Assessment of the M&E system's contribution to Gauteng Tourism Authority's (GTA) programmes outcomes

By

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A research report submitted to the Faculty of Management, University of the Witwatersrand, in 50% fulfilment of the requirement for the degree of Master of Management in the field of Governance (Public and Development Monitoring and Evaluation).

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Abstract

A major challenge for governments is to become more effective, therefore the South African government has backed monitoring and evaluation (M&E) as its processes can assist the public sector in assessing its performance. Components which set M&E apart from other management systems is the feedback and learning component which is instilled in the M&E system, these components assist decision makers to make evidence-based informed decision. The South African government has implemented an overarching M&E system in which all three spheres must adhere to. By implementing the M&E system it exercises the principles of good and developmental governance, this is monitored by oversight bodies which enforces compliance.

The study looks at the case study of Gauteng Tourism Authority (GTA), the public entity is the tourism implementing arm of the Gauteng Department of Economic Development. GTA has three budgeted programmes by which it tracks and assesses performance through the overarching M&E system. The objective of the study is to understand how the implemented M&E system within the South African public sector has assisted the GTA in meeting its desired outcomes through its implemented three programmes. The study concludes by recommending the importance of effectively institutionalising M&E by educating employees at all levels about the value and purpose of M&E which will assists with the identified finding, namely the usage of monitoring and evaluation interchangeably and the over-reliance on one component to the other hinders the M&E systems effectiveness.

The methodological approach draws from the constructivist and interpretivism research paradigms. The two approaches are often combined in a qualitative research strategy, this is considered suitable for the study as it allows participants who were interviewed to fully share their knowledge and experiences. The research design utilised a case study of the GTA, the research methods included primary and secondary which included supporting literature. A qualitative analysis of the findings focused on the themes that emerged from the study and the way it was conceptualized.

Key words: Monitoring and Evaluation, Performance Management System, Result-based Management system, public sector, oversight bodies, institutionalisation, compliance.

Declaration

I, Alecia L. Hamilton (Student number: 2096738), declare that this report is my own, unaided work. It is submitted in partial fulfilment of the requirements of the degree of Master of Management: Governance (Public and Development Sector Monitoring and Evaluation) in the University of the Witwatersrand, School of Governance, Johannesburg. It has not been submitted be before for any degree or examination in any other university.

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Alecia Lindse' Hamilton

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Dedication

This research report is dedicated to my family, but specifically my husband- Brandon Hamilton, my sister- Lesley Langton, and my grandmother- Jubeida Peres.

Thank you for supporting me throughout these two years. While completing this academic journey, I moved out of my childhood home and became a wife to my high school sweetheart. There were many overwhelming moments which required long motivational speeches from these key individuals. Your words of encouragement and setting time aside for me to focus on my studies helped keep me focused. Thank you always encouraging me and letting me know how proud you are. Your unwavering support during this period kept me determined and focused. I appreciate and love you dearly.

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ACRONYM DEFINITION

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AOP	Annual Operational Plan
APP	Annual Performance Plan
DPME	Department of Planning, Monitoring and Evaluation
DPSA	Department of Public Service and Administration
EXCO	Executive Committee
FMPPI	Framework for Managing Programme Performance Information
GCR	Gauteng City Region
GDED	Gauteng Department of Economic Development
GTA	Gauteng Tourism Authority
GWME	Government-Wide Monitoring and Evaluation System
KPI	Key Performance Indicators
KRAs	Key Result Areas
MDGs	Millennium Development Goals
M&E	Monitoring and Evaluation
MEC	Members of the Executive Council
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
NDP	National Development Plan
NEPF	National Evaluation Policy Framework
OECD	Organisation of Economic Cooperation and Development
RBM	Results-Based Management
SMME	Small Medium Mico Enterprises
SOEs	State Owned Entities
SASQAF	Statistics South Africa’s African Statistical Quality Assessment Framework
TID	Technical Indicator Descriptions
ToC	Theory of Change
UK	United Kingdom
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
USAID	United States Agency for International Development
USA	United States of America
PMS	Performance Management System
PoPI Act	Protection of Personal Information Act, 2013
PSC	Public Service Commission

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CHAPTER 1: INTRODUCTION

1.1. Introduction

The use of performance monitoring and evaluation (M&E) has gained popularity in the public sector globally, this is primarily due to M&E shifting from the traditional approach to now incorporating focusing on a results-based managed (RBM) approach, which aims to strengthen the use of evidence in delivering valued results (UNDP, 2009). M&E are two different function which form the M&E system, M&E together provides an institution accountability and to some extent transparency and, therefore, enhances effective governance practices (Wotela, 2017). The South African public sector has utilised M&E systems as part of their governance reforms strategies, thereby introducing various M&E frameworks and policy changes. Government demonstrates buy-in to M&E, with the latter facilitating systematic modification towards planning and managing governments' performance in order to achieve results effectively but also efficiently. All three spheres of government, as well as their public entities and state-owned enterprises in South Africa must adhere to the principles of good and developmental governance, they must comply with an inclusive legislative and regulatory framework that governs service delivery (van der Waldt, 2014). This is in an effort to ensure that all spheres follow appropriate and transparent decision-making processes, and that the interest of citizens are protected.

The public sector is complex and interdependent, specifically in the context of M&E, because there are overarching M&E frameworks and system to which public institutions are required to adhere to in an effort to produce desired performance results (Ncgobo and Malefane, 2017). These frameworks and systems influence the planning, monitoring, and evaluation of initiatives such as strategies, policies, programmes, and the implementation projects. A feature of M&E systems, which sets it apart from other performance management systems is that it prioritises the feedback and learning component. This means that by utilising information gathered through the system of monitoring and evaluation, informed decision-making will be applied to planning which will aim to better produce the intended outcomes (UNDP, 2009). In order for M&E systems and functions to be effective, they should not only be applied in efforts to be compliant. Instead, M&E functions need to be institutionalised and integrated into internal systems in order for M&E to be effective and facilitate better performance of policies and programmes. In this regard, this research study seeks to understand the effectiveness of the M&E system which is the overarching framework in many of South Africa's public institutions. The study uses the Gauteng Tourism Authority (GTA) as a case study, assessing if the M&E system has assisted GTA in effectively achieving its programmes' outcomes.

GTA is the implementing arm of the Gauteng Department of Economic Development (GDED). As a State-Owned Entity (SOE) of the Department, GTA carries out tourism and developmental programmes that contribute to the Departments mandate of economic growth and development in the Gauteng Province (GTA, 2020). GTA implements three budgeted programmes, namely Strategic Support, Destination Marketing, and Destination Planning and Development (GTA, 2020). These programmes are outlined in the Entity's strategic documents in which set targets are defined; the performance of which is tracked monthly, quarterly, annually, and overall, over a five-year term. The tracking of these programmes is aligned to the Strategic Plans and Annual Performance Plans Framework which the Department of Performance, Monitoring, and Evaluation (DPME) communicates with public institutions. By understanding the overarching M&E system and the regulations to which public institutions need to comply, the study seeks to understand the effectiveness of the M&E system in facilitating positive programme results (i.e. outcomes). Furthermore, by looking into the environment in which the GTA operates- as a public entity and assessing M&Es contributions to enable the achievement of the desired outcomes of the programmes.

1.2. Background

The GTA is the tourism implementing arm of the GDED, the Entity's programmes are aimed at contributing to economic growth and development (GTA, 2020). GTA implements three budgeted programmes, these include Strategic Support which measures public assurance through effective governance and accountability. Further Destination Marketing is aimed at stimulating demand of Gauteng tourism offerings with domestic and international tourists. Lastly, programme three is Destination Planning and Development which facilitates effective planning and development while growing a sustainable tourism sector (GTA, 2021). Like many other public institutions, GTA aims to improve its performance by utilising M&E in line with government regulations, these include Policy framework for the Government-wide Monitoring and Evaluation Systems, the National Evaluation Policy Framework and the Revised Framework for Strategic Plans and Annual Performance Plans to mention a few.

The South African government has implemented an overarching M&E system in which all South African public institutions are required to comply with, Governments major challenge is to become more effective therefore by utilising the M&E system, which is a management system that helps provide an evidence-base for public resources (The Presidency, 2007). The data and evidence that government and its state-owned entities should utilise to make effective decisions should be derived from a results-based performance feedback system such as an M&E system (Jili and Mthethwa, 2016). The M&E system works with other internal management systems such as strategic planning and budgeting to name but a few. Government has backed M&E as it is uniquely oriented towards providing causal connections between the choice of policy priorities, the resourcing of those policy objectives, the programmes designed to implement them, services delivered, and to assess the impact on communities (The Presidency, 2007).

This information is noted in the GTAs' institutional strategic documents which include the Strategic Plan, which is a five-year plan and outlines the mission, vision, and high-level goals of the institution (DPME, 2019). The annual plans include the Annual Operational Plan (AOP), the document can be referred to a work plan as it focuses on daily operational activities. While the Annual Performance Plan (APP) is a summarised version of the AOP, it looks at higher-level activities in order to achieve the Strategic Plan yearly (DPME, 2019). Public institutions are also required to produce Annual Performance Reports, which outline the institutions overall performance of the year, this includes their financial statements, this information is audited by the Auditor General of South Africa (AGSA), an oversight body ensuring that the information presented is accurate. All strategic documents describe the institutions plans to achieve its goals, in the context of government these goals are aligned to the National Development Plan (NDP), the difference is in the context and timeframe in which the documents aim to achieve the goals. These documents are accessible to the public and the institutions' stakeholders, its purpose is to communicate future plans, as well as performance results.

As a public institution, the GTA is required to report back to oversight bodies which are appointed to hold the institution accountable. This exercise is undertaken as an effort to ensure good governance practices. These oversight bodies consist of the GDED, the legislature, and the AGSA to name but a few. The public sectors M&E system is used to hold such institutions accountable, ensuring that their performance is meeting its required mandate, and their use of public resources is transparent and accounted for to all stakeholders, including citizens (Zall Kusek and Rist, 2004). Furthermore, for public institutions to improve their performance while also being accountable, they are required to have their own internal controls to effectively implement a comprehensive M&E system that facilitates continuous assessment (Jili and Mthethwa, 2016). Therefore, by assessing the environment and compliance mechanisms in which the M&E systems operate, the study can understand the effectiveness of the M&E system which the GTA utilises and the extent in which the system facilitates the achievement of GTA's key performance indicators through its three budgeted programmes.

1.3. Study Aim

There has been much investment from the South African Government in backing M&E as a management system that can assist in improving public institution performance. Evidence of this was the rollout of various frameworks and systems which include the development of the Government-Wide Monitoring and Evaluation System (GWMES), which was followed by other frameworks which include the Framework for Managing Programme Performance Information, Framework for Strategic Plans and Annual Performance Plans; in 2019 the Department of Planning, Monitoring and Evaluation (DPME) revised their performance frameworks to focus on result-based outcomes which was aimed to look at the impact of governments performance in an effort to try and improve results (DPME, 2019). M&E frameworks have been introduced and revised over the past years in an effort to strengthen the use of evidence in delivering valued results (UNDP, 2009). The M&E system has been implemented across all spheres of government, it has become a legislative requirement and oversight bodies have been employed to track performance as such. M&E should work alongside the planning function, as the one function inform the other function, ideally creating a feedback system in which the users gain knowledge on how to improve or adjust when planning (Gorgens and Kusek, 2009). This is further discussed by Dlakavu (2024) who notes that there needs to be an improvement in the use of M&E reports in the planning and budgeting processes, once again this references the idea that M&E should be utilised as a feedback system which informs better planning and budgeting. M&E system together with strategic planning are meant to improve the planning, tracking, and assessment of public institutions' initiatives. However, with the many continued challenges regarding performance within the public sector, one would expect M&E systems to improve the performance issues. This study takes into account the case study of the GTA, which adheres to legislative requirements as a public institution. The study aims to assess if the current M&E system, which is adhered to across all three spheres of government, is effective in assisting GTA in achieving the outcomes of its three budgeted programmes.

1.4. Problem Statement

Wotela (2017) asserted that an M&E system is effective when utilised correctly, however implementing an M&E system within an organisation is not simply a plug and play system, as it does not just fit into the current 'business as usual' institutional structures, to effectively work. Furthermore, Wotela (2017) explained that the implementation of M&E systems needs observation when it comes to be absorbed into internal institutional systems and the institutional culture. The institutionalisation of M&E means sharing and utilising M&E evidence to make informed decisions during planning and budgeting processes (Dlakavu, A. 2024). Jili and Mthethwa (2016) discuss that one of the main challenges with institutionalising M&E is that M&E knowledge and skills are limited, subsequently when officials are required to perform public projects some fail to understand the value and importance of M&E; therefore, they cannot produce the desired performance. The actual utilisation of M&E information and findings is argued to be a critical key step of an effective M&E system, if not utilised, the system becomes flawed, resulting in a lack of transparency and accountability, as well as the occurrence of duplications and waste of resources (Faki and Matoka, 2023). Valters (2014) brings in another hindering component to the environment in which the public sector operates, arguing that due to prominent features such as the political environment and the red tape in which M&E functions, there are institutions and bureaucratic constraints to the promotion of learning and critical thinking throughout the sector, therefore as a result, M&E

can become a tick-box exercise in order to comply with oversight bodies, therefore obstructing the effectiveness of the M&E system.

The South African government has backed and implemented M&E systems in all three spheres of its government structure in order to improve performance of public institutions. Although the system has been implemented, there are still issues with public institutions not performing and achieving desired results. These issues can range from limited resources to the actual prioritising of M&E. Dlakavu (2024) notes that many African governments who have introduced M&E into their institutions all experience some sort of challenges, this includes Benin who was recommended to use M&E as a tool for ensuring efficient and effective implementation of government programmes, Kenya's challenge notes the importance of publishing M&E reports in local languages so that the information is consumable to the public. An example in the South African context is the case study of the Mfolozi municipality in KwaZulu-Natal, the municipality as a public institution examined their challenges and found that the shortage of skills and lack of financial resources contribute to the ineffectiveness of M&E within their municipality; it was concluded by recommending the employment and retaining of highly skilled workers from a diverse and mobile labour market (Jili and Mthethwa, 2016). GTA, a provincial entity situated in Gauteng, the SOE is also required to implement the M&E system by following regulated M&E frameworks in effort to comply with oversight bodies within their prescribed timelines. The implementation of the M&E system cannot be assumed to be equivalent to true institutionalisation which is arguably the actual requirement that leads to the desired results.

Consequently, the study looks at whether the overarching M&E system is being effectively institutionalised and not simply being implemented in an effort to be compliant. M&E systems have been proven to be a great management system when institutionalised properly, however when it is not, the feedback and learning features of the system become redundant, therefore the true impact of the monitoring and evaluation components are not felt. The theory is set out by scholars who argue their stances on how an M&E system can be effective in order to achieve the desired outcomes, but also explain what the consequences are when the system is not utilised fully. By looking at the GTA, as a case study, one can examine the effectiveness of the system and the extent to which it facilitates GTA achieving its key performance indicators, therefore attaining its three programmes.

1.5. Research Purpose

Research has shown that many governments across the world and organisations such as the United Nations Development Programme (UNDP) have adopted an M&E system to assist in bettering their performance outcomes, this includes the South African Government. The national government has enforced an overarching M&E system to all public institutions, this includes the GTA, whom in order to be compliant, follows the DPME frameworks. However, there are still many cases of public institutions not meeting their set outcomes (Nzimakwe and Ntshakala, 2016). The purpose of this research is to understand how the implemented M&E system within the South African public sector has assisted the GTA in meeting its desired outcomes through its implemented three budgeted programmes.

The GTA's mandate is to contribute to economic growth and employment opportunities through the tourism sector. The GTA is an implementing Entity of the GDED, whose mandate is to lead, facilitate and manage sustainable job creation, inclusive economic growth, and development in the Gauteng City Region (GCR) (GDED, 2019). By effectively implementing the Entity's three budgeted programmes, the GTA has the ability to create a greater impact which influences travel and tourism numbers within the province, creating trade and investment opportunities, and attract a knowledgeable workforce within the province.

Public institutions operate in an interdependent environment in which they are required to report to several oversight bodies on performance in effort to be compliant with legislature, which also reports on whether they are achieving their mandate (Engela and Ajam, 2010). The interwoven environment of the public sector is described as complex, this is due to various reasons such as the political environment in which the sector operates, the processes that need to be followed, which also needs to be transparent and accountable towards oversight bodies and to citizens of the country who these public institutions are obligated to serve. An overarching M&E system was introduced by the president's office in effort to better public institutions performance, the system provides tools used to assess and manage performance effectively while producing meaningful outcomes. However, for outcomes to be effectively achieved, each institution also needs to institutionalise the M&E system into their own internal systems to effectively support M&E activities (Ncgobo and Malefane, 2017).

In an effort to assess if the M&E system has effectively contributed to positive outcomes, the study refers to GTA as a case study, a public institution who implements M&E frameworks in order to reach its outcomes effectively. The study assesses how has the implemented M&E systems within the public sector contributed to the GTA tracking and assessing the outcomes of its programmes, in order to assess this the study will conceptualise performance monitoring and evaluation, and review the value of M&E as a management system. The study discusses different case studies on the effectiveness of M&E systems around the globe, specifically on the African continent, and further understanding South Africa's efforts to prioritise M&E as a system, and finally look further into the GTA as a case study. By assessing GTAs' internal systems, analysing if the programmes were meeting their desired outcomes through these systems, this will subsequently assist in answering the effectiveness of GTA's M&E system.

1.6. Research Question (s)

The research focuses on one main research question and two research sub-questions designed in a way that outlines the main areas of study and its analysis.

1.6.1. The Research Question:

How has the implemented M&E systems within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes?

1.6.2. Research sub-questions:

A) Do the current M&E systems support the tracking and assessments of measuring the programmes outcomes?
B) Do the current M&E systems require adjustments to better achieve the outcomes (objectives) of the GTA's three programmes?

1.6.3. The research aims include:

A) The aim is to understand whether the implemented M&E systems within the public sector supports GTA in tracking and assessing the outcomes of their priority programmes.

B) The aim is to determine if the GTAs' ability to monitor and evaluate its three priority programs are aided by the current M&E systems.

The research aims will be provided through answering the research questions outlined in 1.6.2.

1.7. Key Findings

There are many issues that have been argued for in order to explain why M&E systems may not be effective, the study found that this includes M&E being implemented in public institutions as it is a requirement in an effort for the institution to be compliant, however there is a difference between implementing an M&E system and institutionalising an M&E system. GTA utilises the overarching M&E system, however the Entity is required to institutionalise M&E in its internal systems, this should be backed by the management team, therefore implementing a top-down approach. Part of what sets the M&E system apart from other management system is the feedback component, it should be utilised to incorporate learning into the system which results in better planning. However, when M&E information is not used, the feedback component is not utilised, the M&E system becomes redundant, and ineffective planning is carried out. Furthermore, by using monitoring and evaluation interchangeably or the overreliance on one function and not the other, serves as an injustice to the effectiveness of the system, each function serves a different purpose but are interdependent functions. GTA monitors output indicators annually, the tracking of these indicators is carried throughout the year measuring the performance and reporting results to oversight bodies. Outcome indicators are measured in the five-year strategic plan, these indicators are also monitored to measure the five year achievement against the set targets; however participants noted that there is a lack of evaluations being done to assess the impact appropriately, therefore when the M&E system is not incorporated appropriately within the system of the institution it cannot achieve its desired outcomes, including that of not producing desired outcomes for the budgeted programmes. The current M&E system aims to assess the impact of programmes, subsequently there should be a priority shift away from primarily focusing on monitoring but rather enhancing the focus on both monitoring and evaluations.

1.8. Overview of Chapters Constituting the Research Report

1.8.1. **Chapter 1** provides an introduction of the study, providing an explanation for the objective of the study in accordance with the problem statement, research purpose, and research questions.

1.8.2. **Chapter 2** discusses the theoretical framework used in reference to the study. The conceptualisation of monitoring and evaluation as a system in which different governments utilise. The study focuses on the South African government documents in an effort to understand the environment in which M&E operates. The case study of the GTA- a public institution is discussed in relation to the governmental framework, aiming to understand the effectiveness of the M&E system being utilised in an attempt of the GTA achieving its budget programmes.

1.8.3. **Chapter 3** outlines the methodology used in effort to answer the research questions. Discussing the approach used by the researcher, design, research tools and application. The chapter further notes the sampling technique referred too, as well as data collection methods.

1.8.4. **Chapter 4** presents the findings of the primary data collected through interviews.

1.8.5. **Chapter 5** analyses the findings presented in chapter 4 in accordance with the relevant literature discussed in chapter 2. The chapter concludes by discussing the study's findings and recommendation, which aim to improve institutions effectively utilising the overarching M&E system. Institutionalising M&E in an effort to fully gain the benefits of an M&E system.

1.8.6. **Chapter 6** summarises the findings of the study vis-à-vis the problem statement, the study aims and research questions, and the stated recommendations.

In summary the study highlights the effectiveness of an M&E system, while assessing different cases of why some public institutions aren't meeting their desired outcomes. The study looks at the GTA as a case study, assessing how the public institution has institutionalised M&E, and if the M&E system has contributed to GTA achieving its set outcomes.

CHAPTER 2: LITERATURE REVIEW

2.1. Introduction

M&E can be described as complex due to its multidisciplinary and skill-intensive undertakings (Engela and Ajam, 2010). Utilising M&E across all spheres of government can be even more so complex as it requires detailed knowledge of numerous factors such as a particular sector, frameworks, and processes; over and above that, the consideration of planning, budgeting, and implementation of functions in the public sector while also considering the political environment in which government operates (Engela and Ajam, 2010). With this in mind, M&E within the public sector is an institutions performance management system that is promoted as the primary choice to effectively manage the sectors' performance. M&E systems are promoted to improve strategic planning, accounting for public resources, as well as successfully reporting an institutions performance management (The Presidency, 2007). The system is characterised as a reinforcing system that is aimed at tracking progress and evaluating outcomes, therefore it is a system that can assist public institutions in better managing their performance (Serrona et al, 2014). By consulting different literature, the study examines the institutionalisation of the M&E system to assess if it has been effective in allowing the GTA to meet its programme outcomes, this is done by conceptualising performance monitoring and evaluation, and the value it produces as a management system. Thereafter, focusing on the legislative and policy requirements that guide M&E within the South African Government and lastly, providing an overview of the case study of the GTA's implemented programmes. The assessment of the programmes is done through analysing the M&E systems that help track and evaluate the three programmes to achieve the desired results, while also considering the environment in which it operates in order to comply with oversight bodies.

2.2. Theoretical Framework-Defining Results-Based Management

To effectively undertake the study, the theoretical framework of the Results Based Management (RBM) Life Cycle approach will be referred to. The United Nations Development Programme (2009) who has brought the concept to the forefront by including it across different spheres of their organisation defined RBM as a broad approach whose core focus is to achieve the desired results. It encourages all efforts and resources to be directed towards achieving a set outcome that can be easily identified and verified; through this process, transparency and accountability is heightened as it allows initiatives to reduce duplication and waste (UNDP, 2009). Furthermore, UNDP (2009). notes that the basic components of RBM includes good planning, monitoring, evaluation, learning, and implementing feedback into planning; RBM focuses on the internal environment of the organisation, adding emphasis on the organisations processes and policies to achieve meaningful results. Similarly, the United Nations Population Fund (2019) defines RBM as a management strategy in which all players contribute directly or indirectly to achieving the desired results, the players involved ensure that their processes, products, or services contribute to the achievement of the anticipated results. The term results can be referred to as outputs, outcomes and/ or higher-level goals or impact; these terms can be expressed differently depending on the contexts in which it is being used (Mayne, 2007). The players involved in the process of achieving the desired results use information gathered from actual results to inform decision-making on various tasks. These tasks usually include the project design, resourcing and the delivery of programmes and activities, in return the same information can be used for reporting and accountability purposes (United Nations Population Fund, 2019).

2.2.1. The Origins of Results-Based Management

RBM has been implemented within the public sector in a number of developed countries, however the concept is relatively new to developing countries (Pazvakavambwa and Steyn, 2014). According to the United Nations Educational, Scientific and Cultural Organization (UNESCO) the thought process behind RBM originates in the 1950's, the author Peter Drucker introduced the concept of 'Management by Objectives' and its principles in the book titled "The practice of Management" (UNESCO, 2022). The principles included performance evaluation and feedback, time periods of delivery, participative decision-making, setting clear objectives, identifying organisational goals and objectives (UNESCO, 2022). Management by objectives has arguably evolved into what is understood as the logical framework in the public sector (UNESCO, 2022). The logical framework is an analytical tool used to strategically plan, indicates key assumptions and risks, specifies key inputs, activities, outputs, and requirements to achieve the desired outcomes (DPME, 2019).

RBM originally gained popularity in developed countries such as the United States of America (USA) in the late 1960s, which adopted the approach for the United States Department of Defence and the United States Agency for International Development (USAID) (UNESCO, 2022). It gained the attention of many developed countries due to the RBMs aim to specify results and performance expectations of all stakeholders, including that of customers (UNESCO, 2022). Pazvakavambwa and Steyn (2014) explains that RBM includes requirements of monitoring and reporting of feedback, links this to the budget and deliverables, it further promotes learning based on feedback and continuous improvement founded on performance analysis, it also undertakes meritocracy in managing human resource. A performance management strategy whose philosophy is based on results, while ensuring that transparency and accountability are carried out through its processes. In recent years, developing countries have referred to RBM due to the backing the management strategy received from developed countries. However, for it to be successfully implemented Pazvakavambwa and Steyn (2014) explains that RBM entails internal changes. These include changes to the policy frameworks which influence the nature and scope of results, work ethic and backing from employees which are required to adopt a results-based approach, and a proactive human resource management which will ensure capacity building for RBM at senior level as well as at a junior level.

A number of countries have reoriented their public sector towards the long-term impact; however, Mayne (2007) argues that there have been few success stories, this is largely due to the time period over which the assessment of performance has taken place. The implementation of RBM takes time to see actual results which is an influence of consistent effort over a long period. Its further explained that RBM requires fundamental change which includes policy changes, management style and organisational culture change, with the understanding that it takes at least four to five years to effectively implement changes and see results- additionally it requires money alongside time (Mayne, 2007). Perrin (2006) writes that there is not just one right way to implement RBM as it has been described as a ‘broad approach’, emphasising that context is very important and what may work for one country may not be appropriate for another given different political administrations or differing levels of development. Consequently, the implementing RBM is not considered a quick fix but rather requires consistent effort and moulding to the context in which it is being utilised, thus authors have argued on the validity of RBM success stories.

2.2.2. Results-Based Management Proponents

The Organisation of Economic Cooperation and Development (OECD) countries have supported the use of RBM, the OECD is largely made up of developed countries which include Australia, The USA, United Kingdom but also include developing countries such as Colombia and Peru, other advocates for RBM comprises of organisations such as the United Nations and its organisations (Mayne, 2007). More governments are focusing on longer-term impact than that of immediate impact due to the increasing pressure of citizens demanding tangible development and accountability. By governments adopting RBM into their policies and programmes, it assists in answering the question, 'what are citizens getting in return for their tax money?'. Traditionally focusing on an input-activity-output model, to which now many are shifting to the results-based approach that is engrossed in the outcomes and impacts (Perrin, 2007). RBM relies primarily on quantification, which shifts from activities and onto tangible deliverables (Pazvakavambwa and Steyn, 2014). This is achieved through focusing on strategic planning, systematic implementation, measurement of performance results, continuous monitoring and reporting, as well as the utilisation of performance information to inform improvement of decision making (Pazvakavambwa and Steyn, 2014).

2.2.3. The relationship between Results-Based Management and Performance Monitoring and Evaluation

Due to RBM being broad in its approach, RBM has different models that assist with various desired outcomes. Pazvakavambwa and Steyn (2014) notes that these models include integrated results-based management system, integrated development planning, results-based budgeting system, results-based personnel performance system, results-based monitoring and evaluation, results-based management information system, electronic Government system; however, for the purpose of this research results-based monitoring and evaluation will be further discussed. The two primary components of an integrated results-based management system are said to be a results-based budgeting system and the results-based personnel performance system. In addition, the results-based monitoring, and evaluation, the RBM information system and the E-Government System are supporting components to the overall system.

M&E supports the integrated system because it is the internalised and institutionalised component; both performance monitoring and evaluation plays a critical role in the overall systems' success (Pazvakavambwa and Steyn, 2014). RBM requires both monitoring and evaluation of results to achieve its aim of being a system that stresses transparency and accountability. The integrating of performance information, the tracking of results from performance measurement tools and evaluations thereof with the inclusion of budgeting, human resource management, and reporting, ultimately incorporates performance monitoring and evaluation systems into RBM (Mayne, 2007). The measuring of results through the components of performance monitoring and evaluating is crucial, Kusek and Rist (2004) advises that it is important to measure results because if results are not measured, the success or failure will not be recognised, and therefore improvements cannot be implemented.

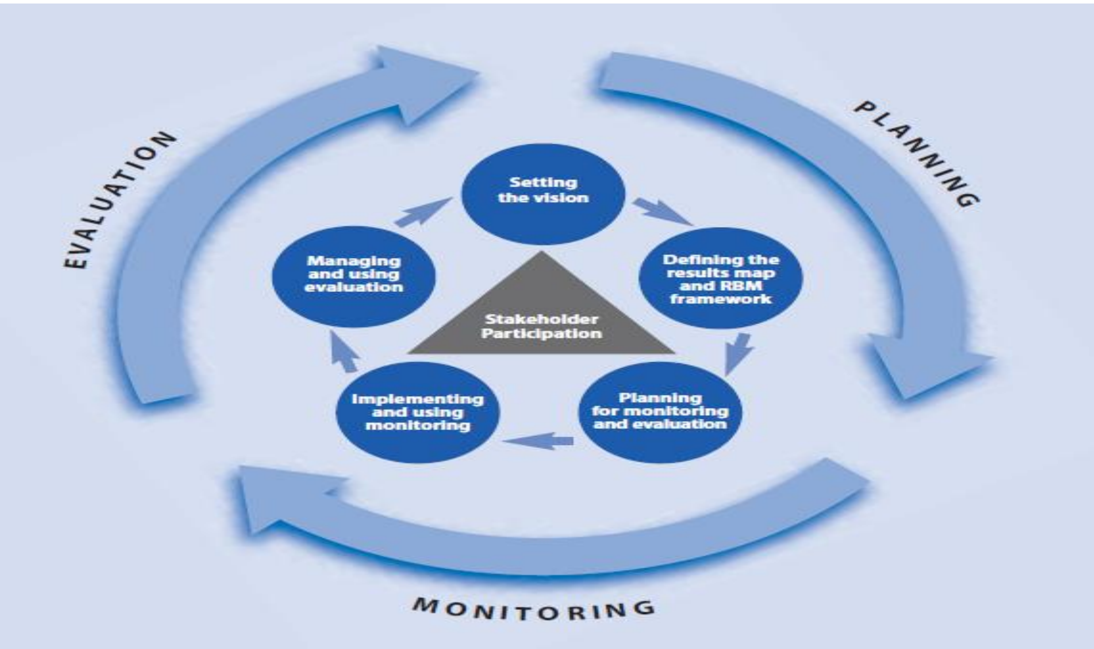
2.2.4. South Africa's Response to Results-Based Monitoring and Evaluation

Government's major challenges include that of being efficient in its delivery, while being held accountable and transparent to its oversight bodies and citizens, it is for this reason South Africa's government post 1994 reviewed and realigned their policies. In 2007 the GWME was developed therefore noting the backing of the framework from the Presidency's office, the framework required all Departments across the different spheres of government to establish an M&E system within their institutions' (The Presidency, 2007). The result-based approach was confirmed in the National Outcomes Approach and the NDP during 2010 (DPME, 2019). By implementing changes through policy changes reflected a systematic shift towards planning and government motives to achieve results. The framework focused on the traditional input-activity-output model; however, the revised framework was established realigning the focus on outcomes and impact, providing the standards for the short and medium-term planning for the public sector (DPME, 2019). The framework was revised based on a RBM approach, highlighting the need for stronger logical links between activities and the intended outcomes and impacts.

2.2.5. Understanding Result-Based Management- Theoretical Framework

RBM utilised the terms outputs, outcomes, and impacts in the context of performance M&E, these terms emphasise performance and the achievement of results (DPME, 2019). RBM is a management strategy which aims to manage an intervention while attempting to assure its relevance, efficiency, effectiveness, impact, and other quality criteria (Markiewicz and Patrick, 2015). Planning, monitoring, and evaluation come together as RBM functions, Figure 1 illustrates how each function is linked to the other, there is a dependency between each of the functions and incorporating all three functions can result in an effective RBM system (UNDP, 2009). Figure 1- the Results-Based Management Life Cycle Diagram below demonstrates the connections between each role as they work together to achieve the intended outcome. Each component can work together systematically if carried out effectively, each supporting the next function, however they do not necessarily need to be approached in a consecutive manner (Markiewicz and Patrick, 2015). The notion of RBM emphasises integration and interdependence between the functions. Each function has a different purpose in the life cycle and operates differently to the other, complementing the next, and when the functions are implemented correctly this can reduce waste and avoid overlaps within the RBM system.

Figure 1: *The Results Based Management Life Cycle.*



Source: UNDP, 2009.

The theoretical frameworks' function consists of planning, monitoring, and evaluation, the three functions can prepare and guide an intervention to meet the required performance, if incorporated correctly (Matsiliza, 2012). The study looks further into the monitoring and evaluation components and how M&E as a system on its own contributes to the GTA achieving its programme outcomes.

Figure 1 can be interpreted as the Life Cycle starting at the planning function, this function will incorporate setting the vision, defining what needs to be done- developing a roadmap to achieve results and develop the framework which will guide the activities to achieve the results. Planning for monitoring and evaluation, prepping how to track and assess performance using the two other functions of the lifecycle. An effective M&E system is built on good planning (The Presidency, 2007). Once planning has been established, the monitoring function is implemented, it tracks what is being implemented and gives feedback to key stakeholders on progress in implementation and results. Evaluation comes forth when there needs to be an assessment, it is time-bound and not a continuous process such as monitoring, it is an intermittent exercise that seeks to assess and provide useful information to questions being asked by decision makers (The Presidency, 2007). Once the information is obtained and the answer to the questions is provided, the lifecycle can begin again by setting the realigned vision.

The conceptualisation of M&E has spread of the years, but more recently it has grown momentum to improve economic policy development and performance management. This is imperative for institutions focusing on socio-economic development, as M&E has assisted in reducing economic risk and uncertainties through the information gathered through the system (Onyango, 2017). There are numerous benefits to investing in M&E, moreover, the different activities that makeup the M&E system which can spreads across policy improvement, project planning, assessment of innovations; there are various monitoring activities and evaluation activities which in a different context can assist in identifying the most appropriate program design for an intervention and informs decision makers on how to improve outcomes if incorporated correctly (Markiewicz and Patrick, 2015). Many public institutions are for these reasons looking to M&E to heighten their performance management in an effort to support the delivering of the planned outcomes. M&E together with strategic planning, with the incorporation of the promotion of learning founded on the feedback element, and continuous improvement of performance results are to ensure performance measurements will be at the basis of managing outcomes within the public sector (Nzimakwe and Ntshakala, 2016).

2.2.5.1. Conceptualising the Planning function

M&E requires the function of planning in order to improve on an intervention's deliverable, as demonstrated in Figure 1. According to AGSA (2022), poor overall performance leads to poor service delivery, much of this can be credited to poor planning and lack of accountability for effective reporting and the achievement of planned service delivery; although this may be true, the study can argue that poor planning is the result of not implementing both monitoring and evaluation appropriately, as per Figure 1- it is a cycle and if one is not done correctly there is a knock-on effect with the other functions, therefore hindering the cycle.

The overall productivity of planning, implementation and management of an intervention can be enhanced through an effective M&E system; for instance, it is the role of the monitoring function to establish the extent in which an interventions plan is being observed and how mishaps are being identified and dealt with in time, the evaluation function on the other hand assesses and researches the interventions success and highlights way to improve (Onyango, 2017). That being said, planning as part of the life cycle sets the vision, articulates the intended results, incorporates the learnings and feedback from both the monitoring and evaluation component to improve an intervention. Planning is defined by the UNDP (2009) as a process of setting goals, developing strategies, outlining implementation plans, allocating resources which includes both the budget and human resources- this definition emphasis that planning involves considering a number of different processes. The expression 'failing to plan is planning to fail' is relevant in this context, as both monitoring and evaluation gives insight into planning as well as what to plan for, as there is strong evidence that suggests that having a plan leads to greater effectiveness and efficiency (UNDP, 2009). Th planning and evaluation functions are intricately linked during the life cycle as they support the other activities, consequently without effective planning the basis of an evaluation will be weak, and the findings of the evaluation will be ineffective (Matsiliza, 2012). Similarly with monitoring, without proper planning and clear targets set, it is not clear what should be monitored; therefore, results will not be informative (UNDP, 2009). Evaluation refers to the act of valuing the worth or effect of policies, programmes, and projects; monitoring facilitates evaluation by providing data, but additional new data is also collected in order to effectively provide a full assessment (UNDP, 2009). All three components are interlinked and have dependencies on the other.

RBM measures results to provide feedback, advising if an intervention is producing the intended outcome and therefore using the information for learning and decision-making to effectively produce the intended outcome (UNDP, 2009). Consequently, the RBM cycle would be incomplete without all the components, M&E cannot function without planning, and planning cannot be improved without effective monitoring and evaluation. The three components of the cycle do not need to be approached in a sequential manner, for instance evaluation does not always happen at the end of the cycle but can be incorporated at any time during the cycle (DPME, 2019). That being said, *figure 1* illustrates the usual sequence of the Life Cycle, however understanding that the sequence can be changed based on the context of the intervention. This is discussed in the Revised Framework for Strategic Plans and APP, which notes that the framework was derived from the GWMES which takes into consideration a results-based approach (DPME, 2019). The Revised Framework emphasises the improvement of planning and bettering the public sector’s performance through the integrating systems because it is the internalised component that ensure greater outcomes and impacts on the socio and economic benefits (DPME, 2019).

2.3. Conceptualizing Monitoring and Evaluation

Together, performance monitoring and evaluation is an effective management system used for public management that can be used to assist decision-makers in tracking progress and to demonstrate the impact of various interventions including projects, programmes, strategies, or policies (Kusek and Rist, 2004). AGSA (2022) discussed the importance of public institutions tracking their progress to improve service delivery, in the national and provincial report it discussed that institutions should prioritise effective planning and tracking of performance against set targets and expenditure to measure what still needs to be done. By tracking this information it notes that the institution can implement a better plan for its resources to achieve its targets, furthermore noting that there could be valid reasons as to why targets are not being achieved in a specific time frame; however, if it is found that the expected performance is not achieved and does not correlate with the expenditure of the budget it will ultimately compromise Government achieving its priorities and the future budget meant for service delivery.

In as early as 1996, Tom Barton defined M&E as an information system devoted to the selection of collecting, analysing, and using information on development interventions (Ba, 2021). There are different dimensions to an effective M&E system, as it relates to various subjects, including that of an institutions performance or simply in effort to gather useful information. With that being said, many scholars in the M&E field have linked the system to establishing dynamic capabilities of change in institutions, this includes policy-making, decision-making, and ability to develop sustainable change (Ba, 2021). It is a system that can assist in identifying what interventions work and why they work the way they do, this is due to M&E's continuous collecting and managing of information (Selepe, 2018). By tracking an interventions progress, processes are transparent, information is accessible, and accountability within the system are enhanced (Nzimakwe and Ntshakala, 2016). M&E which are components of RBM are described as a specialised field with concepts that are usually explained and employed in its own way (Selepe, 2018). The field of M&E has evolved over time, traditional M&E implementations focused on inputs, activities, and outputs, then that of outcomes due to the immediate delivery of the product or service (Perrin, 2007). Whereas results-based M&E has spread the focus to outcomes and impacts, which are derived from the concept of RBM (Kusek and Rist, 2004). The result-based M&E system assists in creating linkages between resources and policy implementation, focusing on the longer-term effects of an intervention rather than just the immediate (Pazvakavambwa and Steyn, 2014). A long-term focus is specifically required in the public sector as it reminds citizens of the impact the elected government has had; in other words, what impact has the elected government had on citizens lives during their five-year term, and should they be reappointed based on this impact they have had during their administration (Managa, 2012).

In addition to results-based M&E focusing on the long-term impact of an intervention, it also promotes goods governance, this is through continuous monitoring and incorporating evaluations at different levels of an intervention. Continuous reporting and gaining feedback builds on having a more in-depth understandings as to 'why' an intervention is producing a certain result (Kusek and Rist, 2004). Hence authors such as Kusek, Wotela, Porter and Goldman highlight M&E as a system that promotes transparency and accountability and a requirement to enable effective governance. Results-based M&E promotes the use of evidence to make informed decisions as a result of the systems feed-back component. M&E assists in answering the 'why' questions posed- in other words, understanding the 'why' in relations to the action producing the desired outcome, and if it is not being achieved the question becomes 'why is it not' being achieved (Gorgens and Kusek, 2009). In essence, result-based M&E gives decision makers, stakeholders and all parties involved within an intervention a clear view of information gathered through the system of continuous monitoring and evaluation, therefore informed decisions can be made and are supported by evidence.

The M&E function is commonly explained as an implementing system in and of itself, as it promotes accountability and transparency; these are key mechanisms to establish effective governance (Wotela, 2017). Effective governance is what most public institutions strive for as it is key to achieving sustainable socioeconomic development (Sebudubudu, 2010). As noted in *figure 1*, strategic planning, monitoring and evaluation have separate functions within the system as a whole, nevertheless the term M&E is commonly used interchangeably (Porter and Goldman, 2013). Monitoring and evaluation functions differ in processes and objectives, yet within the system they support the other functions in gaining an overall greater perspective of an intervention. It is for this reason that some authors argue that there is an over reliance on monitoring, and this has left evaluation as a 'backup' process (Goldman and Pabari, 2020). Furthermore, Porter and Goldman (2013) notes that the reason why evaluations have a low demand is due to the lack of evidence-based decision-making, hence monitoring plays a dominant part in the M&E system. Evidence based decision making is meant to assist in the planning process of an intervention, the knowledge learnt from monitoring and different evaluations are meant to guide in the upcoming planning phase. This is problematic because the evaluation function does what the monitoring function does not, and vice versa; therefore, each function complements the other to create a transparent and accountable process. Markiewicz and Patrick (2015) discusses how the one function will fall short if the other is not carried out accurately, this means that for evaluation to be effective it requires extensive information which can be obtained from the information through the monitoring function; monitoring requires continued organisational capacity for the thorough use of performance information. If the continued capability of gathering and organising performance information is absent, this can compromise the validity and reliability of the information, consequently also affecting the evaluation function (Markiewicz and Patrick, 2015). This is further established in their differing definitions.

2.3.1. Differentiating between Monitoring and Evaluation

Gorgens and Kusek (2009) defines monitoring as an ongoing process that involves systematically collecting of data based on measurable indicators which informs management and key stakeholders on progress and achievements made, while also demonstrating the use of allocated resources against the performance; evaluation is a systematic and objective assessment of an upcoming, ongoing, or completed intervention. A similar description of monitoring is shared in by the UNDP (2009) which explains that it is a continuing process that obtains real-time information, providing systematic feedback by reviewing the progress made in implementing activities and reviewing the progress against achieving the goal and impact. Whereas performance monitoring is built into all levels of an organisation and is grounded on Key Performance Indicators (KPIs) of an organisation, as well as Key Result Areas (KRAs) which fundamentally supports systematic programme performance management (Pazvakavambwa and Steyn, 2014). Predetermined performance indicators and set targets are commonly utilised as a valuable source for monitoring and being used to track real-time information, as well as supporting regular feedback (Markiewicz and Patrick, 2015).

Evaluation is different in that it is a rigorous and independent assessment that provides decision-makers with an objective assessment of whether the intervention is on track, it sets out what are the learning opportunities- ensuring learning and feedback can be used in the planning phase (UNDP, 2009). Evaluation findings indicate clearly what works and what does not (Parkhurst, 2017). Its research assesses the influence and effects of social programmes which are the focus of many government programmes, however evaluations can also be used by the private sector to inform stakeholders (Weiss, 1993). There are different types of evaluations, including theory-based evaluations, impact evaluations, and process evaluation; different evaluations serve different purpose to assist in assessing different types of information (Gorgens and Kusek, 2009). The different evaluations serve different purposes and seeks different information, for instance programme evaluation is the systematic collection of information, to make a judgement of the programme and improve its effectiveness, whereas an impact evaluation is used to assess the impact of an intervention (Greene et al, 2006). According to Patton (2014) evaluations have multiple forms, this primarily depends on the users' intention for the intervention. Evaluations judge usefulness in relation to the intended users, therefore it should be properly planned and carried out in ways that enhances both the findings and the process (Faki and Matoka, 2023). Like monitoring, evaluation can be applied to activities, projects, strategies, policies, and other various interventions. Consequently, authors use the two differing functions interchangeably and this minimises their purposes, each function delivers on different objectives, as they elevate the other in developing a deeper understanding of the causal connections of successes or failures of an intervention (Baba and Hakemzadeh, 2012).

2.3.2. The Value of Monitoring and Evaluation as a Managing System

Knowledge management has become a requirement in organisation and project planning of interventions, it has become a necessary requirement to rely on systems and processes for sharing data and knowledge within the organisation to improve performance, this requires sophisticated management information systems (Simister and James, 2015). An integrated framework for assessing both the institution's performance and its staff performance is through a Performance Management System (PMS) (Van der Waldt, 2014). Although, performance management is commonly thought of as a system which is used to assess the performance of staff, it is more than that, a PMS can be applied to the performance of an institution (Selepe, 2018). A PMS is critical in the role of an institution that aims to achieve efficiency and effectiveness, and adopt a performance culture among its seniors, management, and staff (Adonis, 2018). Performance management is the core of public management, as Amici and Cepiku (2020) explain that if an organization cannot measure something then it cannot be managed. The definition of performance management can be described differently depending on the context, as there is no universal definition. Yet, according to several academic sources, including Adonis (2018), Van der Waldt (2014), Selepe (2018), Amici and Cepiku (2020) PMS can be defined as the process used for assessing how well an institution is doing with the purpose of achieving its strategic goals and objectives.

To implement PMS, specifically within the public sector, it requires integrated workflows from different departments to achieve the institutions strategic goals (Adonis, 2018). The institutions' strategic goals are outlined in their Strategic Plan, the document outlines governments priorities set out in the National Development Plan- which is a five-year plan, therefore the Strategic Plan is also planned for five-years (DPME, 2019). The Annual Performance Plan and Annual Organisational Plan is then developed annually in line with the Strategic Plan, budget, and other contributing factors (DPME, 2019). Central to defining an institution's strategic goal is the development of key performance indicators (KPIs), establishing these indicators assist as a tool to measure performance (Selepe, 2018).

During the planning process, key indicators are developed to monitor outcomes, thereafter, baseline data needs to be gathered which focuses on the initial condition being addressed by the outcome (Gorgens and Kusek, 2009). Indicators support the assessing and translating of complex socio-economic challenges into achievable outputs and outcomes. The purpose of an indicators is to measure the degree in which an outcome is being achieved, this is incorporated in both the monitoring and the evaluation functions (Gorgens and Kusek, 2009). Realistic targets need to be set for the measurement of indicators, the timeframe in which they will be measured needs to be allocated during the planning process, based on the revised framework (2010) this can be monthly, quarterly, annually, or longer depending on what is being measured. When designing an indicator, it needs to be specific to what is being assessed, and in addition the indicator needs to be measurable, achievable, relevant, and time-bound; this is put into the acronym of 'SMART' (Markiewicz and Patrick, 2015). Once indicators are agreed upon, they need to be signed off by all relevant parties, this information is captured in either the Annual Performance Plan, Annual Operational Plan, or the Strategic plan. The institutions strategic documents are usually overseen by the Strategic Planning Department. Once developed, Human Resources align staffs' individual KPIs to the Institutions KPIs, therefore implementing a PMS (Adonis, 2018).

The study focuses on the M&E functions of a PMS, therefore understanding that M&E is a system on its own, this is due to its various component as demonstrated in figure 1. According to Gorgens and Kusek (2009), an effective public management tool that can be utilized to enhance how both the public and the private sector achieves their outcomes can be through M&E. Simister and James (2015) discuss that it is almost impossible to do development work without incorporating some M&E components, this includes thinking and reflecting on what a project or intervention is doing and what is the change as a result of the intervention. It is distinguished as a 'need' for Governments to incorporate effective performance feedback systems within their performance management systems, therefore an M&E system is required due to it incorporating feedback components in its system (Gorgens and Kusek, 2009). Gorgens and Kusek (2009) further explains that the public sector requires numerous systems to be effective, these consist of financial and accountability systems, human resource systems within its performance management systems, and therefore they require a dedicated system that incorporates performance feedback systems which M&E bring as it answers the 'so what' question.

By implementing M&E within a performance management system, M&E can improve the way government achieves their results through a results-based management (RBM) system which reinforces the use of evidence to produce valued outcomes (Gorgens and Kusek, 2009). M&E processes allow for the promotion of political and administrative accountability in the public sector, the process assesses continuous and overall performance (Matsiliza, 2012). By implementing an appropriate system to track performance, it can ensure information that assists stakeholders to employ pressure for improvements, especially in the public sector for the intervention of improving service delivery processes (Selepe, 2018). Performance reporting to stakeholders and beneficiaries is imperative, M&E processes encourage transparency, which is useful when engaging with internal and external stakeholders, this is done throughout an intervention's life cycle. Through different mediums of communication, different stakeholders should have a defined understanding of the status of an intervention based on their information requirements (Gorgens and Kusek, 2009). These transparent processes are a mechanism to enhance effective governance, this can contribute to stakeholders, specifically the affected communities of an intervention to gain confidence in their public institutions. Ideally M&E systems provide a means for governments to hold civil servant accountable through the reporting systems and this continuous monitoring promotes transparency. By having access to all evidence on monitored information, it also allows project implementers and decision makers to make informed decisions on how to achieve better outcomes on a project (Serrona et al, 2014).

Authors such as Faki and Matoka (2023), Ba (2021), Mayne (2007) emphasises the importance of an M&E system, however, it needs to be designed in the context of the institutions deliverables, and conducted in a way that maximises its utility, therefore making the information and evidence relevant to all of the institutions stakeholders. Correlation studies have found that using M&E results had a positive and statistically significant influence on the performance (Faki and Matoka, 2023). M&E generates strategic information that assists to improve outcomes of an institution. An M&E System is described as a learning platform for improving decision-making to advance development objectives (Ba, 2021).

Departments and Agencies have different levels of maturity as far as PMS implementation is concerned, this includes all internal control systems including M&E, record management, and internal auditing (van der Waldt, 2014). Key aspects of an effective PMS should include, among others, performance targeting, the setting of performance standards and a performance evaluation system. There are other management systems with comparable objectives to M&E; however, their shortcomings are suggested to be due to a missing component. According to Gorgens and Kusek (2009), feedback is a crucial component that is absent from many management systems. The Feedback component distinguishes M&E from other systems by encouraging ongoing input and communication during both the monitoring and evaluation processes. This enables decision-makers to gain a deeper understanding and learn from the intervention's shortcomings, thereafter, allowing the relevant parties to adjust in the planning process for a better outcome. As discussed, there is a dependency between monitoring and evaluation, but for an intervention to fully achieve its objective, the intervention requires the function of planning as part of its process to be achieved. Planning, like monitoring and evaluation, has several internal functions to be effective but in essence its function outlines the implementation arrangements and the allocation of resources to achieve the goal of the intervention (UNDP, 2009). With that being said, if the feedback component is not correctly utilised there is no learning element in the system, therefore the management system becomes redundant, and effective planning is not incorporated in the results-based Management life cycle.

2.4. Tracing the evolution of monitoring and evaluation globally and nationally

The primary responsibility of a government is to provide services that are essential to the welfare of the people it represents. In democratic nations, however, citizens have the freedom to express their disapproval if this is not happening (Managa, 2012). The public sector has been under much criticism for its fading confidence in leadership, growing national financial deficits and weak governance (Pazvakavambwa and Steyn, 2014). For decades, developed countries such as Australia, New Zealand, Canada, and the United Kingdom (UK) have prioritised performance management, and made use of different forms of RBM in evidence-based decision making within their policy drafting, this is arguably due to the understanding of the value that impactful service delivery can produce, it is not only an effective political strategy but a developmental strategy as well (Cronin and Sadan, 2015). The international community has pushed governments to embrace public management systems that strive to reform existing systems, as seen by initiatives like the Millennium Development Goals (MDGs) (Kusek and Rist, 2004). Following suit, many countries for the above-mentioned reasons possess a national M&E system of some kind that tracks and assesses the state's intervention (Porter and Goldman, 2013). According to Engela, R., & Ajam, T. (2010) many countries have invested in departments dedicated to monitoring and evaluation with the support of regulations and legal oversight bodies that ensures M&E is being employed regularly in order to give useful information to its' stakeholders. By the public sector backing an M&E system it communicates to the broader audience that it is investing in systems that will enhance better performance outcomes due to the growing demand for accountability in sectors across the board (Goldman and Pabari, 2020).

2.4.1. Growth of M&E within the African continent

In contrast to many Western regions, M&E is still considered new to the continent of Africa, and it is arguably a positive step that leaders are strengthening the M&E function. The research question is relevant in that scholars have explored similar approaches in assessing the effectiveness of M&E systems within the African context. Many African governments have invested and prioritised the formalising, planning and implemented of M&E systems into their institutions in effort to improve the performance outcome struggles. Examples of this includes Benin, who established the Office for the Evaluation of Public Policy in the Office of the Prime Minister in 2007, Kenya established the Monitoring and Evaluation Directorate in the Ministry of Planning in 2008, Senegal established the General Directorate of Planning in the Ministry of Economics and Finance in 2001 (Porter and Goldman, 2013). Governments introducing M&E systems are part of their governance reforms strategies to improve performance, for the sustainability of these reform strategies, it is encouraged that continuous investment on both administration capabilities and oversight on institutions which hold bureaucracy accountable for performance is necessary (Levy, 2007). By continuously investing in M&E systems it can increase performance management and the use of evidence to ensure better service delivery.

A study exploring the effectiveness of M&E systems was conducted in Zambia, Zimbabwe and Botswana, the study looked into the utilisation of information within these public sectors within these regions. Faki and Matoka (2023) first referred to the case study of Zambia, the study discussed that although information from M&E outputs are available, their accessibility and utilisation of management posed as a challenge across the different government structures and other institutions, due to the challenge of information being accessible to different stakeholders in the various government structures this indicates a limitation of the M&E use in decision-making. Zambia's M&E system at the time of the study failed to communicate and utilise information gained from the outputs of interventions to enable the making informed decisions- and policy-making processes among key stakeholders in the country, therefore hindering the M&E system's effectiveness (Faki and Matoka, 2023). By the lack of communicating output information to different stakeholders, this had the consequences of hindering the transparency processes, decision-making for the planning component of the system was also stalled. Consequently, this results in failure to grow the demand for utilising M&E information in decision making processes, as well as using evidence driven policy-making processes.

Contrary to the Zambia case study, another study researched the institutionalisation of monitoring and evaluation systems in Zimbabwe and Botswana. The two countries are relatively new to implementing M&E within their institutions, as compared to countries such as Benin, South Africa, and Uganda (Makadzange, 2022). In 2002, an International Atlas of

Evaluation framework was developed and adopted as a guiding framework for research; the findings from the study depicted the existence of M&E information being utilised in the two countries being just below fifty percent, this implied that to some extent M&E information is being used in decision-making, including that of guiding the process of national planning. Based on the research results, the study depicts meaningful progress in institutionalising their national M&E systems in both countries, however for the countries to reach their desired results, more work needs to be done. Makadzange (2022) suggests that Zimbabwe and Botswana mimic and leverage on those African countries with more advanced national M&E systems such as South Africa. The suggestion is based on the idea that the countries share similar contexts and processes, hence it would be easier to learn from South Africa's mistakes and achievements, than that of Western Regions. Faki and Matoka (2023) discussed the same study and recommended that more effort needs to be made and invested in order to build an M&E culture which fully utilises the information gathered by M&E in all sectors. This ensuing that the M&E system is effective in its components being fully embraced.

2.4.2. South Africa's Efforts to Prioritise Performance Management with M&E

M&E was introduced to the South African government in 1994 during, the country shifted to a democratic form of government. As part of a series of reforms, M&E approaches were discussed to enhance the newly established governments' systems, operations, and performance (Umlaw, 2015). The first democratic government's term of former President Mandela focused on the rearrangement of its systems into a democratic state that would deliver services equally to all citizens; the term of former President Mbeki was concerned with coordination and integration of government systems and services, whereas the term of former President Zuma intensified attention to strategic priorities which included the challenge of delivering its mandate effectively (Umlaw, 2015). The goal was to improve the state's outcomes so that a greater developmental impact was achieved, and one of its tools to achieve this was to incorporate M&E systems (The Presidency, 2007). The reason was due to increased pressures demonstrated in protests from the frustration around lack of service delivery and political tension (Goldman et al, 2018). Service delivery demonstrations were intensified by the lack of responsibility taken amongst civil servants, and in addition unfulfilled promises made by politicians during election campaigns periods (Managa,2012).

In 2005, Cabinet officially signed off on the Government-Wide Monitoring and Evaluation System (GWMES); and in 2007, the Policy framework for the GWMES was developed in the same year through the office of the President (DPME, 2019). The framework drew from existing systems established by the National Treasury that discussed regulations presenting the use of output targets and performance reporting against departmental Strategic Plans, Annual Performance Plans (APP) and Annual Reports (Umlaw, 2015). The National Treasury developed numerous guidelines that spoke to the regulations of performance, resource allocation and reporting, this includes the Framework for Managing Programme Performance Information (FMPPI) that was developed simultaneously and the PFMA No 1 of 1999 (The Presidency, 2007). These guidelines are results-based and require departments to identify inputs, activities that lead to effective outputs, producing sustainable outcomes and impacts (the National Treasury, 2010). These performance focused processes were further backed by the Public Service Commission (PSC) who promotes good governance through M&E as the PSC has been responsible for several instrumental M&E assessments and programme evaluation, and the Department of Public Service and Administration (DPSA) who introduced an Employee Performance Management and Development System that considers service delivery objectives (The Presidency, 2007). Again, reiterating the aim of these frameworks was to transform public service delivery.

The Presidency drove the process of M&E to deal with service delivery issues, in 2010 the Department of Planning Monitoring and Evaluation (DPME) was established, their mandate is to coordinate government's planning, monitoring, and evaluation in an effort to address poverty, unemployment and inequality; this is done through interacting with stakeholders and connecting resources in the aim of implementing the NDP which guides the country's developmental trajectory (DPME, 2019). The Department is responsible for producing the Medium-Term Strategic Framework (MTSF), the framework sets out the priorities for the medium-term period in effort to effectively plan to meet the long-term strategic vision of the NDP, all government institutions are required to align their strategic planning documents to the framework (DPME, 2019). To ensure that public service delivery is being optimally delivered, all government institutions are required to articulate their plans in an effort to achieve the set priorities. Thereafter, M&E focuses on measuring the activities in effort to produce tangible and effective results (The National Treasury, 2007). The South African

Government, seeking to institutionalise the evaluation function, adopted the National Evaluation Policy Framework (2011, amended 2019) in an effort to promote the evaluation of public policies and other government interventions, and the use of this evaluation information to take stock of the outcomes and impact of set policy and programme objectives vis-à-vis intended beneficiaries, for instance South Africa Society.

2.4.3. Challenges facing the South African Government

The South African government faces many challenges, this includes criticism in relation to poor delivery of essential services to South African citizens but even more so on allegations of various forms of corruption, this was specifically brought to the forefront at the Zondo Commission of Inquiry into allegations of State Capture. Therefore, by reviewing the literature and noting the promotion of M&E systems within the public sector, it is uncertain as to how a system that is developed to improve accountability and transparency neglect its required outcome to prevent corruption.

To have effective M&E within the country implies that there is a capability inherent the M&E system to assist Departments in reaching their desired performance without waste or leakage of resources (Onyango, 2017). Makadzange (2022) suggested that Zimbabwe and Botswana mimic and leverage on African countries with advanced national M&E systems such as South Africa, in comparison to other neighbouring African countries, South Africa is considered to have advanced M&E systems due to the time period in which government has been implementing the system. Although the system has been implemented for a longer period that its neighbours, South Africa still has many issues with performance. Ncgobo and Malefane (2017) suggests that even though M&E systems are being promoted at all spheres of government, through the dedicated department of the DPME and through M&E being enforced through policies and frameworks, an identified contributing factor as to why M&E is not contributing to the desired outcomes can be due to a lack of internal controls. An example of this is evident in cash-ridden municipalities and state-owned enterprises, these spheres of government have M&E frameworks in which it abides by, however the institutions are still hit with criticism of poor service delivery and declaring that they are 'cash-ridden' trying to stay afloat (Ncgobo and Malefane, 2017).

The poor delivery of services to citizens can be a consequence of poor planning, mismanagement of the budget, insufficient intergovernmental coordination, execution of projects without oversight, and lack of good governance by civil servants (AGSA, 2022). Furthermore, Nzimakwe and Ntshakala (2016) also points-out that many of South Africa's municipalities difficulties are a consequence of insufficient monitoring and assessments of their performance management systems implementation, therefore noting that where accountability is weak, and it stands to reason delivery is not at the level it should be. It is further elaborated on that M&E, if incorporated effectively, can build a culture of good governance which encourages transparency and openness. This is further brought back to the mechanisms of good governance- the rule of law, transparency, and accountability are some of these mechanisms, but this also requires effective leadership and its interconnection with compliance to implement these mechanisms (Ncgobo and Malefane, 2017). Hence the promotion of M&E within the public sector, as it has been promoted that in order to ensure that departments service delivery is as effective and economical as possible. Institutions within the public sector, including all three spheres are required to formulate Strategic Plans, allocate resources through the appropriate budgeting processes, monitor and report results as required by legislation, and evaluate whether the programmes are meeting the desired outcomes (Selepe, 2018).

The AGSA produces its' consolidated general report on national and provincial audit outcomes each year, they do this in effort to be transparent with all public and private stakeholders, as well as all citizens. In the financial year 2021/2022 AGSA (2022) discussed that a culture of accountability is the only way service delivery can improve, it requires all stakeholders to purposefully plan together, this ensuring planning and reporting processes are transparent and can be accounted for, by all players being involved, accountability becomes important to ensure that everyone benefits. With that being said, AGSA (2022) ensures that Government's planning, budgeting, monitoring and reporting processes are well designed to support this basic plan-do-check-act-process in which AGSA implements when auditing, according to the report it is a method for continual improvement of processes, products, or services.

The findings and root causes for weak performance listed in the AGSA report for the year 2022/2023 included limited understanding of performance planning, management, and reporting requirements, planning, and reporting done ‘off the books’, which are not declared to oversight bodies or audits for examination (AGSA, 2023). Additionally, it was noted that instead of addressing inadequate systems and processes which result in unreliable reporting or poor delivery of services, indicators are removed in the new financial year, inconsistencies in standardising indicators across some sectors due to disagreements, as a consequence this produces short coming in lack of learning and fixing existing issues (AGSA, 2023).

A study researching the influence of the M&E frameworks on service delivery using the case study of the Department of Home Affairs in South Africa found that the business units in the Department such as Strategic Planning, Policy Development, and Budgeting have not been employing performance information in their respective processes, and as a result this has led to repeated service delivery challenges and the non-achievement of targets within their plans (Masilo, Masiya and Mathebula, 2021). Consequently, the authors suggests that due to the lack of utilising information gathered through M&E, results are not being achieved, causing the M&E system to be considered ineffective. Furthermore, by not using the information collected through the M&E system, the information becomes less valuable and irrelevant, this inevitably negatively impacts the Departments performance, furthering the idea that the Department of Home Affairs cannot perform on their mandate (Masilo, Masiya and Mathebula, 2021). One of the arguments noted that the study found that the M&E framework is a critical tool in bringing performance processes together for the improvement of service delivery, however not using the information gathered through M&E is an issue which can be routed to the institutions’ culture (Masilo, Masiya and Mathebula, 2021). The data gathered through the M&E systems should serve as an agent for learning and improving, therefore it can be used to improve public sector management (Faki and Matoka, 2023). M&E is considered an enabler in the journey to transform the public sectors performance, however if not utilised effectively, the system becomes irrelevant and just another tick box exercise in an effort to comply with regulations.

By taking these cases above into consideration, the study identifies that there is a gap in the utilisation of M&E information, the information is not being used as reported in the case study of the Department of Home Affairs therefore affecting other business units such as strategic planning, Policy Development, and Budgeting. The AGSA has noted that it is a common feature amongst national and provincial departments to have issues with limited understanding of performance planning, management and reporting requirements, and reporting done ‘off the books’ and not being declared to oversight bodies or audits for examination. This information gives an overview that there is a problem within the M&E system, thus there are issues with performance. The study refers to the research question noting the research question- ‘*do the current M&E systems require adjustments to better achieving the outcomes (objectives) of the GTA’s three programmes?*’. The question refers to the case study, but still assesses the overarching M&E system within the South African government.

2.5. Overview of Legislative and Policy Requirements that guides M&E in the South African Government

This section looks at policy and legal requirements that were drafted to improve the public sectors financial and performance information management in relations to the evolving M&E frameworks that have been developed since 2001 (DPME, 2019). First and foremost, one cannot refer to legislative documents in the public sector without referencing the South African Constitution. It is the primary source of all legislative documents and is incorporated in various frameworks across the board. The country’s Constitution highlights democracy, this means that South Africa’s Constitutional mandate which is derived from the Freedom Charter highlights an inclusive approach to effective governance systems when declaring that ‘the people shall govern’ (Matsiliza, 2012). Section 92 of the Constitution notes that Cabinet members are accountable to Parliament for their exercise of powers and performance of their functions, therefore they are required to comply with submitting full and regular reports that accounts for matters under their control. Section 133 notes accountability of Members of the Executive Council (MEC) of provinces to report to the provincial legislature and municipalities have a similar arrangement noted in the Municipal Structure Act of 1998.

Following South Africa's democratic transition, formulation of policies was initially the focus. Later, the need to promote the efficient, economical, and successful execution of the proposed policies took priority (Selepe, 2018). The South African Government officially establishing the GWMES led the official backing of M&E within its systems. The Framework specifies that it is a legislative requirement that all accounting officers are required to establish an M&E system for their institution due to the aim of enhancing a management system within the public sector organisation that optimises other internal management systems that include strategic planning, budgeting of resources, and reporting systems (The Presidency, 2007). The framework specifies three components in which its formed on, these include the National Treasury's Framework for Managing Programme Performance Information (FMPPI), Statistics South Africa's African Statistical Quality Assessment Framework (SASQAF), and the National Evaluation Policy Framework (NEPF) that was developed in 2011 (revised 2019) by DPME (The National Treasury, 2007). This study focuses largely on the Programme for Performance Information and Evaluation.

More defined plans were further developed, including a results-based approach which was established in the National Outcomes Approach and the National Development Plan (NDP) in 2010 (DPME, 2019). The National Treasury (2010) issued the Framework for Strategic Planning and Annual Performance Plan to guide institutions on short and medium planning, in 2019 the framework was revised by DPME. The revised framework is more aligned to other National Treasury guidelines which emphasise the need for strong logical links between the activities and the intended outcomes and impacts (Umlaw, 2015). Thus, the Theory of Change (ToC) has been promoted in the revised Framework, as the emphasis is on the logical links between activities and desired long-term outcomes (DPME, 2019). The ToC is allied to both strategic planning and M&E, as it assists in practically mapping out processes to change and achieve expected outcomes (Valters, 2014). Traditional administrations were largely focused on the measurement of means- looking at inputs, processes and activities and outputs, which was arguably ineffective due to it being short-sighted, hence emphasis has now been placed on the measurement of outcomes and impact (van der Waldt, 2014). The ToC's purpose in the M&E context is to outline expected inputs, activities, outputs, outcomes, and impact of an intervention usually in a diagram form to key stakeholders. A ToC is developed at the beginning of an intervention or an evaluation that helps to assess the change of an intervention which can be reviewed over time (Valters, 2014). The purpose of the regulative documents is to define how the performance of government institutions are to be directed, monitored, and improved uniformly (van der Waldt, 2014). In essence, it is a plan on how change can occur for the intervention at hand.

By government introducing these policy changes it demonstrated buy-in and systematic modification towards planning and managing government performance to achieve results effectively but also efficiently. All three spheres of government must adhere to the principles of good and developmental governance, they must comply with an inclusive legislative and regulatory framework that governs service delivery (van der Waldt, 2014). The purpose of the regulative documents is to define how the performance of government institutions are to be directed, monitored, and improved uniformly (van der Waldt, 2014). However, Valters (2014) criticizes the public sector environment, arguing that due to the political environment in which M&E operates, there are organisational and bureaucratic constraints to the promotion of learning and critical thinking throughout the sector, in evitability M&E becomes a tick-box exercise to comply with the legislature. Wotela (2017) echoes this sentiment by explaining that the political weigh-in can be overpowering in the sense that civil servants who partake in M&E do it for compliance rather than institutionalising the functions effectively, linking the monitoring and evaluations to the planning of an intervention- understanding the 'what' and the 'how'. By effectively streamlining M&E within an intervention it can provide efficient and actual public administration, operational management and feedback into decision making; eventually this can promote good governance as the core values of governance is being promoted through M&E systems (Wotela, 2017).

2.6. Case Study of the Gauteng Tourism Authority: Overview of the mandates and functions

The GTA is the official destination marketing organisation for the Gauteng City Region, it is a provincial SOE and operates in the provincial sphere of Government. The GTA was established as a provincial public entity and a juristic person in terms of Section 3 of the Gauteng Tourism Act (10 of 2001), this is in line with schedule 3C of the PFMA (1 of 1999) (GTA, 2021). The GTA is an implementing Entity of the GDED, which is responsible for economic policy, economic planning, and economic development. The mandate for the department is to lead, facilitate and manage sustainable job creation, inclusive economic growth, and development in the Gauteng City Region (GCR) (GDED, 2019). Through the Entity's three budgeted programmes it promotes Gauteng tourism assets and experiences through its marketing initiatives, this can range from standardised marketing initiatives to supporting business and leisure events, job creation through these initiatives is recorded, as well as managing and supporting those influenced by the tourism industry through training and giving Small, Medium, and Micro Enterprises (SMMEs) access to the greater markets.

GTA's programmes are informed by the result-based approach, meaning that all different business units within the Entity contributes to the various targets set out in the three programmes which aims to achieve the desired results (GTA, 2023). The programmes are outward looking, The Entity implements projects in support of the sector for inclusive and sustainable tourism growth, this includes revitalising the tourism industry within Gauteng township areas, job creation through tourism initiatives such as events and SMME support (GTA, 2023). Outward looking programmes refers to indicators set which are aiming to measure the industry's growth and development, for example GTA (2022) has an indicator in programme one that reads as "number of strategic partnership projects implemented to support tourism recovery programmes", in programme two an indicator reads as "number of destination joint marketing initiatives implemented in collaboration with tourism trade partners and SAT international source markets to increase number of international arrivals in Gauteng", programme three an indicator reads as "number of tourism businesses (products/ services/experiences quality assured". By assessing the Entity's annual reports over the past five years, one can see that although indicators change slightly in words, the objective remains the same, this includes increasing tourism numbers, supporting events, job creation, SMME support, training within the industry, and development. However, it is noted that from the financial year of 2021/22 GTA began including inward looking indicators in programme one, an example of such an indicator is "clean audit outcome obtained through the Auditor General of South Africa", whereas programme two and three continued to look outward. GTA's programmes are aligned to the NDPs priorities, the leading party's manifesto, and the Entity's mandate.

As a tourism arm of GDED, GTA like the rest of the tourism industry saw the industry at a standstill during the Covid-19 restrictions, as a consequence of the restrictions many tourism businesses, specifically SMMEs suffered financially and either downsized the operations or close their doors, this resulted in the Department of Tourism responding with the Tourism

Relief Fund. When assessing the GTAs annual report, one can see that indicator under the three programmes during the period of 2020 to 2023 remained the same or were removed, targets were reduced or remained the same. According to GTA (2021) the Entity responded to covid-19 restrictions by either lowering or not increasing targets due to the tourism industry being at a standstill, limiting the movement of people affected travel numbers both internationally and domestic, and consequently the tourism industry as a whole. GTA clarified that the indicators and targets were a response to what was happening in the industry at the time. In the financial year 2022/2023, indicators remained the same however targets have increased, the annual report advises that this is due to the opening of the tourism industry, although recovery has been slow as also experienced in other industry, one can assess that the industry is on its way to recovery due to international and domestic travel numbers increasing (GTA, 2023).

The study refers to GTA's budgeted programmes, the DPME (2019) defines 'budget programme' as a core functional division within an institutions budget that resources a clearly defined set of objectives which is based on the functions within the institutions' constitutional and legislative mandates, that is, a main division in terms of Section 27(3) (b) of the PFMA.
In other words, the term 'programme' is narrowed to the functional divisions created within the context of the budget, therefore because the programme uses state resources, it is required to be reported and it should be assessed whether the resources used delivered the desired outcome and impact.

Like other public institutions, the GTA follows legislative requirements and frameworks, however they also need to have internal controls to effectively comply and achieve their targets. Internal controls are important in guiding managers and employees to competently achieve their outputs; these internal controls consist of procedures, systems, and processes to ensure that inputs reach output level (Ncgobo and Malefane, 2017). GDED is required to do in-year monitoring on its Agencies to ensure their targets are being achieved as set out in their strategic documents. In-year monitoring is divided into monthly, quarterly and an annual monitoring exercise as per the PFMA and other regulatory documents (The National Treasury, 2007). Agencies, which are the implementing arms of the Department, are required to report monthly and quarterly to the GDED, as well as to other oversight bodies, such as the

Legislature. With M&E mostly being an institutionalised business unit, this allows room for bias when reporting, therefore the requirement for performance reporting accuracy is heightened. Due to this reason another requirement that enforces accountability and accuracy is that of acquiring an independent internal audit opinion.

Auditing differs to monitoring and evaluation as it is an assessment of the capability of management controls to ensure economical and efficient use of resources, its focus is on compliance and accountability, whereas monitoring and evaluation elevates the components of feedback and learning, while ensuring there is transparency and accountability within the system (UNDP, 2009). Auditing is used for various tasks, for instance the Auditor General has a set template that is placed within an institutions Annual Report which discusses the annual performance and the Annual Financial Statements (AFS) of the year under review. The template includes some of the following headings risk management, internal controls, internal audit, compliance with laws and regulations, fraud and corruption, Audit and Risk Committee Report. However, in the context of the study, auditing ensures that the information and overall performance is reliable and can be adequately assessed. Therefore, by employing internal auditors to prepare for AGSA who executes annual audits, it prepares the institution, ensuring that all information and reported performances are reliable and accurate. This is a continuous in year monitoring process that aims to emphasise transparency through Departments, their agencies, and the various oversight bodies. This being said, GTA adheres to the reporting requirements in an effort to be compliant with oversight bodies, the internal auditors used for in-year monitoring is also declared in the annual report to ensure transparency.

2.6.1. GTA Performance over a five-year period

Over the five-year period (2018/2019- 2022/2023), the GTA achieved three clean audits, for the financial year 2021/2022 and 2022/23 the GTA received an unqualified audit due to material findings from the AGSA (GTA, 2023). The AGSA is an independent oversight body, its role does not only include reporting on financial and performance management, but it also has to do so in a way that will allow the legislature to call executives to account for how they dealt with public funded resources (AGSA, 2022). According to the AGSA (2022), their Annual National and Provincial Report explains that when an auditee receives material findings on its annual performance report it could be for different reasons; the reasons generally include that the auditee struggled to align their annual performance report to their predetermined objectives set out in its annual performance plan for that financial year, set clear performance indicators and targets to measure the performance against the predetermined objectives, it could also include an error in reporting- the reliably on whether the auditee has achieved its performance targets.

The study looks into the two financial years (2021/2022 and 2022/2023) in which the GTA obtained unqualified audit opinions from AGSA. In the financial year 2021/2022, GTA (2022) declared nonachievement in their Annual Report for the indicator 'clean audit outcome obtained from AGSA'. The GTA received an unqualified audit opinion with material findings on their performance for that financial year. The Annual Report further stated that the reason for deviation was due to the fact that the GTA reported performance in line with the tourism sector priorities that follow a calendar year schedule (January to December), this form of schedule of reporting is used by the tourism sector, it is in line with international, regional, and national priorities (GTA, 2022). The report further explains that although this reason was presented to AGSA, the reason was not accepted due to GTA operating in a different time frame, referred to as its financial year (GTA, 2022). The GTA's strategy to overcome areas of underperformance noted that the Entity would utilise both a calendar year reporting schedule, as well as the financial years' reporting schedule to comply with the tourism sectors priorities and practices, and to adhere to AGSA's audit processes (GTA, 2022). With that being said, the results of the audit findings raised concern about the calibre of the portfolio of evidence that was provided to bolster the presented performance. In order to improve portfolio of evidence, internal controls are required to gather the correct quality of evidence, it requires sufficient project planning to ensure that correct evidence is collected to prove performance. The Entiy also talked about how these issues were included in administrative findings but that they were resolved, along with other significant issues, through an audit action plan that was specifically created to address the underlying causes of performance results (GTA, 2022).

GTA maintained an unqualified audit opinion in the 2022/2023 financial year due to the Entity's performance, the AGSA discussed in the GTA (2023) Annual Report that as per audited evidence, the actual achievements for three indicators did not correspond with what was reported, therefore AGSA could not determine the actual achievements. The report further noted that although material findings were declared, there was no material non-compliance with selected legislative requirements identified, meaning that although there was an issue with evidence which resulted in the material findings for performance, all legislative requirements were met (GTA, 2023). As a result, the AGSA indicates that internal control shortcomings served as the foundation for the conclusions, GTA did not adequately exercise oversight responsibility regarding performance reporting, that being said the quality of evidence fell short to support the reported achievement (GTA, 2023). The quality of evidence to prove what has been reported is important, it proves that the work was done accordingly and what was reported is accurate. The findings discussed show that an M&E system can fall short due to internal controls, gathering a portfolio of evidence requires internal control and appropriate planning, if these processes are lacking then the portfolio of evidence will not meet the requirements to prove performance, hence AGSA is also part of the oversight bodies which assess performance independently of the M&E business unit. In these two financial years one can argue that the tracking and assessment of evidence was not appropriate, therefore hindering the results of the M&E system.

AGSA operates independent audits that provides feedback based on their processes of assessment. Auditors provide an institution with a report which discusses their findings and possible solutions. The executive is in charge of making sure the auditors' conclusions and suggestions are taken into consideration and put into practice, the executive then needs to incorporate effective governance practices and implement a top-down approach of accountability, ensuring that the executive and management team institutionalises these control measures such as effectively utilising the M&E system to prevent reoccurring performance issues. Having said that, according to the GTA (2022) Annual Report, it explains that the Entity aims to maintain a well-documented system of internal controls, it has created a schedule in order to keep track of how relevant its policy environment, strategies, procedures, and plans; compliance and implementation are routinely monitored through internal measurements, risk-based assessment, and internal auditing.

While understanding that internal controls play a huge role in the success of performance outcomes, the feedback and learning component still remain a vial component in the M&E systems' success. By utilising these components within the system, it ensures that the system can improve and fully be institutionalised. As discussed in the Conceptualising Monitoring and Evaluation chapter, evaluations are rarely done, Goldman and Pabari (2020) described it as a 'backup' process due to many institutions over reliance on monitoring and although monitoring does offers great value, evaluation does what the monitoring function cannot. Monitoring and evaluation functions vary in processes and objectives, but within the system the two functions support the others' objective, therefore allowing greater perspective of an intervention.

GTA conducts annual evaluations on the impact of events and the rand value which the supported events generate for that financial year. The Annual Report discusses that GTA had conducted an impact evaluation on events and the rand value in which the supported events generate, the impact study focused on both direct and in direct impact which included the impact per visitor non-ticket spending day, non-local producers' and event supporters' spending, and nonlocal media visitor spending (GTA, 2023). The Annual Report does not detail the use of the information; however, one can assume that the information obtained from the impact study can be used to make evidence-based decision making when supporting events based on the rand value and other benefits an event generates. Evidence-based decision making that is acquired from an evaluation study which allows the decision maker to make informed decisions which can assists in the planning process of an intervention, the knowledge learnt from both monitoring and different evaluations are meant to guide in the upcoming planning phase, therefore improving the Results Based Management life cycle. By being informed in the planning phase, it assists the institution in better preparing for reporting processes within the M&E system.

2.7. Reporting procedures as per the M&E system

The study focuses primarily on GTA's implemented programmes as a basis for the case study as a result of the Entity operating in the provincial sphere of government. To assist GTA in fulfilling its role, the Entity has allocated funds for three programs, these include Strategic Support, Destination Marketing, and Destination Planning and Development (GTA, 2020).

As discussed above, like other public institutions, GTA complies with provincial legislative requirements and frameworks, but in order to do so, internal controls are also necessary. Public institutions are required to plan for the Medium-Term Expenditure Framework (MTEF) period, as well as for the annual in-year monitoring (the National Treasury, 2007). The National Treasury (2007) formalised performance management and the M&E system in government Departments in the Framework for Managing Program Performance Information (FMPPI); this framework details the importance of performance information as a management tool. The institutions report on their performance against the set predetermined objectives in the required time period (Engela and Ajam, 2010). Treasury Regulations 29.3.1 and 30.2.1 asserts that an accounting authority of a public entity must establish procedures for quarterly and annual reporting to the executive authority in line with government reporting procedures (the National Treasury, 2007). This is aimed at improving transparency and enhancing oversight over the financial and non-financial performance of constitutional institutions and public entities. Monitoring receives the majority of attention as it is completed internally, however, an institution will gradually place more emphasis on evaluation after institutional capability can created (The Presidency, 2007). Internal controls such as PMS are used to effectively monitor the institutions performance as well as staffs' performance. The M&E system adopted by many public institutions emphasises a continuous monitoring process that aims to emphasise transparency of resources. However, different institutions mature at different paces, therefore monitoring levels may differ due to their internal control capacity. Engela and Ajam (2010) note that a common problem in the public sector is the quality of data used as evidence to showcase the output of activities. The GWM&E system largely relies on this data, therefore there is a constant need for a verification system to advance and audits of nonfinancial information are encouraged as these datasets will help by supplying important contributions into evaluations (Engela and Ajam, 2010). The Chief Executive Officer or in some cases the Head of the Department is usually the responsible person for creating and putting in place internal controls intended to offer reasonable levels of assurance regarding the integrity and reliability of the institution's performance information, the AFS, and the human resources information (GTA, 2023).

Through the dedicated M&E business unit, the process of reporting on an institution's program performance is completed. The business unit is capacitated with knowledge on monitoring and evaluation, or if the evaluation capability falls short, research capability is included. Reports and supporting evidence are collected by the dedicated business unit; then verified alongside the accuracy, validity, and completeness of the supporting documentation in relations with the submitted report as informed by the FMPPI (The National Treasury, 2007). The M&E unit is led by legislation requirements and frameworks, these include the PFMA, FSPAPP, Circulars and guides issued by the National Treasury, DPSA and DPME. After this process, the M&E business unit would prepare a Performance Information Reports and submit to various oversight bodies, including the AGSA to assess the accuracy of the financial reporting and performance information, this is in accordance with Section 14 of the Public Audit Act, 25 of 2004. AGSAs' position when conducting audits are independent, however AGSA is accountable to the National Assembly as per the Constitution, its role is to provide assurance to oversight bodies pledging that the information reported is accurate (Ncgobo and Malefane, 2017). Following the conclusion of these procedures at the end of a fiscal year, the public institution- GDED would publish their Annual Report which provides all stakeholders including the public with relevant information on AFS and performance information for the year under review. Khan (2006) explains that once one understands the public sectors' controls systems, it presents rational assurance but never absolute assurance, as evident by the ongoing corruption cases noted in the media.

2.8. Conclusion

Based on the existing literature and supporting government documents, it is evident that the South African government supports M&E as a management system because it emphasizes delivering measurable results and because its procedures necessitate ongoing reporting and evidence that promotes accountability and transparency (the Presidency, 2007). The government is doing this in an attempt to achieve its mandate and enhance performance delivery. The different legislative policies and frameworks guide M&E systems within the public sector, ensuring that M&E's directive is therefore fulfil. As discussed, there are examples where planning, monitoring, and evaluation can come into question, nevertheless the public sector is a multifaceted and co-dependent system, therefore there are many causal factors that also need to be considered, these range from internal controls of a specific institution, the political environment in which M&E operates, possible lack of capacity, and budget resources to name a few.

M&E being used interchangeably with the over reliance on monitoring is another huge problem, evaluation gives in-depth insight into the assessment of an intervention, when the information gained from the evaluation is not used the system can become redundant as it is not improving or answering any performance or results questions, consequently decisions are not evidence based. Internal controls and knowledge management is another vital element in ensuring that the M&E system is effective in guiding the management team and employees on how tasks should be performed and how to adhere to the required legislation; the system cannot just be implemented but is required to be embed within the way employees complete daily tasks and projects, it requires institutionalising (Ncgobo and Malefane, 2017). Corresponding to RBM, if a system is institutionalised it should start with the executive team enforcing a top-down approach into the culture of the organisation, right through to juniors, ensuring that the overarching system is moulded into the institution in which the system operates.

GTA is a tourism Entity, the tourism industry does not run on the government timeframes, instead it operates on a calendar year- January to December. The GTA is required to absorb the overarching M&E system into its institutional systems and not only be implement or apply. If not incorporated correctly the system has also been proven to fall short, with examples of countries such as Zambia as it did not institutionalise and utilise M&E information, whereas case studies such as Botswana and Zimbabwe have shown when appropriately using information gained from the M&E system it will help in decision-making, of which included that of guiding the process of national planning. Through monitoring and continuous collecting of information, evaluation, and research on the impact of events, these functions should provide decision makers or the planning business unit with enough information to make informed decisions based on evidence that was collected through the M&E system. The M&E system is a 'living' system which requires continuous research and inputs to provide effective feedback and incorporates learning into the planning processes.

It is clear that the M&E system, as outlined in the international and African context, can boost performance managements of an institution or intervention when it is appropriately enforced, however the implementer of the system needs to take into account the context in which it is operating. An African country cannot fully mimic or completely learn the strategies of a Western Nation as the context is different, therefore some authors suggested referring to their neighbours and learning from their victories and losses.

The DPME has revised some of their frameworks since 2010 to prioritise the attention put on outcomes and impacts which broadens its assessment to results based. This enables decision-makers and civil servants to guarantee tangible results in the aim of government priorities are being achieved. Even though the system has received the backing of government at all sphere levels, there is still issues with performance. This is discussed in the GTAs five-year performance, the Entity implements the system and kept its clean audit status for three years, however in the past two years they have received findings from the AGSA. The study notes that the M&E system is a living system which based on the active utilisation of the systems' components, only then will it be effective while also improving planning, effectively implementing the results-based Management life cycle.

CHAPTER 3: METHODOLOGY

3.1. Introduction

The methodology section deconstructs the approaches used by the study to address addresses the research question. The methodology is outlined in the following sub-sections to discuss how the research had been organised. The chapter includes the research approach that the study utilised, the design, tools, and applications for collecting data, sampling, the process of analysing data collected, limitations, feasibility and positionality of the study, and ethics considerations.

3.2. Research Approach

The study draws from the constructivist and interpretivism research paradigms. The two approaches are often combined in qualitative research, constructivism research replies on participants 'constructing' their own reality and sharing their knowledge, therefore allowing the researcher to comprehend participants experience and views (Creswell, 2014). Interpretivism emphasises the need to have an empathic awareness of human behaviour in order to grasp how the research problem has a causal influence (Bryman, 2012). Due to their nature and descriptions, constructivism and interpretivism paradigm provides the suitable approach for this research, as it allowed participants to fully share their knowledge and experiences; and enabling the interviewer to understand their answers to the questions.

The research strategy employed for the study is a qualitative strategy. While a quantitative research strategy emphasizes the quantification of measures, a qualitative research strategy places more focus on words in the data collecting and analysis (Bryman, 2012). Patton (2014) elaborates that a qualitative study seeks to explore, discover, and interpret logic around a phenomenon. Thus, this strategy was the most appropriate as it takes an interpretive approach from participants. Considering the public sector is inherently complicated and interrelated, the study obtained further insight by connecting theory and research procedures by allowing informed participants to offer their opinions and experiences.

3.3. Research Design

In line with the research strategy employed for this research, a research design needs to be considered. The research design is explained as a framework for the collection and analysis of data that the study adopts in the process of inquire and addressing its stated research questions (Bryman, 2012). Moreover, it is the type of inquiry within the strategy's approach which provides specific direction for the study to take; this commonly includes narrative research which follows the inquiry of humanities in which the researcher studies the lives of individuals. Phenomenological research is the design by which the researcher describes the lived experiences of individuals who lived through a phenomenon. On the other hand, grounded theory is a research design population in sociology in which a researcher originates a theory grounded in the views of participants (Creswell, 2014). However, the preferred research design is case study inquiry instituted in many research fields, it is a design of a qualitative strategy, the motive of employing a case study as a research design was due to the nature of study which examines how has the implemented M&E system within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes.

Creswell (2014) defines a case study as a design which is adopted in many fields, including that of evaluations, through which the researcher seeks to develop an in-depth examination and assessment of the case study. Additionally, an assessment of a program, event, activity, procedure, or individual might be included in a case study (Creswell, 2014). The choice of a case study is suggested as the most appropriate research design due to the research and sub-research questions, a case study is bounded by time and activity, therefore the study investigates if the implemented M&E system is contributing to the GTA achieving its programme outcomes. The GTA is therefore the case study that serves as the reference point for this study. When referring to the sub-questions, the case study can assist in judging if the current M&E system support the tracking and assessment of measuring the three programme outcomes, furthermore, does the current system require adjustments to better achieve the programmes. The study considered the original frameworks and the revised frameworks- the case study and supporting literature refers to these time periods, while assessing if there are still gaps in the current framework.

3.4. Research Methods

The study made use of primary and secondary data to develop an in-depth analysis on the research question. The primary data was collected through a qualitative technique of key informant interviews, this technique assisted in gaining extensive information about the GTA case study that only key informants could assist in answering due to their hands on experience within the public sector. Interviews were done face to face, individually. When participants were not available to meet physically, online interviews were organised through the Teams application. However, there was a difference in experience with face-to-face interviews in comparison to the online interviews, for instance online interviews differed in experience due to the interviewer not being able recognise nonverbal signs, as well as a lack of personal interaction resulting in a less personal experience. Nonetheless, the research method of interviews allows for participants to engage more with a topic, in comparison to that of a questionnaire in which the response may be limited (Creswell, 2014). Interviews were designed to be semi structured and conducted with open-ended questions, as per Appendix 1- interview schedule. The advantage of less structured interviews is that it gives room to dive into a topic, it resembles a 'normal conversation' in contrast to that of standardized questionnaires, allowing for more knowledge to be absorbed (Patton, 2014).

Making use of secondary data broadened the information gained to compile the literature review (Chapter 2). The literature review outlined in chapter 2 is constituted through analysis of grey literature collected, including published government documents which is accessible to different stakeholders and the public. Further grey literature consulted includes legislative frameworks, annual reports, AGSA reports, as well as traditional academic published papers to ensure all information provided is accurate. By reviewing relevant published documents (i.e. literature), the study ensures that the researcher understands all legislative and public management frameworks that are fundamental to addressing the research questions of the study. The GTA operates in the public sector, which has been described as an interdependent environment and thus complex as it is also politically influenced, therefore by utilising both primary and secondary data, the study is able to triangulate all data sources to ensure veracity and validity of findings and scientific soundness of the analysis.

3.5. Population and Sampling

3.5.1. **Target population**

A population refers to a distinct group of individuals in which the study looks at (Hollstein, 2011). A correct determination of the target population is important for the generalisability of the study, it also allows the study to ensure accuracy when sampling. For this study the population of interest was government officials at the GTA and GDED who work with the M&E system, have an understanding of what M&E is within the public sector and the requirements that come with it, in addition, the positive and negative components that comes along with enforcing M&E within an interconnected environment such as the public sector. The population of interest was senior officials and mid-management official as these officials largely participate in the M&E system, although not directly within the M&E business units. With regards to the M&E officials the population included senior to junior officials due to their knowledgeable experience with the M&E system.

3.5.2. **Sampling**

According to Patton (2014), a qualitative technique typically uses inductive analysis and open-ended questions to examine a smaller, deliberate sample. Qualitative sampling is described as being 'intended focused' due to the smaller sample size that is used in comparison to that of qualitative sampling (Patton, 2014). The strength of a smaller sample size is to gain information rich understanding from which the researcher can gain more in-depth understanding about the topic at hand rather than empirical generalisation. In this regard, GTA is the case study therefore the study focused on key individuals within the organisation and its Department (GDED) to gain in-depth understanding.

Purposeful sampling also referred to as judgemental sampling, is the sample concentrated on significant figures engaging with the case study- GTA's programme outcomes; these key individuals were able to provide in-depth knowledge from their different perceptions due to their interaction with M&E (Patton, 2014). The selection standards that the study took into consideration for participants was their position and years of service, this accounted due to the study seeking key individuals with knowledgeable experience. The research intended to use the sample size of ten participants, however the sample increased to twelve due to two participants from GDED availing themselves. The sample size was selected due to M&E rollout in SOEs which are not at the desired level as most dedicated business units are fairly small. According to the DPME (2019) the National Evaluation Policy Framework highlights the importance of including SOEs into different government platforms, including that of institutionalising evaluations into the SOEs sector, thus the purposeful sampling took into consideration the capacity within the dedicated business units. As discussed in the data collection process, interviews were used to gather data, the questions were opened-ended which allowed participants to engage more with the questions being asked.

Two GDED employees availed themselves, they worked under the Strategic Planning and M&E business unit. Ten of the participants were employed by the GTA, they included the senior manager and junior staff of the Strategic Planning and M&E business unit, the additional participants were senior managers and managers of other business units such as Finance and Destination Communication. The participants purposefully sampled had knowledgeable experience with the M&E system, this was through their position and years of experience; these participants are also the project owners that interact with the M&E system through planning at strategic sessions, agreeing on indicators and targets under their programmes, they are requested to submit reports and evidence, while also partaking in evaluations. Participants were able to provide in-depth knowledge and personal experience of the topic at hand, hence the selected sample size, in addition due to the GTA being a fairly small institution with regards to staff numbers. In an attempt to assess both the time and research instruments chosen for the study, two pilot interviews were conducted. For example, questions were made sure to be understandable to all parties and to elicit rich, detailed responses.

3.6. Data collection methods

Several techniques led the data collection process; this is known as triangulation of data, which gathers data from several sources in an attempt to obtain a more comprehensive viewpoint (Creswell, 2014). Primary and secondary data was consulted to gain more understanding of the research topic. Primary data collection was utilised through conducted face-to-face interviews and when participants were not available, they opted for online interviews. Open-ended questions were employed in line with the paradigms selected for the study, it allows for a question to be discussed in-depth and not just directly answered, therefore the questions provided a platform for the participants to share their views and experiences, avoiding the ‘yes’ and ‘no’ answers (Creswell, 2014). The tools used included semi-structured one-on-one interviews with key informants, the semi-structured interviews were incorporated to ensure that participants opinions were discussed. Moreover, semi-structured open-ended interviews allowed the interviews to be flexible, ensuring participants felt free to elaborate on their answers and engage with the researcher, this may also influence the interview's course because the participants felt free to express their ideas, perspectives, and expertise (Bryman, 2012).

The researcher requested permission to conduct interviews from the Head of Strategy and Business Intelligence, when discussing the way forward with the interviews, the GTA advised that they would send out requests internally for participation, and interviews therefore took place on basis of participants availability, as well as willingness to participate. Some interviewees requested an introduction before the interview in effort to prepare as they were not in the M&E unit but wanted to assist. Dates and times were communicated on participants availability. Interviews were limited to key informants that are directly linked or participate with M&E systems, this included GDED key informants, GTA strategic planning and M&E unit, as well as project owners within other units of the GTA.

3.7. Process of analysis

The researcher coded the data in order to identify key themes during the analysis phase of the study, which is known as thematic analysis (Creswell, 2014). Coding of open-ended questions is regarded as time consuming due to the vast information shared by participants, the process requires reading, and rereading of transcripts from participants responses, although it is seen as a long process, opened ended questions allow for in-depth explanations of the questions being asked (Bryman, 2012). In order to make sense of and understand the transcripts, data coding is performed. In this process, the researcher breaks down the information gathered from the interviews and looks for textual recurrences that may be combined and coded into various themes or categories (Bryman, 2012). The transcripts were manually coded, this process required the researcher to carefully read the transcripts multiple times. Similarities, differences, and metaphors that stood out was highlighted and analysed, and thereafter grouped in accordance with themes that emerged in relations to the questions. Moreover, to cross-check the data, the audio recordings from the interviews was also utilised, this was due to the process being manual, therefore cross-checking was required at times. Once coded, common themes emerged through recurring discussions and was then compared and allow for the researcher to draw up a theory based on knowledgeable participants within the field of M&E within the public sector. Findings were written out and interpretation involved lessons learned. Results are in conjunction with themes identified and literature reviewed. The results are categorized into topical sections that are aligned to the research aims and purpose. With regards to validity, legitimacy was ensured through peer reviews and supervision from an allocated member of Wits School of Governance Staff.

3.8. Positionality, Limitations, and Feasibility

The researcher is a professional in the public sector M&E space, the choice to focus on the GDED and GTA organisations was due to convenience and was influenced by the researchers access to key informants within the field. Interviews were conducted face-to-face, and when participants were not available but still wanted to partake in the study, Teams meetings were arranged. The researcher acknowledged the positionality when pursuing the interviews and declared all information to the institution and participants. This information was declared to the GTA in the permission letter, as well as to participants in the participant information sheet and consent forms. This was done to safeguard that the process of gaining information was transparent for all involved. In order to allow participants to interact with the study more freely, the researcher must position themself in a way that eliminates biassed perspectives, as explained by Patton (2014). Being a professional in the industry, it was important to declare to participants that my positionality in doing the research is as a student, solely pursuing the information discussed in interviews for academic purposes only. Participants decided to participate in the study on their own accord, no monetary incentives were exchanged during the process of the research study. The researcher was careful to discuss with the interviewees during the introductions of the interviews that if confidential information is mistakenly shared during conversations in the interviews that the interviewees had the right to ask and request the researcher not to disclose the information shared. The researcher executed the interviews in a professional manner to ensure that the interviewees knew that the researcher was not just a colleague in the industry but was aiming to use the information gained from interviews to write up an academic research report. Interviewees were informed that their names would not be discussed but their interviews would be transcribed and classified in numbers, for example participant one and participant two.

A countermeasure to ensure that all practices were done fairly, the researcher completed an introduction course to Research Ethics- noted on Appendix 5: Ethics Application. Furthermore, the participation sheets and the permission letter advised that all data collection was carefully completed by the researcher in her capacity as a student at the University of the Witwatersrand. The documents noted further explanation that participants taking part in the research are doing so under their own autonomy, meaning that they may choose to participate or not without any force or influence. While some of the participants may be known to the researcher, due to the case study under review, the researcher ensured the institution and participants that the process of collecting and analysing data was done ethically. The researcher position herself as an academic, instead of an M&E practitioner, this identification was done in order to be completely objective in the research process, whereby all findings where written-up as per the research process. Nevertheless, the positionality of the researcher can be noted as a strength due to contextual knowledge of the research study which therefore allowed for more in-depth interaction when interviewing participants.

The limitations of the study were through potential sampling bias, efforts were put forth to prevent bias sampling through the permission letter requesting the institution to seek available participants, as a well as noting that participation is voluntary and employees at the Authority may decline to participate. The permission letter noted that the study is seeking key informants which comprises of the management team, this limited the sample as the GTA is a fairly small organisation. The sample size had ten participants from GTA, whom of which included two junior staff members, but they were still noted as key informants due to their hands-on experience with M&E. The GTA requested GDED participants from the Strategic Planning and M&E business units, however two staff members availed themselves, this assisted in gaining a broader understanding outside of the GTA experience. Another limitation was that of individuals biases, due to the researcher being a professional in the industry, some participants were met before the interview took place. The study’s primary research was that of interviews and relied on participants perspectives, therefore it was important that a professional interview took place. The researcher declared to participants that the research was for academic purposes only, however due to individual biases some information may include recall errors or social interest, therefore when interpreting the findings, the researcher had to ensure that their opinions remained unbiased.

The feasibility consideration included constraints when gathering data. Interviews were done face to face, and unfortunately some meetings were cancelled due to participants schedules, however the study dealt with this issue by arranging online meetings. In addition to this, the study did seek permission for the Department, this effort was conducted through the GTA, however two participants availed themselves, giving the study somewhat of a broader perspective. That being said, in effort to improve the study's validity and reliability, attempts were made to address the above matters, and finding ways around limitation and declaring the researchers position when gathering data.

3.9. Ethical considerations

In effort to ensure minimal risk to participants, the researcher ensured that participants completed consent forms, this was given as a separate form to interviewees. The consent forms and participation sheet informed participants on the research aim and uses in a clear and concise manner, as explained in Appendix 2. Participant Information Sheets and Appendix 3. Consent forms were signed off before any data was collected as emphasised by Patton (2014) who noted that in aim to comply with ethical practices, all consent forms should be ideally signed before any data is collected. Appendix 5: Ethics Application was provided in the process of applying for Ethical clearance, which was completed to ensure the protection of the key informants was noted as a 'minimal' risk category- their identities and extra information they wished not to share has been protected.

3.10. Conclusion

Designing the study with a qualitative strategy aimed to achieve the objective of examining how has the implemented M&E systems within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes. The research design aimed to model the study in a way that it collected qualitative data which was meaningful to the research question, understanding in-depth the opinions of the participants who utilise the overarching M&E system within the South African public sector, explored their experiences and understand the limitations they found while using the system. The open-ended questions gave room to participants to explain their experiences accordingly, this data would then have been analysed in correspondence to the secondary document data collect, allowing the study to draw up reliable and trustworthy opinions. That being said, this chapter provided validation as to why the research methodology discussed was the best option for the study, this includes the consideration of the ethical clearance.

CHAPTER 4: DATA PRESENTATION AND FINDINGS

4.1. Introduction

The goal of this study is to determine how well the public sector's M&E system is working and how the GTA has been able to achieve its goals thanks to the system's deployed programs. The objective of this chapter is to present the findings from the semi-structured interviews completed with twelve participants, analyse these findings by grouping the main narratives that arose during the interviews with participants into themes. The study seeks to better understand the case study of GTA through these interviews, as well as the industry and systems in which the GTA operates. That being said, the themes that emerge will be discussed in correspondence with the supporting literature which was discussed in chapter two. By analysing the themes in reference to the supporting literature, it will assist in pointing out the study's conclusions.

A qualitative methodology was utilised when conducting the study, it allowed for information to be acquired through investigating and describing the topic at hand, when conducting interviews, the interviewer could deeply discuss the topic and get in-depth answers and explanations. Interviews were transcribed, major grammatical and typographical problems have been removed from the data in effort to make it easier to read. When analysing the data gained from the interviewees, an inductive approach was applied in order to find emerging themes. This allowed for the data to be analysed without any preconceived themes. The data was further analysed using thematic analysis, this method of analysis helped as it gave room to read through the data and identify common arguments which formed themes. This chapter discusses the themes in comparison to the supporting literature. Each theme is thoroughly introduced and discussed, extracts from the transcribed interview will be presented, these extracts will be brought forth to best demonstrate the arguments of each theme.

4.2. Overview of findings

The study used purposeful sampling as the interviewees, were key informants from GTA and GDED whom had in-depth knowledge of the topic, hence the selected sample size which amounted to twelve participants. The interviewees were selected based on their position and knowledge, this included executives and the extended management team, they are the decision-makers within GTA but also participate in the M&E system through reporting their projects monthly and quarterly. The M&E business unit within GTA was interviewed, regardless of their position, this was due to their first-hand knowledge and experience of the public sector and the utilisation of the M&E system. Interviewees from GDED are from the strategy and M&E departments, the interviewees partake in the public sector M&E system at Departmental level therefore providing a different experience to that of GTA employees, but they also gather and assess GTA's information due to GTA being an implementing arm of the Department.

In order to examine if the current M&E system assist GTA in achieving its outcomes, the study looked to answer the following research questions:

4.2.1. The Research Question:

How has the implemented M&E systems within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes?

4.2.2. Research sub-questions:

A) Do the current M&E systems support the tracking and assessments of measuring the programmes outcomes?
B) Do the current M&E systems require adjustments to better achieving the GTA's three programmes?

4.3. Interview Themes

Themes were derived from transcribed interviews, the themes were formed and grouped from analysing the main arguments that arose during the interviews with twelve interviewees. Five themes emerged and are noted on Table 1 below.

Table 1: Interview themes

	Themes
1	Current performance management system (M&E system)

2	The extent to which the Revised Framework for Strategic Plans and Annual Performance Plans has been effective in assisting M&E to measure the impact of performance
3	Institutional factors and internal controls affecting the M&E system
4	M&E field as being highly monitoring focused
5	Current M&E systems needing adjustment to effectively support GTA's programmes

4.3.1. Theme 1: Current performance management system (M&E system)

All participants described the current performance management system at GTA as a manually run system, which many described as tedious and time consuming. There were a lot of feelings expressed towards the manual processes, specifically from GTA employees who are not within the M&E business unit but are responsible for reporting on their projects to the M&E unit. Participant 11 discussed the time-consuming process by explaining as follows:

"It is done manual. It will be much efficient if the organisation uses [automated] Performance Information Systems. It still using the manual approach, where one has to send or provide manual papers to the M& E unit. To be honest, this approach can really compromise quality and competitive performance, it can also cause issues of keeping up to date with what has been submitted and what hasn't, some business units might submit their PoE at the end of the month with their reports while others submit end of the quarter, or what about those indicators that are annual but requires updates such as the job indicator. You understand how keeping up to date with all of this with a manual system can be confusing for all parties involved including the M&E unit".

Participant 12 clarified the internal M&E process in detail by stating,

> "*Information is collected from business units. Analysed against the set targets. Means of verification process is utilised. Where information does not meet the requirements, indicator owners are engaged. Reports from indicator owners are then consolidated, and discussed at EXCO [Executive Committee], it is audited through internal audit; presented at GDED SMT [Senior Management Team] and EMT [Executive Management Team] and to the Board [Board of Directors]. Quarterly it is submitted to the Legislature and presented at the portfolio committee".*

In contrast to the manual system GTA is currently using, the GDED uses the system MERMS to collect data, it's an electronic system that collects performance information, however, participant 12 further discussed the difference between the two systems, *"the system was trialled at GTA, but it was not suitable for different reasons. GTA is in the beginning phase of introducing an electronic M&E system which will allow for online reporting, feedback from M&E unit to core units and uploading of evidence".*

Participant 8 who also utilises the MERMS data collection tool explained,

> *"MERMS is, to put simply, it is a tool used to automate periodic reporting of the Gauteng Provincial Treasury indicators that drive the department towards its vision. MERMS generates performance information repository that is integrated, authentic and backed by Portfolio of Evidence".*

With this comparison in mind, it is noted that participants that are not directly in the GTA M&E business unit participate within the system. It was observed that the M&E language and processes are not fully understood by all participants. Some participants opinions were narrowly viewed to the monitoring function of the M&E system, their inputs discussed how their performance is tracked, for instance tracking involves their monthly and quarterly reporting, submitting evidence, developing strategic documents such as the AOP and APP, as well as providing their contributions to GTAs' Annual Reports. The discussions from these participants looked at their daily tasks and the understanding that they are required to report, however there was hardly mention of what benefits M&E brings to an institution or reference to why it is a requirement from these oversight bodies, whereas noticeably participants directly involved in the M&E system explained the systems and frameworks in depth.

4.3.2. Theme 2: The extent to which the Revised Framework for Strategic Plans and Annual Performance Plans has been effective in assisting M&E to measure the impact of performance

During the interviews, it was assessed if the current M&E systems are compatible with the revised frameworks, participants who are not directly involved in the M&E system but participate by reporting their projects, shared the views that the current systems are acceptable as it seems that they have not noticed a big change in processes and reporting. An example of this opinion was shared by participant 2 who said, *"yes our planning systems as GTA are compatible with the new framework [revised framework]".* Many of the participants outside of the M&E business unit did not elaborate on their answer further, leading to the researcher observing that perhaps they have an understanding of the internal M&E system they directly involved in, however further than that knowledge may be limited. Another example of this was made by participant 4 who shared the opinion that evaluations are lacking by stating, *"the M&E system is fine, but they should add impact analysis periodically because it's not always a priority".* By participant 4 noting that evaluation is not periodically done it, it showcases that there is a gap in the system with regards to evaluation studies, as the evaluation function analyses the impact of programmes.

With regards to the change in language, a few participants picked up or noticed a change in the language used on templates for reporting and strategic documents. The words now include 'outcomes' and 'outputs', whereas previously 'strategic outcomes' and 'strategic objectives' where used. Participant 5 however discussed that the terms and language change have not kept up with the revised frameworks by stating, *"there are still common occurrences when discussing M&E and previous language is still referred too, a common one is that outcomes are still referred to by some as strategic objectives; M&E systems and planning within departments need to be aligned so as to measure the outcomes and impact".*

This was elaborated on by participant 6 who expressed concern about employees still trying to understand the basics of the system by explaining,

> *"Yes, I do believe the current system is compatible because it trying to assess the impact in the industry, but the problem is that the information is being absorbed at a slow pace as most people are still trying to grasp the general monitoring and evaluation processes, the basics, like what should be submitted as evidence, yet they help set the targets. So, when one looks at it from that perspective, you can see that people don't get the process. So, I would say the system is compatible, but it requires learning from employees to fully grasp what is being done. It's the same in other supporting units like finance and HR, their systems need to be taught to the employees, yes, they submit but they should understand why they are doing something in order for it to achieve its true purpose".*

Participant 8 who is involved in planning and M&E discussed the changes within the framework explaining,

> *"Yes, the Department has conducted a rigorous process of reviewing and realignment of planning processes along the outcomes-based approach. The M&E systems have thus adapted incrementally to accommodate the outcomes-based approach and move away from simply output based strategies and plans. The role of evaluation is therefore key in this regard as this invariably informs our ability to improve our planning".*

Subsequently, the common response was that the GTA M&E system is aligned and compliant with considerations to the uniformity of all public entities, for instance the way information is being submitted and assessed, it requires a common system. However, some conversations went more in-depth, participant 10 pointed out, *"there are gaps between wanting to be compliant and being realistic on what the organisation can achieve based on budget, capacity, and other contributing factors*". Additionally, participant 12 discussed the dependency of external stakeholders to partner and increase the impact of projects, *"unfortunately planning and resources are not aligned, public resources are tight and therefore there is not enough resources to fully fund all projects and as a solution, GTA looks to increase partnerships to ensure that projects can reach full impact".* With regards to strategic planning, Annual Performance Plans, participant 12 explained that an institutions plans are tabled but may not be costed adequately, as the participant 10 noted that there is a gap between being complaint and being realistic, hence the emphasis on partnership.

4.3.3. Theme 3: Institutional factors and internal controls affecting the M&E system

It was discussed by all participants that 'buy-in' from all stakeholders is essential. When participants discussed buy-in of institutional factors, it was regards to understanding that if there is backing from staff and stakeholders who participate in GTA projects- including that of GDED, event owners, SMMEs, projects will achieve the outcomes and impact it anticipated, therefore communication and collaborative planning are key drivers of the successful adoption of M&E system. Participant 8 stated that *"organisational culture plays a significant role in the successful implementation or rollout of any system, without all your employees understanding and implementing the system the system becomes useless".* That being said, for any system to be effective it needs all components to be active and involved. As noted in the previous themes, most participants outside of the M&E unit were not fully aware of all the component that go into the M&E system, however they understand their role- which involves compiling strategic planning documents, reporting monthly and quarterly, providing evidence to support the reports, and assisting with different evaluation. Consequently, if the participants outside of the M&E units do not fully understand the system and its various components then it becomes a common term known as a 'tick-box' exercise to comply.

Many participants also discuss culture of the organisation, as participants 10 discussed "Culture has a significant impact on M&E. The importance of M&E in government has to be taken seriously for the organisation [government] to deliver and succeed". The impact that culture has on M&E will ensure that effective governance is being carried out by all involved, make sure that processes are transparent and can be held accountable.

4.3.4. Theme 4: M&E field as being highly monitoring focused.

It was a common response that evaluations are not commonly done, and some participants are not aware that evaluation are done at all, although GTA has completed a few evaluations in recent years, specifically on the impact of events on tourism. As participant 12 discussed,

> *"… evaluations have been limited to events for the past few years, the impact of events has been prioritised because of the many benefits it provides. GTA supports mega events, township events, business, and leisure events, so the benefits vary, although we prioritise assessing the jobs given through events such as temporary jobs and small businesses employed. Other benefits include bringing in tourism numbers, attracting people of Gauteng and other areas to different parts of the province, including that of townships. SMMEs being given platforms to showcase their products through events, the list goes on and on. So initially that was why events took priority, the impact is wide. In the new financial year GTA wants to expand the [impact] study to include the development of SMMEs through our initiative. Even though we want to evaluate everything, we can't, and this is due to budget constraints. Another issue is that there is a lack of integrated planning which is why more can't be done, but we planning to include SMMEs into the [impact] study, that falls under programme three, this will give us a good understanding of at least two of our programmes, but all that being said the reason why monitoring is prioritised is because of budget".*

Although the field may be seen as highly monitoring focused, participant 8 further discussed why there is an over reliance on monitoring,

"Monitoring allows an organisation to remain accountable to the public and the legislative bodies with an inherent interest in making sure service delivery continues. However, the effectiveness or the impact of a programme is often neglected due to unflattering results of any intervention, programme, or project. Also, budget cuts often begin with evaluation plans, thus compromising the planning, monitoring, and evaluation cycle. Evaluations are not being prioritised full and it affects the performance of the organisation".

Based on the participants responses, there are many contributing factors as to why monitoring is dominant in the field, but a major issue is that of budget constraints. Evaluations also discuss in depth information which may not be flattering to all but due to budget cuts, it is seen as cost effective to focus on monitoring, as monitoring is done internally and evaluating need to be outsourced.

4.3.5. Theme 5: Current M&E systems needing adjustment to effectively support GTA's programmes

GTA follows the overarching M&E system within the public sector. The current Framework for Strategic Plans and Annual Performance Plans was revised to assess at the long-term impact of indicators. Keeping that in mind, when referring to GTAs' five-year performance (2018/19- 2022/23), the GTA achieved three clean audits, but for the financial year of 2021/22 and 2022/23 the Entity received unqualified audit opinions due to material findings from the AGSA as discussed in chapter 2. Within the two-year period, GTA noted that the findings were due to insufficient evidence as argued by AGSA to support their reported performance. Participant 2 discussed this in greater detail,

"M&E has contributed a lot in assessing the organisations performance. We understand if we are achieving our targets or not, but there is a challenge in terms of a portfolio of evidence, the work gets done however the issue is delivering evidence in line with what auditors require, for instance to prove jobs the organisation requested proof of payment but due to the PoPI Act [Protection of Personal Information Act of 2013] it was impossible to prove those jobs. But the overall system does assist with planning and assessing our performance, it also assists the decision makers such as the Board and the oversight structures".

Based on the response of participant 2, it is understood that internal systems require adjustment instead of the current framework. GTAs issue is proving their work through evidence thus the unqualified audit opinion for the two financial years, whereas before they did receive clean audit opinions from AGSA. This strengthens the notion of figure 1- Results-Based Management life cycle by which it notes that planning is a critical part of the life cycle, and in effort to improve the challenges of providing sound evidence, GTA needs to improve their project planning.

The prevailing matter of evaluations continuously arose when asking about the current frameworks and systems in which GTA utilises. Some participants noted that because the sector is highly monitoring focused and the contributing factors as to why evaluations are not commonly done, the conversation around impact was described as limited, meaning that the overall impact is not fully understood. However, participant 9 argued that monitoring can still assess performance and assist the institution in meeting its targets, this idea was explained by stating,

> *"Monitoring focuses on the delivery of outputs, if tracked over a five-term period then the outcomes can be assessed and evaluated. Consistently monitoring evidence assists in the basic evidence-based decision-making, allowing the organization to identify successful strategies and address any challenges or shortcomings promptly. With M&E systems in place, the GTA can monitor the progress of its programs in real time. This helps in identifying potential issues early on, allowing for sensible interventions and adjustments to ensure that programs stay on track and that targets are met".*

Another issue raised by participants who were noticeably not a part of the M&E business unit but particate with the M&E system discussed that the template nature of the public sector prolongs the delivery of results. It was a common discussion that the nature of templates from oversight bodies delays reporting, each body requests the same information on different templates, these practices were commonly described as time consuming and simply in place to satisfy the bureaucratic process as opposed to impactful work. It was discussed that if the information reported remains the same why does the template keep changing or are completely different, bearing in mind the oversight bodies are all constitutionally required to assess the information being reported. As participants 4 stated,

> *"The template nature of the public sector is hindering the full expression of the tourism industry, its multi-layered and not straight forward like that of education or infrastructure.*

Tourism consists of all fields, including education and infrastructure. However, we are also mandated by regulations to report, so we comply by reporting on all the templates".

The public sector requires reporting to hold institutions accountable, with multiple oversight bodies the templates change based on the information required, however, some participants unfortunately found this process time-consuming as they explain that the same information is being reported.

4.4. Observations of the themes

Participants were willing to engage with the interview questions, however participants outside of the M&E unit responses where short, compared to their colleagues who directly work with the M&E system. There were occasionally negative responses regarding the repetitive nature of reporting, noting that the same information will be given to different oversight bodies but on different templates, reporting is seen as a time-consuming process. However, reporting is made a priority within the public sector to enforce accountability, this is then supported by evidence, so although the process is seen as time-consuming, it is a requirement to uphold and practice good governance. That being said, if reporting systems where electronic and not such a manual process, it would be less time-consuming and allow for more learning by public institutions.

There is a fair understanding of M&E but there is some confusion between the different roles of M&E and internal audit. These two roles are confused due to lack of understanding, this brings up the issue of complying to the M&E system and actually utilising the system to enforce the RBM lifecycle, which will produce evidence-based decision making and improve the actual performance of the institution. Therefore, although GTA officials comply with the standardised frameworks established by DPME, there was discussions from project owners noting that there is a gap with regards to reporting the full tourism story as the templates are subjective. Furthermore, there is a budget issue, this was made clear and was the common reason as to why evaluations are not commonly done in all programmes, while also producing an over-reliance on monitoring. Unfortunately, this results in all three programmes being actively tracked and assessed in terms of meeting targets; however, the assessment of impact is falling short due to limited evaluations being done on all three programmes.

4.5. Conclusion

The primary research question for the study looks at how has the implemented M&E systems within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes? It is evident from the interview findings that the participants outside of the M&E unit have a basic understanding of M&E, one can say that participants outside of the M&E business unit understand the compliance aspect of M&E, it is understood that these business units need to submit their performance reports and portfolio of evidence to comply with oversight bodies timeline (i.e. GDED, Provincial Legislature and Provincial Treasury). That being said, participant 6 noted that it is important for all employees to understand the purpose of M&E due to the occasional perception that M&E is another problem within the organisation, it was referred to as some sort of witch hunt that wants to ensure business units are doing their work. However, if understood, employees would understand how M&E can improve project planning, good governance, and overall performance. An important function such as evaluations will be considered for the reason that evaluation adds valuable information and gives in depth understanding to an intervention's outcomes and impact, it does what monitoring cannot, thus the two functions are both required to ensure the system produces the desired outcomes. Promoting understanding from all employees about the learning virtues of M&E, as opposed to a perception of M&E is a compliance necessity or mechanism of witch hunts, will encourage buy-in and support for the M&E system to perform at an optimal level. This culture and perception change will ensure that the M&E system is being followed not only for compliance but for the organisation to run efficiently and effectively.

CHAPTER 5: DISCUSSION OF FINDINGS

5.1. Introduction

The purpose of this research is to understand how the implemented M&E system within the public sector has assisted the GTA in meeting its desired outcomes through its programmes. This chapter will provide an analysis of the findings based on the interviews from the twelve participants, and findings and normative prescriptions from the literature. The analysis refers to the five themes that have been outlined in the previous chapter. As follows: current performance management system (M&E system); the extent to which the Revised Framework for Strategic Plans and Annual Performance Plans has been effective in assisting M&E to measure the impact of performance; institutional factors and internal controls affecting the M&E system; M&E field as being highly monitoring focused; and current internal systems require adjustments to effectively support GTA's programmes.

5.2. Current performance management system (M&E system)

M&E has been backed and promoted by the South African government, it is a system in and of itself that continues to monitor and evaluates interventions. In essence it is a blanket system in which different Departments and their Entities need to institutionalise and incorporate into their context of business, this is supported by the GWME which states that it is a constitutional requirement that the accounting officer of the public institution establishes a monitoring and evaluation system within the institution (The Presidency, 2007). In the case study of the GTA, three outlined programmes are tracked monthly, quarterly, and annually, the word track is linked to the function of monitoring. These three GTA programmes are:

1) Strategic Support which measures public assurance through effective governance and accountability;
2) Destination Marketing is aimed at stimulating demand for Gauteng tourism offerings with domestic and international tourists; and
3) Destination Planning and Development which facilitates effective planning and development growing a sustainable tourism sector.

These programmes are tracked by the M&E business unit, information is given to the internal audit team and oversight bodies which include the GDED and the Gauteng Provincial

Legislature. The monitoring of the programmes requires GTAs' internal controls, which the interviewed participants in the study noted as a manual process; this process includes reporting on set indicators during different periods of the fiscal year. At the end of each quarter, supporting evidence is submitted to the M&E unit that is in coordination with the Technical Indicator Descriptions (TID) outlined in the APP. GTA therefore focuses on monitoring all three programmes but includes evaluations on its programme two of which are based on the impact of events on tourism. It was discussed during interviews that events bring multiple benefits, therefore based on the budget, events cover all indicators on programme two (i.e. Destination Marketing), as well as incorporates some indicators on programme three (i.e. Destination Planning and Development), like that of SMMEs and jobs opportunities created through tourism projects.

Each oversight body adheres to the M&E system as it is regulated with the same framework and therefore requires the same information, budget spent and performance. However, each oversight body has its own data collecting system with in which the GTA needs to adjust to, for instance GDED and legislature have their own templates that require information. GDED works on MERMS data capturing system and GTA is in the process of developing their own electronic data collection system. With that being said, it has been found that different institutions mature at different paces, this depends on a number of factors such as the allocated budget, the institutions employee capacity, their level of technology, and buy-in from those participating in the M&E system; therefore, the level of monitoring may differ due to the institutions internal control capacity.

It is important to institutionalise M&E into an institutions internal control as it has many advantages. In addition, the diverse activities that comprise the M&E system can be applied to policy improvement, project planning, and innovation assessment (Markiewicz and Patrick, 2015). With regards to GTAs three programmes, these activities can help determine the best projects to assist in achieving the set targets, it aligns programmes outcomes as per allocated budgets, and provides decision makers such as executives with information on how to improve outcomes if implemented correctly (Markiewicz and Patrick, 2015). According to Jili and Mthethwa (2016), one of the primary obstacles to institutionalizing M&E is the lack of knowledge and expertise in the field. As a result, when officials are asked to carry out public projects, some of them are unable to recognize the significance and worth of M&E, which prevents them from achieving the intended results.

5.3. The extent to which the Revised Framework for Strategic Plans and Annual Performance Plans has been effective in assisting M&E to measure the impact of performance

The revised framework incorporates the RBM approach, which looks beyond processes and activities, instead the emphasis is placed on the long-term impact of social and economic benefits produced in an interventions' outcomes (UNDP, 2009). Hence the DPME has stressed the importance of improving governmental institutions planning processes to promote better performance. Concepts such as the ToC and logic framework have been encouraged in public institutions as they are tools to better plan for long-term outcomes, they assist in taking into consideration changes that may occur and if an intervention is not achieving the desired outcomes, the team can revert to the plans of the intervention (DPME, 2019). It is for this reason that RBM emphasises the importance of a feedback loop, this component in the M&E system is vital and is what sets M&E apart from other management systems (UNDP, 2009). However, utilising the feedback element in the planning process is crucial to ensure that the desired outcomes are met.

The adjusted planning and M&E frameworks have been adapted incrementally to accommodate the outcomes-based approach and move away from simply output based strategies and plans. Therefore, one can suggest that the current M&E systems are compatible, as there is uniformity in the way Departments and Entities provide their information to oversight bodies. However, gaps are evident when civil servants partake in the system for compliance due to the true benefit of M&E not being utilised, the assessment, feedback and learning components fall short, thereby hindering the systems attempts to achieve the desired outcomes with improvements implemented. Unfortunately, due to challenging times the country finds itself in economically, there is a gap between being 'realistic' when planning and submitting plans without doing thorough assessments on whether the plans can be achieved as participant 12 discussed.

The AGSA noted a finding in GTA indicators during the financial year of 2021/2022, GTA operates in both the tourism industry and government, the tourism industry runs on a calendar year, whereas government and its oversight bodies refer to their financial year period, unfortunately they differ as the financial year does not run alongside the calendar year, therefore when reporting GTA had to adjust the tourism information to fit into the financial year period. This can arguably be either a lack of planning or the requirement to be compliant. The adjusted frameworks can be compatible with the M&E systems however from participants discussions there is a stronger need for appropriate planning in an effort to achieve the desired outcomes.

5.4. Institutional factors and internal controls affecting the M&E system

The Framework for M&E stipulates that all accounting officers must legally create an M&E system for their organization in order to improve internal management systems within public sector organizations that maximize other internal management systems, such as reporting systems, strategic planning, and resource budgeting (The Presidency, 2007). Internal controls guide managers and employees on how tasks should be performed, procedures and methods that should be followed (Ncgobo and Malefane, 2017). Public institutions follow legislative requirements and frameworks, nevertheless they need to have their own internal controls to successfully achieve the requirements (Ncgobo and Malefane, 2017). With that being said, different institutions have different maturity levels with regards to their internal controls, some are automotive, others remain manual and require more hands-on decks to carry out interventions successfully. Participant 1 discussed that internal controls have not assisted the dedicated M&E business unit in gathering evidence or report, this is a result of GTAs manual system which is described as time consuming, whereas if the system was electronic, it would be easier to control and assess.

Gorgens and Kusek (2009) explain that to sustain an M&E system requires six components, these include demand, structure, trustworthiness and credible information, accountability, incentives, and capacity; each of the six component requires attention over a long-term period to ensure the viability of the system. Assessing the information, one can argue that this should be implemented in a top-down approach, in which the senior and management team implements these six components and with their backing, this will trickle down to junior staff members. With the management team understanding deadlines, reporting requirements and quality of evidence, their junior staff will follow through and implement accordingly. Participant 1 discusses that the M&E system is done manually within GTA, although manual systems are time consuming and require adequate capability, it can still be effective, with that being said, it requires backing from employees to comply, thus the argument of embedding the top-down approach is still relevant in this regard, junior staff will mimic the efforts of their seniors.

Participant 2 brought the same issue forth, but further explained that the GTA is in the process f finalising their internal M&E system, it was also discussed that business operations are the focus in an effort to deal with risks identified in previous audits, therefore institutional processes are also being drafted in an effort to ensure the institutions are running at an optimal level.

When discussing internal controls, participants referred more to employee buy-in and institutional culture than that of improving or changing systems, processes, and procedures. With that being said, buy-in from employees is important as interventions will not be achieved without the support of the people on the ground. Participant 4 discussed, *"Support and buy-in is key, if there is no support things will not be done accordingly".* Participant 6 emphasized the significance of all staff members comprehending the purpose of M&E by expressing that since some staff members are unable to distinguish between M&E and auditors and consider them to be synonymous, they view M&E as just another chore to be completed. It is important to comprehend each role and the value they add to the performance value chain.

Employees need to understand the internal controls, be involved in planning so there is an understanding of expectations and what the desired outcomes are. Jili and Mthethwa (2016) discussed that when official fail to understand the value of M&E within their initiatives, they fail to receive the value of the M&E system; this indicates that while the stakeholders have received services, there is still more work to be done in terms of training officials, providing seminars, and M&E conversation to expand knowledge of M&E across the board. As discussed in the previous theme, although units outside the M&E unit have a basic understanding of what the M&E system entails, by these business units fully understanding the system, the outputs and outcomes will be more efficient and effective. An institution should continuously train their staff on their systems, frameworks and processes; with continuous education, this will build capacity for the system to improve and can result in improved reporting mechanisms, effective communication on reporting timelines so that business units can plan better, by engaging more with a system they understand, it can only improve the system.

5.5. M&E Field as being highly monitoring focused

Monitoring and evaluation are used interchangeably; however, the one does what the other cannot (Porter and Goldman, 2013). To have an effective M&E system, the study refers to *figure 1*, the results-based Management life cycle which demonstrates the role of each function and how they complement the other function. The theoretical frameworks' which is demonstrated in *figure 1* showcases planning, monitoring, and evaluation as being functions of the Results-Based Management life cycle, the three functions when incorporated appropriately can prepare and guide an intervention to meet the required performance. Moreover, it demonstrates the linkages between each function, as each has a role in effectively achieving the desired outcome.

In chapter two, it was debated whether there is an over reliance on monitoring, Goldman and Pabari (2020) had referred to evaluation being left as a 'backup' process. Monitoring is the continuous tracking whereas evaluation does the assessment of a programme. Matsiliza (2012) discussed that the purpose of evaluations is designed to be the feedback component in the life cycle, it is a means to supervise and assess accountability during or after an intervention is implemented. With that being said, with the over reliance and reference to the research question 'does the current M&E systems support the tracking and assessment of measuring the programmes outcomes', one can say that the tracking is supporting but the assessment of the outcomes is falling short. Furthermore, it was discussed that monitoring is dominant in the field due to lack of evidence-based decision-making culture with monitoring being done for compliance. Porter and Goldman (2013) explained that M&E systems, specifically in the African region are still being conceptualised with the effort to incorporate a comprehensive results-based orientation to the public services. A focus on results (outcomes and impact) conceptualisation and assessment is not being consistently applied throughout the M&E systems even though numerous many frameworks have been adjusted to address this issue. Therefore, one can presume that there is a gap between the frameworks and the implementation thereof.

All participants did agree with the notion that evaluation is not happening as regularly as expected, however different reasons have come up. Participant 1 noted that capacity is an issue due to the that it requires support from staff to effectively partake in the evaluation process but also to carry out the task. The exercise of partaking in an evaluation requires time, budget, and capacity; an evaluation is also usually done by an independent body therefore the results may not be influenced by internal factors (Markiewicz and Patrick, 2015). Participant 8 discussed that the evaluation budget is never is never quite sufficient, and because monitoring is completed internally organisations remain compliant and accountable to the oversight bodies. However, budget cuts often begin with evaluation plans, resulting in the compromising of the planning, monitoring, and evaluation cycle.

It was noted that in the conversation with budget, GTA has implemented a few evaluations over the MTEF, however the focus on evaluation has primarily been on events, which falls under programme 2. Participant 12 explained that this is due to budget constraints which can be a result of the GTA lacking integrated planning but also events are identified as a programme, this influences and crosses over into other programmes to achieve their targets. Through events, marketing Destination Gauteng is achieved, temporarily job creation and market access of SMMEs are achieved, supporting of events in different regions within the province allows for economic benefits to circulate within the province. Sector indicators such as the number of arrivals in Gauteng, this includes domestic and international numbers which are influenced by events, for instance bidding and winning major international events brings great economic benefit where tourists spend their money in the Gauteng province. Therefore, evaluations are not being prioritised as it should be, however, there are many factors that have been explained as to why this is happening, unfortunately the major issue is budget, and since monitoring is done internally and is a requirement in an effort to report back to the oversight bodies, monitoring takes precedent for these reasons.

5.6. Current M&E systems needing adjustment to effectively support GTA's programmes

The Revised Framework for Strategic Plans and Annual Performance Plans were adjusted to focus on long-term impacts, however due to the lack of evaluations being done in the sector it is arguably hard to discuss actual impact of interventions. Participant 9 explained that through systematic evaluation, the GTA can learn from both successes and failures; the insights gained from evaluations contribute to continuous improvement, allowing the organisation to refine its strategies and programs over time, thus evaluation is important to the lifecycle.

The purpose of evaluation is to add information that can contribute to the improvement of decision making and public accountability (Greene *et al,* 2006). However, participants discussed that evaluations are done by external service providers which requires budget allocation and unfortunately with the budget continuing to decrease, evaluations may become less of a priority. The GTA staff discussed that they do not have the capacity to do in-depth research, this includes evaluations and are therefore dependent on external service providers, conducting research remains a problem due to the capacity within the institution and therefore for sector indicators such as 'number of international tourist arrivals' and 'number of domestic trips taken' GTA refers to Statics SA and South Africa Tourism to give them industry insight. Many government institutions are facing the same issue of declining budget, however if made a priority and all stakeholders understand the purpose of evaluations then maybe it will receive more backing from decision makers to make evaluations a priority.

The GTA follows the overarching M&E system within the public sector, specifically aligned to the provincial sphere, meaning that it reports to provincial oversight bodies (i.e. GDED, Legislature, Provincial Treasury). The current Framework for Strategic Plans and Annual Performance Plans were revised by DPME to focus on outcomes and impacts. The study looked at the GTAs' five-year performance (2018/2019- 2022/2023), GTA achieved three clean audits from 2018/2019 to 2020/2021, however for the financial year of 2021/2022 and 2022/2023 the Entity noted an unqualified audit opinion due to material findings from the AGSA (GTA, 2023). Within the two-year period, GTA declared that the findings were due to insufficient evidence as argued by AGSA to support GTAs' reported performance. It was discussed by participants that providing evidence has been a challenge, this is notably due to external factors such as the PoPI Act preventing personal information being shared with a third party, therefore proving job creation through employee's personal information is prohibited. That being said, these challenges can be a result of ineffective planning which results in ineffective evidence; this argument refers back to *figure 1*- the result-based management lifecycle which showcases planning as a main function supporting monitoring and evaluation in delivering desired results. Therefore, one would argue that it is not the current M&E system which failed GTA during the two financial years but rather that of their internal systems which effectively plan projects while taking into consideration the TIDs of indicators, understanding what is required to showcase the achievement of an indicator.

Participants also noted the template environment in which the GTA, and possibly other institutions find themselves. Some respondents find the templates in the public sector limiting. Other respondents, however, argue that it is due to not fully understanding the template that one feels they cannot fully explain their progress, challenges, and achievements in existing reporting templates. As participant 6 discussed that most employees do not understand the M&E system and as a result view it in a negative light, consequently meaning that GTA loses the component of accountability when employees are not endorsing the system. It is only once employees understand the M&E system that it will achieve its objectives.

Umlaw (2015) highted that the need for institutionalised M&E capacities, systems and practices that have the opportunity to inform policy and programme decisions and thereby improve service delivery need to be prioritised. Meaning that educating not only those in the M&E unit but also those just submitting their reports to the responsible unit, require training to effectively implement the system. By all employees understanding the system, it will promote buy-in and accountability, there will be an understanding of the desired outcome and not just the completion of a compliance task. In addition, utilising the information gained from the system is also regarded as important, if employees understand the system, they can use the information obtained from both monitoring and evaluation to make informed decisions and plan better on projects.

5.7. Conclusion

The primary goal for the research is to draw up informed findings and discuss useful recommendations based on empirical evidence and feedback from key informants. The research question for this study looks at how has the implemented M&E systems within the public sector contributed to the GTA tracking and assessing the outcomes of its three programmes? Based on the analysis of the findings from both supporting literature and the interviews completed with participants who are involved with the case study, the study found that although GTA is complying with legislative regulations, internally the M&E system is falling short in providing the benefits of improvement through the tracking and assessment of programme results (i.e. outcomes and impact). Further, the results focus will help improve with the feedback and learning to improve the system's effectiveness, as well as create an informed planning system which is aligned to figure 1- the Results Based Management life cycle. As participant 6 noted that it is important for all employees to understand the purpose of M&E due to the occasional perception that M&E is another problem within the organisation, the process of tracking evidence is seen as some sort of witch hunt that wants to ensure business units are doing their work. However, if understood, employees would understand how M&E can improve project planning, good governance, and overall performance. With that being said, M&E requires capacity and other enabling conditions to function optimally, which would as a consequence allow for feedback from the M&E system to be utilised in decision-making processes, learning, development and improving performance.

Both monitoring and evaluation functions are being done at GTA and within the Department, however it is evident that there is an overreliance with monitoring due to budget constraints for undertaking evaluation. This reality is based on the interviews and supporting literature. Evaluations will answer the questions monitoring cannot, the function adds valuable information, it assesses monitoring information while also researching further into the research question. Evaluations at GTA at this current time prioritises programme two which is based on the impact events bring to the sector, the event industry has a widespread impact, including that of jobs opportunities created through tourism projects and SMMEs support which falls under programme three impact.

Therefore indirectly, some of the programme three indicators are being assessed. However, it was noted that in the new financial year some of programme three indicators like SMMEs will be a primary focus of the impact study. At this current time, the assessment of the other programmes which include programmes one and three are minimal but are being assessed based on tracking of performance. Participant 12 discussed that *"evaluations have been limited to events for the past few years, the impact on events have been prioritised because of the many benefits it provides*".

With regards to the overarching M&E system being used to assess and track performance, the M&E system is standard for the public sector, it is however the responsibility of Departments and Agencies to implement the system internally, at the current moment it is evident that performance is falling short due to the management system not being implemented internally in a way that will produce the desired results. GTA received qualified audit opinions from AGSA because of poor evidence. Internal controls through effective planning can improve poor evidence, because although the activities may be done and the report notes the indicator as 'achieved', the portfolio of evidence needs to be sufficient to prove that resources were used appropriately. This idea reverts to the theoretical framework in which the management strategy aims to manage an intervention while attempting to assure its relevance, efficiency, effectiveness, impact, and other quality criteria. RBM emphasises integration and interdependence between the functions, therefore it is important for the success of an M&E system to prioritise evaluation and incorporate the learning from both monitoring and evaluation into planning. When the functions are implemented correctly this can reduce waste and avoid overlaps within the RBM system.

CHAPTER 6: CONCLUDING REMARKS AND RECOMMENDATIONS

6.1. Introduction

The aim of this chapter is to discuss the implications of the results outlined in Chapter five-*findings and analysis*. With reference to the information discussed in the previous chapters, practical solutions will be deliberated on, to address the research problem which is meant to assess how has the implemented M&E system within the public sector contributed to GTA tracking the outcomes of its three programmes. The chapter will further engage with the theoretical contributions and interviews, as well as recommendations for future research and limitations discussed.

The primary research question addressed in this study is *how has the implemented M&E systems within the public sector contributed to GTA tracking and assessing the outcomes of its three programmes?* To answer this question thoroughly, two sub-questions were addressed, this includes 'the current M&E systems supporting the tracking and assessment of measuring the programmes outcomes'; and 'do the current M&E systems require adjustments to better achieving the GTA's three programmes?'.

6.2. Summary of Findings

The goal of the research was to unpack how the implemented M&E system within the South African public sector has assisted the GTA in meeting its three budget programmes. It is understood that if an institution does not perform, it is regarded as a waste of state resources and is detrimental to the people of South Africa who look to the public sector to facilitate a good standard of living and deliver basic services from sector to sector. The GDED funds GTA according to its three budgeted programmes in an effort to deliver on its mandate in the tourism sector. If the GTA were not able to achieve its program specific outcomes, there would be a gap in the tourism space, and GDED would be limited with its ability to implement marketing and event opportunities, job opportunities created through tourism projects, support SMMEs by giving them access to the market and therefore the opportunity to revitalise township tourism products. Although the GTA is one of many public institutions, one can understand the deeper impact of the Entity not performing in relation to its mandate.

Each Department and its Agencies have a different purpose, therefore not performing and not producing the desired outcomes, the public institutions' mandate remains unmet, and by extension, the citizens of South Africa are deprived of vital services, despite significant public expenditure. It is for this reason that there are efforts from the South African government to ensure public institutions are performing and proving to the oversight bodies that there is a return on investment of public funds in various programmes. The GDED group focuses on job opportunities, inclusive economic growth, and development in the GCR. The GTA aims to deliver on these focused targets through the tourism sector, by promoting the Gauteng Brand, supporting of events through its Gauteng Convention and Events Bureau which attracts visitors to the province and ensures a geographical spread to all of Gautengs' different regions (GTA, 2020). The GTA also supports tourism destination development and provides the tourism sector with support through training and uplifting SMMEs through various activities, these activities are reflected in the GTA's three implemented programmes; these three programmes include Strategic Support, Destination Marketing, and Destination Planning and Development (GTA, 2020).

Based on the analysis of the data collected through interviews completed within a sample of twelve participants, as well as available supporting literature, the study was able to identify several limitations that hindered the M&E system's processes and effectiveness in inducing better performance of the GTA programmes. It is recognised that the public sector is interconnected and has many overarching regulated frameworks and systems to which different sectors need to comply with, including that of the M&E systems which were established by the South African government in 2007. It is recognised through government documents discussed throughout the research that South African public institutions are required to conform to a M&E management system at each sphere of government, this includes national, provincial, and local.

Although the system has been implemented, there are still many issues reported through the oversight bodies and the media regarding public institutions not performing and achieving the desired results. The case study of the GTA was referenced as it a public institution which is required to implement the M&E system by following a regulated M&E frameworks in effort to comply with oversight bodies within their prescribed timelines. Although there are many arguments as to why performance is not at the level it should be, and there remain ongoing problems associated with M&E, the study notes is that a significant problem regarding M&E is that the implementation of the M&E system cannot be assumed to be equivalent to true institutionalisation which is arguably the actual requirement that leads to the promised results of the system. Subsequently, the study researched whether the overarching M&E system is being effectively institutionalised and not just being implemented in effort to be compliant. A finding that was noted during the interviews held was that although the dedicated M&E business unit is up to date with changes to the M&E system and understands the system's purpose, others within the institution do not share the same understanding. Other business units interact with the system by reporting their activities and evidence, they are requested to assist with evaluations that are conducted during the course of business such as an event evaluation, furthermore they are involve in the planning of the programmes indicators and targets. Consequently, other business units are involved in the M&E system but do not fully understand its purpose, noticeably it was commonly compared to auditing. That being said if the only knowledge of the M&E system is with the business unit responsible for conducting it, its impact is limited, and the system is not utilised effectively within the institution. The M&E business unit is reliant on the other business units implement M&E information, and if not utilised the system becomes ineffective.

The supporting literature discussed in chapter three referred to successful case studies where the M&E systems were implemented, there was continued deliberation on how the system has been proven to be a great management system when institutionalised properly and the information was utilised correctly. However, when this is not done, the feedback and learning features of the system become redundant, the feedback feature is what sets M&E apart from other management systems, therefore when not institutionalised appropriately the true impact which enables the monitoring and evaluation components are not seen. The theory is set out by scholars who argue their stances on how an M&E system can be effective in order to achieve the desired outcomes, this is largely focused on utilising information gathered by M&E in order to make informed evidence-based decisions, leading to planning within the RBM Lifecycle being led by evidence-based decisions. As discussed, according to AGSA (2022), poor performance is attributed to poor planning, insufficient intergovernmental coordination, and a lack of accountability. Therefore, when utilising both the tracking and assessment components within the M&E system which allows for feedback and learning, a public institution will have effectively adopted an evidence-based decision-making paradigm for planning and resource allocation.

The supporting literature and interviews noted a high focus on monitoring. Annually the GTA measures output indicators, the monitoring on these indicators is carried out during the year measuring the performance and reporting the results to various oversight bodies. However, outcome indicators are measured in a five-year strategic plan, and although the indicators are featured in the strategic plan, participants noted that there is a lack of evaluations being done to assess the impact appropriately. A lack of evaluations is an overall problem in the public sector, as discussed in Chapter 2 which is supported by the academic literature. With that being said, the performance of the five-year indicators is tracked, the information is requested by the GDED who submits the performance to the Premiers Office as such by monitoring the five-year indicators it illustrates the impact through tracking the longevity of the indicators progress in comparison to the baseline. However, this is not done through evaluations but rather through performance reporting. Although the monitoring of the five-year indicators can provide the impact measurement of the indicator, an evaluation asks relevant questions and conducts a different assessment to that of monitoring, therefore the impact assessed differs. With that being said, another contributing factor as to why evaluations are not being prioritised is due to budgetary constraints. The interviews highlight an increasing problem of a limited budget being an issue, monitoring is done internally by a dedicated business unit and thereafter goes through the various oversight bodies to ensure accuracy, however evaluation is employed externally in an effort to gain true insight and an unbiased opinion, therefore with a limited budget being an issue not all programmes are evaluated.

The current M&E system aims to assess the impact, for this reason there should be a priority shift away from only focusing on monitoring and shifting towards enhancing the focus on evaluations. The two functions are different yet interdependent. It is important for a successful implemented M&E system to utilise both functions to track implementation and assess the outcomes and the impact of programmes.

6.3. Recommendation

The absence of effective performance management through effective M&E systems may prevent public institutions from achieving the ideals set out in the NDP and the Medium-Term Strategic Framework, this includes enabling decent employment and encouraging economic growth to name a few (AGSA, 2022). After assessing the existing literature, it is evident that participatory planning, monitoring, and evaluation is required at the onset for an intervention (i.e. a programme or project) to meet its desired outcomes and impact, M&E is required for basic project planning and for high-level budgeted programmes (Onyango, 2017). Furthermore, it should be a requirement that M&E activities should be undertaken by all levels of government, for instance from senior managers to junior staff, and other stakeholders involved in implementation or intended beneficiaries. Decision makers, strategic planners, and all supporting staff should prioritise the utilisation of M&E findings and information to ensure effective and informed planning and decision-making, this promotes the aim of RBM. M&E requires adequate capacity to function effectively, it also requires the support of the institution (i.e. an enabling environment) which should be embedded in the organisations culture, enabling an environment in which M&E information is utilised to influence the institutions decision-making, thereby serving as a learning tool to improve service delivery and the achievement of the institution's mandate.

The sub-research question looked at if the current M&E system requires an adjustment, it is recommended that it is more the implementation of the M&E system that requires an adjustment, due to the current framework being revised in recent years to focus on the long-term impact. There are shortcomings in the attempt at assessing the actual impact. It is evident that there is an over-reliance on the monitoring function, therefore one understands that the tracking component of the M&E system is being used. However, due to the limited evaluations being done as a result of resource constraints, it can be argued that the assessment component is falling short, consequently the feedback component is lacking due to the monitoring function not providing the in-depth understanding that the evaluation function brings to the system. This subsequently limits the actual assessment of the impact produced by the interventions. Therefore, promoting the use of evaluations, educating all bureaucrats on the benefits and purpose of both monitoring and evaluations, the system will receive backing from employees at all levels, and this will serve as a catalyse to ensuring the

M&E system can be implemented accurately. According to Greene *et al.* (2006) evaluations root word is value, its purpose is to assess its impact and if it is not being used accordingly, the impact will not be accurately assessed, therefore hindering the purpose of the revised framework. In addition, the long-term impact can then be assessed more precisely due to all functions of the M&E system performing their roles correctly.

With that being said, the M&E system cannot work in an organisation if there are no internal controls. Wotela (2017) discusses that it is imperative to have internal systems to support the implementation of M&E within an organisation, M&E cannot simply fit in the current 'business as usual' institutional structures, to effectively work it also needs to be absorbed into internal institutional systems. Organisational processes need to include M&E to ensure optimal use of resources, by having M&E as a constant feature in the organisations internal control it can ensure that the functions are being used correctly and not being used as a 'tick-box' exercise to merely comply. Valters (2014) critiqued the public sector environment due to the political environment in which M&E operates therefore limiting the functions of M&E to be utilised to its full potential. The public sector has many constraints- also described as 'red-tape', and although these constraints where put forth to avoid and control unregulated expenditure, underperformance, or any irregularity, many of these constraints prolong processes and result in limitations of promotion of learning and critical thinking due to time-constraints to submit to oversight bodies, thus leading M&E to be identified as a tick-box exercise (Valters, 2014). Therefore, if an organisation has internal controls where M&E functions are a common feature, both monitoring and evaluations has the opportunity to be employed accurately, the feedback component will be utilised during the strategic planning phase to ensure that learnings are brought forward. According to Serrona *et al*. (2014), when M&E systems are integrated well, they can guarantee that an intervention—like a project or program—meets its goals and also offer valuable insights on how the intervention may be enhanced or duplicated.

Due to the interconnection of the public sector, many factors are out of the organisations control, this includes the overarching M&E system, subsequently the organisation is required to implement the system regardless of industry and capacity. To improve performance the public institution cannot just implement M&E, but it needs to embed the system within its internal controls. With the public institutions ensuring that there are tracked internal controls, this can assist in negating the over reliance on monitoring. It can be argued that there are various contributing factors as to why there is an over reliance on monitoring, which include the continued decline in budget, lack of capacity to ensure evaluations are prioritised, however a comment that stood out during the interviews was that there is a low demand for internally evaluation evidence which is imperative to evidence-based decision making. By having internal controls in place within an organisation, it ensures that the Results Based Management life cycle- *figure 1* will be carried out effectively, there will be processes in place which employees should be required to follow, confirming that evaluations are part of the processes. Furthermore, feedback from both monitoring and evaluations is incorporated into the planning process, resulting in the utilisation of information and decision-makers using evidence to make informed decisions and improve planning. A further recommendation is for National and Provincial Treasury Department to allocate more resources to enable the undertaking of more evaluations. The general consensus is that ten percent of a programme or project budgets should be allocated to evaluations. However, due to budget constraints this recommendation may not be totally feasible to all Departments and their Agencies; therefore, a more nuanced approach could be identifying the specific needs and capabilities of organisations, this would enhance feasibility.

Additionally, M&E is part of the broader PMS, and public institutions adhere to the overarching government-wide M&E system which is coordinated by oversight bodies to ensure good governance. With that being said, participants with no M&E functions may have a basic understanding of what they need to do to comply, however, there is not a full understanding as to what benefits M&E can bring to an organisation and an intervention. This therefore hinders the processes and value of M&E in the public sector. It is highly recommended that that all employees- from management to junior staff understand the value and purpose of M&E, moving away from the 'witch-hunt' notion, which was noted in interviews, and promotes the understanding of what M&E brings to an organisation, why it is being done and what is its purpose. By educating employees, the organisation receives buy-in from employees as you cannot fully invest your efforts into something that you do not fully understand. Through the education of employees across the board, M&E capacity and an appreciation is built, allowing more to actively partake within the M&E system. Implement strategies that promote the understanding and buy-in of M&E across the board can be done through training programmes, knowledge sharing platforms, and mentorship opportunities could be introduced to build M&E capacity, which fundamentally fosters a culture of evidence-based decision-making within organisation. M&E learnings will therefore be brough into strategic planning and project planning, ensuring that the organisation learns from its mistakes. Considering the public sector is interrelated, the recommendations covered in this chapter can be taken into consideration by GTA and other SOEs, as these results are founded on findings from the GTA case study as well as supporting literature. By promoting understanding, good perceptions and the value of M&E, the public sector can begin to fully institutionalise M&E evidence production and it may be used in governance practices- this includes planning, policymaking, and implementation.

6.4. Limitations

There was a limitation in getting participants outside of the GTA to participate in the interviews. Two participants from the GDED group contributed to the interviews, however it is the view that if the study broadened its participant list to more GDED participants and other Agencies under the GDED group, responses and data would have been more in-depth. By obtaining a wider sample of stakeholders the study would have received a wider perspective of the current M&E system within the public sector, a wider range of recommendations would have been discussed in an effort to improve the system or the institutions internal controls to effectively manage M&E. However, due to the case study being focused on the GTA and its programmes, the sample size was seen as informative.

6.5. Conclusion

The literature and results presented throughout the study assessed whether the implemented M&E systems within the public sector have contributed to the GTA tracking and assessing the outcomes of its three programmes. A wide range of factors go into a public institution tracking and assessing its performance, due to the interconnection of the public sector, many factors are out of the organisations control, this includes the overarching M&E system which all spheres of government abide by the study focused on GTA as a case study, which is an Entity of the GDED. That being said, the current M&E frameworks which the

Department, its Entities and other public institutions utilise was established by DPME, the revised framework has shifted the focus to long-term impact. It was noted in the frameworks that indicators for the Annual Performance Plan and Annual Operational Plan measure specific outputs, and whereas the Strategic Plan, which is a five-year plan uses its indicators to measure outcomes. Many oversight bodies constantly request annual results, which may be a result of over-relying on monitoring. With this in mind, both the literature and the results from participants noted that there is an over-reliance on monitoring, the study distinguished that there is a gap in the system. Monitoring cannot do what evaluation does, the functions are separate, and their purposes are different, therefore they cannot be used interchangeably (Gorgens and Kusek, 2009). Although evaluations are being done, they are identified as limited and this is due to many contributing factors which include capacity, budget, but also not utilising result-based M&E to make informed decisions.

Nevertheless, authors such as Wotela (2017), van der Waldt (2014), Ncgobo and Malefane (2017) note the importance of having internal controls which contains M&E within its processes. Therefore, the Results Based Management life cycle- *figure 1* will run optimally, and each function will operate as it is supposed to, thereby producing the results that the intervention aims for and if not, decision makers and stakeholders will understand why the intervention is not producing the intended results. With that in mind, it is vital that all employees understand the value and purpose of M&E within an organisation, for internal efforts to incorporate M&E, it requires education from management to junior employees, the study found that those participants engaging with M&E through reporting and submissions have a better comprehension of the basics of M&E. For any system to run at optimal level, it requires understanding of the system and why the system exists within the organisation. By the organisation promoting the understanding of the M&E system to its employees, it will promote buy-in and allow for the system to operate efficiently and effectively.

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APPENDIX 1. INTERVIEW SCHEDULE (QUESTIONS)

1.	Please advise on job/ occupation role in accessing performance information management?
2.	What performance management systems (Monitoring & Evaluation [M&E] system) currently exist in your directorate/sub-directorate? (System: How performance information is consolidated, verified, approved, submitted to relevant stakeholders)
3.	With your experience, does government provide a conducive environment for the application of performance information management system (M&E system)?
4.	What does the planning process in relation to monitoring, reporting and evaluation relate to the M&E system? In other words, how do you perform programme / project planning processes and procedures with M&E system in mind
5.	Legislative frameworks have been adjusted in recent years to focus on outcomes and impacts. Are the current M&E systems compatible with the current government institutional development status? (in other words, are we transformation in M&E system to be compatible with the new framework)
6.	How do institutional factors (organization culture which includes organizational strategy, values, people, systems, processes) affect the applicability of M&E system in the current planning, monitoring, reporting and evaluation process?
7.	It has been argued that M&E is highly focused on monitoring instead of evaluation, how is your institution/ organisation prioritising evaluation?
8.	In your opinion, How has the implemented M&E systems within the public sector contributed to your organisation in GTA tracking and assessing the outcomes of its programmes

Appendix 2. Participation Information sheet

UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

Dear Participants,

Thank you taking the time to participate in this research. I am registered as a student at the University of the Witwatersrand – Wits School of Governance (WSG), completing a Master of Management degree in Governance (Monitoring and Evaluation).

I am conducting this research as part of the requirements for award of the degree. The study is entitled: Assessment of the M&E system contribution to Gauteng Tourism Authority's (GTA) programmes outcomes. The study examines how has M&E systems contributed to the tracking and assessment of the outcomes of the three budgeted programmes.

Completing the interview will require about 10-15 minutes. Your participation is voluntary You will not receive any direct benefits from participation but there are no disadvantages or penalties if you do not choose to participate or if you withdraw from the study, you may choose to withdraw without giving a reason, by simply closing the window of your browser. The questions will not ask any information that may lead to identification of any participant.

Your identity and responses will remain anonymous unless you choose to state otherwise. This research is for academic purposes only and the information obtained will be kept strictly confidential.

Your participation is thoroughly appreciated.

If you have any concerns or complaints regarding the ethical procedures of this study, you are welcome to contact the University Human Research Ethics Committee (Non-Medical), telephone +27(0) 11 717 1408, email hrec-medical.researchoffice@wits.ac.za

For any questions, please feel free to contact me via email: alecia.langton@students.wits.ac.za.

Thank you.

Alecia Langton

APPENDIX 3. CONSENT FORM

UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

Assessment of the M&E system contribution to Gauteng Tourism Authority's (GTA) programmes outcomes

Name of Research: Alecia Langton

I, …………………………………………… *(Participant name)* agree to participate in this research project.

I agree to the following:

The research study was explained to me, and I understand what it is about. ***Yes*** ***No***

I understand that my participation in the study is voluntary. ***Yes*** ***No***

I understand that the study is for academic purposes only. ***Yes*** ***No***

I agree that the interview may be audio recorded (physical or online meeting). ***Yes*** ***No***

I agree that my participation will remain anonymous (my name will not be used by the research in their research report, unless stated). ***Yes*** ***No***

Thank you for your participation,
Alecia Langton

APPENDIX 4. PERMISSION LETTER

UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

University of the Witwatersrand,

Wits School of Governance

St Davids Pl, Parktown

Johannesburg,

2050.

Ms. Tinyiko Nkuna

Head: Strategy and Business Intelligence

124 main street

Marshalltown

Johannesburg

Dear Ms. Tinyiko Nkuna

Re: Permission to conduct research interviews at the Gauteng Tourism Authority

My name is Alecia Langton. I am currently studying for a Master of Management at the Wits School of Governance, University of the Witwatersrand. The purpose of this letter is to seek permission to conduct research at your respective institution, the Gauteng Tourism Authority. I am conducting research on Monitoring and Evaluation (M&E). The study is entitled: Assessment of the M&E system contribution to Gauteng Tourism Authority's (GTA) programmes outcomes. The study analyses the extent in which M&E has assisted the GTA in tracking and assesses the outcomes of the programmes.

The research will entail doing interviews with the relevant personals in the Strategic Planning, Monitoring and Evaluation departments, as well as project owners reporting on the programmes.

Participation is voluntary and employees at the Authority may decline to participate.

I request the institution to assist me accessing your management team, the study is seeking key informants in which can assist in answering questions on M&E. The institution may provide willing participants contacts numbers for a meeting to be arranged. I will forward a participation information form which will explain the research and its purpose to participants. The form explains that each interview will take 10 to 15 minutes. Should they agree to arrange a meeting, they will be provided with a consent form which will ensure that information collected will be done in a safe and credible manner. The form will also inform participants that interviews will be recorded in effort to correctly transcribe the interview.
Participants will be reassured that they can withdraw their permission at any time during this project without any penalty. There are no foreseeable risks in participating in this study. The participants will not be paid for this study. All research data will be saved anonymously for reuse by other researchers.

I therefore request permission in writing to conduct my research at the Authority. The permission letter should be on your organisation's headed paper, signed and dated, and specifically referring to myself by name and the title of my study.

Please let me know if you require any further information. I look forward to your response as soon as is convenient.

Yours sincerely,
Alecia Langton