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Integrated Planning and Reporting Reforms between Local and District municipalities in North West Province

By

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(838370)

A research report submitted to the Faculty of Commerce, Law and Management University of the Witwatersrand, in 50% requirement of the requirements for the degree of Master of Management (in the field of Public and Development Management)

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Abstract

Since the transformation of the Republic of South Africa post 1994, local government has remained the focal support to deliver basic services. Many policies and programmes were introduced to build and support efforts for a capable, developmental and ethical state in order to address gaps in the planning systems to better contribute towards the achievement of the country's developmental mandates. This resulted in a need to focus on strengthening coherence and support across the local government and other spheres of government. Local government planning and transformation became a centre of focus to which service delivery planning should take place in order to provide primary basic services to communities in a sustainable manner. The Constitution of the Republic of South Africa and the National Development Plan (NDP) enshrined and paved the way for the underlying efforts to take place and to ensure that planning legislation, policies and programmes are initiated to eliminate duplication in providing services.

The White Paper on Local Government indicates that municipalities need to have at least three sets of capacities in order to play an effective developmental role in improving service delivery. Back-to-Basics was then introduced to revitalise local government by ensuring that planning and reporting became the key need for this set of capacities to improve the functioning of municipalities. Therefore, the aim of this study is to critically analyze and test the Back-to-Basics Programme against the integrated reporting frames that comes through the implementation of the Programme. There have been concerns regarding how planning and integrating functions across the spheres of government. One of the challenges regarding planning and integration is the socio-economic phenomenalism that is driven by failing integrated systems to collaborate and share information. This study is justified on the basis of exploring and understand the complexity, localised human activity system and environment in which the planning and reporting mechanisms are taking place across the local and district municipalities.

To find the answers to research questions and objectives, the study was conducted through the desktop research method which incorporated qualitative means of primary and secondary data collections dimension in order to understand complexity, and localization of human activity system and environment in which the practices and processes of integrated performance reporting is carried out across the municipalities. This practice and process is examined by virtue of planning and reporting processes that are taking place in order to implement the B2B Programme and how the approach can be used to compare service delivery compliance across

the spheres of government. In conclusion the Programme is welcomed and is viewed as a programme to bring change in the municipalities in a simpler, faster and better approach which will eventually lead to improved service delivery felt by the communities. However, there are innovative ways that need to be developed to ensure that clear planning and reporting processes are taking place in terms of implementation of the Programme across both the levels of local and district municipalities in order to instil a better and better coordination of the Programme which is getting basic services right.

Declaration

I declare that this research report: *Integrated Planning and Reporting Reforms between Local and District municipalities in North West Province* is my own, unaided work. It is submitted in partial fulfilment of the requirement of the degree of Master of Management (in the field of Public Sector Monitoring and Evaluation) in the University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination in any other university.

Name: Thabo Emmanuel Manelle
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Signature:

Date: 31 March 2025

Dedication

To my lovely mother, Engelinah Moshibudi Manelle (1954 -2005). May your precious soul rest in everlasting perfect peace. To my family I’m delighted and honoured by your support given me during my study for this Degree.

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Table of Contents

Chapter 1 1
1.1 Introduction 1
1.2 Background 3
1.3 Problem Statement 5
1.4 Research question and Thesis Statement 7
1.5 The knowledge Gap 7
1.6 The rationale of the study 8
1.7 Study Objectives 9
Chapter 2 10
2.1 Introduction 10
2.2 Theoretical framework concerning integrated planning and reporting systems 11
2.2.1 Collaborative Theory 13
2.2.2. Institutionalism Theory 13
2.2.3. Stakeholder Theory 14
2.2.4. Legitimacy Theory 15
2.3 Programmeual Framework 18
2.3.1 Evolution of the Intergovernmental system that advance Integrated Reporting 18
2.3.2 Developmental local government reporting systems and reforms. 20
2.3.3 Intergovernmental Planning, Delivery, Coordination and Reporting. 26
2.3.4 Local Government performance reporting as an integral reporting system. 28
2.3.5 Intergovernmental Budgeting and Reporting 30
2.4 Legislative Framework 31
2.5 Other Framework 33
Chapter 3 36
3.1 Introduction 36
3.2 Research Design 36
3.2.1 Description of the Area of the Study 37
3.2.2 Study Population 39
3.3 Data Collection Methods 41
3.3.1 The Available Methods 42
3.4. Sampling Method 47
3.5. Data Analysis Method 49
3.6. Data Quality Assurance 51

3.7. Validity and Reliability of Results....52
3.8. Ethical Statement....52
3.8.1 Informed Consent....53
3.9 Study Limitations....54
Chapter 4....55
4.1 Introduction....55
4.2 Back-to-Basics Reporting Mechanisms across the Local and District Municipalities....56
4.3 Existing reporting responsibilities and how the Programme find its way towards reporting discourses….....53
4.4 Examining the design and relevance in terms of the reporting requirements on implementation of the Back 2 Basic approach.....54
4.5 Examining the effectiveness of Back-to-Basics Programme towards helping the Municipalities in achieving their set objectives……..56
4.6 Efficiency – if the Programme finds its way toward reporting discourse. It is therefore important to establish whether the Programme is making good progress towards achieving its objectives within the expected quality and timeframes.....57
4.7 Examining the effectiveness of Back-to-Basics Programme towards helping the Municipalities in achieving their set objectives……..59
Chapter 5…….63
Recommendations and Conclusion....73
References....75

Abbreviations

AFRec - Applied Fiscal Research Center

AGSA	- Auditor General of South Africa
B2B	- Back-to-Basics
BPDM	- Bojanala Platinum District Municipality
COGTA	- Cooperative Governance and Traditional Affairs
DPME	- Department of Planning, Monitoring and Evaluation
IIRC	- International Integrated Reporting Council
IIRF	- International Integrated Reporting Framework
MFMA	- Municipal Financial Management Act
MTEF	- Medium-Term Expenditure Framework
NDP	- National Development Plan
NMMDM	- Ngaka Modiri Molema District Municipality
SOE's	- State Own Enterprises

Chapter 1

1.1 Introduction

Since the dispensation of democracy in South Africa, local government has remained the focal point of service delivery to support the vision of the country. Both local and district municipalities are therefore seen as major players in the service delivery governance system (Corrigan. 2014). Local municipalities are institutions that are closely described as the cornerstone of first hand service delivery agencies (Malan, 2021). Therefore, the importance of municipalities is essential in understanding the role they play in terms of implementing the objectives and programmes of the government (Corrigan. 2014). In South African government system, municipalities (district and locals) are entrusted with the primary duties of ensuring that programmes and policies of the government such as water and sanitation, electricity, roads and storms, primary health and other basic services are implemented in sustainable manner (Corrigan. 2014). Thus district and local municipalities are expected to properly discuss and consult each other on the matters of mutual interest (Intergovernmental Relations Framework Act, 20025). This transformative action has paved a way for district and local municipalities to avoid fragmented decision-making and instance of integrating differently, but to share knowledge in terms of implementing the national and provincial policies.

According to Shokane, Makhubele and Mabasa (2017:278), many processes of policy and systems integration were implemented to transform service delivery in South Africa after the transition from the apartheid era. Local municipalities were seen as the foremost institutions to carry out this transitional process (Shokane, Makhubele and Mabasa ,2017). However, this democratic transition has proven that it is extremely difficult to correspond to the institutional responsibilities between local and district municipalities (Inaugural Report on the Implementation of the Intergovernmental Relations Framework Act, 2008). Mubangizi and Gray (2011:212) also argue that the aforementioned policy initiatives have proved that the process of integrating and implementing national and provincial policies by local and district municipalities has faced many challenges and difficulties. These challenges are contributory factors that are encountered particularly when district and local municipalities are expected to align and coordinate their strategic priorities, objectives with those ones of the national and provincial government (Parliamentary oversight Committee,2019). These forms of development challenges are regarded as elements that are found based on the socio-economic phenomenalism that is most driven by failing integrated systems and structures of service

delivery that are supposed to accelerate developmental mandates to address issues of inequality and poverty (Moyo. 2016).

In recent years, local and district municipalities in the North West province have found themselves in deepening financial distress which are mainly caused by poor planning, accountability and poor governance systems (Auditor General of South Africa, 2023). Many of them have attributed to financial mismanagement, poor implementation of government policies and governance structures (South African Human Rights Commission, 2024). Over the last ten years, service delivery in the North West municipalities have deteriorated to the point of systematic collapse (South African Human Rights Commission, 2024). This has raised a pressure on the North West provincial government to find new methods to aid the execution of its important policies and agendas across district and local municipalities (North West Department: Cooperative Governance and Traditional Affairs, 2022).

According to Moyo (2010), many municipalities have been faced with service delivery and governance challenges. The national Department of Cooperative Governance & Traditional Affairs was thus forced to endeavour into coming up with the programmes that will ensure that the performance of local government is improved (Department of Cooperative Governance & Traditional Affairs, 2016). The Department introduced the Back-to-Basics Programme (B2B) to strengthen local government by ensuring that the functioning of local and district municipalities is improved in order to better serve communities by getting the basics right. This initiative was formulated through promotion of legislative requirements that require the provision and establishment of structures that will promote and facilitate intergovernmental relations and integration of the priorities, objectives and strategies between district and local municipalities in order to support the mandate of the national government (Department of Cooperative Governance & Traditional Affairs, 2016). The approach is also supported by Section 151 (3) of the Constitution of the Republic of South Africa (Act 108 of 1996), which states that the local sphere of government has the right to govern, on its own inventiveness local government occurrence of its community, subject to national and provincial legislation.

The Constitution of the country has also put in place a decentralized system of local government that is enshrined in a distinctive, interdependent and interrelated sphere of government supported by a transparent system of intergovernmental relations that enables municipalities to perform their roles.

This piece of legislation paves the way for establishment of a Framework that enables for promotion and facilitation of a better functioning local government in order to coordinate and straighten up aims, performance plans, prime concerns, and master plans of the district and local municipalities to be aligned with those of the national and provincial government (Department of Cooperative Governance & Traditional Affairs, 2016).

1.2 Background

COGTA (2016) indicates that the developmental local government remains the visionary underpinning for the persistent reconstruction and development of the country. Through this context, local government is entrusted to work together with other spheres of government to find a suitable manner in which basic needs of citizens will be delivered in a sustainable manner. According to COGTA (2016), in order to realise the visionary echelon state above, there has been a greater call for local and district municipalities to improve their reporting process by integrating as much as possible to share their plans, strategies and goals.

National department of Cooperative Governance and Traditional Affairs has further outline that crucial to this new approach there should be a system of reporting on, and being accountable for, performance. It is clear that in order to ensure all municipalities functions very well, there must be a collective and consistent encouragement to a good performance and intervene where needed (COGTA, 2016). This has therefore, raised a notable and continues advancement in integrated reporting to easily check the coherence planning and development between local and district municipalities and to compare the performance across these municipalities.

In recent years, there has been a need to rationalise the advancement in integrated reporting particularly in local spheres of government (National Treasury, 2020). Integrated reporting amongst different sphere of government has been informed by a performance reporting reform initiative undertaken by National Treasury and other sectoral national departments to necessitate clarification and resolution of inconsistencies (National Treasury, 2020). This initiative takes into account several forms of reporting that advance rationalisation of reporting requirements between local, district and metropolitan municipalities (National Treasury, 2020).

Another effort of integrated reporting comes from the initiation of District Development Model (DDM) which was formulated to identify the patterns of departments operating in silos. According COGTA (2020) this challenges have led to lack of coherence in planning and implementation which has made process of monitoring and oversight of government's programme to be difficult. COGTA (2020) further outline that this challenges have continually contributed to the non-optimal delivery of services and diminished impact on the triple challenges of poverty, inequality and employment.

However, this establishment of integrated reporting reforms are deeply dependent on stable and effective systems of governance across the underlying spheres of government. The motivation for this study therefore, is to analysis the progression of integrated reporting reforms between local and district municipalities subsequent to the implementation of Back-to-Basics in conjunction with Intergovernmental Relations Framework (IGR Framework) and practises. This study further seeks to establish the extent to which district and local municipalities have complied with the concepts, philosophies and required practices outlined in the reporting requirements contained in the Intergovernmental Relations Framework and the implementation of Back to Backs concept. In the context of government, local and district municipalities refer to local sphere of government, and their categorization is regulated by the Municipal Financial Management Act 56 of 2003 (MFMA). This study has used the Intergovernmental Relations Framework to analyse integrated reporting by local and district municipalities towards implementation of Back-to-Basics concept. The analysis conducted in this study include data drawn from the elements of efforts taken to address issues and challenges relating to integrated planning and reporting systems between local and district municipalities.

In attempt to establish the effort above, the study will further look on the issues affecting integrated reporting structures and the reporting functions across local and District municipalities, what are they achieving towards shared implementation of Back-to-Basics programmes across the underlying spheres of government. This study will also make a closer examination into the causes of weak collaborations particularly looking on the processes and issues related to of collaborative planning efforts that are undertaken at local, district and metropolitan by all three spheres of governance resulting in a single strategically focussed One Plan.

1.3 Research study context

The main focus of this study is on integrated reporting obligations towards implementation of Back to Basic concept that are applicable to local and district municipalities in North West province. The principle regulatory and legislative frameworks governing municipal reporting reforms are the Intergovernmental Relations Framework Act No. 13 of 2005 (IGR Framework), Municipal Financial Management Act No. 56 of 2003 and Back to Basic Concept, among others.

Intergovernmental Relations Framework Act promote for facilitation of intergovernmental relations and reporting between the district municipalities and the local municipalities in the district. Moreover, the Act clarify for consultation between district and local municipalities to discuss and consult each other on matters of mutual interest.

The Municipal Financial Management Act (MFMA) establishes for institutionalization of municipal planning, budgeting and reporting processes through Municipal Financial Management Circular 88 of 2020. The primary aim of the Municipal Financial Management Act (MFMA) is to guarantee the alignment between planning and reporting instruments in the local and district municipalities (MFMA, 2020).

Back-to-Basics Programme (B2B) is established as a knowledge base to improve and enhance the development and planning including resource allocations that must be aligned to support the implementation of the Programme. Hence there should be a control approach, structured guidelines for improvement including the utilization of the framework to which local municipalities and other spheres of government share understanding, common vision and a share of socio-economic development impact that focus on improving the livelihood of citizens particularly from the local to national level of government. Therefore, this research study utilizes the Intergovernmental Relations Framework Act and Municipal Financial Management Act (MFMA) legislative requirement for integrated reporting to analyse the integrated reporting process towards the implementation of Back-to-Basics (B2B).

1.4 Problem Statement

South African local government has been municipalities have been confronted by a series of governance systems challenges and problems that indicated a disconcerting pattern (COGTA, 2017). In the recent past, both local and district municipalities in North West province

experience substantial service delivery challenges that lead to some instances of a catastrophic breakdown in services (Parliamentary Monitoring Group, 2023). These lapses in governance issues have had far reaching repercussions, leading to bleak harm to local sphere of government standing in the realm of issues affecting service delivery governance (AGSA, 2022).

Local and district municipalities in North West particular in Bojanala have been found to significant reporting issues relating to rectifying errors in their annual report before public release (AGSA, 2024). It has further been discovered that most of local and district municipalities in South Africa are managed more like autonomous sphere of government rather than being managed as interrelated local government institutions, which has resulted in several challenges in district-local Intergovernmental Relations (Shopola, 2022). One of the prevailing concerns is the dysfunctional intergovernmental forums, which lead to poor communication and uncoordinated Intergovernmental Relations structures (Shopola, 2022). In case of several municipalities in North West, they experience a significant negative impacts on service delivery due to escalating governance challenges.

There is a need for government to introduce regulations that will ensure that reporting on these developmental initiatives is legislated, with the aim of ensuring that reports are submitted and analysed and corrective actions are taken where necessary. By applying integrated reporting systems and requirements like those outlined in the Back-to-Basics concepts and Intergovernmental Relations Framework, local and district municipalities are likely to have potential to align and integrate as much as possible including to account and measure whether they are living up to their promises (COGTA, 2016).

COGTA (2016) discovered that yet and despite delivery achievements by local sphere of government, the disclosures provided by local municipalities continues to exhibit deficiencies in term of service delivery and the overall governance system is a cause for concern. Back-to-Basics is regarded as a framework for our collective action and which crucial to the approach is a system of reporting on, and being accountable for, performance COGTA (2016). Merely having good legislative frameworks and governance systems in place does not automatically foster a guarantee to a better system of governance. However, their foundational elements may contribute to providing for a good governance system. Therefore, a robust integrated reporting system and process are essential cornerstone elements of sound implementation of good governance systems and Intergovernmental Relations Framework. Hence, this research seeks to analysis the integrated reporting systems towards the implementation of Back-to-Basics

between local and district municipalities in North West. This can therefore, be achieved by considering the implementation of the Intergovernmental Relations Framework and Municipal Financial Management Act.

1.4 Research Question and Thesis Statement

The study aims to address the following research question:

- How integrated are the Back-to-Basics reporting mechanisms across the local and district municipalities?
  - What are the existing reporting responsibilities towards implementing Back-to-Basics Programme and how is the Programme finding its way towards reporting discourses across local and district municipalities?
  - Is the Programme carried through and encoded in the programmes reporting explicitly?
  - What are the reporting mechanisms of the Back-to-Basics Programme, and how do they relate to regulatory reporting structures as outlined in the Intergovernmental Relations Framework and Municipal Financial Management Act?
  - How do the reporting functions and for what?

1.5 The knowledge Gap

To date in the academic literature, several studies have been conducted to address issues of Intergovernmental Relations in the sphere of government space, although a very few focus on integrated reporting systems and structures (Coetzee, 2010). The idea of the study is therefore to address the knowledge gap that is found on governance system issues that are found within the legislative framework that tend to improve cooperative governance across the local sphere of government. According to Shopola (2021), the persisting challenges within the shared services found in the local and district governance is that the legislation is silent on how and when the planning and legislative reporting system should take place towards the implementation of the developmental frameworks between local and district municipalities.

This is where integrated reporting frames should be at the center of the District Intergovernmental Forums in order to set an agenda for engagements, sharing of knowledge and aligning of the priorities and to provide for the extent to which actionable measures can be taken to enforce protocols. Although there are visible elements of the principal-agent embedded on establishment of framework on Intergovernmental Relations issues in the local sphere of government, time and context can determine the sustainability and extent to which issues on integrated reporting in the local and district municipalities will be addressed.

Therefore, the significance of this study is that Back to Basic Programme has been on an implementation process for almost decade however, there is no extensive academic enquiry that has been done to deal with the implementation of integrated reporting frameworks that comes from the literature found on Intergovernmental Relations Framework. It is imperative to explore the operation and functioning of the integrated reporting frameworks that comes with the implementation of the concept.

This study about identifying governance system challenges that exist between local municipalities and district municipalities towards facilitating integrated reporting systems to support and strengthen processes of coordination, planning and sharing of knowledge for successful implementation of Back-to-Basics concepts. Furthermore, this study will contribute immensely in the local sphere of government and academic circles by adding to the exposed literature that is available in underpinning the current issues and challenges relating to integrated reporting systems, including the current intergovernmental relations challenges and come up with the best practices that can be employed to intensify the reporting structures for successful implementation of Back-to-Basics concept.

1.6 The rationale of the study

The rationale of this study is to critically analyze and test the Back-to-Basics Programme against the integrated reporting frames that comes through the implementation Programme. Therefore, the study is also motivated by observing the challenges that comes about with the unstructured reporting systems on coordinating and collating information including data collection towards implementation of the Back-to-Basics Programme and which create a duplication of efforts and a waste of limited resources. In order to critically analyze and test the Back-to-Basics Programme against the integrated reporting frames that comes through the implementation of the Programme the study will first seek to critically analyze how the Programme find its way towards reporting discourses within local municipalities and other spheres of government and how the reporting frames comes about towards deployment of service delivery functions and programmes into targeted municipalities in order to enhance municipal performance and the implementation of the Programme through out the local government sphere and other spheres of government.

The rationale of the study goes beyond a narrow assessment of reporting frameworks and monitoring of performance information to explore the underlying existing policies of the government towards enhancing performance and service delivery accountability by gathering

empirical information that can be analysed and used to refine the existing strategies of the government.

1.7 Study Objectives

In attempting to achieve the aim of the study the following objectives are to be fulfilled:

1.7.1 To establish how integrated the planning and reporting processes across the local and district municipalities including other spheres of government in order to work together and to share information to actively implement the objectives of the Back-to-Basics Programme.

1.7.2 To understand the existing reporting responsibilities taken by local and district municipalities towards implementing the Back-to-Basics Programme.

1.7.3 To find out on how the programme is finding its way towards the reporting discourses across local and district municipalities.

1.7.4 To establish whether there is a system of support to strengthen the collaboration for integrated reporting, sharing information and efforts for joint planning.

Chapter 2
Literature Review

2.1 Introduction

This section explores the Programmes of local government, integrated planning and reporting frameworks, co-ordination, programmes and approaches that are aimed at improving and strengthening the capacity in which local municipalities, district municipalities and other spheres of government functions through the use of shared information to refine the existing government strategies. This section also provides the theoretical definition of the concepts that are found within integrated planning and reporting systems as well as their meaning in the context of the study. This section also sets out some of the alternative means by which integrated reporting frameworks, concepts, policies and programmes can be conceptualized and how they can be related to good governance structures and service delivery legislations. This section therefore seeks to address the question regarding integrated reporting frameworks that attempt to reform shared knowledge through facilitation of municipal performance and improved service delivery. The section will further explore the literature on various models of intergovernmental relations, co-ordination and governance philosophy that influence the functions and systems of different spheres of government particularly local government in South Africa in order to provide critical understanding of government reporting systems function and how it has evolved over time.

The discussion about integration framework, collaborations and intergovernmental management including service delivery reporting frameworks starts with a section on guiding concepts that are found in the developmental local government reporting systems and the successive efforts on them in order to promote intergovernmental relations through the implementation of Back to Basic Programme and other intergovernmental monitoring frameworks.

The section further explores the institutional arrangements and approaches that underpin these efforts by looking at how Intergovernmental systems have evolve over time and how this evolution has advanced Integrated planning and reporting. Therefore, these underlying approaches are important towards understanding the impact of existing policies and programmes directed at local government through which all other spheres of government should work as a collective with local government to actively implement objectives set for

delivering basic services. These approaches allow or empower citizens to hold the government accountable and ensure that basic services are delivered.

Carrying on with the approaches outlined above, this section will further explain the degree to which programmes and policies are implemented to ensure and enhance the performance of municipalities and other spheres of government by outlining principles of integrated planning and coordination in a context that is meant for all spheres of government to work collectively towards budget planning, performance monitoring and support. A brief explanation of the use of improvement methods and Programmes used to implement programmes and policies that ensure the enhancement and functioning of local government is also entailed in this section. The Back to Basic Programme and Approach as an intervention to encourage integrated reporting, allocating of resources adequately across all spheres of government and alleviation of service delivery challenges is also discussed.

2.2 Theoretical framework concerning integrated planning and reporting systems

According to (Rogers, 1983), collaboration, coherence and integration can be expressed not only in terms of working together but also with the decision to integrate and share information for common understanding. In the context of local government administration, integrated planning and reporting is the extension of new planning procedures to intergovernmental institutions they did not previously have (Mellett et al., 2009). Therefore, integrated planning and reporting can be viewed as a collaboration and effort of coherence. The adoption of these concepts can be applied in accordance with the theories found within integrated reporting systems. These theories can be used as an appropriate theoretical basis for investigating factors that help or impede the diffusion of integrated reporting within an organization (Robertson & Samy, 2015).

De Villiers et al. 2014a; de Villiers et al. 2017a; de Villiers et al. 2017b clearly state that Integrated Reporting is a paradigm shift reporting system that brings together financial and non-financial reporting inclusively to focus on future value creation. Integrated Reporting is also referred to as a concise communication about how an organization's strategy, governance, performance and prospects in the context of its external environment lead to the creation of value over the short, medium and long term. Integrated reporting in the context of government or the public sector may therefore refer to both vertical inter-governmental reporting (between different tiers of government) and horizontal inter-governmental reporting (between different public authorities or government sectoral departments) or the combination

of both. For the purpose of this study the main focus will be on the vertical inter-governmental reporting. According to King III Code on Governance (2009), in order for co-ordination of information across the organisation to be qualified as 'integrated' it needs to meet the basic requirements of the International Integrated Reporting Framework (IIRF) which clearly stated that integrated reporting structures should contain information that is comprehensive and focused on substance over form and should disclose information that is complete, timely, relevant, accurate, honest and accessible and comparable with past performance of the company. It should also contain forward-looking information.

Similarly, the International Integrated Reporting Council (IIRC) outline that an integrated reporting framework should comprise the following key Programmes: Collaboration, working together, intergovernmental management, relations, governance, inter-organisational co-ordination (King III Code on governance, 2009). These related Programmes are primarily regarded as concern on co-operation between organisations to which information and knowledge is shared amongst this organisation for value chain and to improve organisational performance, rather than co-operation or information sharing between departments within one organisation. It can be argued that inter-organisational integrated reporting and intra- organisational integrated reporting are similar to a certain extent when it comes to integrating information for reporting purpose in cross-sectoral department.

These Programmes are further discussed below into their theoretical forms. Camilleri (2019) and Tweedie and Martinov- Bennie (2015) state that there is no systematic coherent theory to explain integrated reporting. However, there must be a look into parallels to theories that are applied in one or more other forms of the reporting models. This section seeks to consider the various aspects that address the theories that emerge around the multiple theories that are found within the scope of integrated reporting. Therefore, the logic to apply this starts with the identification of antecedents and other aspects of the integrated reporting framework with the underlying theoretical support.

Chatelain and Morrain (2012) clearly state that the development vision of integrated reporting systems has been based on the grounds of novel theories. First, we start by establishing the relevance of employing a particular theory to provide an insightful explanation of integrated planning and reporting systems or models. This can be achieved by presenting the theoretical review on integrated planning and reporting with the support of the theoretical circles that are

surrounded by the following five theories: Collaboration Theory, Institutionalism Theory, Stakeholder Theory, Legitimacy Theory, Innovation diffusion Theory (DiMaggio and Powell, 1983; Suchman, 1995; Rogers, 1962, 1995; Zaltman, Duncan, and Holbeck, 1973).

2.2.1 Collaborative Theory

According to Stead and Meijers (2004), collaboration is another term that is used to describe inter-organisational relationships. Similarly, Gray (1989) define collaboration as the process through which the different parties or stakeholders see different aspects of problems by integrating and search for possible solutions goes beyond their own limited vision of what is possible. Huxham (1996) further describe the term collaboration as code that might generally be classified as a very positive form of working association with other organisations for some sort of forms of mutual benefit. The term contributes immensely in the processes of integrated reporting system. It is evident from the above literature that the term collaboration is frequently used for alternative means in terms of efforts that the organisations takes towards integrating and sharing of knowledge. Furthermore, this suggest that integration efforts cannot happen in the absence of collaboration.

The focus in this approach is strongly on the output towards the efforts by organisations to work together as much as possible towards sharing information and aligning their strategies. Alter and Hage (1993) argue that the term co-operation goes hand into hand with the term collaborations. He further outline that co-operation permits to which the existence of collaboration happens in terms of programs, resources, information and so on. Therefore, collaboration cannot only be expressed as a cluster to foster an integrated approach but an effort to governance that aim for planning and decision making that should be looked in the lens of coherent in terms of government institution towards achieving efforts that lead to them to work together effectively.

2.2.2. Institutionalism Theory

Institutionalism is critically based on the formal and informal frames that the organisation does in order to succeed (North, 1990). Such frames are preceded on the organisational activities and decisions that are affected by the institutional forces (Hoskisson et al., 2000). Institutionalism theory, which describes institutional arrangements and way of planning, is more used and it is found to be in more academic lens globally. This prominent theory is used in organisational analysis and settings that come through the studies of governance (Davis &

Marqui, 2005; Lounsbury, 2008) and because of its relevance to integrated reporting research. Comparison of recent studies on institutional theory devote an illustration that institutional arrangements and organisational settings dependence in terms of sharing of information to align to the overall national planning priorities serves to illustrate problems of distinguishing working together and integration that these theoretical perspectives comes with. For example, using an institutional perspective to examine the effects of integration planning and reporting systems on development models, Programme and polices, DPME (2022) report on policy framework for integrated planning clearly state that advancing the institutionalisation for planning and development come up with the efforts for organisation to reduce conflicts or duplication. This structured approach promotes cooperation amongst different organisation through a collaborative process, affirming the result-based approach to share knowledge towards planning, budgeting, monitoring and evaluation.

According to the neo-institutional theory, institutionalism portray isomorphic sets that establish a one-to-one relation between the two sets such that the corresponding operators and relations within each set are equivalent (DiMaggio & Powell, 1983). In no exception both institutional theory and neo-institutional theory becomes one of the main theories that are used for the development emerging of insights about integrated reporting (Camilleri, 2019).

2.2.3. Stakeholder Theory

Freeman et al. (1984) clearly state that stakeholder theory was developed on a conception that organisations need to develop relationship with its externalities that affect several parties, both internal and external. According to Department of Planning, Monitoring and Evaluation (2022) the achievement of developmental priorities depends heavily on the cooperative relationship between the national, provincial and local spheres of government and their social partners. Hence, the success of organisation depends on how well the relationship of the organisation and its stakeholders is managed. Accordingly, the idea that organisations should strengthen their relationships with stakeholders as reference to stakeholder theory comes with the justification that integrated planning and reporting provide for the mechanism for information sharing and coordination, particularly by providing stakeholders more information pertaining to strategic deliverables, programmes and projects.

Freeman et al. (2004) state that stakeholder theory begins with introduction of the value as one of the necessity and explicit part that explain why we doing business or providing

services. This statement gives a sense of the value that the public and private managers create towards providing services and the common perception of their key stakeholders bring together to the organisation. It is imperative that why integrated reporting found itself within the lenses of stakeholder theory because it provide more information to whoever on how the organisation creates value. Hence, the information can become beneficial to all stakeholders particularly by making the organisation more aware and influential of the stakeholders needs during their decision-making processes.

Based on the stakeholder theory we can argue that this notable theory brings together an antecedent to supporting the fundamental theoretical points that are used within the Programmes that are found around integrated planning and reporting paradigms. Donaldson & Preson (1995) outline that the stakeholder theory can be used to describe the specific characteristics and behavior of organisation towards the interaction with their stakeholders. Donaldson & Preson (1995) further state that the theory is used to describe and interpretation of the organisational achievements towards the implementation of objectives and the function to which the organisation relates to the relevant stakeholders. It is evident that the argument brought up by Donaldson & Preson (1995), suggest that values created by organisation for stakeholders and society is one of the fundamental Programme that is presented in the integrated planning and reporting systems.

2.2.4. Legitimacy Theory

Dagilien (2018) state that legitimacy theory is considered by many scholars as one of the more prevalent theories that are used to explain social responsibilities and sustainability disclosures undertaken by organisations. More of academic practitioners explain that legitimacy theory builds on the principles of the theory of political economy that is supported by issues related to governance and reporting structures. It is therefore considerable that organizations need to comply and apply the best corporate reporting practices such as integrated reporting systems. According to Dagilien (2018) legitimacy theory which cannot be isolated with theory of political economy symbolises the action which is taken by management in the organisation to portray the strategies of the organisations to be appearing as consistent with social values and expectations of the citizens as far as possible. However, we should take note that both theory of political economy and legitimacy theory cannot be explained without acknowledging the power dynamics within society and the various conflicts that emerge between different societal groups. This suggest that whenever organisations deals with issues relating to governance, integrated reporting systems should

be applied in order to build to the extent of ensuring that information is shared to the people at the right time and at the right place. Ashforth & Gibbs (1990) argue that integrated reporting should be seen as one of the legitimate strategies which are used by the organizations to diminish the legitimacy gap. Hence the efforts of the organisations to maintain legitimacy are argued on the basis that organizations are applying these theoretical systems in order to comply and to apply the best corporate reporting practices and the efforts that comes with integrated reporting. Consequently, efforts by organisation to apply integrated reporting discourses can be identified as other tools that are used by institution to communicate the organisation's legitimation actions and reporting strategies that are used to manage the corporate legitimacy (Velte & Stawinoga, 2017). Therefore, the view extended by this theory suggest that society, organisations, politics and economics are interconnected which make it for the legitimacy theory to be concerned with the interactions between an organisation and society at large (Fernando & Lawrence 2014). Furthermore, it convinces that organisations should maintains good corporate reporting practices stakeholders in order to make a meaningful assessment of economic issues considering the impact of the broader political, social and institutional factors influencing such issues (Deegan 2002).

According to Deegan (2002), the legitimacy theory posits the existence of a 'social contract' between an organisation and the society it serves. Deegan (2002), further suggests that in order for an organisation to continue its activities, which invariably rely on community resources utilisation, it must be deemed by society as having a legitimate position. It is therefore, prompt that issues relating to organisational planning and monitoring should be reported to stakeholders as part of the legitimacy insight. Number of high leveraged public organisations may look to emerging corporate reporting reforms such as integrated reporting system in order to disclose more information to stakeholders and citizens they serve to attain legitimacy. However, conversely organisations that has less accountable management may resort to disclosing more corporate information to achieve legitimacy while avoiding the emphasis on what it entails on achievement of sound financial management and achievement of long term organisational objectives. It is therefore important for organisation to apply voluntary reporting strategies in order to manage its legitimacy, particularly those that are receiving poor ratings (Deegan, 2002).

Kılıç & Kuzey (2018) support that integrated reporting can enhance the credibility and reliability to external stakeholders. This is done in efforts to make assurance of the

information disclosed, particularly in terms of sustainability issues, by signalling the high quality of the Integrated reporting systems and the contribution it makes to the organisation's legitimacy. Wahl et al. (2020) further support that intended adoption of integrated reporting reduces the risk of loss of organisational legitimacy. This implies that organisations needs a lower risk exception to calculate its organisational economic cost, resulting in higher value on services and public participation. Therefore, this further implies that organisations that belong to particular industries either public or private may disclose more information to maintain their legitimacy (Nicolo et al., 2020).

According to Dumitru & Guse, (2017) identified sources of organizational legitimacy which are also granted by stakeholders are considered as sources of guidance within the confines of legitimacy theory pave a way on sources of legitimacy that can be explored in the future. This is also supported by Rivera-Arrubla & Zorio-Grima (2016) who argues that within the framework of legitimacy theory, there new possibilities that social media brings which can be more valuable for purposes of Integrated Reporting systems. Therefore, such possibilities can be beneficial to increase elements of transparency and stakeholder engagement. This argument is also supported by Van Bommel (2014) who explored the mechanisms that are required for legitimacy, which are compromising of Integrated Reporting system. This in practice shows that legitimacy is still an acumen of Integrated Reporting systems that still struggles around complex social practices in heterogeneous environments.

An organisation may be perceived as having a legitimate position when its actions align with the value system of the broader social system of which the organisation forms part (Dube & Maroun 2017). However, Spence, Husillos & Correa-ruiz (2010) argue that an organisation's legitimacy and its continued existence are threatened if it is seen to be operating in a way inconsistent with societal values. In this way, the legitimacy theory overlaps with integrated reporting system in that legitimacy may be considered a resource upon which an organisation can share and report its information to stakeholders. Organisations that attain legitimacy by demonstrating to society that they are, in fact, operating within the acceptable bounds of society, and one way to accomplish this is to publish integrated or sustainability reports (Kuzey & Uyar 2017).

The ongoing legislative requirement for integrated planning and reporting in the local sphere of government is an effort to overcome the barriers of why knowledge and information must be shared towards implementing service delivery interventions. Integration, alignment, coherence planning and reporting are becoming ongoing need for governance processes.

Therefore, the above theories and principles have significant relation to these elements. The implementation of these concepts and elements are becoming relevant and important to the various theories and principles explained above. One of the most important factors why these elements are used in the theories above is that they give distinct meaning on the underlying theoretical principles in the integrated reporting systems.

This section continues on the Integrated reporting literature dialogue, which gives greater insight into integrated planning and reporting systems practice through the application of theories that are found on collaborations, institutionalism, legitimacy and stakeholders. None of the above-discussed theories can individually explain integrated planning and reporting systems in their totality, but together they would explain and predict a fair amount of the different aspects of integrated planning and reporting. Hence, understanding the elements and concepts such as Integration, alignment, coherence planning and reporting in integrated planning and reporting systems can be enhanced by looking at multi theoretical application, perspective and selections

2.3 Conceptual Framework

2.3.1 Evolution of the Intergovernmental Relations Framework to advance Integrated Reporting

The Constitution of Republic of South Africa, 1996 clearly provide for establishment of structures and systems that promote for facilitation of intergovernmental relations. Through these initiatives evolution of pragmatic action of systems and principles of co-operative government were sought after in order for all spheres of government to work together. However, these systems were founded on informal and formal complex arrangement of interrelated institutions, processes and practices. Agranoff (1996) outline the Programme inter-governmental management as the term that comes down to more or less the same as intergovernmental co-ordination. Agranoff (1996) further put more emphasis on that intergovernmental management goes beyond by putting to the upfront the achievement of goals by means of co-operation, co-ordination and other interactions between government departments. According to Stead & Meijers (2004), like integrated reporting in the context of government or public sector, inter-governmental management is both horizontal and vertical.

Globally, the delivery of public services through intergovernmental relations (IGR) and/or integrated systems in contemporary public sector organisations has become commonplace Shapola (2022). Yet, organisational theorists contend that cooperation or collaboration is “a minefield filled with unexpected problems, unexpected differences of opinion and unanticipated outcomes" (Wimpfheimer, Bloom & Kramer, 1991).

According to Layman (2013), government initiated Intergovernmental system that saw the formulation of intergovernmental forums that were meant to deal with the challenges of co-operative governance at the local, provincial and national level in order to deal with issues of integration, alignment and coherence. These intergovernmental forums and relations systems were formed along sectoral lines for information sharing and consultation by fostering the supervising spheres to consult with supervised spheres on supervision issues Layman (2013).

During the year 2014/2015 Office of the Auditor-General noted weaknesses in financial report of the major District Municipalities IGR system around North West province (Auditor-General, 2014). This was reported to be caused mainly by the ineffectiveness and nonexistence of some IGR forums between local and district municipalities in the North West province (Auditor-General, 2014). Similarly, the Fifteen Year Review Report on Intergovernmental Relations (2008) acknowledged the difficulties facing the District System in South Africa and added that the biggest problem is lack of cooperation between districts and their locals. Therefore, the statement above underscores the necessity to redefine the relevant district local municipality governance matters that need to be dealt with by both local and district municipalities, which in turn should prevent unnecessary deliberations, duplication of agenda issues and waste of time.

Integrated reporting is a new communication tool that is gaining increasing attention among practitioners and scholars in both private and public sectors. It is within this increasing attention that government departments should working together and integrate as much as possible to advance the mandate of the government. Government have put more initiatives, policies and frameworks that advance for integration. Frameworks and Programmes such as Back-to-Basics and government wide planning reporting cycles are developmental tools that are developed to strengthen integrated planning process between different government sphere through efforts of integrated reporting, collaboration and knowledge sharing (DPME, 2021).

According to Guthrie (2017) the need for integrated planning and reporting comes from the approach were managers and politicians should share common view towards their strategies and values. Shapola (2022) further present that the absence of participation by local municipalities in the district policy-making processes, may cause lacking in cooperative governance and the functionality of Intergovernmental Relations Forums may also be compromised.

The above statement is supported by the report that was issued by North West Provincial Treasury outlining the provincial intervention that was introduced at Ditsobotla Local Municipality in an effort to address the municipality's financial statements backlog. The process showed the immensely contribution that the Intergovernmental relations has facilitated in terms of applying the requirements set for integrated reporting between different spheres of government. Furthermore, the intervention contributed to the clearing of reporting backlog that allowed the municipalities to rebuilding on some of their reporting functions. While this is a positive step, local and district municipalities in North West province still faces significant challenges, particularly around poor records management, which continue to hinder effective financial reporting and accountability (Auditor General of South Africa, 2023).

2.3.2 Developmental local government reporting systems and reforms.

The last 20 years of transition into democratic government, public sector have seen a changes on social, political, economic and performance reporting systems that have impacted by accountability (Bartocci & Picciaia, 2013). These changes forced public organisations to improve their reporting processes for a discloser of more accurate, reliable and complete information that can be used for intergovernmental sharing. These changes further established a new structured democratic government through a legislative system that established a framework for the national government, provincial governments and local governments to promote and facilitate intergovernmental relations. Historically, public sector faced challenges over government spheres working in silos, through the democratic government this challenges were best suit addressed through a concerted effort by government to introduce intergovernmental relations framework in order for all spheres to work together and to integrate as far as possible their actions in the provision of services in order to deliver basic services to the people of the country.

However, Tapscott (2000) argue that South African government is still facing considerable uncertainty over the precise responsibilities in the areas of concurrent responsibilities, of which this has affected the capacity of the government to redress back lock in delivering social services and issues of inequality that was cause by Apartheid government system. Hence the Presidential Review Commission on the reform of the public service noted that there are weaknesses in the structures and practices of intergovernmental relations which need to be addressed. Furthermore, the Commission noted that these poor practices led to a poor co-ordination between different spheres of government, creating an incapacity to implement national programmes and consequent failure to deliver basic services.

In order to give effect to the King lll Code on governance (2009) and the vertical inter-governmental reporting frames, the White Paper on Local Government, 1998, through section 41(2) of the Constitution of Republic of South Africa, 1996, provided for creation of a framework to support intergovernmental co-operation and co-ordination by which all sphere of government should share responsibilities, and create mechanisms that encourage to meet their responsibilities during their planning process.

2.3.2.1 Back-to-Basics as a Programme for Local Government Integrated Reporting Framework.

Back-to-Basics Programme and approach has been established and initiated to assess and to develop three categories of municipal performance (top, middle and bottom) to which a focused action can be initiated. As part of the acceleration path of the approach the Programme was initiated by kick starting on the following critical priorities in order to achieve the objectives of government integrated planning, delivery and monitoring for government development programmes.

- Getting all municipalities out of the inhibited state with no one below the middle trail
- Supporting all municipalities on the middle trail to advance to the top trail and ensuring that they stay there
- Supporting and intensifying municipalities on the top trail to remain there.

According to Ehrhardt et al. (2007) reporting frameworks are developed to ensure proper guided decision making and that rules are enforced for developmental management of service delivery in the developing countries. Therefore, reporting frameworks are aimed at ensuring that all stakeholders and role players comply with set of regulations, objectives, goals and

developmental measures related to social, environmental, economic and political desires provided for in the respective public service policies and legislations. Institutional arrangement and capacity, corruptions, poor public participation in the affairs of the government and mismanagement of public funds are also seen as major challenges that the three spheres of government face and hamper the proper implementation of government programmes of interventions. With this state of challenges, arguments pile up until now that intergovernmental delivery coordination to implement programmes and approaches to encourage all municipalities to become positively functional centres of good governance within the different spheres of government still face certain challenges and stumbling blocks (Coetzee, 2010).

However, Ehrhardt et al. (2007) argues that there is no one size fit all development approach or solution tool that can be used by different organisation without investigation or proofing that the user organisation clearly understand the implementation of such approach in order to achieved the set objective outline the developmental programme. This implies that one developmental approach or Programme cannot be implemented for all municipalities to solve basic service delivery challenges each municipality face. Example by Coetzee (2010) highlight the testimony of the same. Another example which relates to this study comes from Makhari (2016), were she illustrated a case that was drawn from a metropolitan municipality and a local municipality (i.e City of Tshwane metropolitan municipality and Local Municipality of Madibeng). In her example she state that City of Tshwane as a metropolitan municipality that is highly capacitated and operating on a commitment to intensify that provision of service delivery covers a larger population as compared to the local municipality, such metropolitan municipality end up in self developing of framework to meet the municipal own needs of ensuring that basic services delivery is carried in a sustainable manner and finding that the framework used became successful to provide such services to them.

These example implies that there are discrepancies found between the implementation of policy objectives and plans between the Provincial, district and local government level. In the example she further highlight that implementation of policies at provincial level may not receive the necessary funding at sub provincial government. Ever more, some other unrealistic provincial policies do not take operational context particularly looking to the context of human resource and capacities at other spheres such as district and local government. But however, the implementation of Back-to-Basics Programme and approach should not be overlooked. Therefore, all spheres of government should abide to the requirements as set for implementation of the programme.

Ndevu (2018) further illustrates that policy frameworks are offering the opportunity to review non-financial and financial factors and to arrive at valuable and relevant conclusions. Subsequently COGTA (2020) outline that policy frameworks within integrated planning are aimed at improving service delivery across local government sphere in South Africa, the purpose being to achieve the developmental goals and objectives as set out in the White Paper for Local Government. Through the enabling piece of legislation provided in the White Paper for Local Government, the Department of Cooperative governance and traditional affairs is mandated to ensure all South Africans are given a basic set of tools by which they can hold their municipalities to account and to measure on whether they are living up to their mandate. Back-to-Basics Programme was therefore formulated to revitalise the local government in building and ensuring better responsive, caring and accountable local government by institutionalising integrated reporting systems. One of the major challenges that local government faces is lack of institutionalization of monitoring and evaluation practice toward implementation of integrated service delivery planning and reporting frameworks (Busco, Frigo, Quattrone and Riccaboni. 2013). Lawal and Onohaebi (2010) support the same, she further argues that it is essential and beneficial for all relevant bodies to monitor governmental programmes, because doing so improves insight concerning programmes completion status.

Back to Basic Programme has been on an implementation process for almost 10 years. According to COGTA (2017) since the inception and piloting of the concept, there have been successive projects and programmes implemented to improve the functioning of local government sphere. The programme through its deployment of service delivery facilitators was aimed to enhance the municipal performance and service delivery through policy integrations and how budgetary planning and integrating should function across the spheres of government. The Programme was also initiated to promote a sharing of information amongst the municipalities and other sectoral departments in order to strengthen the culture of performance and accountability. However, there have been concerns regarding information that is submitted amongst the sectoral departments (COGTA, 2017). Some of the concerns from the underlying municipalities is that they report implementation progress to the sectoral departments but the evidence to confirm the validity of what is done as part of reporting is not submitted to the affected departments.

According to COGTA (2017), in order for Back-to-Basics Programme to be implemented effectively and to ensure that resources are allocated adequately, the department assess municipalities on continuous basis by establishing a nerve center committee with various key stakeholders to identify, provide support and to report back to such municipalities on challenging issues and areas that requires intervention. However, Auditor General of South Africa (2019) on its annual MFMA Audit reports raised concerns regarding the challenges related to reporting of non-financial and financial performance information by municipalities in an integrated manner. This argument has given an alarming effect to whether coordination and reporting of Back-to-Basics output is carried out in an integrated and interrelated manner as intended. Furthermore, this raise a question of whether the Programme is used as establishment of knowledge base to improve and to enhance the development and planning including resource allocations that must be aligned to support the implementation of the Programme by the underlying spheres of government.

Meijers & Stead (2004) argue that there are increasing calls for a greater coordination on policy and budgetary planning integrations amongst different spheres of government. Nether less, there are numerous MFMA audit reports that highlight municipalities as structures that are facing fluctuations on programmes achievement which are caused by impact of compromised controls environment, poor financial reporting and performance management (AGSA, 2020).

Despite, increasing calls for a greater coordination on reporting for policy and budgetary planning integrations amongst different spheres of government, there is still a challenge on how information is shared amongst different municipalities and related sectoral department. Integrated reporting has proved to be increasingly difficult but more compelling to achieve because of fragmentation and decentralization of decision making (Meijers & Stead, 2004).

Integrating performance information across different sphere of government has proved to concern the management of cross-cutting decision making relating to implementing objectives set towards putting people first, delivering basic services, good governance, sound financial management and capacity building across different spheres of government COGTA (2017). Lawal & Onohaebi (2010) further state that integrating reporting systems in an organisation is beneficial for the relevant bodies to monitor projects, because doing so improves insight concerning project completions.

Programmes such as B2B are ensured to fast-track service delivery in areas where there are bottlenecks, quickly response to areas where there are service delivery problems. Therefore, integrating reporting remains prevalent across all spheres of government in order for them to work as a collective to actively implement objectives of delivering basic services to all citizens of the country. This further suggest that different dimension of collaboration and information sharing is required to articulate clear fragmentation, manner and systems of duplications in terms of the interventions. The research problem, therefore, revolves around the efforts by government towards integration of policies, budgets and coordination relating to different sphere of government including sharing of information in order to work collectively in implementing objectives of putting people first as stipulated in the local government Back-to-Basics strategy document. This research problem further relates to the broader challenges related to intergovernmental information management, coordination, collaboration and network management in order to clearly understand the programme shares by underlying spheres of government in different yet similar to fast track service delivery to the communities.

The Department of Planning, Monitoring and Evaluation (2021) proposed a government wide planning and reporting cycle which is intended to ensure synergy in the government's planning and reporting system. This was done along the principle specified in the Intergovernmental Relations Framework, taking into consideration all intergovernmental and interdepartmental planning processes through strengthening the integration of planning between local, district municipalities and provincial government by using of other government delivery frameworks. Parallel to the proposed government wide planning and reporting cycle a Programme call Back to Basic was also developed. Back to Basic Programme (B2B) is as an urgent exertion plan to build up local government by getting the basics right. However, the strengthening of local government is a complex undertaking that has not been achieved auspiciously thus far.

Back to Basic Programme has been jointly established as an action plan that set to build a Responsive, Caring and Accountable Local Government, but there should be a better coherence and predictability in relation to achievement and impact made through integration, alignment and coherence. According to COGTA (2017), in order to implement the B2B Programme effectively, municipalities should report on quarterly basis to ensure that coherent planning and integration across the district and local spheres of government takes place. However, this is one of the key challenge that is still encountered. Department of Cooperative, Governance

and Traditional Affairs has established a B2B Database that is used to identify gaps through the information that is submitted by municipalities, but there is outcry that reported information or reported progress would sometimes not necessarily respond to the challenges identified by user departments and other sectoral departments (COGTA, 2017).

2.3.3 Intergovernmental Planning, Delivery, Coordination and Reporting.

Planning is perceived as an element or activity to which organisations, groups or individuals including political institutions use to share knowledge, information and actions that are aimed to promote development and to restraint to unwanted development (Amdam, 2014). The action may either occur by passive and conscious small adjustments to a natural process of selection, or active, targeted actions in response to situations that are perceived as problematic (Offerdal, 1992). When it comes to government institutions these relationships are often portrayed as either/or. Either institutions must develop the ability for logical adaption, or they will fall victim to a natural process of selection (Amdam, 2014).

According to Ndlovu (2006) any government system with different or many stakeholders. It is perceived that these stakeholders and role players are contributing to planning development either at national or provincial through conceived reporting of the outcomes of the governmental programmes. Coetzee (2010) further argue that structural tension between the spheres of government in terms of competitiveness and specific functions, differences in policy issues, lack of responsibility and accountability influences the working of a good government and intergovernmental relations and co-operative governance. Poor coordination itself across the three spheres of government affects the effective implementation of national programmes negatively and has definite influenced negatively of service delivery. Malan (2005) indicates that ineffective coordination, poor performance reporting, poor linkages on budgetary processes and strategic planning across different spheres of government hamper execution of key national development priorities. It is therefore clear that the outcry concern regarding service delivery problems attribute to the absence of integrated information sharing and poor delivery coordination between spheres of government. In case of government planning, Integrated Planning Framework Bill establishes an institutional framework for a new predictable planning paradigm and discipline within and across all spheres of government; to support effective monitoring and evaluation of government programmes aimed at improved service delivery and positive impact on society (Department of Planning, Monitoring and Evaluation. 2018). Through this piece of legislation, the President of Republic of South Africa

introduced the National Planning Commission that was entrusted to develop the National Development Plan, Vision 2030 in order to take a broader, crosscutting, independent and critical view of the challenges and opportunities facing South Africa, as well as to advise on how to achieve this plan.

The existence of the National Planning Commission underpins the promotion of better coordination, collaboration and alignment of Planning across the national, provincial and local spheres of government (National Planning Commission, 2018). An objective of the Intergovernmental Relations Framework Act 2005 provides for facilitation and aligning of priorities, objectives and strategies in order to implement policies and legislation through integrated planning. However, the effective implementation of integrated planning poses formidable challenges. It is evident that the effective and efficient integrated planning requires an independent monitoring approach of supervision between national departments and local government as well as provincial government that perform similar function.

Numerous reports have highlighted the challenges facing the integration planning system in South Africa. One of the challenge is the whole-of-government planning framework that is relatively new development in the intergovernmental relations system and the other challenge was a creation of synergy in the planning processes in the operating of the various spheres of government (Inaugural Report on the Implementation of the *Intergovernmental Relations Framework Act, 2008:18*). Auditor General of South Africa (2016) notes that between the year 2014 and 2015 one of the municipalities in Bojanala District in North West (Madibeng Local Municipality) has been facing administrative and financial challenges that recorded underlying deficiencies of policy making which resulted to the municipality being placed under provincial support and administration in terms of section 139 of the Constitution of Republic of South Africa. Another report was presented by the Department of Cooperative Governance and Traditional Affairs (2014) which found that deficient service delivery within several municipalities around North West province may have been caused by poor governance, political interference, poor communication, inefficient management and misuse of public funds and other related unfunded mandates. Malan (2012: 118) states that integrated planning and policy-making should be supported by implementation strategies that are supported by the success of the undertaking of joint work and planning. The description and definitions of vision and mandates of intergovernmental task team are described as lacking the proposed mapping

strategies towards intergovernmental programmes and projects to individual public organisations (Inaugural Report on the Implementation of the *Intergovernmental Relations Framework Act, 2008*). The abovementioned challenges are closely linked to the concerns raised by numerous report particular to issues such as the current distributions of powers and functions across the three spheres of the government. These elements are considered to make alignment of policy, implementation and financing for various government programmes to be very complicated (Layman, 2003: 22).

It is indispensable that the challenges listed above need a greater clarity and careful discussions. One of the major aspect is to look on into the policy proposal in dealing with the aforementioned challenges found in the integrated planning systems across the three spheres of government. The Department of Cooperative Governance and Traditional Affairs has considered various policy proposals to improve the current intergovernmental relations and co-operative governance in South Africa. However, there is no much evidence to show that there is lack of strengthening of cross-departmental support and intervention pertaining to the implementation of integrated planning and monitoring. This predicament need to be looked at.

2.3.4 Local Government performance reporting as an integral reporting system.

The Programme performance is frequently used in the monitoring and evaluation measurements across different spheres of government. According to (Ammons, 1995) performance measurement and management in local government rests more predominantly to measures the contributory potential values of three patronages, namely politicians, local government or public officials and citizens towards the values that they add in realizing service delivery. Melkers & Willoughby (2002) further argues that the Programme should not only be taken as an important apparatus that is used as a management and communication tool that measures the value that bureaucrats add to delivering services to the communities but as another important source that bring about the success of budgetary processes. Aslam & Sarwar (2010) also describe the Programme as either a technique or a solitary operation that can be considered as a set of operation. It can also be classified as a Programme, an aggregate philosophy that includes motivation of employees to perform well, employees' knowledge about what their managers expect of them, the growth of employees, monitoring and measuring performance in order to know what areas need to be enhanced. A careful analysis on the Programme therefore shows that the Programme "performance in local government" has more

dimensions that linked to the measurements of results in realizing service delivery objectives. Kloot & Martin (2000) in his writing demonstrate that the intention of performance measurement in public sector concur with the revolt of local government sector reforms. Performance reporting reforms are developed to facilitate increased accountability as well as improved decision-making and service delivery.

Statistic South Africa (2017) describe the national level database showing improvements in delivery of basic services in conformity with the Reconstruction and Development Program based on improvement models and integration frameworks placed by the government in ensuring that provision of services is delivered to the citizens in an effective and efficient manner. However, the level of variations to the extend at which many reports outlines the different service delivery governance challenges within intergovernmental spheres of government in North West province may be an indication on the need to analyse the challenges associated with integration coordination and service delivery performance reporting within district and local spheres of government. In addition to the recognised integrated delivery performance progress made to this far, a further careful analysis and inspection into integrated service delivery coordination between district and local government departments it is therefore required.

The buildout of a new approach to revitalize and strengthen the performance of local government sector is provided by (COGTA, 2014). The approach was originally formulated as a plan of action to revitalize local government meaning to serve communities better by building a receptive, attentive and accountable local government. The approach distinguishes the following priorities of getting the basics right by "putting people first: let's listen and communicate", "Adequate and community oriented service provision", Good governance and transparent administration", Sound financial management & accounting", Robust institutions with skilled and capable staff".

According to (Jurnali & Siti-Nabiha, 2015) developmental approach, performance reporting reforms and measurement are entail in developing countries in sight of limited institutional capacity such as weaknesses in regulatory practice, low level of public accountability, administrative in competencies, limited human resources, a lack of facilities and insufficient funding. Henderson (2001), further argue that deficient institutional capacity has steer to a

situation of incompetent bureaucracy and lack of government transparency. Thus, the use and implementation of developmental approach is needed to improve the trust of citizens towards government directly through citizenship participation particularly in strengthening the perceptions of government performance.

Jurnali & Siti-Nabiha (2015), note that on international scale particularly Indonesia, reforms on public sector were initially implemented in the early 1980s and 1990s in line with the flutter of new public management worldwide. However, with this reforms Indonesia suffered the financial crisis that had utmost impact on the public sector management. It is highlighted that before the era in review Indonesia had a highly centralized government system with central government fully controlling all the local governments (Jurnali & Siti-Nabiha, 2015).

2.3.4 Intergovernmental Budgeting and Reporting

Chapter 13 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) underpins legislation that guide for the allocation of money and financial matters of the three sphere of government. All government institutions need money to perform their functions and render provisions of services in effective and efficient manner. Allocation of financial resources between spheres of government is important. Section 213 of the Constitution state clearly into which all money received by the national government must be paid and to which the share of provincial income raised at the national level must be paid out. The Act further provide for fair distribution of income between national, provincial and local government. Division of Revenue Act facilitate the division of income considering the national interest including national obligations and the need for ensuring that provincial and local governments provide basic services and perform their functions. Financial efficiency and developmental needs of provinces and local government are therefore considered through considerations of economic factors such as inequalities amongst the provinces.

Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997) has been adopted to regulate intergovernmental financial relations through intergovernmental consultation and budgeting including establishing of intergovernmental structures such as the Budget forums and Budget Council. The Division of Revenue Act, 1998 (Act 28 of 1998) is adopted to foresee the monitoring system for the implementation of treasury norms, standards regarding the spending of public funds and the conditions for allocation of funds to different spheres of government.

Ajam (2008) state that Integration of budgets and strategic plans is one of the instrument that is employed by the PFMA. Decentralization of fiscal system has therefore necessitated a better integration of planning and budgeting across the three spheres of government in the spirit of cooperative governance (Ajam, 2008). Public Finance Management Act of 1999 gives operational effects by outlining the principles of good fiscal governance. The Act has since then provided the framework for the integration of planning and budgeting at the departmental and programme levels. However, accountability for public expenditure resides in one entity, these principles mean that funds cannot be shifted from one vote to another without sanction by the executive authority. Thus integration budgeting and planning requires to find new and efficient ways in ensuring that different spheres work together whilst retaining single point accountability for public expenditure. Collaborative work must be underpinned by integrated planning and aligned budgets to eliminate disjuncture between plans and budgets.

It is indispensable that budgets and strategic plans should be integrated rather than solely for compliance sake. Ajam (2008:46) indicate that strategic plans are highly unlikely to be realistic, unless they are shifted within the budgetary constraints. The Medium-Term Expenditure Framework (MTEF) lay the foundation for integrated planning with budgeting across the spheres of government. It is imperative that national budgeting should be allowed for integrated planning across the three spheres. It is clear that in order to realise the benefits of both integrated planning and budgeting, governments will have to maintain separate but aligned the said processes.

2.4 Legislative Framework

Constitution of the Republic of South Africa, under Section 154 (1) provide that national and provincial governments must support and strengthen the capacity of municipalities to manage their own affairs, by exercising their powers in performing their functions. This piece of legislation makes it necessary for the establishment for provision of monitoring and support by the provincial government to local municipalities. The National Development Plan (NDP) also make it clear that in order for the country to meet its transformation agenda local government require more and much higher focused intergovernmental commitment towards the creation of more functional municipalities to provide basic services.

Many reports presented by the Auditor-General of South Africa on financial and non-financial performance of municipalities suggest that municipalities in South Africa are still struggling

to perform efficiently and effectively. One of the document (Local Government Turnaround Strategy, 2009) highlight the root causes of this performance trends. It is argued that most of the municipalities in South Africa suffer deficiencies of institutional internal controls and governance issues that are derived from or caused by mismanagement of public finance and poor performance reporting structures. This poor controls may discharge increasing pressure for municipalities to provide basic needs in responsive and cost effective manner.

In South Africa it is a legislative requirement for government departments to report annually on the performance of the public institutions against predetermined objectives (AGSA, 2010: 1). However, reporting this non-financial information on service delivery performance still proves to be a challenge for many government departments. The Applied Fiscal Research Centre (AFReC, 2010) at the University of Cape Town is of the opinion that government institutions often provide the performance information reports very late in the service delivery process. It has also been determined that the information in the reports is often inaccurate and cannot be validated.

The South African government system through legislative frameworks has allowed the performance reporting process by government departments to evolve over the past decade (Engela & Ajam, 2010: V). It has been foreseen for some time that an independent opinion would be expressed whether the reported performance of a government department is a fair representation of the actual performance against the pre-determined objectives of the department. The Auditor-General (2016) has been phasing in the expression of audit opinions based on Audits of Performance Information and it will ultimately lead to an opinion expressed on the audit report of a department, alongside the opinion on the financial statements. It was seen, in 2010, as an opportune time to perform an adequacy and compliance analysis of the 2009/10 audit reports on performance against predetermined objectives for South African national government departments (Erasmus & van der Nest, 2011)

However, there has been more tremendous progress made in terms of delivering of basic services such as water, electricity, refusal removal and sanitation at a local level post 1994 COGTA (2014). However, despite the delivery achievements, it is clear that much need to be done to support and enforce implementation to address the challenges faced by local government and to rebuild the trust of the citizen of the country in the systems of the government.

Local government is a primary point of delivery and is where most citizens interface with government. As contained in the White Paper for Local Government and Municipal Systems Structures Act the vision of a developmental local government is to build the block on which the reconstruction and development of the country and society is built and take places in ordering that citizens of the country are engaging in a meaningful and direct way with the institutions of the state. Back-to-Basics Programme and Approach set out indicators to be reported on monthly basis by municipalities as per the pillars of the approach. These indicators measure whether municipalities are performing in terms of the five 'basics'.

The need to improve service delivery performance reporting is crucial than ever before. Local government Back-to-Basics Approach has been clearly stated as a crucial element to address this paradigm. One of the approach is a system of reporting on and accountability for the performance for local government. According to COGTA (2014), the department has initiate a change to institutionalise performance management systems in local municipalities in order to finalize a set of indicators that will measure whether municipalities are performing in terms of the pillars of Back-to-Basics approach. One of the majors was to introduce regulations to ensure that reporting on these indicators by municipalities is legislated.

2.5 Other Framework

2.5.1 Policy framework for Integrated Planning and Reporting

The Green Paper on National Strategic Planning (2009), outlines government's position on national strategic planning, the document also set out the purpose of Policy Framework for Integrated Planning. According to Department of Planning, Monitoring and Evaluation (2012), the purpose of the Policy Framework for Integrated Planning is to strengthen integrated planning towards the achievement of the country's development results. Department of Planning, Monitoring and Evaluation (2012), further outline that aim of the framework is to provide an overall framework for planning across the state machinery and to improve synergies and alignment of existing planning legislation, policies, instruments, and processes. The Framework does not involve changing the existing constitutional powers and functions, but rather aims to improve, enhance and strengthen integration of the current policies across all spheres, clusters and sectors of government (Department of Planning, Monitoring and Evaluation .2012). The trajectory of planning processes in government over the years has experienced several challenges across the three spheres of government. These

has caused early planning processes that were to emphasised consensus-seeking and collaboration amongst the three spheres of government and incorporated environmental, social, economic and spatial dimensions.

According to Asha (2020), Integrated planning in the developmental state is meant for eradicating service delivery backlogs through effective planning and efficient utilisation of available resources. However, this process cannot be achieved without linking planning to resource allocation and to monitoring and evaluation. Government priorities and initiatives have the resources needed to achieve intended results and progress that need to be measured. There are limitations within the current planning system, especially with regard to integrated planning across the three spheres of government, SOEs and other institutions of government. This diffuse nature of planning has resulted in a plethora of government plans and reports, some misaligned planning processes, and a complex legislative landscape with uncoordinated implementation structures 19 and institutional arrangements. Planning outcomes have been sub-optimal, and the impact of the resources allocated to implementing policies and programmes has been felt unevenly across the country.

In summary a useful framework to implement integrated planning and reporting systems is provided by (DPME 2022). The framework was originally developed as a framework for integrated planning and reporting across the three sphere of government, meaning that the framework would allow for a cross cutting planning and reporting between different spheres of government. The framework distinguishes the following dimensions: integration planning, service delivery performance reporting, coherent joint planning and reporting systems of support to strength collaborations. According to DPME (2022) Since 1994, South Africa identified four waves of planning reforms, which showed mixed results, with evidence of some improvements and challenges in national government, but little benefit to local sphere of government.

However, during inception of the implementation and coordination of the framework, the process required the establishment of effective structures in government at a national, provincial and local level which will not undermine the accountability, collaboration and joint planning. Therefore, these structures may come from proper implementation of programmes such as Basic to Basics, which may offer a wealth of experience which has not yet been tapped. The important thing is to examine the local integrated planning and

reporting context and needs, then explore collaborations and integrated planning options then take the time to develop an appropriate arrangement for each situation.

Another regulatory framework that was introduced to deal with multi-governance issues within the different spheres of government which include the cooperative governance between municipalities in the district-local space is the District Development Model. The Model was developed with an aim at improve service delivery and economic development issues in South Africa by fostering integrated planning and collaboration across all levels of government and stakeholders (COGTA, 2020). The model is a practical Intergovernmental Relations (IGR) mechanism to enable all three spheres of government to work together, with communities and stakeholders, to plan, budget and implement in unison (COGTA, 2020).

The President in the 2019 Presidency Budget Speech (2019) identified the pattern of operating in silos by different sphere of government as a challenge which has led to a lack of coherence in planning and implementation and has made monitoring and oversight of government programmes to be difficult (COGTA, 2020). Intergovernmental Relations Framework No.13 of 2005, facilitate the vital importance of local and district municipalities to tackle issues for promotion and facilitation of intergovernmental relations between the district and local municipalities in the district. However, like many other spheres of government, local and district municipalities in North West have found themselves in the face of continued and significant weaknesses of coherent planning (AGSA, 2020).

Intergovernmental Relations Framework Act occupies a distinctive position for local and district municipalities to be at the helm of collaborative planning undertaken at local, district and metropolitan by all three spheres of governance, which is the element that falls under the requirements for implementation of District Development Model (Shopa, 2021). Through this enhancing required mandate, integrated reporting became the aid to ensure that information sharing is taking place in coherent planning between local and district municipalities. However, in 2023, the Auditor General of South Africa issued a report that outlined the deficiencies that the overall quality of planning, monitoring and reporting on key targets remains concerning in most of municipalities in North West province.

Chapter 3
Research Design and Methodology

3.1 Introduction

The chapter in review presents research methodology discussion which proposed a set of methods that will be used to collect and analyse data across the study. This chapter will cover a qualitative research method that involve wide range of desktop and case study to review and summarise the data available from secondary datasets sources of information. The other method will include sourcing out primary information and datasets by conducting interview and case studies with selected individuals who work within Strategic Planning, Monitoring & Evaluation, and Performance Management System directorates at selected District and local municipalities in North West Province. To achieve and to answer the research question and objectives, the existing data will be examined through carrying out of preliminary data surveys in order to establish the existing reporting obligations and standards towards implementation of Back-to-Basics Programme and Approach by further establishing the existence of collaborations between selected district and local municipalities in North West Province and the enforcement and support that these municipalities is receiving from the other sphere of government in order to strengthen capacity and functioning of local government. In order to achieve the aim of the study the preliminary data survey to be \collected will also establish whether Back-to-Basics programme outputs working towards the achievement of set objective as per the implementation milestones that are set in the document and whether there is a strong collaborations and support towards strengthening the implementation of the B2B Programme and approach. The dashboard of dataset regarding the reporting obligations for implementation of Back to Basic Programme and approach will therefore be drawn from reviewed literature.

3.2 Research Design

The research design proposed for this study, as highlighted by the concepts found within the literature review, research problem statement and objective, is a secondary data and case study research design. According to Zhou and Nunes (2016), desktop research and case study design is a research approach used for critically evaluating and analysing secondary data and existing literature. The choice of this research design as the relevant method for this study is justified on the basis to explore and understand complexity, localised human activity system and environment in which the practice and process of how integrated are the Back-to-Basics reporting mechanisms across the local and district municipalities. This design paves a way

to look on the implementation of the Programme and the extent to which reporting mechanisms are carried out across the municipalities listed above in order to implement the Programme. This will further look on the planning and reporting approaches that are used across the reporting structures and whether is there a system of support to strengthen the collaboration efforts. Data collection in s study will be employed by various methods including key informant interviews and analysing of documents in order to achieve the qualitative aspects of the study.

3.2.1 Description of the Area of the Study

This research present study areas that made up of selected district and local municipalities in the North West Province namely Bojanala Platinum District Municipality as show in Figure 3.1, Moses Kotane local municipality as show in Figure 3.2, Ngaka Modiri-Molema District Municipality, as show in Figure 3.3 and City of Matlosana Local Municipality, as show in Figure 3.4.

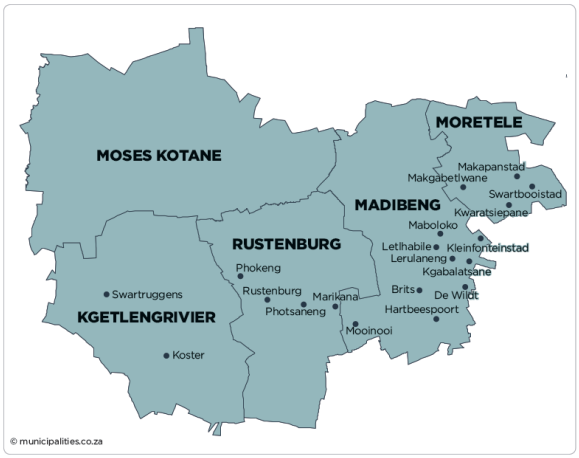


Figure 3.1 Bojanala District Municipality



Figure 3.2 Moses Kotane Local Municipality Map



Figure 3.3 Ngaka Modiri Molema District Municipality



Figure 3.4 City of Matlosana Local Municipality Map

Bojanala Platinum District Municipality (BPDM) is a C1 district municipality. It does is not a water service authority. It comprises of five Category B local municipalities; namely, Kgetlengrivier, Moretele, Moses Kotane, Madibeng and Rustenburg (Bojanala Platinum District Municipality, IDP, 2021). Bojanala Platinum District Municipality (BPDM) is located the North West Province. The total land area of the North West province is 106 512 square kilometres or 8.7% of South Africa's land area and the BPDM takes up 18 332 square kilometres or 17% of the provinces land area. The role of Bojanala Platinum District Municipality is to Coordinate, facilitate and support development of the district in terms of the IGRFA. The BPDM Chair the Municipal Managers' Forum in the district to identify and address challenges in particular, financial and service delivery. The other role is to facilitate knowledge exchange within the district family of municipalities through the sector-based forums chaired by the executive managers of the BPDM. The prominent competency of the BPDM is to Provide financial and technical support to the low capacity local municipalities.

Moses Kotane Local Municipality is classified as Category B4 Local Municipality, which is mainly rural with communal tenure. Its headquarters are based in Mogwase Townships with satellite offices in Madikwe Township (Moses Kotane Local Municipality, IDP, 2022). It shares borders with Rustenburg, Kgetleng River, Ramotshere Moiloa and Thabazimbi Local Municipalities. The municipality deepen on the development of strategic documents that seeks to integrate and balance the economic, ecological and social pillars of sustainability within the municipal area without compromising the institutional capacity required to implement and coordinate the efforts needed across sectors and relevant spheres of government (Moses Kotane Local Municipality, IDP, 2022). Therefore, the municipality draw up on annual basis the inclusive strategic plan for the development of the municipality which links, integrates and coordinates plans and considers proposals for the development of the municipality (Moses Kotane Local Municipality, IDP, 2022).

The Ngaka Modiri Molema District Municipality is located to the north of the North West Province. It is bounded by Botswana to the north, Dr Ruth Segomotsi Mompati District Municipality to the west, Dr Kenneth Kaunda District Municipality to the south and the Bojanala District Municipality to the east (Ngaka Modiri Molema District Municipality, IDP, 2022). The district has an area of approximately 28 206km^2 and consists of the following local municipalities: Ratlou, Tswaing, Mafikeng, Ditsobotla and Ramotshere Moiloa Local Municipalities.

City of Matlosana Local Municipality is a Category B municipality situated within the Dr Kenneth Kaunda District in the North West Province. The municipality is classified as Category B Municipality by the Demarcation Board, in terms of section 4 of Local Government Municipal Structures Act, 1998. The City of Matlosana includes surrounding areas such Klerksdorp, Jouberton, Alabama, Orkney, Kanana, Stilfontein, Khuma, Tigane and Hartbeesfontein and is the largest of all towns in the North West province. The second largest town after it is Potchefstroom, which is located in adjacent to the City of Matlosana about 50km to the northeast of Klerksdorp. The area has strong physical and socio economic linkages and other economic interactions with provinces such as Gauteng other main towns like Potchefstroom, Rustenburg, Welkom, Ventersdorp, Wolmaransstad and Ottosdal.

3.2.2 Study Population

Bojanala Platinum District Municipality's administrative wing of council is led by the municipal manager who is responsible for the day to day running of council. The main offices of the district municipality are based in Rustenburg with satellite offices in different parts of the district. The municipal manager is assisted by a team of senior managers who are heads of departments (Bojanala Platinum District Municipality, IDP, 2021). The office of the Municipal Manager which consist of the following sub-directorates: Strategic Planning, Monitoring and Evaluation, Integrated Development and Planning, Performance Management and Internal Audit, which are directly dealing with the administrative functions such as formation and development of economic effectiveness, efficient and accountable administration that is equipped to implement the IDP, Service Delivery Budget Implementation Plan (SDBIP) and Budget. The Senior Managers or Directors under this Sub-Directorates are also responsible for implementing Strategic and Operational plans of the municipality. They are also responsible for reporting regularly to the Accounting Officer and other intergovernmental sphere of government on the performance of their respective departments.

The Administration arm of Moses Kotane Local Municipality is headed by the Municipal Manager and is made up of the following six departments which include the Office of the Municipal Manager that is mandated to develop and implement the strategic document of the institution. The department has sub-units that are managed by senior managers who ensure that Performance management system is implemented and ensure that there is management of provisions of services to communities. The municipal manager as the

administrative head ensure management of human capital including playing a role of advisory to the political structure.

Ngaka Modiri Molema District Municipality has a substantive Municipal Manager or Accounting Officer, who in terms of legislation, is the head of administration of the Municipality. The Municipal Manager provide guidance to political structures and political office-bearers of the Municipality to comply with legislation. The Municipal Manager is ultimately responsible for all the departments, namely Corporate Services, Finance and Community Services, Internal Audit, Technical Services, Planning and Development and Support Staff in Political Offices.

The Municipal Manager is assisted by Senior Managers reporting directly to the Municipal Manager and are spread according to their sub-units and directorates. The office of the Municipal Manager has a sub-unit that deals with strategic plan and within the same unit there are officials who are responsible for implementing and managing the District's performance management system including coordination and implementation of the District Municipality's IDP.

City of Matlosana has a structure of management team that constitute of senior manager and officials that oversee the strategic direction of the municipality (City of Matlosana Annual Report.2021). This management team links the planning process to their constituencies and/or wards. The Senior Managers are distributed according to the functions of their department as indicated on **Hierarchy 1**.

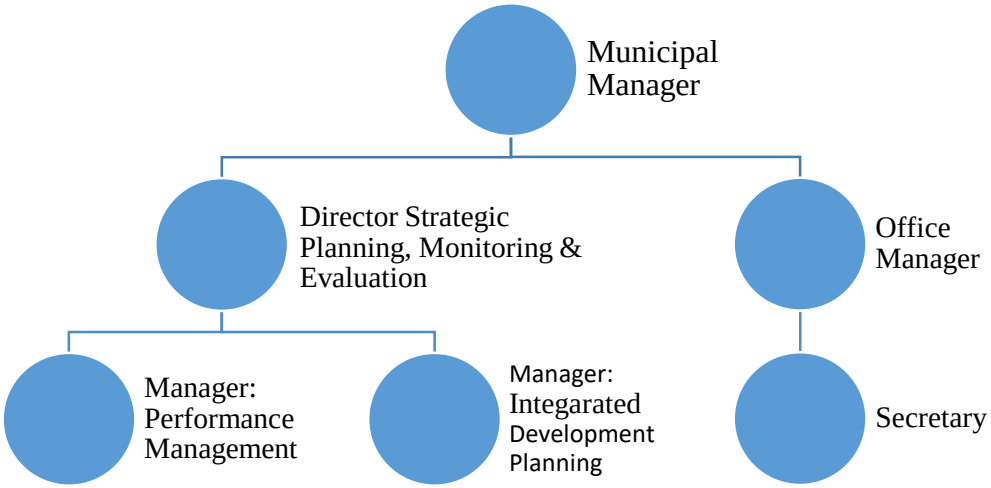
This Senior Managers' forms part of a technical working team of dedicated heads of departments and senior officials who support the IDP Coordinator to ensure a smooth planning process. The IDP Coordinator is responsible for the process, but often delegate functions to members of the steering committee.

The structure of the planning or IDP Steering Committee comprised of the following composition: Chairperson - Municipal Manager (or IDP Co-ordinator)

Secretariat - Official of municipality

Members - Strategic Executives of the respective departments /sectors;

and/or Senior officials of municipality and/or provincial departments



Hierarchy 1: City of Matlosana structure

3.3 Data Collection Methods

The focal point of the study is based on the secondary data collection method and case study research method which compromises of reviewed secondary sources of data and a conduct of key informant interviews to source information relating to the topic such as planning and reporting mechanism, that are used to implement Back-to-Basics Programme and approach. Information will be sourced based on the following clusters:

- Primary datasets source of information was acquired by means of accessing and reviewing planning documents of the municipalities such as Integrated Development Plans(IDP), Service Delivery, Budget Implementation Plans (SDBIP's) and Back-to-Basics Quarterly Reports
- Secondary datasets sources of information were acquired by means of reviewing and summarizing of B2B Progress reports submitted to provincial and national departments, B2B consolidated Database report cycles, Municipal Support Plans and Annual reports of the municipalities.
- Key Informant interviews were conducted with officials who work directly with performance reporting setting in the highlighted environment by establishing and getting sense of their own roles, influence and responsibility towards efforts for integration and collaborations for implementation of the Programme. Set of questions that will be asked to the participants will be generally and open-ended particularly in line with the prescripts and performance reporting paradigms that are existing with the same environmental setting.

3.3.1 The Available Methods

Integrated Development Plans(IDP), Service Delivery, Budget Implementation Plans (SDBIP's) and Back-to-Basics Quarterly Reports were identified as relevant, these documents were also inspected for reference to Back to Basic reporting requirement. The function to search for five pillars and key indicators of Back-to-Basics in the reports was used to systematically search through each report to establish information that is reported in relation to implementation of Back-to-Basics Programme. Reports identified as having referred to non-financial and financial reports were further analysed to examine the planning and reporting systems specifically utilised. This involved examining the specific reporting and planning requirements that relates to integrated planning and reporting. The planning documents containing the identified key information regarding implementation of Back-to-Basics were also read to contextualise the elements found in the literature review. This ensured that the elements identified in study easily explained Integrated reporting and planning practices that are found within the implementation process of Back-to-Basics Programme.

The Chosen Method

The following chosen method of data collection is driven by the key elements that where-discussed throughout the literature review. Data from various indicators or pillars of Back 2 Basics was collected from financial and non-financial performance documents using various methods as indicated below.

The financial and non-financial performance key indicator of the Local Government in year reporting database.

The first exercise is to determine key indicators which are the pillars of Back-to-Basics Programme. The measure is indicators of performance in a particular functional area that are found within Back-to-Basics Programme. Therefore, the key indicators which are the pillars of Back-to-Basics Programme where developed from the broad objective of local government integrated planning and reporting functions of the local municipalities and district municipalities. These key indicators which are the pillars of Back-to-Basics Programme need to be developed in the planning and reporting documents of the local and district municipalities. The reporting takes place by means of submission of financial and non-financial performance reports on the Local Government in year reporting database. Local Government in year reporting database, therefore uses key MFMA regulatory reporting structures through which municipalities makes their submission of financial and non-financial documents to National

Treasury, department of Cooperative Governance and Traditional Affairs for compliance with Reporting Regulations that exists within the functions of the District and local municipalities.

The MunSoftware or Local Government Database is therefore, a simple web-based tool used by the relevant stakeholders in the government space such as local municipalities, district municipalities including provincial treasuries, national and provincial departments of Cooperative Governance and Traditional Affairs (CoGTA) to access the municipal planning and reporting documents submitted to the portal, to ensure the effort of eliminating the duplication. This in year reporting documents are used to measure the performance of municipalities against the pillars of Back-to-Basics Programme through key performance indicators in order to determine performance of municipalities and efforts taken for joint planning and reporting systems.

The MunSoftware or Local Government Database system therefore, measures the reporting activities according to the regulatory compliance reporting set out in the MFMA and other financial and non-financial performance information within the local sphere of government. These regulatory compliance reporting requirements have been clustered and categorised into municipal performance to initiate focused action using the following functional factors represented in Table 3.1. There are various building blocks or activity categories (sub-reporting systems) within each broader functional pillars of Back-to-Basics Programme and these key performance indicators forms holistic components of the regulatory reporting requirements. The components are weighted to indicate their overall importance as a sub-issue within the broad function of the local and district municipalities as indicated on Table 3.1

Table 3.1 Building Block to Back-to-Basics Reporting Requirements

Building Block
1. Good Governance;
2. Public Participation;
3. Financial Management;
4. Infrastructure Services; and
5. Institutional capability

Additionally, to the set five (5) building blocks for reporting requirements of Back-to-Basics programme, key performance indicators are developed as key activities for compliance regulatory reporting requirement for both local and district municipalities to report on their efforts towards implementing the Programme. These set of key indicators or key activities are listed below (Table 3.2) in order for local and district municipalities to include them in their developmental planning documents in which regulatory compliance could be measured. A data metric template is also provided for by national department of Cooperative Governance and Traditional Affairs and National Treasury's website to guide the municipalities on how to populate the key regulatory indicators in their planning documents.

Data Collection Tools

The data criteria approach was used as the data collection tool for this study. The Intergovernmental Relations Framework and Back-to-Basics requirements to integrated planning and reporting between local and district municipalities had to be recorded for this research tool, and themes needed to be coded to determine the relative dataset criteria disclosures made the municipalities in their planning and regulatory reports.

The analysis of the information contained in the planning and regulatory reports was conducted using the themes that were found in the data criteria for compliance approach towards implementation of Back to Basic and Integrated reporting framework requirements. The data criteria were adopted from the planning and reporting requirements as contained in the Back to Basic and intergovernmental relations conceptual framework. The requirements for integrated planning and reporting for the implementation of Back-to-Basics are referred to as data criteria and regulatory compliance indicators that are used to implement Back to Basic in the local and district municipalities. Each dataset criteria and indicators that are reported by the municipalities contained in the reporting structures were used to conduct the study were evaluated as per compliance classification based on the data criteria reported by the municipalities.

The compliance classifications are indicated as follows:

- Non-compliance – indicate the report provide no information on the reporting requirement.
- Poor or average compliance - indicate the report provide small amount of information on the reporting requirement

- Satisfactory compliance - indicate the report provide satisfactory information on the reporting requirement

Table 3.2

Sample of a regulatory Compliance reporting data sheet to be compared with the building blocks for Back-to-Basics Programmes.

Reporting Structures	Component	Data criteria
Good Governance (Integrated Reporting between Local and District Municipalities)	1. Service Delivery Budget Implementation Plans (SDBIP) 2. Integrated Development Plans (IDP) 3. Annual Reports and Mid-year performance reports. 4. Annual Financial Statements of the municipalities. 5. MIG Implementation reports and allocations	Good governance is at the heart of the effective functioning of municipalities. Municipalities are constantly monitored and evaluated on their ability to carry out the following basics: • The holding of Council meetings as legislated. • The functionality of oversight structures, Section 79 committees, audit committees and District IGR Forums • Whether or not there has been progress following interventions over the last 3 – 5 years. • Assess the existence and efficiency of Anti-Corruption measures. • The extent to which there is compliance with legislation and the enforcement of by-laws • The rate of service delivery protests and approaches to address them
Public Participation (Integrated Reporting between Local and District Municipalities)		This block is meant to report the measures taken to ensure that the municipalities engage with their communities. This process is enforced by checking the compliance with the provisions of the Municipal Systems Act on community participation in which municipalities must develop affordable and efficient communication systems to communicate regularly with communities and disseminate urgent information. The basic measures to be monitored include: • Assessing the existence of the required number of functional Ward committees. • The percentage of ward committee's grants spent. • The number of council effective public participation programmes conducted. • The regularity of community satisfaction surveys carried out.
Financial Management (Integrated Reporting between Local, District		National Treasury has legislated standards and reporting requirements based on the monitoring of the financial indicators. This process is identified by the

Municipalities, Provincial and National Treasury)		key areas emerging from the profiles and partner with National Treasury to support the remedial process. Performance against the following basic indicators are constantly assessed: • The number disclaimers in the last three – five years. • Whether the budgets are cash backed. • The percentage revenue collected. • The extent to which debt is serviced. • The efficiency and functionality of supply chain management
Infrastructure Services (Provincial treasuries, district and local municipalities)		All municipalities are required to develop service standards for each service, and are required to establish systems for monitoring adherence to these standards. Municipalities are also required to report on ward-level service delivery plans. The performance indicators therefore measure the ability of our municipalities to • Develop fundable consolidated infrastructure plans. • Ensure Infrastructure development maintenance and reduce losses with respect to Water and sanitation, Human Settlements, Electricity, Waste Management, Roads and Public Transportation. • Ensure the provision of Free Basic Services and the maintenance of Indigent register

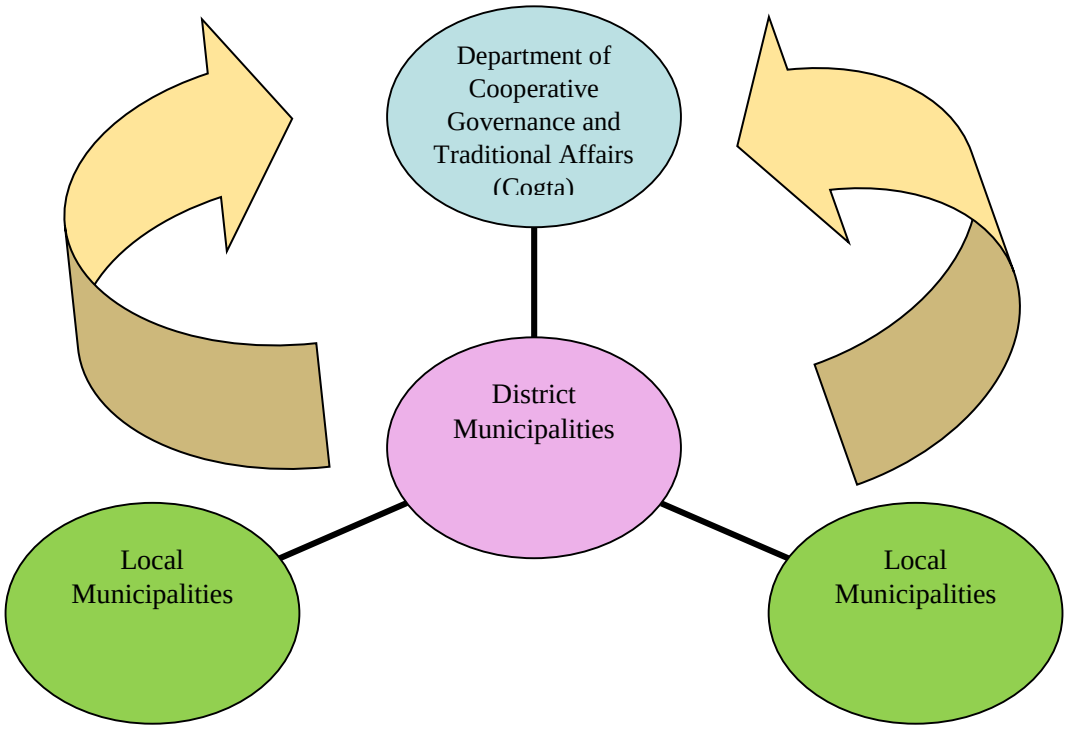
3.4 Data Collection Procedure

3.4.1 Local Government Database and MunSoftware

The required data will be collected from the Provincial, District and Local municipalities using the relevant documents and data strings submitted to National Treasury on the Local government database using the GoMuni Portal and MFMA process guidance to measure regulatory reporting requirements of District, Local and provincial government against Back 2 Basics key pillars as set out in the Back to Basic Programme documents and to determine the reporting trends with the intention of implementation of the across the sector. Hierarchy 2 shows a functional presentation to which collection of data functions.

Regulatory Reporting requirements of District, Local and provincial government





Hierarchy 2: National Treasury and COGTA Local Goverment Reporting Requirement.

3.4.1 Sampling Method

Reporting Reforms coordination including the existing responsibilities to intergovernmental collaborations and platforms used for implementation of Back 2 Basics.

The first stage of collecting data is to establish the existing roles and responsibilities of district and local municipalities and their equivalent structures with respect to their own areas of influence towards the planning and reporting on the Back to Basic Programme.

Development of integrated Indicators to measure whether municipalities are performing in terms of the "basics"

The second stage of collecting data is to determine the development of integrated indicators which measure the performance of the municipalities and whether these indicators are carried through and encoded in programmes reporting explicitly. To determine how this indicators (B2B Pillars) find their way into state reporting discourses we then look whether municipalities are including these indicators in their developmental planning documents in order ensure that regulatory compliance could be measured and whether they are integrated.

The measure will be performance of municipalities in terms of the "basics". Therefore, the indicators that were developed from the broader five pillars of the Back-to-Basics approach which are putting people first, delivering basic service, good governance, sound financial management and capacity building. The third stage is to establish the chain of reporting by establishing the structure of system or reporting B2B progress reports and how this system is used and integrated.

Key Informants Interviews for the data collection process

According to (Schillewaert, Langerak, Duharnel, 1998) non-probability sampling represents a valuable group of sampling techniques that can be used in research that follows qualitative and mixed methods. Since the study will be pursuing more of qualitative research method and will use non-probability sampling method to collect data. The rationale for the selection of this sampling method is based on the fact to find out and to establish the existing roles and responsibilities towards intergovernmental collaborations. The information will be gathered from selected group of participants in the strategic planning, performance management and evaluation in the district and local municipalities including the evaluators in Cogta provincial department. The process will unfold by interviewing a total number of 16 key informants involved in the performance reporting of Back-to-Basics Programme and will be categorize according to the level of the municipality (i.e District, Local) and provincial government.

The table below highlight how the targeted key informant interview will be clustered

Table 3.4.1.1

Description of Key Informants	Number of Respondents of in Performance Reporting Units	Number of Respondents in Strategic Planning , Monitoring and Monitoring
B2B Performance reporters in the local government departments	3	3
B2B Performance reporters in the District municipalities	3	3

Access to respondents

It is imperative that measures need to be taken to gain access to respondents. The following steps will be taken in order to gain access to respondents:

- Permission will be sought from the accounting officers of the local and district municipalities in the North West province in order to be allowed to conduct the research.
- Consent need to be granted also by accounting officers of the local and district municipality to conduct the research
- Submission of research proposal and research questionnaire to be done to the Ethics Committee of the University for Prior Approval.
- Letters of informed consent to be sent to all selected participants inviting them to participate in the study.
- Respondents to be given written undertakings to ensure that the information provided will be kept confidential.

3.5 Data Analysis Method

The method of data analysis for this study is based on thematic analysis. Thematic analysis is described as one of the most widely utilized methods for analysing qualitative data, to offer a robust method to generate meaningful insights (Ahmed, 2022). A deductive thematic analysis (DTA) method was selected to make use of interpretative phenomenological analysis and content analysis to explore the reporting structures, systems and cycles in order to determine the reporting reforms for implementation of B2B Programmes across the underlying departments. These themes where predefined from the literature, general concepts of integrated reporting and research questions raised throughout the study.

For the analysis purpose, themes are presented from the data to interpret the relative integration efforts of performance reporting levels toward the implementation of Back-to-Basics. **The national integrated monitoring system established by National Treasury and Department of Cooperative Governance and Traditional Affairs will be used to analyse how B2B is implemented and how this find its way into state reporting discourse**. The particular monitoring and reporting reforms of interest will be efforts of integration and vertical inter-governmental reporting the changes in the performance levels of municipalities based on the reports drawn from the Back-to-Basics Programme integrated system of performance monitoring and evaluation by COGTA.

Braun and Clarke (2006) outline the six-phase framework to conduct thematic analysis method which starts with familiarization with data, generating initial code, search for themes, reviewing themes, defining and naming themes and writing the report.

The following practical steps where followed to apply the thematic data analysis method through the study

Thematic data analysis steps followed	Practical application
1. Familiarization with the data	The systematic set is to acquire the inventory of the indicators as per the pillars of B2B for each municipality. The first step of the study involved examining existing data and carrying out a preliminary survey to establish indicators that municipalities should report on, whether they carry through and are encoded in programmes reporting explicitly towards implementation of B2B across the three spheres of the government.
2. Generating initial codes	Systematically working through the data to identify meaningful features in which reporting systems happens. These was determined by establishing the required elements of integrated planning and reporting between local and district municipalities as required and outlined in the intergovernmental relations framework, Back-to-Basics and District Development Framework
3. Searching for themes	Grouping of planning and reporting requirements as the codes into broader patterns or themes. These themes were used to reflects meaningful data patterns related to the research questions.
4. Reviewing themes	To analyze and access the process of implementation of B2B pillars in which the performance of each municipality is monitored and evaluated. The following the themes that will be looking into the various issues relating to system of reporting towards the implementation of the Programme, the type of evaluation topologies applied and the chain of reporting that applies between the local and district

Thematic data analysis steps followed	Practical application
	municipalities and lastly to the provincial department that assess the reports.
5. Writing the report	lastly data will be collected by looking on the related procedures, roles, responsibilities and collaborations that are taking place to evaluation in terms of the implementation of the Programme; how the feedback and support interventions are applied by the national or provincial government department. Data for the analysis of reporting reforms, monitoring and evaluation will be collected through key informants' interviews by establishing the efforts taken by the user department towards implementation of the Programme. The report includes a detailed account of themes, data extracts, and analytic commentary. The write-up interpret the data meaningfully and link findings to the literature, ensuring methodological transparency.

According to COGTA (2016) to determine whether the municipality is complaint in terms of their disclosures of reporting the pillars of Back-to-Basics, recorded data disclosed in the evaluation Annual Report, Audit Reports and system reports generated from the national and treasury were used.

3.6 Data Quality Assurance

The Department of Cooperative governance and traditional affairs and Provincial Department of Local Government and Traditional Affairs as the main evaluators and supporting the role players for municipalities have an important role to play in terms of ensuring that well-functioning of the municipalities and that the existing intergovernmental platforms should be used to monitor and review the progress in measuring the performance of the municipalities in ensuring that Back to Basic Programme is implemented. The department has developed the integrated reporting system, tools including the templates that need to be used by the municipalities to report and submit their performance in terms of

implementing the Programme. Therefore, it is on this basis that the evaluation reports, audit reports will be looked at and other instruments such as the key informants will be asked to share the nature of outcomes towards the implementation of the Programme.

3.7 Validity and Reliability of Results

The data that was collected from the municipalities was also collected through the integrated reporting system (National Treasury Local Government Database and MunSoftware) that is being used by municipalities, national and provincial treasuries and COGTA national department to view and submit non-financial and financial regulatory performance reports of the municipalities (i.e Annual Reports, Integrated Development Reports, Sec 52 d MFMA reports and Municipal Infrastructure Grand reports). The database system (MunSoftware) is a tool that is approved by National Treasure, COGTA and other provincial governmental departments. The validity of the results of the study will be determined by measuring in practice, reviewing the published B2B progress reports by COGTA, the shared outcomes of the key informants and other reports that are published by the quality assurance bodies such Auditor General of South Africa based to test against the theoretical, Programmeual and legislative Programmes that are described in the literature review of the study.

3.8 Ethical Statement

The study is based on the adherence of ethical consideration policies of the School of Governance in the Faculty of Commerce of the University of the Witwatersrand and the Research Ethics Committee of the university. Integrated Planning and reporting, monitoring and evaluation remains a challenge within municipalities and other spheres of government. The study will not look at integrated planning reporting, monitoring and evaluation across the municipality but focused on how B2B implementation is integrated and look on how the information is coordinated, reported across government programmes. The performance and annual reports of the municipalities are available for the use by the public on the municipal websites. Therefore, COGTA also publishes the performance report of the reports through the COGTA annual reports that are published online on the system of the department. These reports are available for use to the public without having to ask for permission to use them. All key informant interviews will be conducted under strict adherence to ethics of confidentiality. POPI Act will also be adhered to during the conduct of the study including no harm to participants and issuing of informed consent. A permission to conduct the

interviews for request of information will be requested from the user department by means of written requests.

3.8.1 Informed Consent

According (Horn, L. 2007) research involving human being participants may pose potential ethical issues that include bringing attention to the conditions to which research participants may be subjected to undue influences to participate in research that may not be in their best interest or that may expose them to risk of harm. It is therefore possible that participants may be subjected to the risk of being exploited or exposed to harm during the research undertaken because of their circumstances. It is therefore imperative that human participates in the research project are fully informed of the nature and purpose of the research. Furthermore, in terms of ethics consideration it is obligated that participants in any research study agree to partake as participants and that they volition participate on their own and must be granted with the opportunity to voluntarily leave the research study at given anytime. It is therefore, necessary that all selected participants in the study are informed of what the research is about before the commencement of the study and to ensure that their voluntary participation is upheld. In order to conduct to collect data the proposed organisation to be considered for case studies will be approached through the formal requests to conduct the study. All organisations will be requested to issue a formally consent (in writing) for the study to be undertaken. All the officials who will be invited to participate in the research project will be informed in writing of the purpose of the project and the nature of their participation. The participants will receive the informed consent prior to their involvement in the research study. (See Annexure A for a sample of the informed consent form).

As the researcher I am an official working in the department of strategic planning, monitoring and evaluation for the municipality in the North West province. This might give an impression that the researcher has access to material and information that might otherwise be interpreted as a conflict of interest. However, at the municipal level, the researcher has only access to raw reports of the municipality that is working for. Therefore, the researcher will consider official data published in the COGTA and National Treasury department portal and information submitted by other municipalities. This information will only be used for academic purposes. However, it should be pointed out that I will have advantages to identify and contact officials who are dealing specifically with performance reporting in the municipalities.

3.9 Study Limitations

The two local municipality that were interviewed are Moses Kotane Local Municipality and City of Matlosana Local Municipality. It was clear that this is the strongest local municipality not in need of much district support. Letters to request Interviews with the 3 low capacity municipalities that the BPDM focuses it support towards were scheduled but did not materialise as indicated earlier in the document. What seems evident is that the contribution by the BPDM, small as it is has value in the smaller and less strong municipalities. This however still has to be confirmed by the recipient municipalities that get support from the BPDM. It does also seem that this support could be best achieved if it is consistent and programmed in a coherent and consistent manner rather than on ad hoc and basis of activities that local municipalities do not budget for.

Chapter 4
Research Results and Discussion

4.1 Introduction

This chapter presents discussions on the research findings that were obtained through application of the methodology described in Chapter 3. Each municipality is considered under its planning and reporting function to showing their levels of compliance in term of the efforts they take to report and to implement Back-to-Basics particularly in an integrated manner. The discussion focuses on the existing integrated reporting obligations and standards that the local and district municipalities in North West province are applying towards implementation of Back-to-Basics Programme. The discussion further focuses on the existing collaborations mechanisms between selected district and local municipalities in North West Province and the support these municipalities are receiving from other sphere of government in order to strengthen capacity and functioning of local government.

Upon the analysis of data using both interpretative phenomenological analysis and content analysis to explore the reporting structures, systems and cycles the National Treasury Local Government database and MunSoftware was used to generate the results based on the non-financial and financial regulatory reports that were submitted by these municipalities in order to establish their existing integrated reporting obligations and standards towards implementation of Back-to-Basics Programme. To support the identified analyses method regulatory reporting obligations and implementation of B2B pillars in terms of integrated planning and reporting are discussed as themes for each municipality.

Summary of results and discussions based on the regulatory reports such as Integrated Development Plans, Annual Reports and regulatory Municipal Financial Management Act (Sec.71 and 52) monthly and Quarterly reports submitted by each municipality on the National Treasury Local Government database for the year 2020/2021 are presented to show the existing integrated reporting obligations and standards that the municipalities are applying towards implementation of Back-to-Basics Programme. Basing on the information derived from the regulatory reports submitted by each municipality and the information collected from the focus group interviews an assessment is made to determine the reporting mechanism and the existing reporting responsibilities towards implementing Back-to-Basics Programme and how is the Programme finding its way towards reporting discourses across local and district municipalities.

The Local Government database or the MunSoftware was used because it was regarded as the most comprehensive since it contained the regulatory reports that were submitted by the municipalities, to which this reports in their reporting requirements highlights the financial and non-financial performance information from each municipality (as per the Municipal Financial Management Act). These reports also consist of the planning information including how this information is disclosed and reported to other relevant stakeholders. An assessment on integrated planning and reporting towards implementation of Back-to-Basics focuses on the following areas:

- Integration planning and reporting mechanisms for implementation of Back-to-Basics.
- Existing reporting responsibilities (how the Programme find its way towards reporting discourses?).
- Localised activity systems and reporting environment (Is the Programme encoded in the programmes reporting systems?).
- Programme reporting (Back-to-Basics Pillars encoded)
- Reporting mechanism of the Back-to-Basics Programme (How they relate to regulatory reporting structures of different spheres of government?)

4.2 Back-to-Basics Reporting Mechanisms between Local and District Municipalities.

The results presented in this section used a highlight the contextual integrated planning and reporting mechanisms that are applied by local and district municipalities in order to implement the Back-to-Basics Programme in form of the five pillars respectively. These results are outlined for each municipality separately. The first institution to be considered is the Bojanala Platinum District Municipality. We first start with the Secondary Data Findings on how the strategic objectives (Indicators/ Pillars) outlined in the Integrated Development Plans of the municipalities are share or cascaded between local and district municipalities. This will be determined by examining the planning documents of the municipalities including financial and non-financial information or reports submitted by the district and local municipalities to Cogta and National Treasury through the Local government database (MunSoftware). The idea is to track the process in which this reports provides on the mechanisms applied by the municipality to report Back 2 Basics pillars on monthly or quarterly and the progress thereof in terms of the sharing of the recorded final progress statements.

Secondary Data Assessment

Bojanala Platinum District Municipality

The findings from this assessment mostly confirmed that there was planning that was done by the Bojanala Platinum District Municipality to incorporated the priorities of the local municipalities. It is imperative that this priorities of the district municipality are directly influenced by the priorities of the five constituent local municipalities (i.e which are Kgetleng Rivier, Madibeng, Moretele, Moses Kotane, and Rustenburg) for which they should be aligned with Back 2 Basics five pillars as described in the Local Government Back 2 Basics Programme and Approach. Bojanala Platinum District Municipality has the developmental facilitation role which start with the crafting of the IDP framework that contained the key strategic objectives of the municipality. This which is meant to guide the Integrated Development Planning's of the five local municipalities within the district. The district IDP framework is cascaded to local municipalities in order for them to align their IDP with the one of the district. The Bojanala Platinum District Municipality reports that it does this well. The role of BPDM to report its strategic developmental objectives starts with the IDP consultation processes engagement with local municipalities through District IDP representative forum, local municipalities receive invitations from the forum to submit service delivery needs and priorities that were raised by communities for which they would need support from the district municipality. However, it is not clear if these strategic objectives are clearly defined to be aligned with the key five pillars of Back 2 Basics.

The District IDP Framework serves as a co-ordination tool that district need to use in order to ensure that interrelated parallel planning processes within the district are coordinated to obtain maximum benefit for the district as a whole. During the IDP planning processes, the district municipality should ensure that planning activities between local and district as a whole are smoothly interlinked to ensure optimal effectiveness to promote agreement on joint time frameworks that need to be reached between the various local municipalities and the district municipality. The District Municipality is in charge of the District IDP Framework, which has to be agreed upon by all local municipalities and will be used by the local municipalities in finalising their Process Plans. The District Municipality will, through inter-municipal IDP Management Committee (MC) monitor the compliance of the actual IDP process of all municipalities with the District IDP Framework. This will ensure that the District Municipality will be in a position to undertake corrective action in time if a Local Municipality fail to adhere to the District IDP Framework and the timeframes contained therein.

Based on the budgetary resources of the district municipality, Bojanala Platinum District Municipality facilitate a prioritisation process and informs all local municipalities in the district of regarding projects the district municipality will fund. The BPDM reportedly used to transfer funds to local municipalities for projects it supports, however these would be treated as unconditional funds and would not be accounted for. The new practice is that local municipalities identify projects and the BPDM takes responsibility for the entire implementation process including appointment of service providers who should undertake the projects. Upon project completion, the project is then transferred back or hand over to the local municipality.

The priorities tabled here below, arise from the commonly identified needs of communities at the ward level as compared to the five pillars of B2B and are submitted to the District Municipality to inform planning at the local and district level. It is very important that the District should ensure that those needs are drilled down to the strategic objectives of the municipality and that these strategic objectives are developed into key performance areas that are aligned to the five pillars of the Back 2 Basics.

However, there gaps that were identified on the IDP Framework of the BPDM. There is no statement or plan of action which directly respond to the implementation of Back 2 Basics particularly in the reporting of the planning processes as contained in the IDP. In some instances, the IDP of the district clearly speaks of the priorities of the municipality however, there is no clear instance that shows that the local and district municipality has entered into any implementation protocols in terms of efforts to report their planning process especially in terms of implementing Back 2 basics Programme. This is seeming to stem the fact that local municipalities adopt the approach of identifying the projects that they wish to implement and the district municipality then takes full responsibility of the entire implementation process including appointment of service providers for the project. Upon completion, the project is then transferred to the local municipality which it makes it difficult for interrelated parallel planning processes in the district.

Another gap that is identified on the IDP of the BPDM is that the district municipality does not outline the actions taken or the reported progress that it took to ensure that there is integration of priorities and needs, instant the IDP would only outline what would not necessarily be the responses to the priorities initially submitted by the local municipalities. For example, as compared to IDP document of Moses Kotane Local Municipality, the

municipality clearly demonstrate its efforts towards monitoring the performance of planning and its implementation, and commissioning of the said projects to ensure alignment of the IDP with other IDP's within the District Municipality. To draw to this challenge, the issue identified was lack of identified reporting mechanisms that the district municipality is going to use to track the planning processes of local municipalities and the support the district municipality will provide in ensuring that the implementation of integrated needs and priorities identified by local municipality are implemented.

Even though the BPDM IDP indicate that there are mechanisms such as consultation processes engagement with local municipalities through District IDP representative forum to report and integrate the planning processes between the district and local municipalities, the statement does not clearly indicate whether the monitoring and reporting in terms of progress made toward implementing this integrated planning processes are achieved on continues basis.

Ngaka Modiri Molema District Municipality

Ngaka Modiri Molema District Municipality has adopted the legislative requirement as outlined in the Municipal Systems Act that describe the need for district municipalities to integrate and align planning in the jurisdiction. The IDP Framework of NMMDM is adopted by the council of the municipality in order to set the IDP process to which must be aligned to the IDF Process Plans of the local municipalities that are in the jurisdiction of the district in motion. The same IDP framework was also adopted by all local municipalities within the NMMDM. The NMMDM IDP Process plan was also developed in consultation with the local municipalities to ensure that the district IDP is based on the IDPs of all local municipality in the district. Ngaka Modiri Molema District Municipality's IDP also notes that the district takes cognisance of the project proposals from the local municipality related needs and priorities issues as raised by the said municipalities. A further district IDP Summit is conducted in order to receive more inputs from the sector departments and member local municipalities that are within the district. Ngaka Modiri Molema District Municipality outline its efforts to align the strategic objectives of the municipality with Back 2 Basics Pillars, it is also noted that the municipality is implementing programmes to assist local municipalities to conduct their planning process in a manner that will ensure that their strategic objectives are aligned with those of the district municipality. However, the district municipality indicate that there is a need to integrate and align planning in the district, the above statements do not have supporting arguments in terms of the planning documents that are submitted by the local municipalities and this does not give clear indication of whether

the proposals from the local municipality related to the needs and priorities issues as raised by the said municipalities are addressed.

In the discussions the IDP of Ngaka Modiri Molema District Municipality note under the issues related to integration and aligning of planning processes to the national outcomes of government, the roles of the district municipality which must support and align with other spheres of government. The role that the municipality has identified is that:

- The district municipality has a number of special projects aimed at supporting the national and provincial plans including the government's initiatives as per the objectives contained in the Back-to-Basics approach. The municipality aim to improve the health and life expectancy of citizens which relates to the pillar 3 contained in the B2B approach.
- The district municipality has also adopted the Expanded Public Works Programme as an integral part of all its projects in order to create jobs and grow the economy which also related to pillar 4 as contained in the B2B approach.
- The district municipality has also identified the absence of economic infrastructure as one of the main weaknesses to the district economy and will therefore, this creates a need for the District Growth and Development Strategy to be revised.
- One of the strategy outlined by the district municipality is to prioritise agriculture as one of the catalysts to fighting against poverty and hunger. However, this cannot be confirmed if the same priority is being cascaded down to the lower municipalities.
- The district municipality has committed to continue to play a supporting role in terms of creation of sustainable human settlement through service provision, this still failing under the pillar 4 in the Back to Back approach.
- One of the finding through the review IDP of NMMDM is that the municipality has adopted a new approach to planning and implementation to ensure that the district is responding timely to the needs of the community through a strong partnership with local municipalities and sector departments. Therefore, this suggest that the district notes that it does not provide adequate support to local municipalities around their IDP developmental strategies hence the needs to develop a support plan in this regard.

It is also noted that Dr Kenneth Kaunda District Municipality has established various IGR structures such as District Economic Development Forum, Mining Forum, Rural Economic Development Forum and District IDP Forum. This structures were formed in order to align and share knowledge amongst the local municipalities that are with the proximity of Dr

Kenneth Kaunda. These forums meet quarterly to discuss planning in consultation with one another so as to solicit financial assistance from the district municipality in funding projects of mutual benefit to municipalities within the district

City of Matlosana Local Municipality

IDP of City of Matlosana note that the municipality is a legal entity that relates to the other spheres of Government and Organised Local Government Bodies through the Intergovernmental Policy Framework, communities as an interest group in municipal affairs, participates through public participation mechanisms and processes in the decision making system of council.

It is noted that the City of Matlosana local municipality promote Intergovernmental Relations (IGR) to make everyone aware that there is one seamless government working together to serve the people. The municipality believe that the framework builds towards teamwork across or within the various spheres of government, its agencies as well as other partners in development. City of Matlosana local municipality engage in Intergovernmental Relations activities that include: Planning and budgeting, Consultations and meetings as well as information sharing sessions, Dispute resolutions, Reporting Monitoring and evaluation across the three spheres of government. One of the observation is that City of Matlosana participate in district IGR structures. The municipality uses the proportion of elected councilors and Officials to represent the municipality in this structure that include the neighboring municipalities such as Dr Kenneth Kaunda District Municipality, where issues of mutual interest such as the IDP and Budget are discussed and implemented.

Primary Data Assessment

This assessment was mainly done based on the focus group questioners and information receive from the employees working within the strategic planning and development in the local municipalities. Moses Kotane Local Municipality was one of the municipality which responded. One of the respondent in the municipality clearly state that the role of the Bojanala district municipality is broadly understood as one of support for and coordination to which the municipality should centralise the planning with the local municipalities that falls within it. One of the other respondents described the role as “to provide support in the performance of governance,” explaining that the district is responsible for ensuring that local

municipalities that are regarded as low capacity have the systems and governance arrangements in place to provide stability and perform their powers and functions as set out in the Constitution to which Inter-Governmental Relation Framework Act was widely referenced as the key legislative foundation for this understanding.

4.3 Existing reporting responsibilities and how the Programme find its way towards reporting discourses.

This assessment was done based on both primary and secondary data collections. The focal point is to get insight 0n the existing reporting responsibilities towards the implementation of back 2 basics within the selected municipalities and how this Programme finds its way towards reporting discourses.

The assessment starts with a point of assessment for which primary data is collected. The process was done through distributions of questioners. As outlined in the methodology that was used for the study Municipal focus group Perspective Interviews were conducted with the municipal officials working within strategic and planning support units in the district and local municipalities. The purpose was to gather their experiences and their objective assessment on the reporting responsibilities towards implementing back 2 basics of the programme. The following section provides an analysis from the interviews conducted with municipalities as the beneficiaries and implementers of the programme.

Findings are categorised according to:

- The design and relevance in terms of the reporting requirement on Back 2 Basic approach. This analysis aims to reflect on whether there is established system of reporting towards implementation of B2B and if the 5 pillars of approach are carried through the reporting discourse. The is important to establish the support and responsibilities designed to appropriately respond to the needs of a municipality particular by implementing the Programme.
- Effectiveness - is the Programme helping the Municipalities towards achieving their set objectives?
- Efficiency – if the Programme finds its way toward reporting discourse. It is therefore important to establish whether the Programme is making good progress towards achieving its objectives within the expected quality and timeframes.

4.4 Examining the design and relevance in terms of the reporting requirements on implementation of the Back 2 Basic approach.

The aim of this section was to determine whether the design and reporting requirement of the Programme is relevant to the needs of the municipalities and whether the programme design was appropriate to support the reporting discourses.

In this regard the study found that there is common understanding of the purpose of B2B approach. The understanding shared by the municipalities towards the relevance of the Programme is that there is different yet similar interpretations which the understanding is "the Programme is meant to fast track service delivery to the communities", the interpretations are more link to that the B2B effects are supposed to be felt mostly by the communities, also meant to be more like the Programme of Municipal Performance Assessment Tool (MPAT) where there is a sense of urgency in getting issues resolved and "the needs of the poorest to be addressed". Other responses noted was that the Programme is simple to measure whether the municipalities are doing what they are supposed to be doing, therefore that why it's important for them to report on those activities.

It is also noted that all respondents referred to the Programme as relevant to the key needs and mandate of the municipalities. The understanding is that the Programme is designed to enhance the key functional areas of a municipality, also to assist the municipalities to deliver on their mandate and encourage better functioning. The Programme was introduced with key 5 pillars that are drilled down into key indicators to measure the achievements and status quo of Municipalities. Respondents also highlighted the importance of the B2B reporting template as a data collection tool that is used in assists them to understand where they are in terms of performance of their municipalities. However, there is impression that the B2B reporting template is not customised into data collection tools that can give a clear and simple view on how the municipalities are performing. Even though Municipalities recognise the importance of the B2B reporting template as an assessment tool, there is also a feeling that the same reporting template should be customised to respond to the type of deliverables the municipality performs, i.e. where the municipalities need to report to issues of financial management or water related services, the reporting tools should reflect as such and be customised to include relevant indicators only.

It was also noted that some of the municipalities feel that some of the B2B Indicators are not useful. Respondents highlighted that some indicators are confusing (i.e. the indicators

do not meet SMART principles as far as reporting is concerned) these include mostly the financial management key indicators. This results to submission of incomplete and undisclosed information by Municipalities to the relevant stakeholders at times. In addition, service delivery indicators such as % percentage of household with electricity; and % of houses constructed were also viewed as not useful because they only report on the status quo, whereas they could be more meaningful if they focused more on backlogs to trigger prompt support. Under Pillar for service delivery the indicator on refuse collection was highlighted as one of the indicators that are not measuring a true reflection of what is happening particularly in rural municipalities. One of the respondent felt that to get the actual work done and for the indicators to meet the SMART reporting principle to ensure that indicators are accurately captured to be measured by numbers instead of percentages.

4.5 Examining the effectiveness of Back-to-Basics Programme towards helping the Municipalities in achieving their set objectives.

At this stage it is difficult to give a clear view on the effectiveness of Back-to-Basics towards helping the municipalities to achieve their set objectives based on the reporting of performance information pertaining to their roles and service delivery mandates. Nevertheless, this assessment was conducted on the basis of limited feedback received from local municipalities. Based on the few respondents this assessment was able to give a view on the effectiveness of the Programme. The assessment notes that in most cases the reported methods used by municipalities for reporting progress made in terms of the implementation basic to basic might not be a true reflection of the performance of the municipalities. One of the raising concern regarding the assessment methods and support plans that are used to measure the functionality of Municipalities are viewed as not credible and not the true reflection of performance of the local municipalities. To support this, there is concern that some municipalities are rated as functional based feedback received particularly on the Back-to-Basics assessment reports from the province whilst in reality they may be collapsing. Subsequently, municipalities tend to rather put more effort towards achieving the clean audit status rather than on implementing back to basic itself.

One of the responses noted is that time is wasted in process of implementation of the Programme due to the duplication of reporting that are taking place. Currently local municipalities are reporting to provincial and national departments of Cooperative governance and traditional affairs on monthly and quarterly basis as opposing to reporting to the district municipalities. Most respondents felt that it is not necessary to simultaneously report to provincial and national departments of Cooperative governance

and traditional affairs rather than the focus be on reporting to district municipalities in order to track the progress in terms of implementation of the Programme. As a result, the respondents feels like that the process became duplication of efforts and a waste of limited resources. The question raised is whether is it necessary to report to the national and provincial while the focus could be to report to district municipality. The other challenge noted from local municipalities relates to collating of data for reporting. There is a shared concern that most municipalities experience an increased challenge in terms of co-ordinating the data collection and collation before submission to departments. This is felt largely due to the lack of co-operation within the governance structures across municipalities, this is as a result to consistently remind the co-ordinators to submit information on time. The experiences have led to a conclusion that the Back-to-Basics is not taken seriously by some and it could be better placed within an office of higher authority than is currently.

Another aspect note is that the Programme has created awareness. This is as a result that since the implementation of the Programme, there have been raising effects that the Programme has assisted municipalities to become "more aware of what is happening in their space through reporting" and to some extent "political leadership is involved in municipal operations". Another element is that; the key five pillars have been drilled down into key performance indicators that have been incorporated into the Service Delivery Budget Implementation Plans. However, despite the good elements mentioned above, according to the district municipalities there is a concern that the local municipalities have missed many opportunities to "make an impact at the community level". This is due to the fact that the focus of the Programme is more on monitoring than service delivery. One of the critical element noted is that monitoring information is not used for action. It is acknowledged that the national and provincial departments have mandate to monitor municipalities, however according to the local municipalities the monitoring exercise is more beneficial if the information received is interpreted and used to provide support which currently that is not happening.

4.6 Efficiency – if the Programme finds its way toward reporting discourse. It is therefore important to establish whether the Programme is making good progress towards achieving its objectives as expected based on the set timeframes and qualities.

According to the respondents in the local municipalities, a concern was raised that in most cases monitoring is done consistently from the provincial government with a limited support provided. Neither the National nor the provincial department and other stakeholders such as

sector departments assist the local and district municipalities to address the challenges raised through the submission of progress reports. Mostly the respondents feel that issues they raised end up being addressed by the municipalities on their own. One of the other concerns raised is that monitoring exercises are becoming tedious and they are not of much benefit for the municipalities because of limited resources the same municipalities have. These municipalities highlighted that "the B2B has become more of a compliance tool" where they feel that the process is taken as a compelled to reporting because if they do not comply they will be rated as challenged or requiring intervention.

Another challenge that was highlighted is that Back-to-Basics Programme has shifted from addressing the Basics needs of the citizens but to a monitoring tool. Most participants felt there has been a shift on the B2B Programme to be more focused on monitoring than addressing challenges. The current perspective of B2B by the Municipalities is that it is a reporting tool used by the National and provincial department of Cogta to monitor Municipalities. According to the municipalities, it seems that the B2B Programme has derailed and got complicated along the way, whereas it "was meant to be a simple Programme and approach to address service delivery challenges" and "its existence needed to be felt at the community level". Another issue raised is that data is not validated continuously. Some of the responses raised by the municipalities in the study is that currently they put more efforts on reporting but the evidence to confirm the validity of what is done as part of reporting requirement is not submitted to other sector departments, particularly with the exception on the pillars that are covering the Municipal Finance Management and Public Participation. The main reasons outlined being that one can submit incorrect information and no-one would notice.

Throughout this assessment, one of the elements noted was that there is descending loss of interest in the reporting of Back-to-Basics from the municipalities in review. Some of the responding municipalities shared that, unlike before where there was much interest in the processes associated to the Programme itself, the Programme is now viewed as a charge of overload to their day to day activities and a tool for compliance. The experience has thus somehow caused the municipalities to became less interested in the implementation of the Programme.

If has also been noted during the assessment that there are factors that shows that the Programme is not achieving its objectives. Most respondents felt that the current approach is mostly bias towards monitoring, calling for a need to focus on the other B2B pillars. Otherwise, there is no believe of whether the Programme can achieve its intended objectives

based on merely concentration of reporting. The secondary evidence drawn during this assessment indicates that municipalities are expecting to receive the support from the provincial and national department of Cogta through the development of support and planning documents, it is recorded that the support is not provided. On the other hand, there is a belief that the implementation of the Programme comes with the benefit of identifying what ought to be achieved and what need to be focused on, therefore the process of developing the support plans by the sector departments was also welcomed. The raising issue is that the process of identifying support to be provided is however found to be diverse, this is motivated by the fact that some of the municipalities are expressing their dissatisfaction with the way challenges were identified. The respondents mentioned that the support plans are drafted with no mutual agreement between all stakeholders in most of the times. As a result, most of the municipalities tend to constantly defend that what is put on the plans maybe not responding to the challenges raised or to be the ones that are not relevant to them. The responding municipalities further mentioned that they are managing and achieving most programmes without the support from the district or the supporting sectoral departments. However, most of the municipalities felt that the involvement of the sectoral departments would contribute to making them to progress and that the support from these same sectoral departments will enable the municipalities to achieve timeously as most of the targets are not achieved mainly because of the lack of support received from the same sectoral departments. The municipalities recommended it will be beneficial for the district municipalities and sectoral departments to provide more support and involvement, well as the provision of technical skills and infuse of financial support where possible.

4.7 Localised activity systems and reporting environment (Is the Programme encoded in the programmes reporting systems?).

The purpose of this section is to test the localised activity systems and reporting environment. This is triggered by the poor audit opinions and reports indicating the regressions of some municipalities from being functional to challenged where some are placed under provincial intervention. In order to mitigate this, we establish whether the Programme is encoded in the programmes reporting systems. The municipalities in review were asked on how they coordinate their programme reporting systems. The intention of the question raised was to establish the actions that municipalities are taking to ensure that programme achievements are sustained, meaning what initiations are taken to ensure the

Programme encoded in the programmes reporting systems. The study found that municipalities' reporting environment is mainly centred around the following challenges:

- One of the challenge noted related to reporting information related to progress made on projects and non-implementation of existing resolutions. It is noted that this challenges may be caused by lack of follow up on the implementation of adopted resolutions and programme projects from both the national and provincial Cogta departments and municipalities.

- Most of the responding municipalities are focusing on recording performance targets and key indicators as achieved without properly checking whether indeed the challenges are addressed. For example, this assessment noted some of the programmes that are recorded as achieved but not making a difference in the municipality, e.g. "programme may be recorded as achieved on the support plan, then what step are taken to confirm that the achieved programme is making impact." In order to maintain the positive status, municipalities mentioned that there is a need to focus on the negatives and put mitigating strategies to ensure improvements, reporting accurately and institutionalising the programme.

In summary, Municipalities view the Back-to-Basics Programme as a programme which have some good intentions to address bottle necks in municipalities particularly those that are negatively affect in terms of service delivery. However, there is a feel that the challenges highlighted above should be resolved in a speedily manner, in order to ensure that Municipalities became functional in order to meet their legal mandate. Ironically, the programme has experienced challenges from its early stages due to poor process of development of support plans which resulted to little ownership and implementation by relevant stakeholders. This was then followed by a gradual shift of programme focus from being service delivery to a complicated municipal monitoring programme which is not followed by the required support. Even though the monitoring process is playing a role but there are challenges around the implementation of the Programme itself. The following challenges are highlighted as the contributing factors for slow implementation of the Programme.

- Lack of data validation, duplication of reporting and less support guided by the collected data were mentioned as negatively affecting the programme success. The municipalities strongly felt that currently if nothing is improved, the Programme will not reap its benefits. Arguing that, programme effects and progress should be

reported and be felt at the ground by the citizens and should be operationally driven to deliver services not only to monitor.

Therefore, municipalities made the following recommendations:

- One of the insight from the municipalities affected is that Back-to-Basics Information should be shared amongst local and district municipalities before submission to provincial and national departments. This will contribute for a better decision making within the district decision making by the provincial and national departments.
- Another element is that there should be minimisation of reporting line by addressing national vs provincial departments reporting coordination so that Municipalities do not have to report to different Principals.
- To avoid the risk of data manipulation and compromised quality - Other Departmental Units to replicate what Municipal Finance and Public Participation are doing to gather the portfolio of evidence on data reported.
- Categorisation of municipalities' methodology should be re-looked at, as the current one of using the Central electronic reporting tool and support plan does not indicate a true reflection of what is happening at the municipalities.
- The national and provincial support plans were mentioned to be lacking implementation. This basis creates for planning that relates to setting of irrelevant issues and no follow-up. Therefore, Support plans should be more focused and address specific issues. Follow-up on implementation of existing challenges should be done in order to established ways to better resolve issues that need to be implemented. COGTA must therefore, monitor the other departments that are supposed to be supporting the municipalities.
- "No need to divert from winning strategies", most municipalities felt that the effects of the Programme were mostly felt during the period of campaigns. They recommended that the programme goes Back-to-Basics by dedicating months to fixing roads, potholes, etc. This was viewed as the key to improve on service delivery and align collective efforts to the specific theme and the budget was available.

During the assessment we note that Programme is not prioritised by the municipalities. One of the reasons being that some municipalities do not give much attention to the implementation of the Programme based on the required submissions as the regulatory reporting requirements. One of the contributing factors could be because the programme is not audited. This may require district and local Municipal Managers and the political leadership to take ownership for the Programme to be effective. It is also observed that the Programme is missing the opportunity to serve its purpose. What is noted is that most respondents felt that the current method of support does not assist either parties much as it is not effective. According to the information extracted and drawing from the experiences, there is agreement that the most campaigns to implement the Programme are made some difference and almost got the municipalities Back-to-Basics, to an extent that "there was action" and "people were aware" however, during reporting lines there were missing links that lead to dis coordination between local, district municipalities and provincial departments. Ceasing the campaigns was regarded as one of those missed opportunities when the Department "was so close to nailing it". On the other hand, some respondents argued that even though the campaigns were a good initiative. The issue of sustainability was always going to be a problem because of inadequate resources. Drawing from information collected in terms of how efficiency the implementation of the Programme is, it is noted that the national and provincial departments were given an opportunity to reflect on whether the Programme is achieving its outputs to meet its objectives within the expected time frames. However, this was not clearly established. According to the information extracted there is strong believe that the support provided was limited due to the reliance on municipalities to work with what they have to provide services because the programme was implemented with no additional resources. It is also noted that some of the challenges identified with Municipalities required strong financial injection which is not available.

Own observation: this assessment exercise was done based on the qualitative information gathered through primary and secondary data collections. One of the aspect which contributed to the results drawn, was the review of information based on the submitted reports by both local and district municipalities. Focus group interviews that were conducted with the Municipalities as the Implementers of the Programme and officials tasked to roll out this Programme as part of the national and provincial Departmental of Cogta mandate, offered me an opportunity to get views from the perspective of both district and local municipalities on how the Programme is implemented and therefore how the reporting system takes place in

terms of implementing the Programme. It is from this opportunity that observations about the implementation and reporting environment of this Programme can be summarised as follows:

It is noted through the reviewed documents that the Programme has received a warm welcome by both stakeholders, Municipalities, the provincial and national departments when it was introduced as it was seen a simple Programme with a quick turn-around time to address the identified challenges to improve municipal performance and speed up service delivery. However, there are elements of achievements that are noted, one being the achievement on service delivery campaigns implementation processes. These elements are still a remarkable achievement of the Programme because they have been directly responding to the purpose of the Programme which is getting the basics rights, one of the for examples that can be noted is the reporting on Public participation and Pothole campaigns, campaigns. The implementation of the programme has managed to ensure that the challenges that are associated with implementation of this Programmeual campaigns were attended to within a short of period of time. Even though there is a question of sustainability towards how this challenges are reported, this remains a better option to getting Back-to-Basics. It is noteworthy that both local and district municipalities recognised implementation of the Programme however, they have noted that the implementation process of the Programme itself have seen a salient shift of focus from the service delivery to a Municipal monitoring tool which even requires some improvement as well. It is therefore important to acknowledge that both the provincial and national department of CoGTA do not sharply raise the need to improve on the development, reporting and implementation of support plans to both local and district municipalities, hence the need to strengthen coordination and reporting means that are supported and guided by precise identification of Municipal challenges which are still recommended by both categories of municipalities. This will ensure that all parties are clear of what is expected by them and how this is going to be delivered by when. Without repeating the findings recorded from both local and district Municipalities, it can be evident based on the experiences share that back to basic programme in a nutshell is a Programme that need to be refocused back to its originality before more interest is lost by all parties. These can be done by intensifying elements associated to implementation of the Programme particularly by eliminating issues of duplication and by strengthening collaborations in terms of planning and reporting to ensure that the Programme is implemented successful in both local and district municipalities.

The office of the municipal manager has official who are specialist in ensuring the Development and implementation of policies, by-laws and other legislation. These managers perform communication and Financial management based on the management of delegated functions as provided by the Council and the Administrative head (Moses Kotane Local Municipality, Annual Report, 2022).

Chapter 5

Recommendations and Conclusion

The following recommendations are suggested to improve the planning and reporting environment in which the implementation of the Programme takes place: -The custodian of the programme which is National and Provincial Departments of CoGTA should focus more in ensuring that the identified challenges are followed-up with the relevant validated progress reports. Local and District municipalities should ensure that remarkable charge and oversight is taking place in order to urgently address the bottlenecks and service delivery challenges that experienced in the level of local sphere of government. It is also important for the reporting tools to be fragmented in a way that will eliminate duplications and that clear dimensions of reporting and feedback are communicated in order speedily address service delivery areas that need urgent attention. Planning and reporting datasets need to be cleaned to strengthen issues of joint planning and coordination particularly in the level of both District and Local Municipalities. This can be achieved by ensuring that planning and reporting lines are intensified to include only the relevant data for purpose in which service delivery changes and progresses can be tacking, maybe be using a real time similar template across the three spheres. There should be consistency in reporting in terms of achievements and closed-out and this should be supported throughout. The planning and reporting environment should be concise and complete to be able to provide both local and district municipalities with a clear progress on how the implementation of B2B is assisting the municipalities in terms of addressing the identified service delivery challenges are faced by the same municipalities.

In concluding, taking into consideration the perspective of both local and district Municipalities a conclusion can be reached that Back-to-Basics is a programme which was welcomed by all critical stakeholders, i.e. Municipalities, Provincial CoGTA and National DCoG. The Programme is welcomed and is viewed as a programme to bring change in the municipalities in a simpler, faster and better approach which will eventually lead to improved service delivery felt by the communities. Along the way, the programme is transforming to be more of a monitoring and reporting tool with some of unclear indicators whose data is regularly collected by different state institutions on different times to assess performance of the municipalities. However, we need to acknowledge there are different assessments which are conducted from the categories of planning and development of strategic planning documents and perspectives of policy developments, but there is a very little support to ensure that this achievement is taking place as expected. Whilst monitoring is appreciated but a well process

of coordination terms of planning and reporting need to take place between both local and district municipalities as this will provides a sense of awareness at the level of the environment where service delivery is the co-business of the day as far as it is concern. Therefore, in the absences of these initiatives this approach will not assist to take the service delivery programmes to meet their intended objectives particularly when there is no clear segmentation of shared planning, collaboration and report back in order to address the service delivery backlog between the directly interdependent tiers of local government institutions. Overall the implementation of Back 2 Basics Programme is recommended based on the fact that the Programme need to be redirected to its origin and more attention of detail be put more on systematic issues relating to joint planning, collaboration and reporting. There should be innovative ways that need to be developed to ensure that clear implementation process of the Programme is taking place across both the levels of local and district municipalities in order to instil a better and well coordination of the Programme which is getting basic services right. Part of this processes should include a development of a clear collaborations in terms of promotion of joint planning, monitoring and reporting to take place at a level of both Provincial, District and Local Municipalities. Therefore, the overhaul the implementation of the Programme should include amongst others, the assessment on whether the programme is it better placed in the Municipalities or at the national and provincial departments. One of the elements that can be implement is introducing a business unusual approach in a simpler, faster and better coordinated manner in terms of a well system of coordination of planning and reporting that need to take place at the level of both local and district municipalities as they are the main implementers of the Programme. This proposed recommendation emanates from the findings of the study, the Strategic Planning, Monitoring and Evaluation perspective. It important for all the spheres of government. National and Provincial departments of CoGTA, Local and District Municipalities to consider these findings with an aim to improve the programme. In so doing the discussion around the findings should lead to the development of clear and precise recommendations which can be implemented to assist the programme to meet its intended objectives. Failure to do this, the Back-to-Basics Programme will remain seen as monitoring tool which is not followed by support to improve the functionality of both Local and District Municipalities therefore has no impact in Communities.

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