collected through structured and unstructured observations and interviews, documents and visual materials (Hussey & Hussey, 1997). Before a data collection procedure was applied in this study, a brief description of data collection procedures was outlined. Observation is applied when a researcher takes field notes on the behaviour and activities of the participants in the field or research site. Interviews allow the researcher to see eye to eye with the participant or through telephonic interview or engaging on focus group interview. Interviews can be structured or unstructured, closed-ended or open-ended questions which are limited in number but intend to elicit views and opinion from the participants. Documents can also be used as another procedure for collecting qualitative data, documents such as newspapers, reports and minutes of meetings to mention a few. Lastly data can be collected through visual materials such as videos, photographs and any kind of sound.

For the purpose of this study unstructured interviews and document review were applied. Close-ended questions were asked to participants on their demographic information. Unstructured interviews with open-ended questions were applied to elicit more views and opinions from participants. Documents reviewing like annual reports were applied to check if there was any improvement on the performance of the programmes since 2009 to 2012 financial years in order to answer the research questions that emanated from the findings of the Auditor-General. During interview on this study information was recorded and hand notes were made in order to ensure that information was not omitted. After interviews the information was transcribed. Information obtained through documents review was noted especially the critical

aspects in the annual reports. Therefore, video tapes were duplicated and other transcribed information was saved in the personal computer, with backup copies of computer files through creation of multiple folders and use a password to avoid tempering with the data.

Schooley and Horan (2007) conducted a study to examine dimensions of intergovernmental information sharing through two overlapping phases. The first phase was to investigate the operational and technical levels including what performance-related information is not collected, communicated or exchanged across organizations. Second phase was to examine the contextual issues about the operational processes and information exchanges. Data was collected from business process documentation, performance data for the year 2005, technical information system documentation, management reports and performance reports, as well as field notes and interviews as supplemental. For interviews field visits were made on location at each participating organisation, through follow-up phone and email conversations. During field visits, interviews were conducted with staff and management personnel, operators and paramedics and ambulance crews.

Ranganathan and Kannabiran (2004) applied open and semi-structured interviews with Senior Information System Executives to obtain data in their study in order to gain understanding of how Indian organizations design their information system functions in order to promote the use of information technology for strategic benefits.

Top managers were also interviewed to obtain their viewpoints on the information system management function in their respective businesses. Interview data was supplemented by archival data through reviewing departmental manuals, process manuals, information system plans and other information system related documents. The use of archival information was used to crosscheck pertinent information and to verify the reliability of the obtained data. They did not indicate any limitations on their study.

3.3.5 Data processing and analysis

Qualitative data can be processed and analysed using different types of methods of analysing and interpreting data. A short description of the different types of analyses are outlined as follows: According to Bryman (2012), *basic operation analysis* entails coding of information at a very first stage, and interviews are recorded and transcribed in order to create themes. Transcription helped to identify important and interesting aspects that enabled the researcher to generate index of terms that assisted in interpreting and theorising the data.

Thematic analysis is concerned of identifying recurring topics emanated from the questions that are asked to participants, or from the literature reviewed. When asking questions a researcher identifies missing data, differences and similarities from texts (Bryman, 2012). Creswell (2007) emphasised that information is reduced into small, set of themes. Bryman (2012) defined *narrative analysis* as group of methods that can be used to interpret texts that have common story. Narrative analysis is about how participants express their feelings or stories and how they make sense of the situations and the effect thereof. Schreier (2012) defined *content analysis* as a method of describing systematically the meaning of qualitative material. This means that different perceptions of the material are brought together with individual background, what is known about the topic, and the situation it is encountered and the feelings at that particular moment. Content analysis consists of three different approaches viz: conventional content analysis, directed content analysis and summative content analysis.

Parry et al. (2014) described the different content analysis as follows: - conventional content analysis emphasises that coding categories are derived directly from the text data. Directed approach emphasises when analysing theory must be the starting point or the research findings that are relevant to guide the initial codes. Summative content analysis is concerned with counting and comparison of keywords or content, and therefore interprets the underlying context.

For the purpose of this study thematic analysis was employed in order to code and create themes that will make it easier to analyse and interpret the data. The researcher pulled out recurring themes from the transcripts and developed a qualitative analysis through analysing in detail what the respondents said about these themes.

Conventional content analysis and directed content analysis were applied in order to make sense of the information from the literature and to analyse annual reports. The study made comparison of the themes that emanated from data collection in order to ensure that there was alignment.

Van der Nest and Erasmus (2013) applied content analysis to analyse content of texts and documents such as annual reports. An analysis was done on 31 audit reports of national government departments for 2009/10 and 2010/11. They first analysed 2009/10 audit reports from the Auditor-General, of various national government departments. Another seven new national government departments were audited in 2010/11by the Auditor-General. In order to compare the reports of 2009/10 and 2010/11, the departments that were analysed during 2009/10 financial year were analysed again for 2010/11.

Diehl et al. (2014) analysed open-ended question using a qualitative content analysis. They created inductively categories and themes summarising the comments by athletes during the iterative process. Each category comprised of several themes. Two independent reviewers coded the same 50 responses based on the topics that were mentioned by the athletes. Each response was read to ensure that they understand the comments; therefore they matched their identified categories and themes in order to build a consistent classification system. Categories and themes were counted frequently to determine their relative importance across the entire sample. Limitations in this study are not stated.

3.3.6   Description of the respondents

The sample was drawn from the Department of Rural Development and Land Reform; only respondents who deal with performance information were selected. The study only analysed demographics based on gender, because some of the respondents wanted to remain anonymous, gender is the only category in the interview guide that respondents could respond to. Other respondents agreed to disclose their demographic information but due to limited number of respondents who agreed the study decided to concentrate on the gender category.

3.3.6.1 Demographic information

Below is the indication of the percentages of respondents per gender category. The figure indicates that there were more male respondents by 33 per cent than 17 per cent of female respondents.

Figure 3: Percentages of respondents per gender
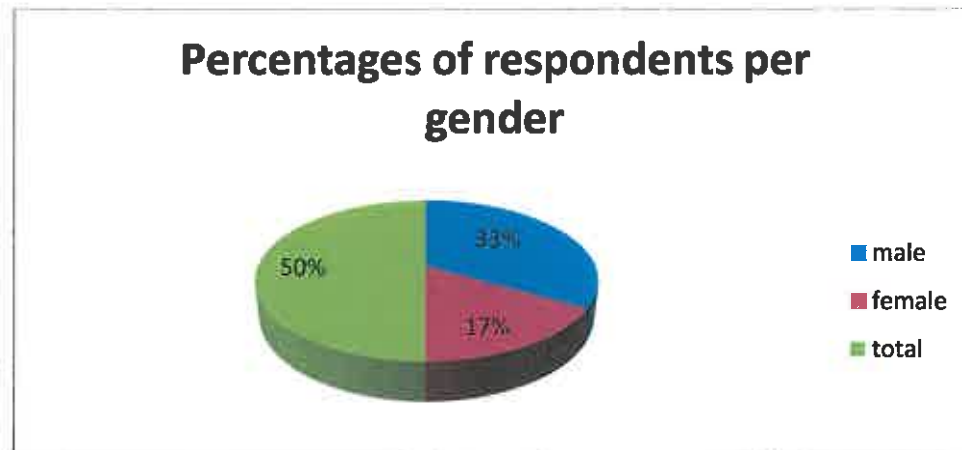
3.4   Reliability and validity measures

3.4.1   Reliability

Reliability is defined as a measure that can be used repeatedly or consistently and focuses on a standardised data collection instruments (Bryman, 2012; Mason, 1996). Hammersley (1992) argued that data collection instrument that is non-standardised, makes qualitative research impossible. Reliability can be tested using three sets of tests: *Stability* is when the researcher asks identical questions at different times but the answer remain consistent. *Consistency* is when the respondent does not change his or her answer during interview. Lastly, *equivalence* is when the researcher "uses alternative forms of question with the same meaning during a single interview" (Long & Johnson, 2000: 31).

Reliability is to ensure that the same results are consistent even when applying the same instruments under the same condition. The researcher ensured that the data collection instruments and the research methodology consistently produce the same results under the same environment. Therefore, in order to ensure reliability the

researcher interview and questionnaire were backed up by a recorder to ensure accuracy of information and data analysis was emphasised by the direct quotations from participants. Annual reports were also analysed which yielded the same results with the respondents. Twelve respondents that were policy developers, policy implementers, service delivery coordinators, internal auditors, quality controllers, Monitoring and Evaluation (M&E) manager and M&E middle managers who deal with performance information and programme managers were interviewed to obtain different views on the same questions in order to ensure reliability.

3.4.2   Validity

Validity is defined as a question of whether the instrument measures what is intended to measure (LoBiondo-Wood & Haber, 1998). Qualitatively, validity is when the phenomenon is accurately explained, described and theorised. It can be when something is true or valid (Hammersley, 1992). There are three aspects to consider in validity namely: *content validity* which focuses on the sampling and whether the instrument is carefully constructed and how the phenomenon under investigation is addressed. *Criterion-related validity* deals with the comparison of the instrument and the findings and standard that is established determines the correlation between measured performance and actual performance. The last one is *construct validity* which is referred to as the degree to which instrument measures the intended construct rather than irrelevant constructs (Welman et al., 2005).

Therefore, in this study in order to ensure validity consent was sought to record interviews by the researcher, and ensured that questions and responses were captured. To ascertain authenticity transcript of the interview was verified against recorded interviews. Literature review was also conducted during analysis in order to validate data derived from in-depth interviews. To ensure reliability and validity the researcher used the research methodology that was relevant for answering the research questions.

3.5   Limitation of the study

The study is only applicable to the Department of Rural Development and Land Reform. The results and findings of this study will be utilised for the purpose of improving usefulness of performance information in the setting. The results and

recommendations cannot be generalised for any other use of any department. Hence the study employed purposive sampling technique; concentration was on the participants listed in the sampling because they deal specifically with the development of policies and implementation and management of performance information thereof.

The focus was on the selected number of participants. Data was also collected from the departmental annual reports that helped to draw conclusions and recommendations. The most critical limitation as far as the application of performance information is concerned is the current limited available public information. The study focused on two methods of data collection- interviews and document review. Some other selected participants were not willing to be recorded during the interview. As the research was conducted during working hours other participants especially managers were not available due to commitments

4   PRESENTATION OF RESEARCH FINDINGS

This research set out to examine the usefulness of performance information reported by programme managers in the Department of Rural Development and Land Reform. To carry out this examination, the three questions were posed in this study. First, why performance information reported by programme performance managers never improved since 2009 to 2012? Second, what are the challenges that programme managers are facing when they are supposed to report on performance information? Lastly, what can be done to improve the usefulness of performance information in the Department? This report represents the findings of the research on each question in this chapter. Section 4.1 presents the first research question while Section 4.2 and 4.3 present the second and third questions. In each question the perceptions of all participants are presented.

4.1   Quality of performance information reported by programme managers from 2009 to 2012

4.1.1   Inaccurate, inappropriate and untimely performance information

Different views from respondents emerged from the question of quality of performance information. Some respondents from Monitoring and Evaluation (M&E) state that performance information did not meet the required standard. M&E manager has to say "information was not provided within a specified time period as it was required and it was not the current information that was expected". This findings points to the study conducted by Ndabarora et al (2013) that data quality was poor and there was inconsistency in data collected. They further argued that quality information lies with management as it is their responsibility to ensure quality and be committed throughout the reporting process. Other respondents pointed out that information was not even checked or edited and not relevant, when asked why the information was not checked they had to say that "do you think we have time for checking whether the information has errors", this was one of the responses from the service delivery coordinator. Other respondent mentioned that on one of the annual reports there was duplication on the source documents. Other respondents

state that "this shows that managers do not take reporting serious and they have no interest on good quality information". Karim and Hussein (2008) good quality information which shows accuracy, timeliness and accessibility are the elements that information management should provide to enable managers to make decisions.

4.1.2   Immeasurable targets and not well-defined indicators

As the targets depend on the nature of performance indicators, some of the internal auditors and M&E officials indicate that "26 per cent of the planned and reported targets were not measurable and 45 per cent of indicators were not well defined or they were not analysed as to what exactly should be measured". When a follow up question was asked on the reason why targets were not measurable and indicators not well defined, some of the respondents indicated that targets were not achievable therefore indicators were affected because they have to be changed during that particular financial year. In the study conducted by Hammerschmid et al. (2013) managers used performance indicators internally and externally to assess whether they have reached their targets and to identify problems that need attention.

Other respondent pointed out that "the reason why there was no improvement is that….because targets were not SMART". A follow up was made as to what does the respondent mean by SMART, he tried to explain that it means specific, measurable, achievable, relevant and time-bound. Lee and Fisher (2007) concur with the findings in this study that performance measurement is faced with problems of unclear definition of indicators, their poor quality and their reporting. Other respondents indicated that there was lack of reporting on all objectives, indicators, and targets as per the approved strategic or annual plan. This finding is supported by Barret (1996) indicated that if the indicators are not linked with identified objectives and related strategy, management will unable to identify whether objectives are met or whether strategies are the right ones to achieve those specified objectives. Other respondents had to say "there was no consistency on objectives, indicators and targets and between plan annual performance report and changes to planned objectives, indicators and targets were disclosed". This finding is argued by the reviewed literature that information that lack data definitions and standards in relation to planned targets and indicators is not worth to be used (Nombembe, 2013). Other

respondent indicated that there was lack of training on the development of indicators and targets.

4.1.3 Unavailability of performance information systems

Performance information systems play a prominent role in every department, because it enables programme managers to know what should be done, how and when. One of the service delivery coordinators state that between 2009-2012 the department had no system in place to be used for reporting, for collecting and storing of information. An M&E official state that the department was using operational plans to report on performance information. Argyris and Schon (1996) argued that an organisation must have a structure, and they further indicated that a structure is derived from legislative and administrative mandates on performance measurement and reporting and the development of formal rules and procedures to measure, collect and report on the organisation's performance. Although Grizzle and Pettijohn (2002) argued that how performance information system is implemented can affect the results that the system produces.

However, lack of performance information system in the department seems to affect the reporting process because the quality of the information that was reported was deemed poor. Another official pointed out that there were no documentations to address the definition and technical standards of collected information by the department. There was no document that stipulates how performance information should be collected, collated, verified and stored. One of the respondents indicated that they have their own performance information system in their respective unit, therefore they do not rely on the departmental system, because they have been struggling to have a system for a long time. Each and every government department must establish an effective performance information management system which provides accessible, understandable, relevant and timely information and data (Gorgens and Kusek, 2004). There was nothing to show how information should be used to manage results. One of the managers indicated that processes were not followed because of lack of systems, capacity or structures to manage performance information in the department. Another respondent had to say that "no M&E unit existed in the past years to facilitate reporting process". NT (2007) states that departments must have systems that are appropriate for collecting, collating,

verifying and storing performance information that will ensure validity, accuracy and completeness reporting of actual achievements against objectives, targets and indicators. Official indicated that "until there is performance information system in place there will be no good quality information".

4.1.4 Unavailability of source documents and verification

Other respondents mentioned the fact that managers were just reporting for the purpose of compliance, not bearing in mind that information produced affect decision making in the department and invite audit queries. Service delivery coordinator had to say that "it is not our fault that source documents are not available during reporting, it is the role of provincial officials to produce evidence on their performance achieved and state the reason for variance on their non-performance". Another respondent stated that this seems to be shifting blame to others, because auditors do not go to the provinces for clarity but face managers in the national office. Policy on Performance Information (2012) indicated that information need to be verified against the departmental plans and source documents be kept for audit purposes. National Treasury (2011) prescribed that all performance information that is reported by departmental programmes should be accompanied by portfolio of evidence. To concur, Rose (2012) in the study conducted, performance information was weak and had insufficient supporting evidence and planning, budgeting and actual reporting were not aligned. Morgen (2013) asserts that reliability of performance information should be supported by adequate evidence and without error. Department of Sport and Recreation Preliminary Report (2013/14) concur, most programmes submitted their reports with gaps. Officials and other middle managers pointed out that information reported by managers was not verified, as results in some other instances there were duplications on the source documents. This finding points to earlier study that data was duplicated and registers were multiplied and data checking procedures were infrequent, as a result data quality was affected (Ndabarora, 2013).

4.2 Challenges programme managers face when reporting performance information

4.2.1 Lack of capacity in the province

One of the service delivery coordinators indicated that most of the performance information comes from the provinces, whereby the officials in the provincial offices must collect data from their projects and submit to the programme managers or service delivery coordinators in the national offices. Officials state that in the provinces there is lack of capacity to collect and collate data from the grassroots and submit to programme managers in the national office. It is clear that this causes a challenge to managers, as a result Divorski and Scheirer (2001) state that capacities and appropriate responsibilities to integrate and coordinate performance information must be assessed. Gorgens & Kusek (2004) supported that capacity must be available to collect, analyse, produce reports, manage, maintain the system and able to use information produced for reporting purposes. For example, one of the respondents said, "when you call the provincial office to inform them about the deadline for submitting performance information and portfolio of evidence the official has been moved to another section, he/she is no longer working in monitoring and evaluation section, therefore you have to deal with a new official who has no clue about reporting". When a follow up question was posed as to what do you do when you find a different person, the respondent indicated that "it is a challenge because the official has to struggle to get information and portfolio of evidence, that is why in times of verification some other information is lacking and reporting is delayed". The respondent continued to say that "we end up not reporting because of lack of information".

Another official states that capacity is a challenge because there are lot of projects that need to be reported on, "one person has to jump hurdles to collect information". It is clear that without capacity reporting will be delayed or information won't be available, therefore managers will not report on their programme performance.

4.2.2 Tight reporting timeliness

Respondents state that reporting schedule is very tight. Other respondents indicated that reporting timelines are communicated to managers at the beginning of each and every financial year. Therefore, performance information is expected to be submitted after end of each quarter. Other respondent indicated that "before reporting starts reminder is sent to managers, in case there are changes in reporting templates or time we send an email to alert them". Although managers are aware of the reporting time frame, sometimes there are ad hoc requests that a report should be ready within a certain short space of time while officials are still busy collecting information.

One of the respondents raised a concern that sometimes information is acquired from service providers-"someone has to liaise with a service provider and obtain information which delays submission". The officials further indicated that provinces are not given enough time to collect and to verify information whether they are addressing the target or the indicator, as a result they are forced to work under pressure and compromises the quality of the information produced. One of the M&E official concur with the above mentioned statement that information quality is compromised, as they are responsible for information validation. Other respondents state that managers who are supposed to report end up not complying, because information does not reach the office on time.

4.2.3 Incomplete performance information

Respondents state that incomplete information is a challenge, which is caused in most instances by tight reporting schedule. Other respondents like service delivery coordinators state that because of tight schedule, "we do not have time to liaise with the provincial offices, and even officials in the provinces do not have enough time to contact service providers who should provide portfolio of evidence of the progress made". Other respondents indicate that sometimes incompleteness is caused by incorrect reporting template while other respondents assume that sometimes is lack of proper communication channels between the national office and the provincial office. For example, one of the M&E officials had to say, "when you send a new amended reporting template they use an old template which omits some of the important information needed". One of the managers pointed out that those

managers with a number of indicators sometimes do not report in all indicators, because they did not find time to collect information for all, they end up submitting incomplete information. This is a challenge to officials who are responsible for compiling reports. That is the reason why other respondent say "if managers do not comply we right zero in their performance".

4.2.4 Late submission of performance information

Respondents indicated that late submission is not a challenge for programme managers alone. One respondent has to say that "as an official who is responsible for compiling a report we find it difficult to produce a report in time because information is not available". It is not the department alone that is faced with late submission of reports, the report findings from the Department of Sport and Recreation Preliminary Report (2013/2014) support the latter that late submission of performance information reports remains a challenge, most programmes do not adhere to deadlines. Other respondents state that delay is sometimes caused by the service providers who submit information very late to the provincial officials who are supposed to report on the projects that they are doing, as a result (Sub-section 4.2.3) is affected. Other respondents raised a concerned that there is no proper communication channel between the service providers and the provincial coordinators and time frames are not properly stated. They further pointed out that when managers are waiting for information, time for reporting is moving, as a result information will be submitted very late. Therefore, reporting channels are not followed and managers end not complying with policies.

4.2.5 Changing of reporting template

Managers state that reporting template keeps on changing overtime. Managers pointed out that it is the responsibility of the M&E unit to provide a standardised template to programme managers, so that it can be sent to provinces. They further state that "before you know it a new template is introduced, sometimes the template has been changed without informing us". M& E respondent indicates that managers do not consider the changed template and they use the old one that was once provided. One of the service delivery coordinators had to say, "if the template has been changed without the programme manager's knowledge, obviously the information will not be according to the expectations of the reporting standard or of

good quality". The same respondent further says that "this means that information that they would want to see would not be available, therefore the information will be unverifiable, because some information would have been omitted". To concur with the above statement McCoy et al. (2014) argued that data collection process must be stable and consistent at all times.

4.3 Strategies of improving usefulness of performance information

4.3.1 Aligning targets and indicators

As indicated in Sub-section 4.1.2 by respondents that targets and indicators were not measurable or well-defined and they were changed. Other respondents indicate that targets and indicators were not consistent, which means they are changing overtime, especially when the programmes realises that they couldn't achieve or it is difficult to measure during that particular quarter. DPME (2014) argue that management do not have time to analyse their quarterly progress reports against targets in their annual performance plans to I order to inform improvements. As an area of improvement other respondents indicated that managers must ensure that targets they set are achievable and indicators are aligned with their strategic objectives, if not they must be revised before or during the planning session, as Stone and Wankel (1986) have alluded that through strategic planning managers would be able to identify a problem before it occurs and be able to deal with it before it is worse. One responded say "managers and strategic analysts must agree on targets and indicators, because they are the ones who assist the programmes to plan strategically".

4.3.2 Adhering to relevant prescripts

M&E official had to say that "compliance must be considered as a serious matter by all government officials and reporting must be done not for the sake of compliance but with commitment". Other respondents and other managers state that programme managers must comply with approved guidelines, policies, frameworks and strategies from National Treasury and Department of Planning Monitoring and Evaluation on the management and reporting of performance information. Other respondents state that an improvement strategy for compliance that was introduced is that managers must sign off their verified information before submitting for

reporting, which enhance accountability and ownership. Programme managers and service delivery coordinators raised the fact that programmes must be given enough time to collate and collect information and to verify, because time seems to be the problem for non-compliance. To minimise non-compliance respondents indicated that programme managers must adhere to the reporting deadlines. They further state that all reported performance information must be supported by the required portfolio of evidence as per the Technical Indicator Description (TID). Other respondent state that disciplinary measures must be put in place to deal with those managers who do not comply, but when the respondent asked what type of disciplinary measures should be applied could not specify.

4.3.3 Institutionalisation of performance information system (PIS)

Respondents point out that a standardised performance information system that will be used by entire department must be developed to eliminate unnecessary complaints from programme managers. M&E official had to say that "Technical Indicator Protocol has been published and there will be no information that will be reported without supported evidence especially for targets that have been achieved". Other respondent point out that, standard operating procedures have also been developed and approved for all programme managers to follow when reporting. Other respondent say "all necessary documentation must be escalated to relevant stakeholders". They also ensured that verification checklist is developed so that programme managers sign off their reports before submission. The same respondents indicated that programme managers are advised to establish performance information storage in their respective units.

4.3.4 Capacitating officials

Managers as well as other respondents raised the fact that training should be prioritised to those who are responsible for performance information in the province and the national office. M&E officials suggest that at least two officials per unit in the provinces must be trained to avoid changing of officials every time to be responsible for performance information, as it has been raised as a concern in Sub-section 4.2.1. The latter will assist in case the other person is not available during

reporting time. M&E officials indicated that training has been escalated to provinces because they are affected if information is not properly produced and incorrect template for listing is used and portfolio of evidence produced is not in line with the reported target and indicators. There is a contradiction of statement between service coordinators and M&E officials, because other indicate that training is needed in the provinces, while others say they have already provided training to provincial officials.

5   DISCUSSION OF RESEARCH RESULTS

This chapter set out to discuss the research findings applying the explanatory frameworks which have been discussed in Chapter 2, in order to interpret the empirical findings on the following three divisions: the quality of performance information reported by programme managers 2009 to 2012 (Section 5.1); the challenges programme managers face when reporting performance information (Section 5.2); and Section 5.3, the strategies of improving usefulness of performance information.

5.1   The quality of performance information reported by programme managers 2009 to 2012

This section presents the interpretation of the research findings that relate to the factors that affect quality of performance information. This section covers the following research themes: accurate, appropriate and timely performance information; measurable targets and well-defined indicators; the availability of performance information systems; and the availability of source documents and verification.

5.1.1   Inaccurate, inappropriate and untimely performance information

The findings indicated that performance information that managers produce was not of good quality and never met the required standards as it is indicated. The study also found out that those managers never taken reporting seriously, that was proved by the information that they were producing was not according to the expectations. The study found out that managers had no time to check whether the information had errors or not. It is also found out that the information produced was not current and managers were not reporting on time. As Ndabarora et al (2013) pointed out that is the responsibility of managers to produce quality data and commit themselves during the reporting process. The Department of Rural Development and Land Reform Annual Report (2011-2012) emphasised that there is a need to ensure that performance information is valid, accurate and complete.

According to Argyris and Schon (1978) on organisational learning theory, goals should be specific to the extent to which they are measurable and able to track achievement of goals. In other words this will help to do the same thing better not repeating the same mistake without caution. This theory does not fully support the above mentioned findings on the quality of performance information.

In light of what has been presented above it is very clear that reporting on performance information was never been taken serious, managers just report for the sake of compliance of which they are also failing to accomplish as a requirement. Quality of performance information seems to be undermined, that is why information has a lot of errors managers do not give themselves time to check and identify mistakes they seem to care less about the outcome of the information. It is clear that if collected information is not in line with the standard of performance information reporting there would be no intended results.

5.1.2 Immeasurable targets and not well-defined indicators

Is found out in the research findings that the planned and reported targets were not measurable and indicators were not well-defined or there were not analysed as to what should be measured. Some targets were not achievable as a result indicators had to be changed to fit to what the managers want to achieve. The findings revealed the meaning of SMART targets, which is being specific, measurable, achievable, relevant and time-bound. It is noted that the targets never met this criteria as stipulated in the Framework for Managing Programme Performance Information. It is evident that performance information is faced with a serious problem of unclear definition of indicators especially their poor quality and reporting part of it.

Adding to what has been found out that not all objectives; indicators as well as targets were reported as per the approved strategic and annual plan. To support the latter there was no consistency on objectives, indicators and targets and between annual performance report and changes to planned objectives, indicators and targets were disclosed. The study further found out that there is no training as far as the development of indicators targets is concern. Although changes have to be made on the targets and indicators, it has to be communicated so that those who are responsible for compiling a report have documented evidence that there is an agreement.

5.1.3 Unavailability of performance information systems

The findings as detailed in Section 4.1.3, there have been no departmental performance information system in place to report, collect and store information. The study found out the Department was using operational plans to report on performance information. Furthermore the study found out that documentation to address the definition and technical standards of collected information was lacking in the Department. Which means that how information should be collected, collated, verified and stored was not documented anywhere in a system. It is pointed out that other departmental sections had their own system they were using to report performance information. Findings also show that there was nothing to show how information should be used to manage results. Something that has also been noted is that processes were not followed because of lack systems, capacity and structures to manage performance information. It is emphasized in the findings that even the Monitoring and Evaluation unit was not established in the past years.

According to the Organisational learning theory, information derived from the system should be relevant and useful to use. The theory emphasizes that there can be an impact on the organisation's decision making process if goals and performance indicators can be linked and performance targets be set and regular performance audits be undertaken. Taylor (2011) applies the theory trying to test whether the quality of performance measurement system is significantly related to performance information use for decision making. The theory also mentioned stakeholder support, stating that support given to the system helps the organisation to obtain resources, autonomy, authority, leadership stability and administrative continuity for the application of the system. Ho (2006) also supported the latter by emphasizing that if stakeholders are not interested in performance measurement, managers may lose enthusiasm about the tool because they do not see themselves succeeding in the process.

As far as the quality of information is concern, based on the findings and the Department never had system in place that would help in the reporting process, especially when coming to issues of performance information to be collated, collected and stored. Like for example, the other departmental units created their own system to facilitate the reporting process. It is clear that there was systematic facilitation of performance information.

5.1.4 Unavailability of source documents and verification

The findings as detailed in Section 4.1.4 show that managers report for the purpose of compliance. The findings reveal that information that manager's produce during the reporting process had no portfolio of evidence. The findings indicate that there is a shift of responsibility between the officials of the Department and the provincial officials. The findings show that there were duplications on the source documents for example, where the listing of names is needed one person was counted more than twice because of lack of verification and that led to managers submitting their reports with gaps.

As far as quality of information is concerned it is evident that quality of performance information is affected because managers seem to show no commitment on their work. Without portfolio of evidence there will be no reporting taking place, information supplied must be accompanied by relevant source documents which seemed to be lacking. It is critical that performance information must be verified, to ensure that information is valid and managers are reporting according to their operational plan and achieving departmental objectives.

5.2 Challenges programme managers face when reporting performance information

This section presents the interpretation of the research findings as detailed in Section 4.2. The following research themes are covered in this section: lack of capacity, reporting timeliness, completeness of performance information and submission of performance information. Explanatory framework is applied in order to interpret and analyse the research findings.

5.2.1 Lack of capacity in the provinces

Findings in Section 4.2.1 show that there are lack of capacity in the provincial offices, as it is highlighted that the national office of the Department depends mostly on information that comes from the provinces. Provinces collect information from the ground and send it to programme managers in the national office. The findings indicated that there is no capacity in the provincial offices to collect, and collate data from the grassroots and submit to national office. Another burning and critical issue is that officials who are responsible for performance information in the provinces

keep on changing and the ones that are appointed need to be trained first, which poses a challenge to managers who should report. Furthermore the new appointed officials assigned with performance information duties struggle to get information especially from the appointed service providers. The findings revealed that during reporting period when information is verified, some information is lacking and reporting is delayed. In light of the above the managers end up not reporting because of lack of complete information. It must be borne in mind that other programmes deal with many projects, therefore one person must ensure that all information is available.

Knowledge utilization theory emphasizes the need for capacity development to act and implement in order to put knowledge into action. The theory is supported by Berry and Ikerd (1996); Curcio (1996) emphasize resources-public organisations with experience of performance measurement know the importance of committing resources, staff that are devoted to evaluation of performance measures and collect adequate information.

As far as capacity is concerned reporting on performance information is affected because people who are assigned with the responsibility of collating and collecting information are insufficient in the province. This means that managers won't report or reporting will be delayed because information will also delay, especially when one person has to 'jump hurdles to collect information'.

5.2.2 Tight reporting timeliness

The research findings detailed in Section 4.2.2 indicate that reporting schedule is sent to managers at the beginning of each and every year. As performance information has to be sent at the end of every quarter, reminders are sent to managers prior to reporting. Sometimes when there are ad hoc requests reporting time is limited. The findings also highlight what was earlier mentioned, that information is sometimes obtained from service providers, which according to the findings delays submission. The findings reveal that reporting schedule is very tight, because provinces are not given enough time to collect and verify information and to check whether targets and indicators are properly addressed. Furthermore, it is found out that provinces are forced to work under pressure which jeopardise the quality of information. The

findings also indicate that managers do not comply because information reaches the national office very late.

The Organizational learning theory emphasizes that member of the organization create their own image in the organisation, this means that people must take responsibility in their respective space. As highlighted above that managers are facing challenge of tight reporting schedule, it is evidence that performance information cannot be submitted with the quality that it is expected, because when information reaches the national office very late also reporting is delayed. It goes without saying that without information there will be no reporting. Officials must learn to take responsibility even when the schedule is very tight.

5.2.3 Incomplete performance information

The findings as detailed in Section 4.1.3, there have been incomplete performance information which is assumed to be caused by tight reporting schedule. The findings show that there is no time to contact the provincial offices, and the provincial offices have limited time to contact service providers who should provide portfolio of evidence on the reported targets. The findings also reveal that incomplete performance information can also be caused by incorrect reporting template. All these challenges are interdependent to each other. Furthermore, the findings show an assumption that it is lack of proper communication channels between the national office and the provinces, which clearly indicate that there is communication breakdown between these parties. This looks like negligence when coming to reporting, because no one likes to take responsibility. The findings also point out that managers who have a lot of indicators suffer more in terms of information collection; as a result sometimes they are unable to collect information for all indicators. M&E officials suffer the consequences when performance information is concern as they are responsible for compiling reports, nonetheless if managers do not submit their information they just write zero on their performance. Therefore, it means that they will suffer the consequences when auditors come.

It is clear that incomplete performance information is a challenge to both the managers, provincial officials and M&E officials. What emerged and very critical is that incomplete performance information is a result of tight schedule which is discussed in Section 5.2.2, also affect the challenge that is discussed below.

5.2.4 Late submission of performance information

Detailed findings highlighted in Section 4.2.4 show that there is late submission of performance information, as also highlighted in Section 5.2.3, that tight schedule is a factor of late submission of performance information. The findings show that it is not the programme managers alone who face the challenge of late submission of performance information, even the ones who are compiling the report must adhere to deadlines. A concern was raised that there is lack of proper communication channels between the service providers and the provincial coordinators, because time frames seem not to be communicated, as both of them are responsible for submission of performance information. The delay in the submission of information causes non-compliance by managers, because reporting channels are not followed and policies are not adhered to.

There seems to be a repetition of factors, but they are related to each other because one factor causes another, as a result they cannot be omitted. From Section 5.2.2 to 5.2.4 findings in this sections talk one and the same thing but in different context. Therefore, what transpired in this section is that late submission causes a strain not to managers alone but also M&E officials are affected more than it is anticipated.

5.2.5 Changing of reporting template

As detailed in Section 4.2.5 the findings show that there is a problem of changing the reporting template all the time. The findings indicate that M&E unit must be responsible for providing a standardised template that programme managers will use to report their performance information. There are complaints that managers are not informed when template has been changed, but during reporting period they are expected to report. The findings show that if a template has been changed without alerting the programme managers, reporting standard will not be met and report will not be of good quality.

The above outlined issues jeopardise the reporting process as a whole, because for verification to be conducted information must be stipulated in the template. Managers are not informed of the changes in the reporting template as a results reporting as a whole is affected. For example, when managers are not informed of the changing template it means that not all information that is expected will be in the

report. Therefore, it is important that M&E unit and managers must try by all means to take responsibility as far as reporting is concern.

5.3 Strategies of improving usefulness of performance information

Apart from the factors affecting quality of performance information and the challenges programme managers face when reporting performance information as highlighted above, this section presents the interpretation of the research findings that narrate the strategies of improving the usefulness of performance information. The study covers the following themes: aligning targets and indicators, adhering to relevant transcripts, institutionalisation of performance information system and capacitating officials. The explanatory context is highlighted in order to explain and interpret the results.

5.3.1 Aligning targets and indicators

As this strategy detailed in Section 4.3.1, the findings suggest that managers must ensure that targets they set are achievable and indicators are aligned with their respective strategic goals. The findings further suggest that if indicators are not aligned and they cannot measure the intended results, they must be revised during the planning session. The findings also demonstrate there must be an agreement between managers and strategic analysts; hence they are responsible for helping the programme managers to develop indicators and targets. The findings further suggest that if changes are to be made on targets must be discussed with relevant stakeholders.

The strategies highlighted above are more critical in a sense that, if indicators and targets are changed without the knowledge of the strategic analysts or executives will results on deviation from the policies of the Department. The planning sessions assist managers to plan their strategies well and know how their programme strategic objectives will be achieved with the available allocated resources. Alignment of targets and indicators could be crucial during the planning process of the Department. If proper planning is pursued there will be not need to change targets and indicators in the middle of nowhere.

5.3.2 Adhering to relevant prescripts

The findings as detailed in Section 4.3.2 suggest that all government officials must comply with the guidelines, policies, frameworks and strategies from the National Treasury and Department of Performance Monitoring and Evaluation (DPME) for management and reporting of performance information. The findings further suggest that reporting must not be done for compliances purposes, but with a sense of commitment and willingness to achieve the departmental goals. The findings suggest that performance information must be sign off by managers before submission in adhering to the Technical Description Protocol. By so doing it will be enhancing of accountability and ownership. As non-compliance is the critical issue in this strategy the findings suggest that enough time to collect and collate information and verify must be given to responsible stakeholders. The findings point out that to minimise non-compliance, reporting deadlines must be taken into account.

Jackson (1996) in the knowledge utilisation theory states that if preparing annual performance reports required by law, there will be a need to follow for compliance without any problem.

The above outlined strategies state clearly that there is a need for all government officials to adhere to prescribed transcripts of the Department and other bodies like National Treasury and Department of Performance Monitoring and Evaluation. It is also important that managers take responsibility of their performance information by ensuring that information is signed off for submission. As there are complaints that are highlighted earlier that reporting schedule is very tight for managers, it is also important that managers stick to reporting schedule because time will never be flexible or adjusted to suit anyone because it is a mandate from the executive that reports must be submitted in such particular time.

5.3.3 Institutionalisation of performance information system

The findings detailed in Section 4.3.3, suggest that there is a need for developing a standardised performance information system. The findings also highlight that Technical Indicator Protocol and standard operating procedures are developed, therefore, they must be escalated to relevant stakeholders so that they can know what needs to be done and how. The findings also highlight that verification checklist is in place so that managers sign off their portfolio of evidence. The findings further

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suggest that each and every programme unit must establish their own performance information storage to store information or important documents.

As far as performance information system is concern, it is clear that without a system the usefulness of performance information won't improve. As indicated above that Technical Indicator Protocol and standard operating procedure have been developed it is important that those who are responsible for performance information reporting are aware and understand how it is used or applied in a reporting process. It is also important that any documentation that has to do with reporting performance information must be made known to the stakeholders.

5.3.4 Capacitating officials

The findings detailed in Section 4.3.4, suggest that officials from the province and national office who deal with performance information should be trained. As highlighted in in the findings that provincial coordinators keep on changing or moving to other section or departments, the findings suggest that at least two officials per unit in the province be trained to avoid the above mentioned challenge. The findings indicate that training has been recently escalated because it is noticed that other stakeholders are affected with poor quality of the information that is being reported.

Training is an important aspect that cannot be ignored, because it will equip officials with knowledge and skills on how performance should be measured and information be reported. For example, Programme Performance Management unit, suffer the consequences when reports are not of good quality. The executive of the department put blame to M&E unit when reports have minor errors that could have been avoided if necessary precautions were taken. As a result M&E deemed as not committed to its work. Although there is a contradictory statements in the findings that there is a need for training, while it is also observed that training has been escalated to provinces, there is still a room for improvement and do better.

6   SUMMARY, CONCLUSIONS LIMITATIONS AND RECOMMENDATIONS

6.1   Summary

The research was carried out to examine the usefulness of performance information in the Department of Rural Development and Land Reform (DRDLR). The Audit findings of the Auditor-General on the annual reports of the Department of Rural Development and Land Reform have shown no improvement in the performance of its service delivery programmes since 2009 to 2012. Performance information was inaccurate, inappropriate and untimely which affected the usefulness of performance information. It was not even clear whether performance information reported by programme managers was useful for decision making and whether there were any applicable standard operating procedures for performance information in the Department of Rural Development and Land Reform (DRDLR). There was no clear indication on the challenges faced by programme managers when they are supposed to report on performance information, hence every financial year they were faced with audit findings.

To understand the research context literature was reviewed theoretically. Literature on global and South African contexts was reviewed. Past and current studies have been reviewed and a knowledge gap has been identified for this study to address. Annual reports of the study setting were reviewed. Some factors affecting the usefulness of performance information have been revealed as non-compliance for accurate recording, lack of data quality, lack of monitoring and review by senior management and lack of accountability of performance indicators and reported targets. The purpose of the literature reviewed was to establish theories that scholars have utilised to address the usefulness of performance information, and whether such type of information can be used for decision making. Different theories have been identified on performance information, although some of these theories seem to be irrelevant to address the knowledge gap. The usefulness of performance information has not yet been researched by scholars.

The theories that have been revealed are: organisational learning theory, knowledge utilization theory and coercive and enabling theory. These theories were discussed in

details in Chapter 2 of this report. The theory that was utilised in this study is organisational learning theory, which was viewed as the most appropriate and relevant theory of them all and formed part of the theoretical framework. Theory focuses most on performance measurement system, which is based on structural approach and it emphasises that information derived from this system should be relevant and useful to official use and for decision making process.

Theory was used to test whether the quality of performance measurement system is significantly related to the performance use in decision making, especially when goals and performance indicators can be linked and performance targets be set and regular performance audits be undertaken (Taylor, 2011). Therefore, organisational learning approach come up handy for this study because managers will try to do things better.

Qualitative research paradigm was used to conduct this study, because participants are able to voice out their opinions. Qualitative data was collected through interviews that were administered to officials who deal or affected by performance information. "Qualitative research yields detailed explanation reported in the voices of participants and contextualised in the settings in which they provide experiences and their meaning of their experiences" (Bryman, 2012; Cresswell, 2009). Information was obtained from literature, annual reports of the department, service delivery coordinators of different programmes, internal auditors, quality controllers, Monitoring and Evaluation (M&E) manager and middle managers who deal with programme performance information and programme managers of the department in order to generalise the findings of this research. Semi-structured interview was used to collect data, and purposive sampling of 12 participants was drawn from Department of Rural Development and Land Reform as the target population, because they are the most affected people as far as performance information is concerned.

After collecting data through interviews, data was processed using interview transcripts and for the presentation of data thematic analysis was used. The analysis was based on three themes which generated other sub-themes. Themes were coded and grouped together for the purpose of responding to this research. Data reliability was considered to ensure that the outcome of the research is truthful and trustworthy. Validity was also taken into consideration in order to ensure that the

research is measuring what it is intended to measure. Ethical consideration was not ignored when data was collected.

The research attempted to answer the following questions:

- Why performance information reported by programme managers never improved since 2009 to 2012?
- What are the challenges that programme managers are facing when they are supposed to report on performance information?
- What can be done to improve the usefulness of performance information in the Department?

Research findings were presented but not discussed. Therefore in Chapter 5 the research results were discussed based on the three questions posed. Theoretical framework helped to interpret the research findings, although not all the themes were interpretive of the theory. Factors affecting non-improvement were that performance information was inaccurate, inappropriate and untimely, targets were immeasurable, and indicators were not well-defined, performance information systems were unavailable and sources documents and verification was lacking.

The findings also identified some challenges faced by programme managers when reporting performance information viz: lack of capacity to collect and collate performance information, reporting schedule is very tight, incomplete performance information, late submission of performance information and changing of reporting template. Strategies to improve the usefulness of performance information were discussed as consistency of targets and indicators, adherence to relevant transcripts, institutionalising performance information system and training of capacitating officials.

6.2 Conclusions

The study was trying to understand the reasons why performance information reported by programme managers never improved since 2009 to 2012 and different factors have been revealed, and challenges programme managers face when reporting performance information have been identified and strategies that can be used to improve the usefulness of performance information have been recommended. So the

study examined the usefulness of performance information in the Department of Rural Development and Land Reform. Three research questions were used to solicit in-depth understanding on the factors affecting the usefulness of performance information; challenges programme managers face when reporting performance information and strategies that can be applied to remedy the latter. The issue of usefulness of performance information is seen as a new concept that has not been studied before.

The reviewed literature had endeavoured to provide insight on the factors affecting the usefulness of performance information that are non-compliance for accurate recording, lack of data quality, lack of monitoring and review by senior management and lack of accountability of performance indicators and targets. The study also provides insight into the theoretical and conceptual frameworks that were used and also the methodologies that were applied in this research. The research has provided findings on the usefulness of performance information in the department, which was based on above mentioned research questions. It further provided a discussion and analysis of the findings in relation to quality of performance information reported by programme managers from 2009 to 2012; challenges programme managers' face when reporting performance information; and strategies of improving usefulness of performance information in the department. Such type of findings will help the department to improve reporting and able to remedy the mistakes that the department are making as far as reporting is concerned. It will also assist all who are responsible for performance information and reporting to learn new ways of dealing with challenges that are affecting them.

The study has answered the three questions with regard to the reasons why performance information never improved since 2009-2012. It provided insights with regard to the challenges faced by programme managers when they supposed to report performance information and also strategies that can be applied to improve the usefulness of performance information in the DRDLR. The study concludes by providing limitations of the study setting. Although the study has shown that there is improvement on the reporting process of the study setting, there are recommendations to the programme managers and the Programme Performance Monitoring unit, and the entire management of the department that can help the department to improve further and come up with new strategies.

6.3   Limitation of the study

The examination of the usefulness of performance information is confined to the Department of Rural Development and Land Reform. Usefulness consists of relevancy, consistency and measurability of performance information. This is new in the management discipline, therefore secondary data was limited to this study, there are no enough academic information based on the usefulness of performance information, the available information cover the performance information measurement not usefulness as a criteria for good quality performance information recommended by the Auditor General.

Another critical and challenging factor is lack of theoretical frameworks for analysing the research findings. There is no construction of formal frameworks and attributes that emerged from the study could not be theoretically described. This means that there are no theories that have been published on the usefulness of performance information. Therefore, frameworks for analysing data on the usefulness of performance information are essential.

6.4   Recommendations

The following recommendations have been made by respondents to be considered by programme managers and M&E unit for improving the usefulness and reporting of performance information. Some of the recommendations are the same as the strategies for improving the usefulness of performance information.

Standard Operating Procedures should be followed by programme managers, as outlined in the Framework for Managing Programme Performance Information and with the Government world-wide Monitoring and Evaluation.

Programme managers must ensure that deadlines are not missed and reports are written on time. They must also ensure that information is collected and collated on time. Deadline must be discussed and agreed with the provincial coordinators, so that they can submit information before reporting starts. M&E unit must also communicate with programme managers about the exact starting date of reporting, and when will verification take place so that they can be ready to report on their performance to avoid any delays.

A change on targets and indicators has been a challenge to Programme Performance Monitoring unit, programme managers are urged to have consistent targets and indicators they must not be changed unnecessarily or when they feel that the target they have set is unachievable or the indicator is immeasurable. Managers must ensure that the set targets are in line with their programme strategic goals and objectives.

Communication strategy among programme managers, provincial coordinators and programme performance monitoring unit should be strengthened. Any changes in the reporting process must be communicated to all affected parties. In order to enhance effective reporting communication strategy will come out handy.

Reporting period has been a serious issue to most of the respondents, it is a special request from programme managers that reporting period must be extended, in order to have enough time to liaise with provincial coordinators who deal with performance information. It is mentioned that the time allocated for collection and collating of information is very strenuous, because information must be obtained from the provinces and be verified for any duplications or errors before it is submitted to national office for further verification and reporting. Programme managers also urge top management not to pressurise Programme Performance Monitoring unit to produce report within a short space of time.

Managers who do not comply, disciplinary measures should be taken against them. Managers of those respective programmes that do not comply must not be given incentives. They must ensure that letter of warning is offered to those who are not complying.

Recommendation for future research is a need for further research in order to develop theoretical frameworks for the usefulness of performance information.

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Annexure A

Interview request letter

96 Oranjehof South

449 Sisulu Street

Pretoria

0002

12 December 2014

Dear Sir/Madam

I am a student at the University of Witwatersrand doing a Master's degree in the field of Monitoring and Evaluation. I'm conducting a research about the usefulness of performance information specifically in the Department of Rural Development and Land Reform.

I am therefore, requesting an appointment for an interview during January at a time conducive to you. I will highly appreciate if you can avail yourself at any time convenient. For any clarity you can contact me on 0798823366.

The interview is being undertaken for academic purposes and I guarantee anonymity and confidentiality. There won't be indulgence of information without your consent.

Your participation in this study will be highly appreciated.

Yours faithfully

TC Maluleke (Ms)

Annexure B: Interview guide

SECTION 1: DEMOGRAPHIC INFORMATION

Name of employee	
Age	
Gender	
Highest Qualification completed	
Years of experience on the position	
Position/Designation	
Name of Programme	

SECTION 2: PERFORMANCE INFORMATION

1. Usefulness is one of the criteria used by Auditor-General to measure performance information. Can you elaborate what do you understand about usefulness of performance information?

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2. Who is responsible for ensuring usefulness of programme performance information and why do you say so?

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3. What do you think are the expectations of the Auditor-General in terms of performance information reported?

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4. Audit findings of the Auditor-General stipulated in the Department of Rural Development and Land Reform Annual Reports 2009-2012, indicated that performance information was not useful. What are the factors that lead to performance information reported by the Department to be un-useful?

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5. Audit findings indicated that there was inadequate supporting source of information provided. What could be the reason/s?

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6. Audit findings stated that indicators were not measurable and targets were not clearly defined, what could be the reason?

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7. Is there any standard operating procedure in the department for performance information management?

If Yes, how has it been used?

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If No, why?

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8. Is there system in place on how performance information should be generated, collated and reported?

If Yes, what type of a system is used?

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If No, why?

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9. What are the challenges that programme managers are facing when reporting performance information?

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10. What do you think should be done to improve reporting in the department?

Please elaborate:

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11. What do you think should be done to improve the usefulness of performance information of the Department in terms of measurability, relevancy and consistency?

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12. What corrective measures taken after the audit findings provided by the Auditor-General concerning performance information of the Department?

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Annexure C

An interview transcript

An interview with the programme manager from the Department of Rural Development and Land Reform

1. Quality of performance information

An internal auditor was asked about the factors that lead to un-usefulness of performance information. He responded:

"Un-usefulness of performance information is caused by that 26 per cent of the planned and reported targets were not measurable and 45 per cent of indicators were not well defined or they were not analysed as to what exactly should be measured".

When he was asked about the reasons why targets were not measurable and indicators not well defined. He responded:

"I think the reason is that …targets were not achievable therefore indicators were affected because they have to be changed during that particular financial year. The targets set seemed to be too much that it was not easy to reach".

"And….a Technical Indicator Description was not published with the strategic plan and Annual Performance Plan. ..the department did not have sheet where the targets and indicators were clearly defined. Management failed to demonstrate how performance should be measured, this means there was no guidelines on how the department measured its performance, and these also affected the indicator being not defined as there was no common understanding on how measurement will be achieved".

2. Challenges of programme managers during reporting process

The researcher asked about the challenges programme managers face when reporting on performance information. He responded"

One of the challenges I think is… a lack of alignment between indicators, targets set and achievement, for an example, targets in the Annual Performance Plan will be in percentage while achievements in branch quarterly reports are captured as narrative or numbers.

3.   Improvement strategies

The researcher asked the internal audit what should be done to improve the usefulness of performance information of the Department in terms of measurability, relevancy and consistency. He responded:

"The department should have the well-defined indicators as well as measurable targets and avoid changing indicators, policies and guidelines in almost every financial year. And managers should take time on planning before execution, and the plan should be well researched, having the vision of what the department want to achieve this will eliminate indicators that are not well defined, ambiguous and contradictory".