

Unpacking Integrated Result Based Management (IRBM) Concept

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Abstract— The concept of Integrated Result Based Management (IRBM) was first introduced in Malaysia in 1990 and Zimbabwe first adopted it in 2005 under the guidance of the Malaysian government. In Zimbabwe, before the adoption of RBM, accountability was limited to inputs, that is, what was bought and how wisely the money was spent. This type of scenario breeds an "audit" mentality which may have ensured that large volumes of books were put in place but providing little information on whether programmes or projects achieved their intended outcomes and impacts (Government of Zimbabwe, 2004). The RBM systems across the globe have been triggered by the growing concerns and pressure from both internal and external stakeholders for government to provide more tangible results. The article unpacks the concept of IRBM and make use of City of Harare to demonstrate it.

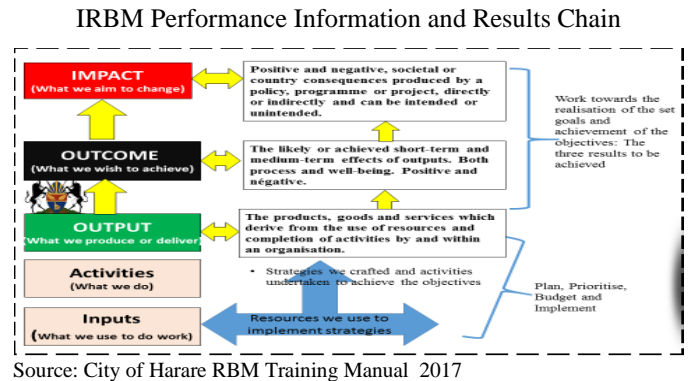
Keywords— Integrated Result Based Management, accountability, Integrated Development Planning (IDP), Result Based Budgeting (RBB).

I. INTRODUCTION

Results Based Management (RBM) rests on clearly defined accountability for results, and requires monitoring and self-assessment of progress towards results and reporting on performance. RBM is a contemporary management approach that enables successful economies to focus on an appropriate and timely achievement of relevant goals and objectives through strategic planning, systematic implementation and resources usage, performance monitoring, measurement and reporting as well as systematic use of performance information to improve policy, decision-making and programme performance at all levels (Koshy, 2000). The Government of Zimbabwe (2004) defined RBM as a management strategy by which an organisation ensures that its process, products and services contribute to the achievement of desired results (outputs, outcomes and impacts). The success story of the RBM system in developed nations led to growing pressures for developing countries to adopt the new system as a way of improving performance and upholding accountability (Madhekeni, 2012).

RBM focus

RBM focuses on three critical results as shown in the figure overleaf:



RBM was seen by the government as a strategic tool for the improvement of accountability, transparency, efficiency and effectiveness and an appropriate tool for the reversal of deteriorating service delivery (Madhekeni, 2012). As shown in the above figure, IRBM's critical elements serve as performance information for use by management because they practically summarise the institution's strategic plan. The framework illustrates levels followed to achieve the results:

- i. *Inputs* include resources, that is, financial resources, human resources, plant equipment and infrastructure required for the easy undertaking of the activities.
- ii. *Activities* are the processes or actions undertaken that use a range of inputs to achieve the desired results (outputs – immediate results and outcomes to medium-term results).
- iii. *Outputs* – On the results ladder, outputs are the real measure of performance or the final product or service produced
- iv. *Outcome* – medium-term results for intended beneficiaries and is the consequence of achieving a specific output or outputs.
- v. *Impacts* – These are the tangible results or benefits realised after the achievement of specific outcomes, for example, employment creation, improved healthy living, increase in standards of living and improved life expectancy.

According to Mavhiki, Nyamwanza & Dhoru (2013), at its initial implementation stages, no changes were recorded in ministries where it was still business as usual as critical documents (Performance Agreements) were not submitted by various government ministries and tiers of government. After noting the challenge, the government of Zimbabwe directed that all its employees and those under the tiers of government be

trained on RBM. Centralised training across all levels, ministries, government departments, local authorities, government agencies and parastatals were done countrywide by the Office of the President and Cabinet. The reasons for implementing IRBM were stated in the Government's IRBM Manual of 2005 as follows:

- 1) Meant to address service delivery challenges in the wake of scarce resources;
- 2) Viewed as a best international practice in the management of public affairs in the quest to satisfy good governance demands from citizens;
- 3) Better implementation of programmes and projects of government at all levels;
- 4) Better communication of results achieved and stronger capacity developed;
- 5) More realistic project schedules and useful evaluation results;
- 6) Eliminating waste and reducing opportunities and pressures for corruption.

For easy measuring of results, IRBM requires that local authorities set key performance indicators that would be measured yearly, quarterly or on agreed timeframes and intervals. The indicators are set for two critical results, that is, output and outcome in respect of each service delivery priority or objective. The performance indicators are also supposed to meet the SMART criteria. If properly implemented, according to studies carried out in other countries, IRBM brings positive results and can transform the performance of public sectors in Zimbabwe.

Snapshot of IRBM implementation in other countries

Australia is regarded as one of the countries with a sound public sector that holds the principles of accountability, integrity, honesty, professionalism and sound financial management. The willingness to implement IRBM was accepted across the public sector and in private organisations.

In Korea, IRBM was used to reinvent the government operations after a national economic crisis which resulted in a lack of efficiency in public sector management. Resistance was recorded initially but the government managed to push through with the implementation.

Malaysia is the first developing country to implement the concept in the area of budgeting and finance. In line with its Vision 2020, a program aimed at making Malaysia a fully developed country by the year 2020, the government conducted several reforms including improved financial compliance, quality management, productivity and efficiency. Greater emphasis was placed on the outcomes and impacts of government programmes. It was a bold initiative on the part of the government demonstrating foresight, innovativeness, dynamism and commitment to ensure value for money in the projects and programmes being implemented (Koshy, 2000).

In Uganda, IRBM managed to bring macroeconomic stability. The recognition of the importance of service delivery was key in Uganda's national development and this was

achieved through IRBM. Uganda was reported to be the first country to benefit from Highly Indebted Poor Country Initiatives (HIPCI) after it committed to achieving its set targets on Poverty Eradication Action Plan (PEAP) (Madhekeni, 2012).

After reviewing the IRBM implementation in Malaysia, Koshy (2000) argued that the implementation of the concept should be carried out systematically with an emphasis on integration. Resource constraints and continued demand for the delivery of quality public goods called for the government to be result-oriented, and IRBM proved to be the practical system that helped in systematic programme planning, implementation, monitoring, evaluation and improved policy decision making.

Implementation of IRBM in the City of Harare

Citing the Zimbabwe Government Terminal Report of 2006-2007, Madhikeni (2012) observes that when it was launched by the Vice President of the Republic and first implemented in 2005, IRBM faced some resistance from top government officials. There was a myth behind it, with some viewing it as a tool that the government wanted to implement to fire people. The initial resistance forced the government in 2012 to massively roll out IRBM training to all tiers of government and enforced its implementation through the office of the President and Cabinet. The IRBM System became a newly accepted requirement for local authorities, both urban and rural, in Zimbabwe as it was viewed as a tool to integrate planning, modernise and increase the performance of these local authorities. The government of Zimbabwe viewed local authorities as strategic engines to drive development and, as such, all the 32 urban local authorities through the Urban Councils Association (UCAs) were directed to spearhead the implementation of IRBM in liaison with the Performance Management and Modernisation Department in the President's Office.

After ZimAsset, the second republic promulgated the Government Transitional Stabilisation Programme (TSP)¹ for 2019 to 2020 which also focused on the use and implementation of IRBM as a tool to turn around the economy and leapfrog the government's development agenda towards Vision 2030 of creating an Upper Middle Income Economy by 2030 (Government of Zimbabwe, 2019). The TSP's five critical pillars are Governance, Macroeconomic stability and Financial Re-engagement, Inclusive Growth, Infrastructure and Utility and Social Development. To achieve Vision 2030, it was noted in the TSP that there was the need to put in place robust institutions, systems and the right work culture in the public sector and, as such, IRBM was chosen because it was seen as providing the right framework for these reforms to happen. All local authorities were to positively contribute to the attainment of Vision 2030 through infrastructure development, enhanced Water Sanitation and Hygiene, improved service delivery and enhanced governance frameworks (Government of Zimbabwe, 2018). The government noted that the local authorities were failing to provide service to the people. The government of

¹ TSP is the Government Economic Policy reform initiative developed in a bid to set the economy on a recovery path after years of stagnation and stimulate

domestic production, exports, rebuilding and transforming the economy to an upper-middle-income status by 2030.

Zimbabwe (2018:64) stated that "TSP recognises that there is generally low confidence in public institutions which include public enterprises as well as local authorities."

In the case of Harare, the challenges were noted to be experienced in the areas of maintaining efficient service delivery in key areas such as water and sanitation, road maintenance, refuse collection, housing infrastructure and delivery as well as land management. This required that in the 2019 budget, going forward, Harare was urged to ring-fence resources towards the provision of water supply, sewerage infrastructure, road rehabilitation and waste management programmes. IRBM was identified as a key enabler to foster performance, enhance accountability and improve service delivery. IRBM can be used to set priorities of focus areas and plan for results, setting objectives with well-defined outputs, outcomes and impacts to be achieved. According to Madhekeni (2012), Result Based Management (RBM) is a very powerful tool that, if used appropriately, would help policy-makers and decision-makers to track progress and demonstrate the impact of the given policy, programme or project.

City of Harare Perspective on IRBM implementation



Source: Developed by the Researcher 2019

To buttress the government initiatives and requirements, the City of Harare held an all Stakeholders Workshop in August 2016, incorporating political leadership, government, private sector and other key stakeholders to review its 2012-2025 Strategic Plan to become IRBM compliant as well as to set a roadmap on how to implement the IRBM in Council (Strategic Plan, 2017). The City also reported that one of the key requirements for the successful implementation of IRBM in Council was through the re-orientation of Council to formulate policies and programmes guided by the IRBM systems which focus on clear organisational Vision, Mission, Values, Key Result Areas, Goals and Objectives, which are translated into a results framework of outcomes, impacts and outputs. The ultimate aim in implementing IRBM was to make sure that service delivery programmes are fully implemented, continuous transformation is brought about and that those responsible for managing the local authority affairs are held accountable by their constituencies. At the signing ceremony of the City of Harare Integrated Performance Agreement in 2018, the Mayor of Harare Councillor Gomba stated that all the Council IRBM documents were going to be made public and posted on the City of Harare website so that officials would be accountable to the people in delivering what they promised. According to the City of Harare 2012 to 2025 Strategic Plan,

the implementation of the IRBM, besides government directive, came as a result of the following:

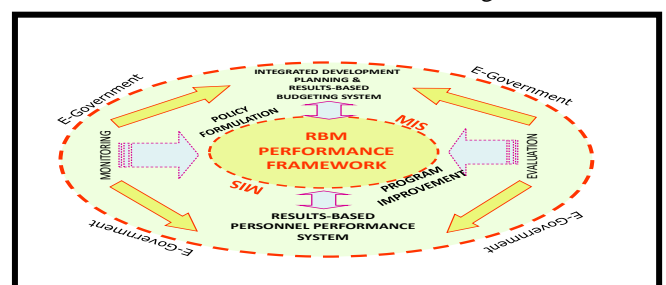
- The need for RBM was triggered by the problem of resource constraints, the quest for better quality and more responsive service delivery by members of the public;
- Calls for politicians to be more people-sensitive and service-oriented, and arguments for more effective resource allocation by financial controllers;
- Demands by the private sector and all key stakeholders for improved services and infrastructure for development and growth,

According to Rassapan (2003, cited in Madhekeni, 2012), the implementation of the new performance management system in the public sector would result in the supply of evidence-based information, capacity development of officials, integration of development plans, community involvement and participation in programmes and projects that benefit them, accountability of both elected and appointed officials, a transformed relationship between councils and community and, above all, improved governance.

City's IRBM Framework and Linkage

Based on the lessons learned since 1990 and the identified shortcomings of the original RBM system, the Malaysian government developed an Integrated RBM (IRBM) system in 1999, using an Integrated Performance Management Framework (IPMF). Unlike typical RBM systems, the IRBM system takes into account and integrates critical performance components such as the Programme Based Budgeting (PBB) system and the Personnel Performance System (PPS), both of which utilise the IPMF. The IRBM implemented for the City was guided by the integrated framework and linkages as shown in the figure overleaf:

IRBM Framework and Linkage



Source: Government of Zimbabwe IRBM Training Manual 2012

The IRBM system requires top management within the Government and Departments to be actively involved in strategic performance planning, consultation efforts and consensus-building with lower management levels (Koshy, 2000). IRBM is approached and implemented by using a Single Integrated Performance Management Framework (IPMF) to ensure programme planning, implementation, monitoring and reporting to be done on a single framework. IPMF is also known as the Integrated Performance Agreement (IPA) (Govt of Zimbabwe, 2004). The concern in IRBM is learning, risk management and accountability. Learning not only helps to improve results from existing programmes and projects but also

enhances the capacity of the organisation and individuals to make better decisions in the future and improves the formulation of future programmes and projects which are all supported by the electronic government as follows:

Integrated Development Planning (IDP)

In realising the exclusive obligation of Harare in the development of the nation, it is required to develop an annual integrated development plan which is submitted to the government together with the budget proposal. In IRBM, planning is the first and most essential step and determinant of successful managing of development results. IDP is therefore a process by which the planning efforts of different spheres and sectors of government and other institutions are coordinated from the national, sector, ministry, department down to the lowest levels. Lack of integration of programmes has been noted to be the prime cause of inter-agency conflict and plan implementation failure (Govt of Zimbabwe, 2004). IDP is an integral part of the developmental objectives and takes a holistic approach that links desired results with the budget and other RBM components such as Monitoring and Evaluation (M&E). IDP involves planning at the highest level (National, Ministry, Council, Departments and Divisions). IDP planning in Council is through Council Integrated Performance Agreement (CIPA), Department Integrated Performance Agreement (DIPA) and Divisional Integrated Performance Agreement (DivPA) (Muguti, 2017). The plan seeks to promote economic and social development in the community. The IDP priorities as linked to government plans and evolves around issues to do with infrastructure development, planning, service delivery improvement, strategies to be implemented, risks to be faced, opportunities and assumptions (Muguti, 2017).

The two fundamental processes (performance management and integrated development) feed into each other to attain the agreed municipal development goals. According to the Performance Management Guide for Municipalities in South Africa (2001, draft 2: 16), integrated development planning is fundamental in the process of performance management as the latter completes the implementation management, monitoring, and evaluation processes of the IDP. The TSP entails that the local authorities' development master plans be founded on national investment and development master plans (TSP, 2018). In line with Section 264 and 301 of the Constitution on devolution, Central Government undertakes, through TSP, to devolve more powers to Local Authorities that will craft Local Authority economic development plans underpinned by resource availability. According to the Government of Zimbabwe Report (2014), IDP's main benefits include effective use of scarce resources by focusing on key priorities, improved speed of services on key areas/ needs and problems identified, promotion of coordination between national, local and provincial government as well as improved governance. IDP pushes for government, its departments and all tiers of government to develop Strategic Plans that would guide their operations. Strategic planning is the first and most indispensable step in developing a Results-Based Management System (Mavhiki et al., 2013). IDP for the City contained National Key priorities, Council KRA, Council goals,

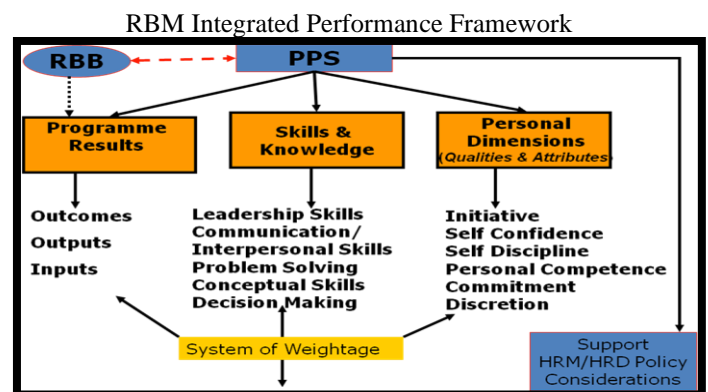
Departmental goals, Departmental Objectives, needs analysis, Stakeholder analysis, policy requirements, strategies, assumptions and risks, impact plan, outcome and expected outputs. A detailed log frame for IDP is developed for easy monitoring and evaluation (Ncube, 2018).

Result Based Budgeting (RBB)

The Government of Zimbabwe adopted Result Based Budgeting in 2005. RBB moves agencies away from traditional line-item budgeting and incremental budgeting to budgeting for results. RBB is financial planning which provides a statement of the organisation's mission, goals and objectives and a regular assessment of their performance (Government of Zimbabwe, 2004). Through the use of RBB, managers are accountable for what they achieve instead of how they spend on inputs. According to Ncube (2018), all the planning in the world will count for nothing if there is not enough money to pay for it and if spending the money is not planned (to suit the income). Planning and budgeting are important but when carried out in isolation or without reference to each other, it results in short-term gains. Annual budgets must take into account the medium-term requirements included in the financial plan. Results-based budgeting becomes the tool for the budgeting process. The benefits of RBB include improved resources allocation, increased accountability, responsive governance, value for more, efficiency and effective use of resources and a basis for decision-making.

Results-Based Personnel Performance System (PPS)

Personnel Performance Systems is a management system that seeks to optimise the performance of employees by focusing on the achievement of results and putting in place incentives to enhance productivity. According to the Government of Zimbabwe (2004), the introduction of the Results-Based Personnel Performance Systems (RBPPS) seeks to provide an objective appraisal system that demonstrates performance results rather than activities or workload completion. Benefits that could be realised include increased accountability on the utilisation of resources, objectivity and transparency when it comes to individual ratings, redress of performance loopholes and improved work culture (Govt of Zimbabwe, 2004).



Source: Zimbabwe IRBM Training Manual, 2005

In the figure above, the broken line indicates interdependence between PPS and RBB. The PPS adopted by Zimbabwe has four components, namely: *Performance appraisal* (assessing the performance of the individual against the set targets); *Human resources management (HRM)* (premised on the belief that through appropriate policies, an optimum level of results is attainable from the organisation's most prized asset); *Human resources development (HRD)* – equips public servants with requisite attitudes, skills and knowledge to enhance high-quality service delivery, identifies existing competencies, observes competency gaps, plans strategies to address gaps and implements strategies); *Human resources management information system (HRMIS)* – captures information from Monitoring and Evaluation (M&E) at every level to enable stakeholders to make informed decisions as regards people in the public service) (Government of Zimbabwe, 2004; OPC Report, 2018).

Monitoring and Evaluation/Management Information Systems

These involve a structured performance tracking and assessment system as well as decision support systems that ensure the attainment of pre-set targets and results. Results-based monitoring is a continuous process of collecting and analysing information on key indicators and comparing actual results to expected results (Government of Zimbabwe, 2005). Monitoring is about tracking the movement of indicators towards the achievement of specific, predetermined targets. Monitoring is based on targets set and activities planned during the planning phases of work (Ncube, 2018). *Evaluation* is an assessment of a planned, ongoing or completed intervention to determine its relevance, efficiency, effectiveness, impact, and/or sustainability. It takes a broader view, considering progress towards stated goals, the logic of the initiative and its consequences. An evaluation should provide information that is credible and useful, enabling the incorporation of lessons learned into the decision-making process (Ncube, 2018). Monitoring and Evaluation (M&E) has become a global phenomenon that seeks to answer the "so what?" question addressing the accountability, transparency and implementation issues where stakeholders are involved in the organisations' development process (Chingombe, 2016). Ncube (2018) argues that there are different types of evaluation carried out at each stage of production or service delivery, namely; Formative evaluation (Impact assessment), Process evaluation and Summative evaluation (Outcome evaluation), all the evaluation done to focus on programmes or project relevance, sustainability, causality, appropriateness, cost-effectiveness; efficiency (Results vs Costs) and effectiveness.

Performance Baseline and Indicators

According to Madhekeni (2012), for an evaluation to be effective, there should be established baselines. Baselines are clearly defined starting points from where implementation begins, improvement is measured, or comparison is made. Also, for monitoring and evaluation to be effective, Performance Indicators should be established at the planning stage. Performance indicators are measurable or tangible signs to reflect that something has been done or achieved towards the attainment of a set goal (Madhekeni, 2012). The cumulative

evidence of a cluster of indicators is used to see if an initiative is making progress (Ncube, 2018). Key Performance Indicators (KPI) should be viewed as a management tool according to which the performance or implementation of various activities and the production of outputs can be measured to ensure efficiency and effectiveness and that realistic time-frames are provided (Government of Zimbabwe, 2004). All local authorities in Zimbabwe adopted the IRBM concept as both a Management Planning Tool and Performance Management Tool. Its full implementation underpinned by transformation leadership since 2012 especially in Harare and its effect on service delivery is what the study sought to find out.

Players in Performance Management System – IRBM

The following key role players contribute to the management of performance in local authorities in Zimbabwe. In Harare all these stakeholders, according to the City of Harare Corporate Annual Report (2018), were engaged and given their specific mandate:

- *The Councillors and Mayor* – annually review the performance of the Town Clerk and execute an oversight role on the performance of each Council Department. Councillors bring on board the performance needs of the community through their ward-based programmes and recommend the projects to Council which are then planned for in the Council IDP in line with the PBB requirements. These ward councillors as representatives of the community report back to their constituencies on the performance of Council.
- *Ward Committees* serve as a form of community participation and make recommendations on issues affecting their wards.
- *Town Clerk* is the head of administration, supports budgetary functions as assigned in terms of the act and holds management accountable in terms of resources used. Town Clerk, Directors and Managers sign annual performance agreements with a set of performance measures to assess individual achievements.
- *Human Capital Department* is the Performance Management Office which monitors and reviews processes related to performance management in council using both monitoring and evaluation reports as well as employee performance appraisals. It is also responsible for the development and implementation of the performance management system in the City of Harare.
- *Monitoring and Evaluation* guides and implements the internal M and E plan conducts quarterly reviews and assures performance accountability, expenditure control, performance management, and transparency. In addition, M and E reports on the performance to an oversight body, that is, the Human Resources and General Purposes Committee of the City of Harare.
- *The Communities* hold council accountable for service delivery plans. Council is under a 360-degree performance assessment.
- *Ministry of Local Government* is responsible for monitoring the performance of local governments and, inter alia, developing reporting systems.

It is imperative for each entity or individual of the performance management system to work as a collective. Performance management, if implemented effectively and efficiently, will ultimately strengthen performance accountability, sound corporate governance and transparency. It also enables local government to provide validated reports about the council's performance to the relevant stakeholders, including the constituents.

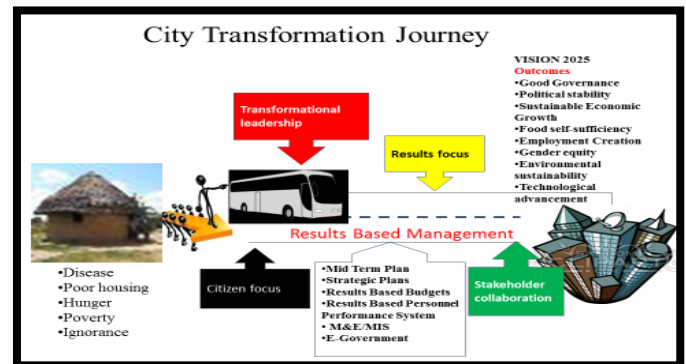
IRBM implementation – The Transition

The concept of RBM in Zimbabwe came as a result of several factors. The majority of causal factors have been outlined in the Government of Zimbabwe RBM programme document (2004) as outlined in the preceding sub-sections. Since 1980, the Government of Zimbabwe and its agencies have embarked on many reforms as it sought to improve service delivery, deliver service to the expectation of the generality of the Zimbabwean population and for economic growth. Before the adoption of the IRBM in 2005, traditional approaches for planning and measuring results were being implemented and among them were the Work Breakdown Structure (WBS), Gantt Charts, the Critical Path Method (CPM), and the Program Evaluation and Review Technique (PERT) among many others. There were no standardised templates for measuring performance resulting in performance being reported differently.

The difference between IRBM and the preceding era of implementation-performance based systems lies in the scope, foci and loci of public sector management. IRBM focuses the public sector agency on tangible results to be delivered, clarifies programme clients and their needs/problems, and promotes systematic performance analysis and benchmarking to drive programme performance and improvement. It emphasises value for money from usage of limited resources, moves agencies away from input-driven incremental budgets towards results-driven performance budgets, from workload and activity completion towards results-oriented performance, and activity and output-based monitoring to outcomes and impact evaluation (Govt of Zimbabwe, 2004). Unlike the "business as usual" approach in the traditional implementation-focused systems, the IRBM system calls for institutions to take responsibility for their actions and demonstrate the impact of that action. Madhekeni (2012) opines that the implementation of IRBM in Zimbabwe has produced both positive and negative results. Upon the implementation of the system in the government, policy guidance circulars advising stakeholders about the new developments were issued. He further argues that the transition might be painful as people have been used to their traditional way of doing business.

In 2018, at the signing ceremony of Performance Agreements and Performance Contracts by Executive employees, The Mayor of Harare, Cllr Gomba acknowledged that the City of Harare employees were used to the culture of not being accountable to their work and that it was not going to be easy for the concept to be accepted, but was ready to force its implementation across all levels in Council as the City is in transition.

City IRBM Transformation Journey



Source: City of Harare IRBM Training Manual 2018

Unlike traditional tools, the Government of Zimbabwe (2004) and Madhekeni (2012) argue that IRBM focuses on tangible results to be delivered by establishing a clear vision, mission, values and priorities. IRBM clarifies programme clients and their problems or needs, encourages organisation and management culture that promotes innovation, learning accountability, teamwork, collaboration and planning for results as well as the adoption of a financial probity culture. The primary components under the IRBM provide the necessary framework for planning, implementing, monitoring and reporting on organisational performance, with systematic links to personnel performance. The M&E, MIS and E-governance support components provide a dynamic dimension to the entire performance framework (Rasappan, 2000).

The system brings to life static information by establishing relationships between cause and effect, which is important for resource allocation decisions. The Systems delegate authority and empower managers and all employees, at the same time holding them accountable for results. According to Pazvakavambwa (2014), the rationale of implementing IRBM in public sectors is for capacity building, a sector-wide approach where implementing agencies accept the responsibility for undertaking the programme and for decentralisation purposes, to empower agencies and hold them accountable for the results. Saldanha (2002) argues that the integrated performance framework is comprehensive and focuses on long term goal setting, and is the critical framework that fosters a positive performance for organisations and, as such, the principles for implementing IRBM should be observed. The following principles are critical for IRBM to be accepted: mutual partnership and agreement, accountability and shared performance expectations, transparency from planning to implementation, simplicity for easy understanding and leadership transformation, organisational learning, flexible and interactive approach, internal ownership, performance management and reporting, and necessity of incentives.

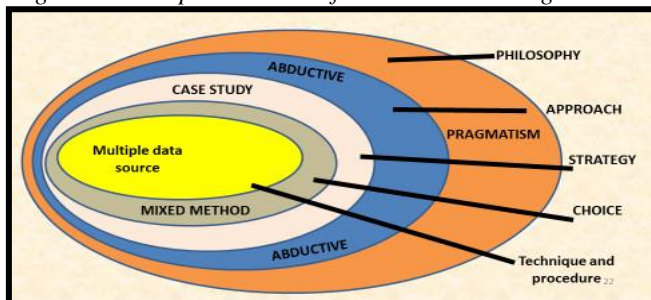
Pazvakavambwa (2014) argues that, like any other tool, IRBM has its obstacles in implementing which need to be managed. The main challenges in implementing IRBM at all levels of government are usually organisational and behavioural (World Bank, 2011). The challenges involve problems in fostering the right climate in organisations and developing a result-oriented culture in public organisations as employees are

satisfied with the status quo and are not motivated to improve performance. Senior management might not be fully acquainted with the IRBM systems, thereby resisting it as they fail to value its usefulness. There is also the problem of importing models of RBM. Organisations are often tempted to adopt a successful IRBM without realising that certain management technologies cannot merely be transferred to the organisation. Other challenges include lack of incentives, challenges of setting realistic goals, failure to get buy-in and use of the system, problems of setting outcome expectations, challenges of selecting relevant performance information and the problem of distorting behaviours leading to organisational cheating.

Pazvakavambwa (2014) also argues that there are technical challenges which include the problem surrounding the development of sound and measurable indicators, the measurement of outcomes, linking outcomes to actions, the challenge of linking financial and performance information, poor quality data information, lack of training and support, lack of resources dedicated to IRBM and challenges in the development of log frames or Monitoring and Evaluation. Some aspects are difficult to measure. Mavhiki, Nyamwanza, & Dhoro (2013) and Madhekeni (2012) argue that, although IRBM has its challenges in implementation, it was successfully implemented in Australia, the Republic of Korea, Malaysia, Uganda and South Africa. They argue that Zimbabwe can draw a lesson from these countries and implement the concept to turn around the fortunes of the citizen.

II. RESEARCH METHODOLOGY

Diagrammatic representation of the Research Design



Source: Developed from the review of literature: Inspired by Saunders et al. (2009)

As can be deduced from the diagram, the philosophical assumption was influenced by the methodology adopted for this study. The pragmatic philosophical approach chosen for this study draws heavily from inductive and deductive reasoning. The choice of the approach was heavily informed by the research questions and problem statement and is supported by Saunders et al. (2009) who advocates for the use of pragmatism where qualitative and quantitative methods are adopted for inquiry into complex issues and to collect information for analysis. In this research, the pragmatic approach made it possible to avoid engaging in issues of insignificance and allowed the researcher to focus on the research, embracing methods that were appropriate and useful in providing answers

and insights into the research questions in a harmonious way as discussed in the previous sections. Given that this research focused on leadership and service delivery in a local authority which is the third tier of Government, the interactions between various actors and the subsequent impact on the relations among them are particularly important. Positivist and/or constructivist positions alone cannot fully capture the issues within these diverse governance structures, hence, the adoption of pragmatism. The use of mixed methods provided for the much-needed solutions to problems encountered in research, especially when one approach is utilised at the expense of the other. Saunders et al. (2009) argue that pragmatism provides a basis for practical research by integrating different perspectives.

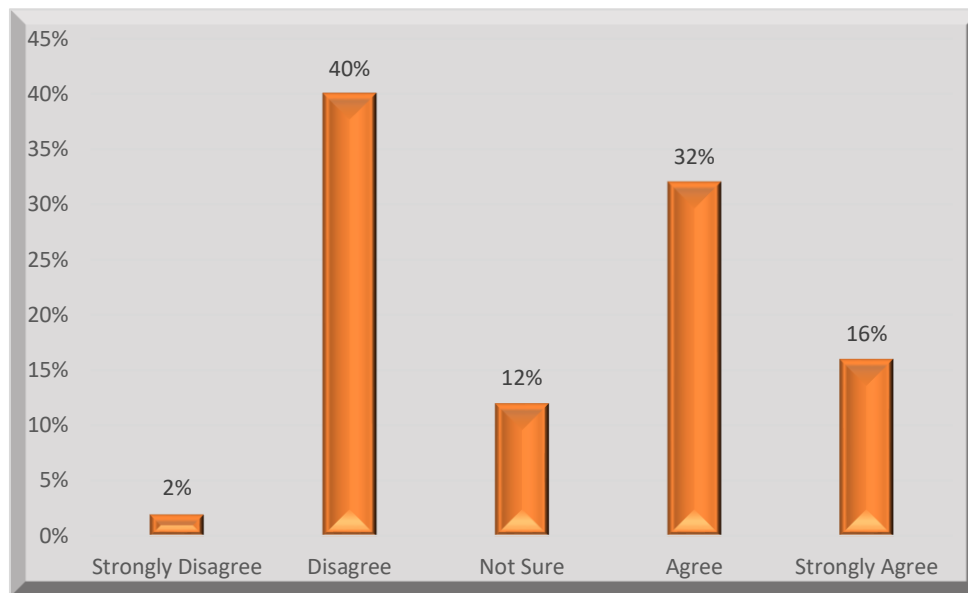
According to Ihuah & Eaton (2014), a pragmatic approach helps to understand the assumption underpinning the knowledge of inquiry as it does not rely on one separate view of the positivist and interpretive philosophies but provides a balanced point between deductive and inductive perspectives of thinking. The pragmatic approach, therefore, is, according to Cresswell (2009), the most prominent paradigm with a strong philosophical relationship with the mixed-method approach which this study utilised. As shown in the diagram above, the approach comfortably allowed the use of the case study design though underpinned by the descriptive survey as explained before, which utilised the use of multiple sources of data (analysed using various tools like the SPSS for quantitative data) and content analysis (for qualitative data). In this research, the study population was made up of five hundred (500) people in Council leadership positions (both Councillors and officials), key stakeholders from residents' representatives, independent pressure groups and government represented by the Ministry of Local Government and Ministry of Finance.

A sample size of 60 Participants was drawn up utilising the developed sample frame. This was a more realistic and admissible sample that included all key players in local governance administration. In determining the sample size of this study, various scholars' input was considered. The retired academic professor, Dr Carry's (2006) Rule of Thumb method of selecting a sample was factored in as well as Sax's (1979) Model.

III. FINDINGS ON IRBM SYSTEMS ADOPTION AND IMPLEMENTATION IN THE CITY OF HARARE

According to the City of Harare key informants, IRBM was formally adopted as a formality in 2012 and as per the directive from the Office of the President and Cabinet. It however received momentum after the government pronounced its Economic Blue Print – ZIM-ASSET in 2013, and became mandatory for every government ministry, parastatals and all the 92 local authorities to implement IRBM. It has been established in chapter 2 that knowledge and acceptance of IRBM are not only a function of literacy but involve education, training, awareness campaigns and engagement.

Level of IRBM implementation in the City of Harare



Source: 2019 Survey data

Of the 25 respondents on the adoption and full implementation of IRBM in Council, a cumulative of 42% were of the view that Council did not fully implement IRBM, while 48% were of the view that IRBM was fully adopted and being implemented. 12% were not sure whether it was fully adopted on not. The mixed responses could be attributed to the fact that during the time of the study, IRBM was being implemented and employee training and awareness programmes being undertaken. The interview with the Head of Talent Development who was championing the rolling out of IRBM in

council revealed that the process was being systematically implemented in phases as shown in Figure.

IRBM is complex and it is difficult to roll out all the four elements of IDP, PBB, PPMS, M&E and E-Governance at once; no, it's a process. We are determined to implement IRBM in Council. We started with IDP, PPMS and in 2019, we will roll out PBB and M & E components. We have developed our road map which we are following.

City of Harare IRBM Roll Out Plan

Department	Training Dates/ Period	People Trained	Progress status
All Heads & TC	January – February 2017	8	100% completion
Councillors	May 2017	34	100% completion
Works Council	April 2017	50	100% completion
Office of TC	May 2017	35	100% completion
HCD	May –July 2017	45	100% completion
CSD	May-July 2017	79	100% completion
Finance	May- July 2017	50	100% completion
Harare Water	May-July 2017	88	100% completion
DHCS	May-July 2017	52	100% completion
Works	May-July 2017	98	100% completion
City Health	May- July 2017	172	100% completion
Trade Union	September 2017	70	
Across Depts	March 2018- September 2019	1500	
Totals		2273	23% trained

Source: Information obtained from documentary evidence

An analysis of documentary evidence revealed that, since the adoption of IRBM by the Council, a total of 2273 employees in Grades 1 to 9 were trained on the IRBM concepts with support from the Office of President and Cabinet. A temporary governance structure led by the Head of Talent Development was put in place to train employees as well as to help in target setting. The researcher managed to attend several pieces of training and workshops conducted by the City of Harare, Urban

Councils Association of Zimbabwe (UCAZ) and Office of the President and Cabinet as a participant-observer. Secondary data sources revealed that implementation started at Executive levels up to the middle and lower management. Those who said IRBM was not fully adopted were maybe referring to its full implementation to cover other operational levels in terms of performance management. In 2018 and 2019, a total of 185 employees, 8 Directors, 46 Councillors and 52 Managers were

trained on Programme Based Budgeting with support from German International Zimbabwe and the Ministry of Local Government and Public Works. After the training, one Councillor interviewed by the researcher remarked:

We need to be trained on IRBM as we are new. Some of us who are returning councillors were trained. We want this system. It enhances accountability and as councillors, we can use it to measure our performance and sell our programmes to the electorate at ward levels.

According to the information obtained from documentary evidence, employees in the rank of Town Clerk to Lower Level Managers in Grade 8 were now required to operate and execute their functions in line with IRBM requirements and as per developed Council Documents’ (CIPA, DIPA, DivPA) work plans. It was however observed that though the documents were there, the level of IRBM literacy was still very low across the targeted levels. People had challenges in developing goals, differentiating the three results’ levels of outputs, outcomes and impacts.

The extent of customisation of the IRBM system in Council

Madhekeni (2012) opined that the implementation of IRBM in Zimbabwe has produced both positive and negative results. Upon the implementation of the system in the government, policy guidance circulars advising stakeholders about the new developments were issued. He further argued that the transition is painful as people have been used to their traditional way of doing business. What was opined by Madhekeni remained a reality which the researcher witnessed during the entire study period? At the UCAZ-organised Local Authorities’ training, all Chief Executive Officers agreed that the system was complex and hard to grasp. Represented by the Chairman,² they requested permission to customise the forms:

We are fully behind the government of Zimbabwe as Local Authorities. We accepted IRBM as the new planning and performance management tool. We have been trained since 2012; slowly and gradually, we are beginning to grasp the concept and its associated terms. We however appeal to the OPC to allow us to customise the system which is too complex and involves a lot of documents to be filled.
UCAZ

The City of Harare, according to the data source on IRBM implementation, has since customised the templates for easy reference and completion. The City further broke down the Departmental Integrated Performance Agreement and developed the Divisional Integrated Performance Agreement as a way of developing division and/or section-based work plans instead of department base work plans for lower-level staff. The City also customised the IRBM training and awareness programmes for lower-level staff.

The researcher noted that the voluminous Performance Contract for Directors and Managers as well as the individual personnel performance management systems were customised

for ease of use. During the study, the City’s ICT department was working on computerising the whole system for easy completion and tracking of results by individuals. It was still work-in-progress though. Individual monthly and quarterly trackers were developed and adopted by Council. These trackers would work as individual work plans and serve as evidence of work done on populating the final contract or PPMS at the end of the performance year for evaluation.

IRBM as a tool for Planning and Leadership Performance							
IRBM is used for planning purposes, budgeting and managing performance	Leadership performance is IRBM based and performance is measured					Total	
	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree		
Strongly Disagree	Count	1	0	0	1	0	2
	%	50.0%	.0%	.0%	50.0%	.0%	100.0%
	% of Total	4.0%	.0%	.0%	4.0%	.0%	8.0%
Disagree	Count	0	2	0	3	1	6
	%	.0%	33.3%	.0%	50.0%	16.7%	100.0%
	% of Total	.0%	8.0%	.0%	12.0%	4.0%	24.0%
Not Sure	Count	0	0	1	0	0	1
	%	.0%	.0%	100.0%	.0%	.0%	100.0%
	% of Total	.0%	.0%	4.0%	.0%	.0%	4.0%
Agree	Count	0	0	3	9	1	13
	%	.0%	.0%	23.1%	69.2%	7.7%	100.0%
	% of Total	.0%	.0%	12.0%	36.0%	4.0%	52.0%
Strongly Agree	Count	0	0	0	2	1	3
	%	.0%	.0%	.0%	66.7%	33.3%	100.0%
	% of Total	.0%	.0%	.0%	8.0%	4.0%	12.0%
Total	Count	1	2	4	15	3	25
	%	4.0%	8.0%	16.0%	60.0%	12.0%	100.0%
	% of Total	4.0%	8.0%	16.0%	60.0%	12.0%	100.0%

The results showed that a cumulative total of 76% were of the view that Council’s leaders were now on IRBM performance contracts. This result reflected that performance contracts for senior leadership were being enforced as once opined by the Town Clerk. A cumulative total of 64% of the questionnaire respondents agreed that IRBM in council was being used for planning, budgeting and performance measurement. The researcher witnessed the signing of performance contracts for managers and directors, the training of employees on PBB and the 2020 Council budget which conformed to the PBB requirements. The researcher also noted that for the first time in 20 years, Council budget for 2020 was

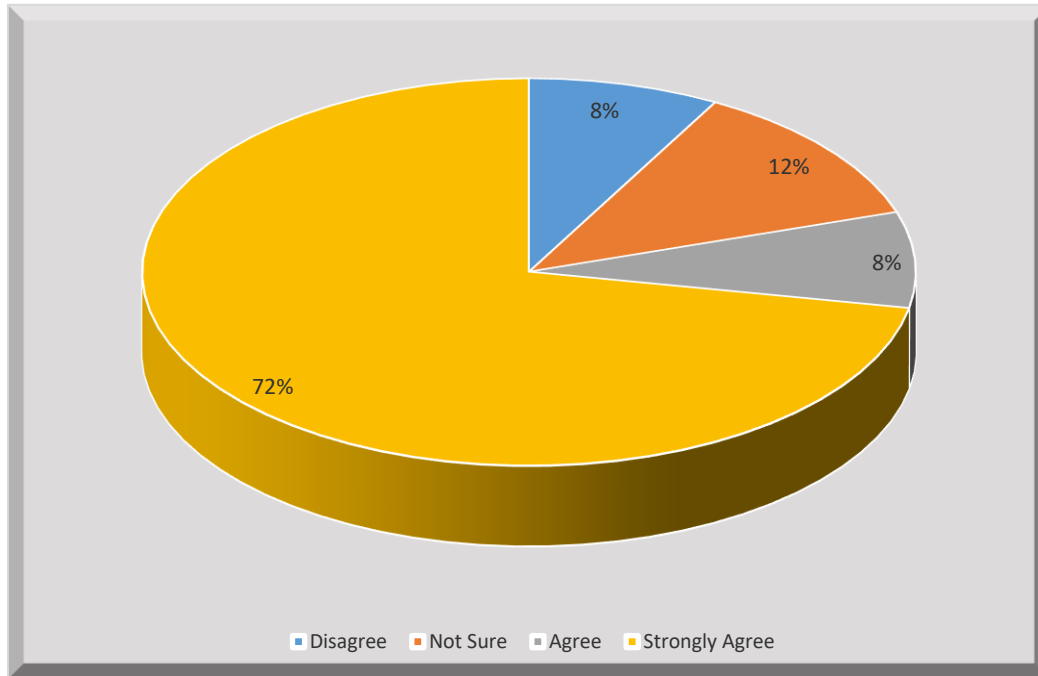
² George Makunde – Town Clerk for Chitungwiza Municipality was the UCAZ Chairman for the period 2017 to 2018. He made the remarks while officially closing a three-day Town Secretaries Training on IRBM in Mutare.

approved on time. In 2019 and 2018, the City of Harare operated without a budget as the ministry refused to approve it for the reason that it was not a programme-based budget.

Implications of IRBM on Organisational Performance

Participants were asked for their views on whether proper and full implementation of IRBM would result in improved organisational performance or not. The responses to the question are presented in Figure below.

Effect of IRBM Implementation on Service Delivery



Source: 2019 Survey Data

The majority of the participants (cumulative of 80%) were of the view that if IRBM is properly implemented in local authorities, service delivery will improve. The majority of those interviewed responded in the affirmative that IRBM was the solution to municipal leadership and service delivery challenges. The acceptance that IRBM will help transform local authorities is again an indication that municipal leaders accepted the system as a solution to municipal service delivery and performance challenges. The view that IRBM would improve performance conforms to the findings by Mavhiki, Nyamwanza & Dhoro (2013), that if properly implemented in both government ministries and local level government, performance will improve. Reviewed literature reviewed that IRBM helped transform the performance of organisations the world over where the system was properly and effectively implemented. The 12% and 8% from Figure above who said they were not sure and disagree that IRBM would help to improve service delivery might be those who were not yet trained on the system.

IV. CONCLUSION

The implementation of IRBM in Zimbabwe has produced both positive and negative results. The framework is comprehensive and focuses on long term goal setting and is the critical framework that fosters a positive performance for organisations and, as such, the principles for implementing

IRBM should be observed. It was revealed that Council’s leaders were now on IRBM performance contracts. However, there are some challenges which include the problem surrounding the development of sound and measurable indicators, the measurement of outcomes, linking outcomes to actions, the challenge of linking financial and performance information, poor quality data information, lack of training and support, lack of resources and aspects are difficult to measure.

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