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Monitoring and evaluation of municipal planning

Abstract
This article explores strategies for monitoring and evaluation of municipal planning with the intention to improve municipal performance on service delivery and development. The apartheid government created improper town and regional planning that depicts inequalities, with less considerations of development planning and service delivery in most cities and townships. In the post-1994 era, government repelled oppressive laws and encouraged mobility of people to cities to seek better lives. This move augmented the demand for basic services in rural and urban areas. Municipalities should be encouraged to apply existing strategies to track their plans and align them with municipal performance targets. Thus, this article argues that there is paucity in the application of monitoring and evaluation of municipal plans and strategies that can mitigate risks against the key performance targets in local government. This article recommends an integrated approach towards evidence-based monitoring and evaluation.

Keywords: performance management, monitoring and evaluation, government review, service delivery.

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Introduction and background
In the post-apartheid South Africa, public officials and political office bearers are expected to identify indicators and targets that contribute to effective planning. Planning is conducted to prioritize local needs and to estimate resources to be apportioned for public service delivery and development in local government. The current municipal spatial planning has replaced the master plans that reflect the apartheid legacy of inequality in South Africa. The apartheid master plans overlooked the interests of the majority people by neglecting to prioritize development initiatives and resources allocations of townships and rural areas. According to Turok (2017), the current spatial policies in South Africa reflect the inequalities that are challenging the government in supporting the regions with a low-economic base to develop. It is easy for the government to support cities and regions that had a better apartheid plan and that are marketable for development. Todes, Karam, Klug, and Malaza (2010) agree that master plans were rigid and used in slow-growing cities.

The recent planning policies and practices with municipalities are influenced by some socioeconomic factors that place spatial planning in South Africa under the spotlight. However, the current changes in urban development, and demand for service delivery as inputs for municipal planning make it clear that change is inevitable in South Africa. The need to change municipal institutional practices should be an indicator for local government to remain effective and legitimate. In addition, the revival of urban development in cities has been an important milestone in the development of spatial planning in South Africa, especially on plans for preparedness of the 2010 World Cup that was hosted in various cities in South Africa. This paper argues that planning should be monitored to address the legacy challenges of apartheid master plans and assess whether the current key performance plans are achieved by municipalities and can co-ordinate relevant activities within government.

The Strategic Planning and the Ministry of Performance, Monitoring and Evaluation in the Office of the Presidency in 2009, indicate that government is committed in improving its performance. This paper proposes that planning should be aligned with monitoring and evaluation to improve the performance capacity and governance structures in local government. The current municipalities have been daunted, not only with service delivery challenges, but also with pressure to comply with the current legislation and policies relating to municipal planning management. Hence, this article intends to determine how local government can apply strategies and mechanisms to monitor municipal planning focus on the conceptualization, analyze strategies for monitoring municipal plans, and provides conclusions and recommendations.

1. Problem statement
This study argues that there is a need to strengthen more valuable tools and strategies during municipal planning to address the increasing desires for both outcomes improvement and monitoring of outcomes.
in municipal resource planning. Local government. However, municipalities have limited autonomy and resources at their disposal, thus they do not have the full potential to effectively remove the apartheid legacy of master plans and replace them with spatial plans that will rejuvenate the economically crippled regions and provide support to boost them. Municipalities fall short in planning properly for their projects and programs to improve service delivery and governance. While there are legislation and laws guiding the monitoring of municipal performance, there is a limited progress to aligned planning with the monitoring and evaluation process with the intention to improve municipal capacity and performance results. Thus, this study argues that monitoring of municipal plans can yield better results for improving municipal performance.

2. Conceptual framework

In the South African context, there is a groundwork done in terms of research focusing on the monitoring of performance-based systems in local municipalities. The South African government aligned the National Development Plan with the provincial and municipal targets. In 2004, plans for assessing government were initiated and stated in the Framework for Strategic Plans and Annual Performance Plans (2010) by the Cabinet. According to Coetzee (2010), planners, governments, city leaders and other developmental role-players should think about new sustainable ways of planning cities and regions in a developmental state and link them with new developmental style of urban planning and management. The new management approaches have afforded an opportunity for local officials and bureaucrats to find new ways of providing efficient and effective services to the communities. According to the Presidency (2013), monitoring and evaluation should address the poor program planning, limited in setting of indicators and targets, limited logic models/theories of change, incorrect design of data measurement and collection processes, and evidence-based planning and decision making that are not sufficiently valued. Therefore, program planning must make sure that there is quality assurance and standards are set. Vedung (1997), agrees that evaluation must meet minimum standards of quality and performance. Performance monitoring and evaluation is imperative for municipality to agree on desired outcomes and assessable indicators and targets. However, Van der Waldt et al. (2002) assert that performance management involves alignment of planning with implementation and outcomes in an organization. Municipal performance measurement requires alignment between planning, implementation, monitoring, evaluation and reporting mechanisms for service delivery. While the process of assessing the competency of the organization and employees is unfolding, department/unit heads must monitor progress through integrative reporting. It is a routine in local municipalities to develop their own performance management system, which is informed by strategic plans.

The Municipal Systems Act of 2000 (Act No. 32 of 2000) provides information and guidelines on the execution of a performance management system. Municipalities should also monitor any deviation that arises as an early warning sign of nonperformance or underperformance. There are several events that lead to the emergence of municipal performance monitoring such as global factors, economic instability, and rising taxes that demand more accountability on how government spends public money. In addition, the New Public Management (NPM) system on re-inventing government movement was initiated by Osborne and Gaebler in 1992 and have called on municipal performance reviews as a way of improving public agency performance.

This article asserts that planning can be monitored in the paradigm of Result-Based Management (RBM) approach. This theory locates a participative role of all actors such as planners, local officials and councillors, communities and service providers in planning for resources needed to be allocated for the benefit of the community while recognizing the results they want to achieve after the intervention. In the context of this article, planners should proceed in their work of planning for communities based on a thorough understanding of the socio-spatial and political processes, which shape the contexts in which they work.

Monitoring and evaluation has gained an international recognition with much emphasis on its intention to improve performance of government. However, monitoring can be regarded as a continuous process intended at early detection of performance deviation with the intention of addressing it prior to it reaching devastating impact on the measurable performance of the institution (Minnaar, 2010). Monitoring is a continuous process that is done in each program phase and the end results are used to evaluate the entire program at the end. However, evaluation will assess the worth of a program towards recipients, on whether it has achieved its objectives.

Both monitoring and evaluation depend mainly on timely and relevant information. However, Woolcock (2009) asserts that evaluator’s responsibility is to provide monitoring system that will provide early warning signs on the performance of projects and program to avoid risks. It is important for municipalities to identify who is going to conduct evaluation, and identify the users and citizens’ roles
in monitoring and evaluation. Specialists in monitoring and evaluation should be brought on board to assure appropriateness of the tools and strategies for monitoring and evaluating municipal services and administrative processes.

Performance monitoring at a local level involves the tracking of performance as an ongoing process, which should be conducted by reporting on how planned medium and daily plans have been achieved. Municipalities are expected to draw their performance objectives and targets from their organizational strategic plans, community needs and provincial and national goals. Municipal officials, community leaders and ward councilors must be trained and should be informed on how to steer their units towards achieving performance targets that are related to municipal plans. These targets cannot be limited to financial performance only, but should also look at non-financial performance. Leaders and managers must also provide coaching, support and personal development to their subordinates to improve their performance.

There is a need to evaluate municipal performance by assessing whether the intended plans have been achieved, and to what extent the services are effectively and efficiently delivered to beneficiaries. However, evaluation involves an in-depth course of investigation, which evaluates whether the stated objectives have been grasped, and the nature of the process undertaken. As noted by Matsiliza (2013), evaluation involves empirical research for collecting and analyzing data to determine whether the planned objectives have been achieved. Empirical research involved in evaluation is the comparison of genuine project possessions against the agreed strategic plans (Minaar, 2010).

Municipalities have a responsibility to monitor their strategic and medium-term plans and compare them with their actual results to establish whether they can meet their planned targets or they are underperforming. It is also expected that the results from an evaluation will improve the method of service delivery. Performance evaluation is essential for municipalities to determine whether it is achieving the previously established goals and objectives of a specific program at a specific time (Van der Waldt, 2004). Performance evaluation is crucial for performance to determine whether the performance management is succeeding. The following section will discuss the alignment of monitoring and municipal planning.

3. Theoretical framework

Result-Based Management approach. This study is theoretical informed by the Result-Based Management approach (RBM). Result-Based approach is a strategy focusing on performance and the attainment of results (where there are inputs, outcomes and impact). Result-Based Management approach also focuses on whether outcomes were successfully achieved or not, and it can be useful to inform how municipal planning can be monitored and evaluated (Ille, Eresia-Eke, & Ille, 2012). This approach supports the planning of programs and projects by identifying outcomes to monitor once the readiness to conduct monitoring and evaluation. Municipalities can also adopt these strategic outcomes as a way of monitoring their performance on capabilities and governance systems (Kuzak, 2004). However, monitoring planning for results should include the review of preparedness on whether the pre-requisites to conduct a result-based are in place, and a developed plan on how to achieve outcomes.

The National Planning at the Presidency elucidates that the focus of the program/project evaluation in the public sector should be on the outcomes. The adoption of the National Development Plan 2030 in South Africa augmented the purpose of strategic planning alignment from the NDP outcomes to provincial and municipal performance planning to ensure coherence and consistency. Municipalities should measure their performance by identifying key performance indicators to monitor their strength in achieving the objectives and strategies set in key performance plans. Government introduced an outcomes-based approach to move beyond the outputs focus on Outcome-Based Performance, and address systematic challenges in various public service organizations and agencies. This idea comes from the pressure to measure outcomes from accountability requirements, and the need to manage programs promptly and properly.

Municipal officials must identify outcomes on the needs and demands of communities within their surrounding areas of jurisdictions to plan for inputs desired for service delivery. Municipalities will therefore reach agreements with the stakeholders on the outputs desired to reach outputs. Local officials can also re-visit their service delivery agreements signed with the relevant stakeholders at all levels of government to track any early warning of poor performance through data collection. It means that the consensus and agreements reached between municipalities and service providers on specific outcomes that must be assessed can be used to monitor progress based on various factors. Once the agreements are reached, costs and benefits of the planned output must be measured (Fourie, 2009).

Former President Thabo Mbeki created a unit called Presidency that was entrusted with the central monitoring of government performance and presidential administration. There was a growing interest and
demand to construct a more coherent approach to monitoring, hence in 2009 the National Policy on Evaluation Framework was endorsed to improve the performance system of monitoring and evaluation and to manage it using the Government Wide Monitoring and Evaluation approach in South Africa. The Presidency adopted a transversal approach towards monitoring and evaluation; they designated responsibilities to various key institutions and government agencies to drive the monitoring and evaluation of performance. To link monitoring with planning, we need to identify priorities to which the municipalities must respond. Results based management approach is relevant when focusing on urban planning and development such as, upgrading of human settlements, roads and contraction, expanded public works programs for job creation, upgrading of public transport, planning and designing habitable human settlements.

The process of monitoring and evaluation ensures that government translates its mandate into a very clear set of outcomes and a few crucial output measures that will help it to deliver. To assist in focusing on a few things and getting them to work better, government identified ten priorities in the Medium Term Strategic Framework Success and delivering on these priorities will place South Africa on a new developmental path. At local level, municipalities must include their performance targets in their key strategic documents like the IDP and their LEDs. The process of identifying these strategic performance targets should include communities and other stakeholders and must be well organized with relevant possibilities of growth explored. The monitoring and evaluation system to be chosen in a specific case depends on what needs to be measured. The evaluation should be based on the program design and planning.

4. Strategies and drivers for monitoring municipal planning

This section provides a critical analysis on the strategies and drivers for the monitoring of municipal planning in the South African context. Some of the strategies include policy compliance.

4.1. Monitoring of policy compliance. Monitoring municipal planning is important to assess whether there has been compliance in current regulatory framework regarding land use and spatial planning. Van de Waldt (2017, p. 170) asserts that spatial plans are necessary for nation building in integrating human settlement, economic growth and service provision. Thus, spatial plans must be linked with municipal policy guidelines and procedures without deviating from its performance targets. Over the years, spatial plans had the capacity to align themselves with the prevailing interests in areas such as housing and agriculture that over the past decades have helped to achieve planning goals. Monitoring compliance and alignment of municipal planning can enhance effectiveness of service delivery. Section 38 of the Municipal Systems Act (No 32 of 2000), supports and gives authority to municipalities to design, implement and sustain performance management system that can stimulate an effective and efficient administration of municipal services and structures. It is the prerogative of a municipality to align monitoring with policies related to planning and performance targets.

Municipalities have a responsibility to monitor the preparedness of spatial planning and housing sector plans and strategic plans. Monitoring and evaluation must be aligned with the Integrated Development Plan (IDP) objectives and strategies and other strategic objectives contained in the Local Economic Development plans(LED) and Management Information Systems (MIS). Rogerson (2014) agrees that Local Economic Development (LED) has appeared to be an innovative planning focus in both developed and developing countries, particularly in the context of pervasive trends towards decentralization. Hence, performance management targets must be adopted from these strategic plans.

The national government is constitutionally mandated, through the National Planning Commission, to design collectively with the people of South Africa, the National Development Plan (NDP) vision 2030 aimed at overseeing the national planning objectives that will drive the socio-economic and political strategic development efforts of South Africa. The NDP is envisaged to filter down to various provincial agencies and municipalities. In doing so, local government will affect urban policy, planning and practice adequately to respond to those inherent demographics that are aligned with South Africa’s development. At each inspection of work/ construction and monitoring interval, municipal officials should be able to assess how land is divided and detect whether there is compliance in land use. However, monitoring can also be effective through technical tools like the GIS located in the urban planning office, and inexpensive tools like Google Earth.

Planning can only make sense and be effectively implemented when it is linked to key performance indicators in various municipalities. Ruhiiga (2014) asserts that today’s planning must involve the demographic changes taking place within the city itself and within the regional context of rural-urban development and migration. The local government Municipal Planning and Performance Regulation (2001) provides for the national spatial planning whereby it guides municipalities and must introduce the princi-
A new direction of re-inventing government work to focus on results and goods have taken a new direction of re-inventing government work to focus on results. Pauw, Woods, Linde, Fourie, & Fisser (2009) support peer reviewing by noting that it can be espoused for policy or plan impact evaluation.

4.2. Fiscal factors. Fiscal factors have been significant drivers for local government reforms in South Africa in the last decades. Municipalities are compelled to prioritize their needs due to their encounter with fiscal stress that has grown in the public sector. In project and program planning, municipalities must make sure that the aspects of value for money, effectiveness and efficiency are considered and exist in project plans. The NPM reforms that have introduced new alternative ways of providing services and goods have taken a new direction of re-inventing the government work to focus on results (Pauw, Woods, Linde, Fourie, & Fisser, 2009). The application of NPM reforms in local government assumes the form of strategies on; fiscal decompression, privatization of services, out-sourcing, management contracts, municipal service partnerships, public and private partnerships. Monitoring planning will include assessing project efficacy, which is the functional form for virtually all policies and projects; from rural roads and urban sanitation to guaranteed work programs and microfinance initiatives, whether it can be assumed to be viable.

Monitoring on whether municipality comply with the application of internal controls and policies such as the Public Financial Management Act (1994) and Municipal Financial Management Act (1997) is also important to strengthen accountability measures and responsibilities of municipal accounting officers in financial management. Municipal officials must prioritize the plans and their preparedness to tally with municipal audits in an effective manner, and ensure that there is compliance with its Constitutional mandate (1996). Monitoring of financial implications should be an on-going process to ensure value for money and to assure that costs of projects and services are not more that the benefits. Thus, performance plans should be aligned with costs and benefits so that desired outcomes can be measured at the end of activities to ensure efficiency, effeteness and value for money. In the event where the delivery units do not collide with the costs and quality, municipalities can detect inefficiency. Cost-benefit approach can be a useful tool to evaluate the effectiveness of a program. In the context of public administration, the cost must not be more than the benefits. Service standards can also be monitored to assess if quality is assured in planning for municipal service delivery. However, these criteria can contribute to a better level of quality when there is much effort placed on them by public servants. The Public Service Act (2001) benchmarked performance standards and provided Batho Pele principles, which are to be applied in all public agencies as service standards. However, local government can monitor how these principles are applied as standards, and use them to assess the extent and the level of customer satisfaction reached when services are provided to customers/citizens. The Local Government Systems Act of 2000, as part of monitoring, supports the idea that results of performance measurements must be audited as part of the municipality’s internal auditing processes, and annually by the Auditor-General (Systems Act, 2000).

4.3. Functional activities and decision-making. The use of monitoring and evaluation during planning includes accountability and decision-making. Monitoring and evaluation can be a catalyst for decision-making during planning, implementation and reviews for operational activities or public programs. Monitoring and evaluation plays a pivotal role during the project cycle. One of the major tools for decision-making is to identify performance targets and outputs. Planning involves the identification of a path or a road map on how performance will take place and how much resources and time it will need in the form of outputs. The plan can also benchmark the actual progress to be used (Clement, 2012). Outputs can be referred to as the quality of goods and services to be rendered by the municipality. These may be measured to determine the efficiency, relating to its cost per unit delivered. The measurement of outputs can assist to monitor whether the desired outcomes are achieved or not. Along with Ile et al. (2012), planning should take cognizance of the result chain model, by noting the resources needed and speculation of changes that might occur during implementation of plans. Therefore, the result chain model chain can provide options for decision making in various municipal units.

Performance targets can be developed and linked with planning to benchmark key performance areas to achieve results over a specific period. However, they must take note of lessons from previous experience. It is also important to develop outcomes to be achieved during program implementation. Outcomes are set to describe the intended changes in the development conditions that result from the government or a non-governmental intervention.

Another important aspect of municipal reviews could be that of National Audits conducted by the Auditor General of South Africa (AGSA). Munici-
pal performance is implicated to be good or bad by audit reports from AGSA. It is the responsibility of the audit committee to review the results and the recommendations from AGSA and draft an improvement plan and align it with the municipal strategic performance targets. These results can also implicate loose ends and the strength of a municipality’s capacity. As noted by Maclean (2014), it is imperative for municipalities to have existing audit committees in their units. The audit reviews compiled and managed by the municipal audit committees can also ensure that a municipality is conducting its financial reporting as per the informed Treasury Guidelines. However, internal auditing can also assess the extent of municipal compliance about corporate governance principles, the Municipal Financial Management Act and the Public Financial Management Act (Act No 1 of 1999).

In terms of Section 42 of the Local Government: Municipal Systems Act (No 32 of 2000), a municipality must involve the local municipality in the development, implementation and review of the municipality’s performance management system. For example, municipalities must invite their stakeholders to publicly participate and comment about their amendments and reports on Organizational Performance Monitoring and Evaluation Framework for municipalities. Zybrands (2006) argues that the Performance Management System (PMS) must be more than the pure measurement of performance of the Municipal Manager and other Section 57 Managers. It must be a system aimed at maximizing the use of resources (inputs), to achieve the maximum results (outputs), which in turn could have a beneficial impact (outcome) on a community. Some of the specific activities in a monitoring unit can include, the identification of targets or project implementation, and indicators to assess the progress and the direction of these targets. Management involvement is essential to collate information coming from the various agencies and personnel that are implementing service plans.

4.4. Citizen-Based Monitoring. Citizen-based performance can be adopted as a strategy to identify the success and the failure of a municipality in service delivery by using the community’s experiences to identify priorities needed as part of planning for service delivery (Ille et. al., 2012). The merit of this forum is earned when it places citizens as active participants in preparation and planning of what and how services can be delivered to promote sustainable municipalities. Matsiliza (2012) notes a few methods of citizen-based monitoring such as participatory budgeting, community engagement through public fora, Imbizo’s and Kgotla/Inkundla, petitions and dialogues between local councillors, citizens and media. Citizens’ participation during municipal reviews can be conducted during Participatory Evaluation (PE), Participatory Budgeting (PB) and Integrated Development Planning (IDP). Participatory Evaluation (PE) can be applied to assess the performance of a program and project portfolios. Cousins & Earl (1992), notes that PE is applied in social research to generate co-operation between trained evaluation personnel and informed decision makers, organizational members with program responsibility or people with a vital interest in the programme. Participatory evaluation involves users and program participants in evaluation to produce legitimate results, with stakeholders and evaluators sharing responsibility for the evaluation outcomes. Preparedness of municipalities is the most crucial stage of planning for monitoring to identify all the tools and strategies for their readiness to conduct municipal monitoring.

Reviews on municipal plans like IDP and PB must include communities and other stakeholders’ participation. A municipality can also hire a consultant with expertise to facilitate reviews. Monitoring and evaluation reviews must be conducted using fitting mechanisms, and reputable processes and procedures that include the local community in the review of the municipality’s performance management system. In addition, reviews must allow the communities to participate in the identification of appropriate key performance indicators and performance targets for participatory budget planning.

5. Implications for good governance

Scholars in diverse fields alluded on various discourses on governance, and arrived at an idealized approach that denotes governance can be good. However, good governance is described as having a combination of related actions like participation, transparency and accountability, effectiveness and equitability, and promotes the rule of law. It also comprises mechanisms, procedures and institutions where citizens and groups express their views, exercise their legal rights, encounter their obligations and reach consensus (Govender & Penceliah, 2011). Various institutions around the world provide variables for measuring good governance in areas essential to economic growth, democracy, eradication of poverty and hunger, sustainable development, capacity development and equity. This article argues that municipalities must monitor plans and work towards achieving their performance targets. Monitoring can assist in measuring of organizational performance that can satisfy three crucial criteria: validity, reliability and sensitivity (George et al., 2006).

There is growing pressure on local governments globally and nationally to integrate their plans in a responsive manner towards the needs and de-
mands of their internal and external stakeholders for good governance. Government, trade partners, departments, donors, non-governmental bodies, interest groups and communities are among the stakeholders that would like to see better performance results from municipalities to achieve good governance. Some of the common attributes ginned by these stakeholders for good governance include accountability, transparency, effective and efficient way of servicing clients and communities, responsiveness, and responsibility.

Several strategies to observe good governance by municipalities can include compliance with financial auditing, accounting and reporting, corporate governance principles, and other models like the Mohr Ibrahim Index governance indicators and the OECD principles for benchmarking good governance. According to Fourie (2009), the primary measure of performance in a department of an organization would be to assess its ability to spend its appropriate cash. It is expected that good financial reporting and accounting could contribute towards attaining good governance. Monitoring of plans can also enhance good financial reporting, like overseeing the financial reporting process and seeking reasonable financial disclosure issues by management timeously, operational results, operational and strategic plans (Mclean, 2014). In as far as corporate governance is concerned, the audit committee must reasonably assure that a municipality complies with relevant laws and regulations, conducts its affairs ethically, and maintains effective and efficient control systems to prevent and detect conflict of interest and limit and avoid corruption that can emerge.

**Conclusion and recommendations**

This study explored numerous strategies and drivers that can be employed by various municipalities to monitor and evaluate their planning. However, the introduction of monitoring and evaluation systems to monitor municipal plans is an indication of the government’s commitment to improve service delivery and work towards achieving good governance. The various strategies described in this article focus on how municipal planning can be monitored and evaluated to improve its performance and governance. This article demonstrated that the establishment of a monitoring and evaluation team during planning by municipalities could ensure that municipalities align their organizational priorities in planning while committing to compliance with various legislation and practices.

The success of monitoring and evaluation depends solely on the proper planning and preparedness, data collection, consensus among key stakeholders on what to measure, the interpretation and dissemination of information to the relevant stakeholders. Monitoring and evaluation of municipal performance cannot be conducted in a vacuum without consideration of other stakeholder’s interests. At the heart of monitoring municipal planning, preparedness, costs financial reporting, outcomes consideration, benchmarking for quality standards and the compliance to municipal legislation are the key ingredients for success and can enhance good governance.

Monitoring of municipal planning is not smooth sailing; there is a grey area of political interference in the monitoring of municipal planning. Politicians and other leaders of interest groups have interests in various plans for projects and programs, which may supersede the interests of the communities. In addition, decision-making during planning might not be neutral, since it is endorsed through a political process of engaging various stakeholders.

However, municipalities can enhance their results if the whole process includes stakeholders, especially the communities they serve. It is critical for monitoring and evaluation to be linked to the vision and strategic objectives of the municipalities to avoid failures and poor service delivery. This will then translate to the promotion of good governance, transparency and accountability thus promoting good decision-making. This article recommends that municipalities be exposed to continuous training, attendance of capacity building workshops and quality circles through various inter-governmental forums, to understand how they should adopt monitoring and evaluation of municipal planning to improve their performance.

It is highly recommended that municipalities create a network and inter-municipal forums to further strengthen their knowledge of monitoring municipal planning. This would require attention to political institutions and the structure of policy networks, which places an important role on regional and district co-operation takes. Co-operation is easier when there is homogeneity in interests, needs and resources, and institutional homogeneity in budget rules and service requirements.

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