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Performance and other Accounting Information in the Public Sector: A Prominent Role in the Politicians' Control Tasks?

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Performance and other accounting information in the public sector: a prominent role in the politicians' control tasks?

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February 2020

Abstract

In recent years, politicians' use of performance and other accounting information has attracted a lot of attention of researchers engaged in the study of public sector accounting and public sector management. New Public Management (NPM) attaches great value to these types of information, which are particularly aimed at helping elected politicians – who are considered as the principals in government organisations – to control their 'agents'. Based on research findings, some researchers have suggested to both increase politicians' knowledge of accounting and to improve the accounting information made available. However, the effect this had on the use of the available information by politicians is unclear. The various changes introduced in the local governments in the Netherlands over the past thirty years or so, have improved the financial management and may also have helped to create a more performance-oriented and 'business-like' culture in the Dutch public sector. However, the empirical research presented in this paper suggests that neither performance nor other accounting information in formal, written or digital documents plays a very prominent role in the politicians' control tasks. The use of these types of information by politicians in controlling their agents still seems to be limited. Further, politicians indicate that they attach a lot of value to more qualitative and probably subjective types of information. Such types of information are in their eyes very important to fulfil the role of representative of the citizens who has the task 'to give voice to the interests of citizens'.

1. Introduction

With the rise of New Public Management (NPM), the importance of accounting information in the public sector has increased. And although NPM has been criticised and further developments took place, it still seems to play a very important role in public sector management (Pollitt and Bouckaert, 2011, pp. 208, 211; Lodge and Hood, 2012; ter Bogt, 2018). In an NPM setting, accounting information should not just provide insight into finances, i.e. inputs, and processes, but also into performances, i.e. outputs and outcomes (Hood, 1991, 1995).

In recent years, several researchers of public sector management have paid attention to politicians' use of the available accounting information, and more particularly to the performance information (see, e.g., ter Bogt, 2001, 2004; Melkers and Willoughby, 2005; Pollitt, 2006; Askim, 2007, 2009; Van Dooren, 2008; Demaj and Summermatter, 2012; Saliterer and Korac, 2013; Kroll, 2014; ter Bogt et al., 2015; Buylen and Christiaens, 2016; Grossi et al., 2016; van Helden, 2016; Giacomini et al., 2016). The precise focus of this research differs and its findings are somewhat mixed. However, the overall impression is that the politicians involved may consider the performance information in accounting documents as potentially important, but that their use of this information is quite limited (see also Demaj and Summermatter, 2012). The various papers mention different reasons for this; for instance, a lack of accounting knowledge, a preference for other sources of information, insufficient time to study the

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information on a regular basis, the politicians' focus on 'incidents', or the poor quality of the available information (see, e.g., ter Bogt, 2001, 2004; Askim, 2008; ter Bogt, et al., 2015; Hyndman, 2016; Moynihan, 2016; van Helden, 2016; Pommer and Boelhouwer, 2017).

Given the role assigned to the municipal council in the Netherlands, a councillor's low use of the performance information in accounting documents, such as the annual budget and the annual account, can be considered as an undesirable situation. After all, this low use does not fit the position of the council – whose members are elected politicians – as the highest hierarchical level in the Dutch municipalities. Operating at the highest level in the hierarchy means that the councillors, in terms of the principal-agent theory, are considered as the principals at the municipal level. Principals are supposed to control their agents – in this context the members of the Executive and the municipal organisation – who perform certain tasks on behalf of them. Steering and controlling the Executive (and the municipal organisation) on main lines is then one of the major tasks assigned to the councillors by the Dutch central government. And the latter expects the council to at least make use of the annual budget and the annual account in this context (Staatsblad, 2003; Staatscourant, 2016; Commisie BBV, 2018). These accounting documents are supposed to include financial information as well as related performance information on outputs and outcomes.

So, just like NPM, Dutch central government suggests that accounting and performance information should help principals (i.e., councillors) in controlling and monitoring their 'subordinates', and that they contribute to the latter's accountability (Hood, 1991, 1995). This information is meant to help the councillors in the decision-making process and in the control of the execution of the tasks by the Executive, i.e. to steer and monitor the Executive and the municipal organisation (which supports the Executives in preparing and fulfilling their tasks). All in all, the purpose of the information is to help take the best decisions from an economical perspective, an idea that fits NPM's basic assumption of a rational use of information and, more generally, the concept of economic rationalism (see also Flinders, 2011, p.611). However, as indicated, over the years various researchers have observed problems with respect to the quality, usefulness and use of public sector performance and other accounting information. Furthermore, some authors indicate that information is easily used as ammunition for political 'attacks', as opposed to the more 'rational' and balanced use as presumed by NPM and Dutch central government (see, e.g., Burchell et al., 1980; Flinders, 2011, pp. 602-603; van Helden, 2016; Giacomini et al., 2016).

Councillors are not the sole users of the performance and other accounting information. Civil servants, for example, can also make use of such information. Further, having the accounting reports drawn up by the civil servants as such can be a meaningful process, also because it can help, for example, to build trust in the organisation and to 'discipline' people involved (see, e.g. Liang, 2000; Arya et al., 2004). However, since the councillors are formally the principals and thus responsible for steering and controlling the organisation on main lines, they can be regarded as an important group of users, which receives the information via the budget and annual account and other planning & control documents. Some authors suggest that politicians mainly use the performance and other accounting information when having to make 'special' decisions or in case of 'incidents' (see, e.g., van Helden, 2016; Moynihan, 2016). However, it seems that so far only limited empirical research has been conducted into the reasons why politicians, i.e. councillors, sometimes make little and at other times a more intensive use of the available performance and other accounting information. The same is true with respect to the politicians' information needs and how the information could be improved to better meet the users' requirements (cf. van Helden et al., 2016). This puts the focus on the role, experiences and perceptions of the providers of the municipal accounting information, in particular the civil servants (cf. Taylor, 2009). What could they do to better meet the councillors' information needs? This paper emphasises the previous issues with respect to the accounting

information provided to councillors, and the extent to which there is a need to improve its quantity and/or quality. This is all the more relevant, since the findings suggest that councillors in the Netherlands might show an increased interest in more qualitative and informal types of information, i.e. non-accounting types of information (cf. Pommer and Boelhouwer, 2017, p.31).

The findings presented in this paper are based on field studies conducted in ten municipalities in the Netherlands in the years 2016-2017. The paper is structured as follows. The next section briefly sketches the position and role of councillors in several municipalities in the Netherlands. It also depicts the role of the civil servants in giving support to the councillors and providing them with accounting information in the planning & control documents. Next, an overview follows of the literature in the field of accounting information in the public sector and its use by politicians. This section also provides the research questions. Subsequently, the methodology and field research are dealt with. After that, the paper presents the empirical findings. Finally, a discussion of the findings follows and the conclusions are presented.

2. The position of the council and the role of accounting documents

The members of the municipal councils in the Netherlands, i.e. the councillors, are elected every four years by the citizens of the municipality where they are active. The municipal council is the highest hierarchical level in a municipality, so formally its members are the principals of the municipal organisation. However, most councillors are in fact part-time politicians (council membership is a part-time activity), who have their main job elsewhere. Council and committee meetings generally take place in late afternoons and evenings.

Councillors represent a political party, either a party that also operates on a national level or (and this is increasingly the case) one that operates only on the local level. The number of councillors is related to the size of the municipality and can vary between 9 (in very small municipalities, although very rare nowadays) and 45 (for municipalities with over 200,000 inhabitants). Of the total number of 355 municipalities in the Netherlands (situation 1 January 2019), about 240 have a population size between 20,000 – 100,000, which implies that they have between 19 and 37 council members (cf. ROB, 2018, p. 46).

The main tasks of the council are to steer and control the municipality by deciding on the main lines of the municipal policy and to monitor the Executive on the execution of the policy and related tasks. Furthermore, the councillors are explicitly expected to fulfil the role of representative of the citizens, i.e. they are supposed to voice the citizens' interests. Depending on the size of the municipality, the work of a councillor takes on average about 16 hours per week (for reading policy documents and attending meetings, meet with citizens and organisations, etc). A survey conducted in 2014 showed that in the smallest municipality category distinguished in the survey (municipalities up to 14,000 inhabitants), councillors spent on average 12 hours per week on their council work. In the category of the largest municipalities (over 150,000 inhabitants) this number was on average almost 25 hours (Daadkracht, 2014, pp.8, 15-16).

The council is supported by the 'clerk of the council', a civil servant appointed by the council who operates at a certain distance from other civil servants in the municipal organisation. In most municipalities, the council clerk is supported by a relatively small council office staff. Mostly, the council office counts between 2 and 7 full-time equivalents (fte) in total (see e.g. Van Hulst et al., 2016, p. 23). The clerk and his/her office summarise policy notes, provide secretarial services to the council, support councillors with information or help them formulate policy initiatives. They also have the role of intermediary between the council and the municipal organisation, i.e. the Executive and the civil servants (Schaap et al., 2018).

The councillors elect the members of the Executive (i.e., aldermen), who are generally full-time politicians. The Executives, who in the so-called dual system² are not members of the council anymore, can be former councillors, but they can also come from outside the council. The Executive is responsible for the preparation and execution of the daily tasks. In practice, the Executives often also initiate policy initiatives and prepare the annual budget as well as other accounting documents. In performing these activities, the Executives are supported by the municipal organisation, i.e. the civil servants who are specialists in the various policy areas. However, external parties to which tasks have been outsourced can also be involved.

The accounting information made available to the councillors forms part of the municipality's planning & control cycle. The government's Accounts Act requires all Dutch municipalities to present a budget and an annual account each calendar year (as well as a financial estimate for a period of four years ahead). On certain occasions, more specific documents are drawn up (for example, a report to decide on a new policy or project or that discusses a major problem). Although the annual budget is formally drawn up by the council, in practice it is prepared by the civil servants in close cooperation with the Executive. Sometimes the council is consulted before the formulation of the draft version of the budget. The civil servants also prepare other accounting documents, such as the 'Note on Financial and Policy Perspectives', sometimes called the 'Spring Memorandum'. This Perspectives note is a document usually published in May, which discusses the financial framework for the next budget year and the possible policy initiatives to be taken, including the preferences with respect to policy changes. Furthermore, one or several intermediate reports may be part of the municipal planning & control cycle. In general, these intermediate reports have a strictly financial focus. The annual account has to be audited by an external auditor.

Since the council is the highest hierarchical level in the municipality (and formally draws up the budget), it has to approve the budget and annual account as well as the financial and performance information included in these documents. The council also has to approve the policy notes for new policy initiatives (including the related finance and performance information) drawn up by the Executive and the civil servants during the year.

Each municipality is to a considerable extent autonomous in deciding about the contents of its accounting documents. This implies that the components of the planning & control cycle and the contents of the accounting documents differ among municipalities. Apart from adjustments which can be mandated by central government, the ideas for changes in the accounting documents are often initiated or further developed by the municipal civil servants (in several cases with the help of external consultants). However, after the introduction of the dual system, the Dutch municipalities have since 2004 been legally required to draw up output and outcome budgets as well as annual accounts for their policy programmes (Tweede Kamer, 2000-2001; Staatsblad, 2003). These documents formally have to contain both financial and performance information (i.e., information on the performances in the various policy fields).³ The government documents about the dual system and the output and outcome budget clearly breathe the

² The dual system was introduced in 2002. In this system the responsibilities and powers of the municipal council, which is formally the highest authority in the municipal organisation – are in principle clearly separated from those of the Executive committee. The council should decide – i.e., steer and control – on the main lines of policy and the Executive is responsible for the policy execution. The former monistic system, used until 2002, emphasized a joint responsibility of the Council and the Executive for policy making and policy execution. In the monistic system the aldermen, i.e. members of the Executive, were also a member of the council. This is not the case anymore in the dual system, so that the responsibilities of the council and the Executive are in principle more clearly separated. The mayor is the 'non-political' chairperson of the Executive, who is formally appointed by the King (so not by the council).

³ Since 2016, municipalities have no longer been obligated to issue a product budget (it has been replaced by an overview of 'task fields'), but the outcome budget still has to contain performance information, i.e. information on activities and outputs and in particular on the municipal policies' outcomes (Staatscourant, 2015, 2016; Commissie BBV, 2018).

NPM principles of rational management and the agent (i.e., Executive and civil servants) being steered and controlled on main lines by the principal (the municipal council).

Each municipality can decide autonomously how many policy programmes it wants to initiate and how they are defined, and to a large extent it can also determine which performance information it wants to present. However, since 2016 all municipalities have to include a small standard set of financial indicators in their programme budgets and annual accounts (Staatsblad, 2003, 2015). Since 2017, also an additional set of 39 more general indicators has to be included, such as school absenteeism percentages, the number of jobs per 1,000 citizens and the number of violent crimes per 1,000 citizens (Staatsblad, 2016; Staatscourant, 2016). The idea behind this obligation is that these indicators could help councillors and citizens in comparing their municipality with other municipalities.

Once the budget and policy notes have been accepted by the council and the main policy lines have been determined, the Executive (supported by the civil servants) is politically responsible for realising the plans and the more detailed execution of the tasks. The Executive also has to give account to the council of the finances spent and the performances realised. In their turn, the members of the council in principle are supposed to explain and give account to the citizens of the performance of the municipality.

3. Local politicians and accounting documents: literature review

Traditionally the management and control of local government organisations in the Netherlands mainly focussed on inputs and processes. However, like in many other countries, there have been several changes in this respect since the mid 1980s. In connection with an increasing interest in aspects of NPM in both the Netherlands and elsewhere, a larger emphasis has been put on a more ‘businesslike and professionalised’ management approach, meant to improve the efficiency and effectiveness in the public sector (and, from a more ideological point of view, to reduce the size of government). Around 1985 or so, Dutch municipalities gradually started to introduce ‘contract management’ and output budgets, as well as annual accounts/reports which include output information. In this context, the so-called PMI project – which was an NPM-like project – played an important role in local government (van Helden, 1998). In the second half of the 1990s, this was followed by the introduction of outcome (or ‘programme’) budgets and annual accounts. In principle, these types of performance budgets contained information on outputs and/or on outcomes. They could be used for accountability, decision-making and control purposes (Jackson, 2011, p. 16).

The term performance can refer to different things (Wholey, 1999, pp.289-290; Jackson, 2011, p.15). Pollitt (2006, p. 39) indicates a preference for performance budgets that focus exclusively on outputs and outcomes. However, the performance budgets of the Dutch municipalities actually not only contain information on outputs and outcomes, but also – and sometimes mainly – on throughputs, i.e. activities and processes (see, e.g., ter Bogt et al., 2015). Accrual accounting was already introduced in municipalities in the Netherlands in 1985.

The introduction by the Dutch municipalities of output and outcome budgets implied that the political and managerial decision-making and control activities in principle had to be output- and outcome-oriented. However, as has been observed in the literature, in the public sector the outputs and outcomes can relatively often be characterised by a low degree of measurability (Budding, 2015, p.90). The literature has also discussed several other factors that can complicate public sector performance measurement, for example, the multiplicity and ambiguity of goals, the incompleteness of the performance measurement (e.g. when partners are involved) and the importance of other aspects than economic efficiency, i.e. the social and political dimensions of public management (see, e.g., Carter, 1991; ter Bogt, 2001; Hood, 2007; Jackson, 2011). Despite the consequences that a low measurability of performance together

with the other complexities could have for the type of control to be applied (see, e.g., Ouchi, 1979; Hofstede, 1981; Carter, 1981), the NPM approach, with its focus on output and outcome control, was adopted. The performance budgets that municipalities in the Netherlands have to draw up on the basis of the central government's budget rules are supposed to facilitate the routine output (and outcome) controls (Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2003; cf. Hofstede, 1981, pp.196-200). So the implicit premise seems to be, in fact, that the municipalities' activities and outputs (and outcomes) are standardised and measurable (ter Bogt et al., 2015), which would create the 'ideal' NPM setting. In such a situation, output controls can become routine controls and accounting information can give a clear insight into the municipality's performance.

More in general, Hood (1995, pp.93-96) considers 'accountingisation' and public accountability in terms of results as the major elements of NPM. Accounting information should help in evaluating the performance of the municipal organisation and in strictly monitoring and controlling the Executive and its civil servants, i.e. the agents. The idea is that accounting numbers are helpful to a principal in the processes of decision-making and control and in taking decisions which are from an economical perspective the 'best' choices. They are also of help in monitoring the agents, who the specialists with the more detailed knowledge and who can be trusted only to a limited extent, as argued by theories such as the principal-agent and public choice theory, which underlie NPM (see also Jensen and Meckling, 1976; Flinders, 2011; Bouckaert, 2012). In a municipality, the council officially is the highest hierarchical level, i.e. the principal, whilst the Executive (and its civil servants) is the agent. So, the accounting information is supposed to help principals, i.e. the councillors, in being able to act in line with NPM's basic assumption of economic rationalism. Ideally, the municipality and its councillors could also use this information to give account to the citizens who elected the council (Bovens, 2005).

Although this paper does not extensively discuss the pros and cons of performance measurement, one of the pros as indicated by NPM advocates is that performance measurement can contribute to increasing efficiency (see, e.g., Smith, 1993; Noordegraaf et al., 2014, pp.8-10). However, apart from the efficiency objective, NPM changes in the Dutch municipalities have particularly been initiated to strengthen the position of the councillors. The availability of more elaborate performance information is considered to facilitate the councillors in controlling the municipal organisation more effectively. Furthermore, more extensive information on 'results' and efficiency has been supposed to enhance citizens' support for the local politics, since it increases transparency and makes the municipal performance more visible to the public (van Helden, 1998).

The introduction of output and outcome budgets in the Dutch municipalities was in a more technical sense not a complete success, to put it in mild terms. In general, they mainly contained information on activities and processes (number of meetings, hours spent on certain tasks, number of visitors, number of complaints received, etc.). Although such information may provide certain insights (cf. Johnsen, 2005), it was not really the type of data intended to be included in output or outcome budgets. However, outputs, i.e. the 'products' realised, indeed often appeared to be difficult to define or measure or were measured only partially. Furthermore, the relationship between the budgets and the outputs realised in a particular budget year was mostly not very clear (ter Bogt, 2001, 2004; ter Bogt et al., 2015). Moreover, the performance realised was often influenced by partner organisations and other external factors (see also Carter, 1981). And all these complications played an even stronger role in the measurement of outcomes, i.e. the effects in society realised with the budget available for a specific policy in a certain year. So in a technical sense there were several problems with the performance budgets in municipalities.

Previous research indicated that politicians (Executives and councillors) did appreciate the 'informative' value of the quantitative performance information available in accounting

documents (ter Bogt, 2001, p.632), but also suggested that for the purpose of decision-making and control they mostly used it only to a very limited extent (ter Bogt, 2004; ter Bogt et al., 2015). Perhaps they particularly appreciated the information when they had only limited experience with it (ter Bogt, 2004, p. 248). Furthermore, the politicians, especially the Executives, indicated that in several cases they preferred ‘quick’, more informal information (which may even be subjective) to performance information in written accounting documents (ter Bogt, 2004). Over the years, similar and other problems with accounting information, and in particular with performance measurement, have also been observed in several other countries, although in some cases the findings suggest that performance information is used quite intensively (see, e.g., Melkers and Willoughby, 2005; Pollitt, 2006; Askim, 2007, 2009; Van Dooren, 2005, 2008; Flinders, 2011; Jackson, 2011; Kroll, 2014; van Helden, 2016; Hyndman, 2016; Giacomini et al., 2016; Gomes et al., 2017; cf. van Helden and Reichard, 2019).

An Italian case researched by Giacomini et al. (2016) found that accounting information is used more intensively in situations of political conflict. However, in this particular case it was not so much used in a comprehensive and ‘rational’ manner to take the ‘best’ decision, but more to support a political point of view, i.e. certain elements of the information were used to provide ‘ammunition’ in the discussion (Burchell et al., 1980; Flinders, 2011). But whether accounting information is used in a ‘rational’ way or not, a survey amongst councillors in Dutch municipalities conducted in 2015 (with 2,200 respondents) showed that only 11% of the respondents had chosen to become a councillor to control the Executive and the way in which the policies were executed (van Wijnen and Hulsen, 2015, p.17).⁴ The question is, of course, whether the unpopularity of these activities also influences their use of the accounting documents.

However, despite the problems with the measurement of performance and the quality of the performance information, the introduction of output and outcome budgets in the Dutch municipalities together with various minor accounting changes over the years, may to some extent have been ‘fruitful’ in that it changed the institutional context and organisational culture (cf. ter Bogt and Scapens, 2019). This is because as a result of the terminology used the discussions and ways of thinking in local government started to change. The pure emphasis on inputs decreased, as well as the focus on rules. Gradually, civil servants and politicians started to think more in terms of the outputs and outcomes realised via the budgets (ter Bogt, 2008). So these various changes contributed to a change in mindset, in which the results realised with the aid of the government policy received more attention. In this context, it should also be noted that in some cases councillors were to some extent satisfied with the performance information that they received or that, at least, they were of the opinion that in principle it would be desirable to have ‘good’ performance information available. However, the councillors also wanted this information (its quality and/or quantity) to be further improved (ter Bogt et al., 2015). In this respect, Johnsen (2005, pp.14-15) indicates that the perceived benefits of the use of performance indicators in the public sector deserve attention. In his view, the use of indicators in discussions to influence the balance of power, i.e. a ‘political’ use of performance information to obtain a political gain (cf. Burchell et al., 1980; Flinders, 2011), may also be regarded as appropriate and effective.

So despite the many criticisms, there are also indications that public sector performance information has – or could have – a certain value for councillors. This finding suggests that it may make sense to research what could be done to better serve this group with better performance and other accounting information, or other types of information they need. This implies that not only the councillors themselves, but also the providers of the accounting information

⁴ ‘Making a contribution to society’ – whatever this may mean precisely – was by far the most important reason indicated (84% found this important), followed by the ambition to realise one’s own political ideas, which was important for 43% of the respondents (van Wijnen and Hulsen, 2015, p.17).

in the planning & control documents, i.e. the civil servants, may have to think about how the councillors could be better served in this respect.

The above literature review suggests that there are some obstacles to the use of performance and other accounting information by councillors. Furthermore, the review indicates that there has been only limited academic research into the information needs of local government councillors and what providers could do to better serve them in their role as principal in the municipal hierarchy. Therefore, the following broad research questions have been formulated.

1. How do councillors use and value the performance and other accounting information currently available in the municipal planning & control documents?
2. What accounting information do councillors need to effectively fulfil their decision-making and controlling tasks and, more in general, their role as principal in the municipal organisation?
3. What further changes are needed in the information provided to the councillors to better fit their needs?

The following section discusses the research methodology used in this study. Next, the findings from the field research conducted in ten municipalities in the Netherlands will be presented.

4. Research method

The past fifteen years or so, the use of performance and other accounting information by politicians has received quite some attention. Questions that have received far less interest, however, are why politicians either do or do not use the performance and other accounting information available to them in the planning & control documents, and what kind of information they actually need or prefer in their role as principal in the municipal organisation. In this context, the opinions and role of the providers of accounting information, i.e. the civil servants, seem to have received very limited attention. Furthermore, the focus in the research conducted mainly seems to have been on quantitative performance data and only to a very limited extent on more qualitative types of performance information (or perhaps better: 'performance-related' information). For that reason it was decided to start an explorative field research project, intended to shed some more light on these issues. The project began in April 2016 and continued until mid-2017. Five master's students, co-ordinated and supervised by the author of this paper, were involved in this project. Each of them conducted research in two municipalities.

The empirical research and the interviews were initially led by the exploration of existing literature (Eisenhardt, 1989, p.536). However, although the literature gave guidance to the research and the formulation of the interview questions, we wanted to approach our research with an open mind to be able to obtain more in depth insights into the accountability and control process and the role of the performance and other accounting information available in the planning & control documents. Therefore, it was decided to conduct descriptive and exploratory field research with semi-structured interviews (see also Ahrens, 2004, p.298). To obtain an impression of whether factors such as the size of the municipality, or possessing (cf. Daadkracht, 2014) specific knowledge in the field of planning and control (Askim, 2009) had any impact, councillors with different specialisations were interviewed and municipalities of different sizes were included in the research.

Some councillors (sometimes informally) had the role of financial 'specialist' in their council or party, which especially applied to the political parties with a number of representatives in the council. These specialists who probably use the accounting documents relatively intensively, might have specific information desires or suggestions for changes. Therefore, we

also wanted to include them in the research. If necessary, the specialists were selected after consultation with the council clerk. We included municipalities of different sizes in the research, because in small municipalities with only a limited number of civil servants, the number of specialised employees in the field of planning and control might be limited. And this could influence the 'quality' of the planning & control documents.

The municipalities were all located in the northern half of the Netherlands. They were selected on the basis of their size and willingness to participate. The number of inhabitants in the municipalities varied between about 11,000 and 125,000. By Dutch standards, three of them could be classified as small (less than 35,000 inhabitants), three as medium-sized (between 35,000 and 75,000) and four as large (over 75,000; with three municipalities having over 100,000 inhabitants). The small municipalities involved were Littenseradiel, Staphorst and Opsterland, the medium-sized ones Heerenveen, Barneveld and Assen and the large ones Lelystad, Leeuwarden, Ede and Zwolle.

The interviewees were councillors, council clerks (or employees of the council clerk office) and civil servants involved in preparing the municipal planning & control information. Of the 10 municipalities included in this paper, in total 21 councillors were interviewed (about half of whom had the role of financial specialist), as well as 11 council clerks (or council clerk employees) and 13 civil servants (of whom 10 were responsible for the accounting and financial management). In each municipality, interviews were held with at least two councillors, one civil servant and the council clerk (or a council clerk employee). The interviews generally took about one hour, sometimes a bit less and in several instances also considerably longer. The interviews were recorded and based on that the research assistants wrote extensive interview reports (generally containing about eight to twelve pages) which were sent for approval to the interviewees. The approved interview reports formed part of the basis for the findings presented in this paper. Furthermore, information was gathered from minutes of council and council committee meetings and from various planning & control documents (annual budgets, annual accounts, interim reports, and other documents in the field of financial management). In a few cases, an assistant attended a meeting of the municipal council or watched videos of a meeting (i.e., a meeting where the annual budget or annual account was discussed).

Since in each municipality only a limited number of people were interviewed, the focus in the research was not on providing an in-depth analysis of each individual case. Instead, the idea was to include councillors with different backgrounds (i.e., different political parties, different policy areas) from municipalities of different sizes, and to find out possible similarities and differences in their opinions. However, the analysis of the information gathered suggests that despite some minor differences, basically, in all cases, the opinions about the use of performance and other accounting information and what is required to improve this information, were highly homogeneous. The background of the councillors and the size of the municipality did not seem to have any major role in this context. Consequently, the emphasis in this paper is particularly on the commonalities found in the cases researched, and not on the minor differences among them.

To make sure that the individual interviewees' responses as presented in our study could not be linked to specific people, they were anonymised as much as possible. The people quoted are referred to by a letter or a number. The three groups of interviewees (councillors, civil servants, council clerks) are distinguished by a number, a capital and a lowercase, respectively (so, for example, interviewee 1 is a councillor, interviewee A civil servant and interviewee b a council clerk or a council clerk employee).

5. Empirical findings

This section presents some findings from the empirical research conducted in the ten municipalities in a summarised form. Since the responses to the interview questions were quite homogeneous, the focus of this paper will particularly be on the similarities found.

5.1 Availability of performance information

What type of performance and other accounting information is provided to the councillors? The councillors, civil servants and council clerks interviewed indicated that some of the information required on past and expected future performance in the various areas was provided by policy notes. These notes give a sketch of the policy goals and initiatives to be taken in a certain area in the next four or five years. They may also contain some information on past performance and/or expected future results. However, the interviewees all agreed that the general quality of the information in these notes, for example about the goals and performance to be realised, was rather vague. As councillor 7 put it: “Often there are no policy documents available in which the objectives are described in a clear manner. . . . This being the case, it is difficult to determine our focus.” A financial civil servant, interviewee A, noted in this context that mostly neither the Executive nor the council show an interest in formulating the policy goals more clearly, perhaps to promote a compromise, or because this approach gives more leeway. Councillor 15 indicated that vague objectives in policy notes had consequences for the goals included in p&c-documents: “Our budgetary goals are usually formulated in very general terms too, for example, ‘we want a good care provision for our inhabitants’. Yes, we all want that and I want world peace too.”

There were some differences among the municipalities with respect to the number of interim p&c-reports drawn up during a budget year. However, all municipalities published a programme budget, an annual account/report and at least one interim report. Furthermore, all but one small municipality drew up a Perspectives note, mostly annually (but in one municipality every two years, whilst another municipality combined the Perspectives note and the annual account/report into one document). The Perspectives note is, just like the programme budget, a document which is formally drawn up by the council. At least, the council should decide upon its contents. However, in practice the role of the council is very limited, as indicated by the interviewees. Councillor 2, for example, whose party is in the coalition on which the Executive committee is based, said that he had informal meetings with ‘his’ Executive to discuss policy issues. Nevertheless, he was of the opinion that in practice the civil servants (and Executives) are the ones to draw up the Perspectives note, as well as the budget. Both documents are then discussed in the council and the council committee meetings, where they are in general only slightly adapted on some details. According to interviewee e, a council clerk, her councillors have a real wait-and-see attitude to what the Executive offers them.

The precise contents and presentation of the text and figures in the p&c documents varied among the municipalities researched. To all reports applied however, as indicated by the interviewees, that they did not contain much performance information. Whereas the programme budget, for example, gave a brief overview of the policy areas and initiatives, it hardly provided any specific and relevant performance data which could be helpful in fulfilling the steering and controlling tasks of the council. A financial civil servant, interviewee M, put it bluntly: “It is full of indicators, so-called steering information, but you can’t really do anything with it.” In case of a serious problem in a certain task field, or if new policy initiatives were taken, the civil servants – and sometimes the councillors themselves – had to collect more detailed and in-depth information on an incidental basis.

Apart from some financial information per policy area, the p&c-documents included in several cases certain ‘performance’ data about processes and activities. “The discussions on policy issues during the budget meetings are mostly about the processes”, according to interviewee K, a council clerk. Whereas the activities could be indicated in numbers – sometimes regarded as useful – the information about the processes and progress of policy implementation was often qualitative. However, overall the interviewees were of the opinion that, apart from the mandated indicators established in 2016/2017, the p&c-documents contained very little relevant policy goals and output indicators, let alone outcome indicators. Councillor 12, for example, notes that he saw the “most ridiculous indicators in the documents, which may look great, but really didn’t say anything”. The interviewees generally said that this is a consequence of the problems with finding a sensible way to measure performance. However, the vague policy goals also play a role here, since they make it more difficult to define clear and relevant performance indicators which could be included in the various planning & control (p&c) reports.

Furthermore, several interviewees observed that both the programme budget and the Perspectives note were mainly focussed on a small number of specific policy areas and projects, in particular new policy initiatives. Councillor 3: “We primarily focus on new policy. I’m not going to dig into existing policy that easily either. I may only do that if certain signals have surfaced.” However, the interviewees also indicated that most of the budget was spent on the execution of annually recurring tasks. Not much information was given on these recurring tasks, neither in the budget itself nor in the annual account. Financial data and specifically performance information on these tasks were only scarcely available in these documents, and if so, mainly in a highly aggregated form.

Additionally, in as far as the p&c documents paid attention to outputs and outcomes, this information was quite often qualitative, i.e. descriptive. If output or outcome indicators were included, this quantitative information was generally considered as partial and incomplete. Furthermore, the interviewees argued that one of the problems with this type of information was that it did not sufficiently depict the extent to which the municipality was responsible for the results. However, although several councillors indicated that they preferred clear and relevant performance indicators and other accounting information, in many cases they also underlined that they were mainly interested in ‘policy’ and not in ‘numbers’. Councillor 18, for example, said: “Sometimes I am interested in finances, when it comes to large amounts. But all those numbers... It’s not my job at all to look at that. The civil servants and auditors are involved in numbers, and the province checks them. ... I only have to look at the policy, I’m here for the citizens.”

The interviewees also explained, as noted before, that municipal policy notes typically do not include clearly defined goals or target values (which can be depicted by indicators). Particularly the civil servants, and some councillors, argued that this vagueness was sometimes intentional, for example because the Executives wanted to avoid having to account for targets that had not been met. Interviewee A, a financial civil servant: “The Executive usually doesn’t want to commit itself in advance to SMART policy goals and related indicators. ... And when the budget is discussed, the council neither says: ‘please be more precise about the goals to be realised’.” However, this lack of clear goals and targets further complicated the execution of the steering, monitoring and controlling activities on the basis of the available p&c-information.

The interviewees indicated that in comparison to the limited amount of performance information (or: useful performance information) the p&c documents, they did contain a lot of financial information. Furthermore, the budget and the Perspectives notes contained much content (in the form of text) about the more general policy ambitions and initiatives, the expected development of the finances of the municipality, as well as the new policy initiatives to be taken in the various specific policy areas (‘programmes’). Our own observation of the programme

budgets, perspectives notes and annual accounts/reports for 2015, 2016 and 2017 seems to confirm this. The documents – in particular the Perspectives note and the budget – discuss new policy initiatives and changes in existing policies. The financial information in the documents typically included aggregated data on the income and expenses per group of products and tasks, and the contents of the programmes and policy fields. In addition, they provided a lot of mandated, rather technical financial information on the balance sheet (and, for example, on reserves and provisions, investments and depreciations, labour-cost related liabilities, interest rates and the EMU balance). The various intermediary reports produced by most municipalities were (almost) completely financial.

Most of this p&c-information was available to the councillors in a digital form so that they could access it on a tablet or a computer. In several cases they also could scroll down to the more detailed data. Some councillors liked the digital types of information, but this was certainly not the case for all of them, for example, because they found it more difficult to obtain an overview.

The councillors indicated that the more detailed technical overviews and tables were not considered as very interesting: “overviews of reserves, or incidental incomes and expenses, well, of course that is not really of political interest to me” (interviewee 20). So overall, as long as there were no financial issues, the financial information, no matter what kind, was not considered as very relevant. However, in case of fuss about an issue in a policy area, then councillors were suddenly interested in more detailed information about finances – i.e., at a less aggregated level than available now. Councillor 1: “[in such a case] I say: ‘steering on main lines, I don’t think so, I want to know where the money goes’.”

Apart from that, the councillors who were the financial specialists claimed that they were certainly interested in financial information about tasks and policy areas, although mostly not in all the technical details. Further, a few councillors explicitly indicated that they considered financial soundness and the absence of financial problems as basic criteria for a successful realisation of the municipal policies and political ambitions. They explained that financial problems could easily undermine the interests of the citizens and other stakeholders, because in case of, for example, budget deficits over a four-years period, a municipality could lose its financial autonomy. However, as already mentioned, apart from some financial specialists, the councillors said that if there were no problems, they paid limited attention to the more detailed financial information. “These are all things containing numbers, they make me think: well, that’s fine, but this is for the auditor or for someone else”(councillor 21).

So, the findings show that many of the councillors (and civil servants and council clerks) were critical of the performance and other accounting information available in the p&c-documents. However, they also understood the complexity of measuring performance in the public sector. The councillors agreed that if the quality was good, more output- and outcome-related performance information could be useful. They were, however, far from clear about how they would like to see the information be improved. Many of them were of the opinion that, rather than including more information, the p&c-documents should be reduced because they were too extensive. Therefore, only a limited number of ‘key’ performance indicators should be added. Councillor 5 said: “The documents are often too thick. Sometimes I have the feeling that the civil servants are just typing more and more letters and numbers.”

In this context, financial civil servant H observed: “If you ask them, the councillors mainly want more compact information, the famous A4. Which is an illusion, if you want to provide the council with meaningful information.” So, in contrast to the councillors, the civil servants and council clerks were much more critical about reducing the size of the p&c-documents. They argued that both the quantity and quality of the current information provided to the councillors via the p&c-documents was insufficient for them to be able to conduct their steering, monitoring and controlling tasks properly. But at the same time, they also observed

the danger of an increase in information, since this might lead to an overload. And this would particularly be a problem, given the limited amount of hours in which most councillors had to do their work (although most of the councillors claimed that they did not really feel that they had too little time at their disposal).

5.2 The information used by councillors

In executing their monitoring and control activities for the Executive and the municipal organisation, and representing their citizens, the councillors could make use of the accounting information in the p&c-documents. The various interviews indicated that the councillors were mainly interested in the qualitative information, i.e. texts in these documents. These texts informed them about the policy processes, and more specifically about developments and new initiatives. Given their political work domain, they considered this type of information the most relevant. For example, councillor 10, said: “I tend to focus on [text, ...] the qualitative information. Of course, sometimes it may be necessary to look at a detail or a number. .. [However,] measuring outputs and outcomes is very tough. ... [But even if it would be possible,] if there are many numbers, there is the temptation to only look at those numbers, instead of reading and discussing the substantive information about the policy.”

Of all the accounting information included in the p&c-documents, the councillors seemed to use the financial information to some extent. The performance indicators included in the documents were mostly not regarded as being very helpful. However, as noticed above, the ‘ordinary’ council members left the financial details to the financial specialists in the council, the civil servants and the external auditor and trusted on their judgments. So they also largely ignored the financial information, unless there was a problem.

Councillor 19: “For the finances we have specialists, they check the figures. And there really is control of the finances, of course. The external auditor checks the annual account anyway. ... [Although I am more interested in policy developments] I am of the opinion that financially, we have to keep things in good shape. That’s important if we want to stay financially autonomous, or want to avoid to be more or less forced to merge with another municipality.” And civil servant E added: “Money is always a thing. In fact, most discussions in the council are about activities and money.” However, council clerk d had doubts about the extent to which councillors really used the financial and other information for their steering and control activities: “The council is in fact quite docile ... The council members seldom present proposals for policy initiatives; they expect the Executive to do so. ... The steering and controlling roles, well, this then means that the council reacts to [those proposals]. The council then asks questions, multiple questions, about the policy initiatives and the intended activities and to some extent also about the finances. ... Those questions are often about details, about how the Executive is intending to avoid loose ends, so to say. For most councillors, it is very difficult to indicate which direction the policy should take. ... This is also due to a lack of knowledge, I think.”

So it seems that in general the councillors did not make that much use of the regular financial information in the p&c-documents either, although they also indicated that healthy finances are crucial for municipalities’ autonomy, irrespective of whether there is financial stress or not.⁵ However, as was explained, since financial problems have a tendency to draw the attention from the media and/or from political parties in the ‘opposition’, councillors cannot ignore financial matters. Additionally, another reason for the councillors’ use of financial data

⁵ Municipalities in the Netherlands have a considerable autonomy in deciding about their policies, provided that the financial estimate for a period of four years ahead shows no deficit. If there is such a deficit, the Province, a hierarchically higher layer in Dutch government, or the Ministry of the Interior and Kingdom Relations, will supervise the municipality, possibly in return for financial support.

was that on the surface, this information seems to be relatively concrete and easy to understand, also if one is not an expert. Differences between budgeted amounts and the actual results are not difficult to observe and can easily be addressed and questioned in a council meeting. Interviewee I, a financial civil servant stated somewhat cynical: “If the performance is difficult to measure and understand, then the financial numbers are seemingly easy to fall back on.”

However, as indicated before, the more technical financial information in the budget, consisting of the annual account and the various intermediate reports, was used very limitedly, according to the councillors, council clerks and civil servants. The same applied to the performance information included in the documents.

Almost all councillors interviewed agreed that quantitative indicators on outputs and outcomes could in principle be useful if they represented relevant and measurable performance items and were also in other respects of good quality. Furthermore, most interviewees saw the available quantitative performance indicators as problematic, as indicated above. Apart from the low perceived value of the indicators, several councillors also underlined their preference to discuss ‘policies’ instead of ‘numbers’. Councillor 10, for example, said: “Measuring performance is difficult, sure. But apart from that, when working with numbers, you may be tempted to focus too much on those numbers, instead of carefully reading the qualitative information about the contents of the policy.” Councillor 21 noted that “the discussion [in the council] is more about the content of the policy than about the figures”, which was confirmed by councillor 2. Several councillors indicated that they doubted whether, with the exception of specific cases, it was actually possible to develop usable indicators that properly reflect the complexities of municipal outputs and outcomes.

The findings suggest that the limited use of the quantitative information in the p&c-documents by the councillors is to some extent related to its low perceived quality and/or the limited relevance of the indicators available. This conclusion, in turn, suggests that technical improvements may be helpful in increasing the use of these documents. Limited time and knowledge on the part of the councillors, however, also seems to play a part. In addition, the councillors’ task perception may play a role, i.e. their generally limited interest in steering and controlling the Executives and their civil servants. Financial civil servant G observed that councillors generally only make an ad hoc use of the p&c-documents. “If you are talking about a systematic use of the performance information, that is not the case. In the case of the annual accounts, for example, the councillors mostly do not even take notice of whether or not a certain target included in the budget has been achieved. I don't think that they carefully read the documents prior to the meeting where the Executive gives account. When discussing the annual account and the annual report in the council, I often wonder if what councillors say is really based on what is in the documents, or whether they simply convey their own political story.”

The councillors generally claimed that they made some use of the information on processes and activities in the p&c-documents, which was confirmed by civil servants and council clerks. However, as noted above, it was also indicated that the councillors made very little use of the (mostly limited) output and outcome information available in these documents. Councillor 20 observed: “I don't read all the planning & control documents, only a few parts that could be interesting. ... I read it strategically. Where does it become political? ... [A]s a politician I want to achieve something new. So a Perspectives note, that can be interesting [since it enables us to decide about new policy initiatives], and to some extent also the budget, in which the new initiatives are elaborated further.” In a similar vein, councillor 18 said: “Well, I don't read very much of all those documents. ... Some parts of the budget: are they working on the initiatives we agreed upon in the coalition agreement? And for the rest, well, that's when I usually pack it in. Forty or forty-five lampposts, that makes no odds to me.” However, many interviewees also

indicated that details are sometimes important. “A detail can also be a big thing. If it is politically sensible ... In such a case a small intervention can become important”, according to interviewee 19.

The councillors explained that they were more interested in the steering role of the council than in controlling the Executive. However, they also acknowledged that in practice their steering role was not really that strong either. As they pointed out, the policy initiatives as well as the p&c-documents were generally almost completely drawn up by the civil servants and the Executive. As councillor 21 remarked: “Via the coalition agreement, which forms the basis for the policy initiatives to be developed by the Executive committee in a four years period, we can exert a certain influence, at least if our party is in the coalition. Since we are in the coalition now, I can sometimes also have some informal influence, for example via discussions with ‘our’ alderman in the Executive committee. But for the rest, your possibilities to steer as a councillor are actually very limited in practice. The civil servants and the Executive present their plans to the council, and then the coalition parties mostly agree [with those plans]. ... You can only get them changed if you succeed in convincing the majority of the council.” Councillor 15, a councillor of a party not represented in the Executive added: “You could say that the planning & control documents are completely prepared by the Executive. The council has very little influence on their contents and that is even more the case if you are in the opposition.” Council clerk k confirmed that the Executive prepares the p&c-documents in detail, with some possibilities for coalition parties to influence their contents through informal meetings with members of the Executive. Civil servant E explicitly discussed the council’s limited role in the decision-making process, and the tension between informing the councillors on ‘main lines’ and providing them with information sufficiently detailed to really understand the backgrounds to the decisions to be taken. She said: “It is simply impossible to inform the council properly about all relevant issues, and that is a shame. It even erodes the political system a bit. ... To what extent are the councillors really able to do politics adequately?”

Mostly, the notes and p&c-documents discussed in the council were at best changed on details, and only if necessary according to the council. “The longest discussions in the council are often about the smallest amounts”, councillor 4 said. And council clerk f said: “councillors do ask questions, sometimes also about performance, but steering the organisation ... that’s another story.” Although they agreed that councillors work hard, a lack of time and knowledge on the part of the councillors played a role here, as explained by the civil servants and council clerks. In this context, several interviewees argued that for any councillor to have real influence on the policies and budgets, they had to take action already at a very early moment in the development process, e.g. during the preparation of the coalition agreement and the discussions about the new policy note and/or Perspectives note. Still, it was generally mainly the input of the councillors affiliated to the political parties represented in the Executive that was seriously taken into account, as some of the interviewees explained. Councillor 14, for example, noted that it was easier for councillors of the coalition parties to have informal contacts with the alderman than for other council members. And this meant that the coalition councillors could sometimes get things done. “The dual system didn’t change that.”

So, in the opinion of most interviewees, the councillors’ steering role on the basis of the p&c-documents was limited. The councillors tend to focus mainly on those specific elements in the documents that they consider important. Furthermore, they were specifically interested in ‘incidents’ that drew the immediate attention, and about which they were possibly going to be contacted by citizens or other stakeholders (and which could bring them political gain). Financial civil servant A: “When the shit hits the fan, yes, then the council is alert. And especially when there are financial issues. Money is politically sensitive.”

The interviewees all indicated that monitoring and controlling the Executive (and the municipal organisation) on main lines via interim reports and the annual account did not have

the council's priority. New policy initiatives were regarded as more interesting. Councillor 1: "The council hardly discusses the annual account and the annual report, and neither controls the Executive on the basis of that. We pay very little attention to the accounts given by the Executive over the past year." And council clerk j said about a meeting in which the annual account was on the agenda: "No word has been said about the annual account." This also applied to the intermediate reports, which were generally also just hammer pieces. If they were addressed, it was often 'for the sake of politeness'. Only if problems were reported, if citizens and organisations had contacted councillors, or if there was fuss in the local media, were the councillors occasionally be willing to ask questions about such reports. Nevertheless, some councillors felt that these documents did deserve more structural attention from the council, even though they themselves might not be particularly focussed on them. Councillor 11, for example, indicated: "Actually, I make too little use of the information in the annual account. I should use it more intensively."

The standard set of indicators that the municipalities had recently been mandated to include in their budgets, were by several councillors considered as a potentially interesting new tool. In principle, it gave them the opportunity to compare the scores of their municipality on a number of financial, economic and societal indicators with those of other municipalities. They could obtain these data on the countrywide website 'waarstaatjegemeente' ('your municipality's scores'). However, although there was not much experience yet with this standard set of indicators, other councillors and in particular civil servants were more critical. Several interviewees recognised the possible informative quality of the indicators, but found their use in making comparisons among municipalities still difficult. Furthermore, the value of the indicators was questioned because quite often the municipality itself had only little or no influence on the indicator scores, particularly not in the short term.

The interviewees generally agreed that the mandated indicators functioned at best to signal particular issues for further investigation. Councillor 6 said he did not have much need of these indicators: "You already have all kinds of information sources at your disposal: platforms and dashboards. ... So I sometimes take a look at that, but if you have been in the council for a few years, then you know about the situation [and why it is like it is]." However, councillor 15's view as regards the possible contribution of the mandated indicators was perhaps a bit more nuanced: "It is sometimes easy for Executives to say that our municipality is incomparable with other municipalities. ... Key figures and policy indicators can then be useful in establishing a more reliable picture of how municipalities really relate to one another. For example, what does the solvency indicator of our municipality tell me? ... [On the other hand], with these indicators you run the risk that the discussion narrows, that the discussion concentrates too much on figure and what surrounds it, whereas there are often multiple factors that have an impact."

So apart from the p&c-documents, the councillors had other sources of written information available for the execution of their steering and controlling tasks. However, most councillors explicitly indicated that to them the more qualitative, verbal and informal types of information were also very important. In fact, they often preferred information obtained during meetings and via contacts with citizens, the representatives of companies, neighbourhood associations, sports clubs and special interest groups, or even via various (local) media. They argued that these types of information were highly important in enabling them to fulfil their role as elected representatives of the citizens properly. For example, interviewee 9, a very experienced councillor, said: "You have to talk to people and organisations; there you find truthful information." And councillor 5 added: "We seek consultation with external parties, ... We make working visits to see how it works in practice, we invite a representative from an organisation. That is valuable. Then you obtain a real picture of the experiences and perceptions of the citizens."

Additionally, as other important sources of verbal information the councillors mentioned the more informal contacts with the civil servants as well as informal meetings organised by the municipality. These meetings could be about particular issues, concerns of citizens, or the municipal tasks outsourced to an external organisation (for example to get an impression of the procedures followed by this organisation and the results obtained). Or it could be an informal explanatory meeting with some civil servants or other ‘technical’ specialists.

So, it became clear that the councillors’ interest in discussing the p&c-documents and steering, monitoring and controlling the execution of the policies by the Executives was generally quite limited. Councillor 11 had noticed that he had to be selective: “You cannot consider everything in such a document, that takes too much time. You can tackle only a limited number of topics.” The high level of trust of many of the councillors in the Executive and the civil servants, as indicated by several councillors (also from opposition parties), probably played a role here, but other factors as well, such as time restrictions. Furthermore, several councillors considered the financial control of the municipality specifically as a task of the external auditor. Interviewee 20 said: “We have the external auditor and the civil servants for that. Really, I do not consider that as my task. ... I might [only] pay attention to this if it has developed into a ‘political issue’. [More in general], as a representative of the citizens, I do not consider it my task to pay detailed attention to planning & control documents.” Other councillors regarded financial steering and control activities to be a task of the council’s audit committee, if there was such a committee, although council clerk k was critical about this view: “The members of the audit committee may tend to think only in terms of figures; they don’t ask the questions that an ‘ordinary’ councillor would ask.”

The fact that the external auditors and the audit committees were only focussed on finances and were not engaged in controlling the output and outcome performances, was not considered as problematic by the councillors. At least, it did not encourage them to pay increased systematic attention to the control of planned outputs and outcomes themselves, as they indicated. Councillor 5 : “Look at the vision, the intentions. The money is less important, and I only look at it occasionally, which also applies to the performance indicators. ... And if I do so, it is mainly when discussing new policy initiatives.” Council clerk d also confirmed that the councillors did not make much use of the figures available in the various documents. “They mainly look at what they can do with the policy proposals in the Perspectives note and the budget politically.”

In fact, many of the councillors seemed to indicate that for them particularly the qualitative information and the various more informal contacts were important, perhaps even the most important in their work. This finding may be explained by the councillors’ task perception. Formally, the task of a councillor is to steer, monitor and supervise the municipality on main lines, and to represent the citizens. However, many councillors indicated that they considered the latter (representing the citizens) as their prime (and best preferred) activity.

5.3 The councillors’ task perception and alternative sources of information

In the dual system, the councillors are supposed to steer, monitor and control the Executive (and its supporting civil servants) on main lines. Additionally, they act as the representatives of the citizens. Central government implicitly seems to consider all tasks as more or less equally important, although this notion has never been explicitly stipulated. However, the findings from the interviews suggest that in practice the ideas about the council’s role and tasks may slightly differ from central government’s intentions.

First, the councillors had in general little interest in controlling the Executive on the basis of the p&c-documents, such as interim reports and the annual account, unless there was an ‘incident’. Instead, their focus was specifically on particular ‘details’ of interest, and on new

policy initiatives. So the councillors fulfilled their steering tasks to some extent, although in practice the Executive (and the civil servants) prepared most of the contents of the p&c-documents. However, these steering activities mainly related to new policy initiatives. Councillor 14 remarked that in the documents and discussions, the existing policies hardly received any attention, whilst financial civil servant D added that the meetings about the Perspectives note and the budget were particularly focussed on “new policy and some details, pertaining all together to perhaps 1% of our total budget; the other 99% are simply tacitly accepted”.

Furthermore, finances and indicators in the p&c-documents were mainly discussed in case of problems or signals coming from citizens or from the media. It seems that many councillors separate ‘figures’ from ‘policy’. Councillor 10 said: “The budget must be sensible, but to me as a councillor political choices as regards policy are more important.” In this context, financial civil servant M argued that although the council approves the budget and the programmes included, in the present situation the council is in fact unable to steer the municipality in a proper manner. “They approve, and it may look as if they are steering the Executive. ... But the information included in the programme budget is far too limited and too general [to obtain an adequate insight into new and existing policies]. ... So due to the information’s lack of detail, the council often makes decisions on the basis of insufficient knowledge. In my opinion, the council is not sufficiently equipped to adequately exercise its right to approve the budget now.”

The interviews also made clear that the councillors’ task perception and the preferences for certain types of information varied considerably. Several councillors, council clerks and civil servants pointed towards individual differences among the councillors in their use of the p&c-documents and other sources. An important factor in this context was, for example, the limited amount of time available to execute the council work. Councillor 19 said: “As a councillor you are always busy. So you are only going to do the nice, the politically interesting things. You also mainly look at plans instead of monitoring the existing policies, even though that may not be a justifiable approach.” Furthermore, the extent of the councillors’ work experience (professional experience, or numbers of years in the council) significantly determined their ability to estimate which information was relevant and which was not. Other factors mentioned that possibly played a role in the councillors’ information use were the degree of education, the attendance in specific courses/trainings for council members, the comprehensibility of the documents to non-specialists, the avoidance of information overload, differences in personality (e.g., the inclination to focus on either ‘numbers’ or ‘words’) and differences in individual interests. This variety of factors, each of which influenced the councillors’ information use and their preferences differently, made it difficult to adjust the performance and other accounting information in the p&c-documents in a manner satisfactory to all councillors, as several interviewees indicated. And as already noted above, there was also a tension among the desire of councillors to reduce the size of the documents, to focus on ‘key figures’, and their desire for detailed information about outputs and outcomes in specific situations. Some councillors explicitly said that technical improvements of the p&c-information were costly and that they would probably consider them as a waste of money.

However, as discussed above, whether or not the information was sufficient, the councillors were not primarily interested in the performance and other accounting data in the p&c-documents. Instead, in order to remain properly informed and to give voice to the interests of the stakeholders, contact with citizens was specifically important to them. And although the p&c-documents might sometimes be helpful in this context, our interviews made clear that most of the councillors considered them of limited relevance to their work. Interviewee 9: “We are the representatives of the citizens, not bookkeepers.” And councillor 21 added explicitly that she preferred to spend her time on other things than on the p&c-documents. “I go into the streets and talk to people, I visit institutions and associations.”

So in sum, several councillors clearly preferred information obtained during discussions and meetings with citizens and other stakeholders, i.e. verbal and qualitative (and probably often more subjective) information. They found that this type of information and the opportunity to ask questions ‘on the spot’ provided them with insights that no other knowledge sources were able to give them, namely a deeper understanding of the contents and functioning of certain policies or of an organisation’s actual tasks and how it functioned and/or was organised. In this way, the councillors were also given a much clearer impression of ‘technical complexities’ and how the policies were experienced and appreciated by those involved. In addition, they could use this information during council meetings to ask questions, or perhaps even suggest concrete proposals for policy changes. Mainly for these reasons, the councillors perceived this information as very important.

Also the other interviewees, in particular several of the civil servants, indicated that over the years the councillors seemed to have developed an increased interest in more qualitative, preferably verbal information provided by more informal information sources. Therefore, some municipalities had started to regularly organise more informal meetings with particular individuals, interest groups, organisations, or the civil servants. Council clerk j: “This kind of information can simply not be obtained via paper sources. A physical information evening is much more productive in such cases.” Council clerk k agreed that information meetings for the council can be very helpful and are appreciated by the councillors. Council clerk h explained that in her opinion it is often very difficult to render a clear account of the results that the municipality wants to realise with a certain policy. “We then organise, for example, a theme evening or a working visit to provide background information about this policy component in the budget.” It seemed that these types of meetings provided the councillors with valuable knowledge of the policies and the organisations’ activities and experiences. And this knowledge helped them in increasing their understanding of factors such as the policy’s or organisation’s intentions, their functioning, and controversial issues.

The councillors indicated three situations in which they would generally address the information in the p&c-documents: if they had been contacted by citizens or organisations about a certain issue, if a problem had drawn the attention of the media, and/or if they saw an opportunity for obtaining political gain. It was also explained that particular financial information or output and outcome indicators sometimes formed the basis for the political debates organised by members from opposition parties. However, neither in these cases were the documents consulted extensively. Council clerk f, for example, observed that “if a theme is sensitive, councillors will ask for more information, but even then they often seem to be unable or unwilling to take a decision. ... [When the information is received,] there is no response. Asking for more information is the easiest thing in the world. And it actually gives you the feeling that you are doing something.”

If incidents concerning finances or particular policies were really pressing, the council – and in particular the parties in the opposition – would ask various internal and external sources for more detailed quantitative and/or qualitative information on the specific subject. This variety of information then served as a sound basis for a thorough discussion. The civil servants had to collect this information and distribute it among the council members. They indicated that councillors cannot expect to find such specific and detailed information in the regular p&c-documents.

However, as several interviewees noted, even if there were clear indications that the Executive and/or the municipal organisation did not function properly, the coalition parties often tried to ‘protect’ the Executive. As councillor 15 put it: “There is ... a big difference between the opposition and the coalition parties in the council. The coalition parties are bound to each other and to the Executive via the coalition agreement. ... The coalition parties usually do not

want to let the Executive down in public.” Councillor 4 made a similar statement: “The alderman exerts his influence, while the chairmen of the coalition parties also consult with each other beforehand. This is how the council meeting is actually being prepared, while the rows of the coalition are often closed during the meeting.” This means that in actual practice there are often strong ties between a part of the council and the Executive, although this is not in line with the principal – agent view, as postulated by central government with the introduction of the dual system.

In some of the interviews, the role of the council as the principal in the municipal organisation was also discussed. Council clerk j, for example, said: “The council is gradually becoming less dual. The attitude is now more directed towards ‘we do it together for the citizens’. In my opinion we are moving away from dualism.” She suggested that instead of making sharp distinctions between the role of the Executive and that of the council, there is a stronger tendency towards cooperation between the council and the opposition, and between the coalition parties and the Executive. In several cases, interviewees – including councillors from opposition parties – mentioned that there was a rather high level of trust between the council and the Executive. Councillor 6 expressed himself as follows: “Everything that goes on around here is tinged with ‘political intent’, but the basis for my counsel work is that I trust the civil servants and the Executive, and their expertise and experience.”

These observations may cast some doubt upon whether the elementary ideas with respect to the principal-agent relationship between the council and the Executive, as represented by NPM and the dual system, actually fit in with the day-to-day practice in the municipalities included in the research. Further, as indicated above, the councillors differ from central government’s intentions by focusing on their role as a representative of the citizens and their preference for qualitative and verbal types of information.

6. Discussion and conclusion

This section will first present the conclusions of the research, followed by a discussion of some of the findings and conclusions. As is mostly the case with descriptive and explorative types of field research, the municipalities and interviewees included in the research are not necessarily representative of the whole population. So the findings and conclusions cannot be generalised to all municipalities in the Netherlands or elsewhere. Taking the empirical findings in the cases researched into consideration, the following conclusions can be drawn with respect to the broad research questions presented in section 3 of this paper.

The councillors interviewed generally made only limited use of the performance and other accounting information available to them in the various municipal planning & control documents (research question 1). The interviewees found the more future-oriented information in the Perspectives note and the programme budget to some extent interesting, but in particular the annual account received very little attention. In fact, many of them were not interested in this type of regular, ‘standardised’ accounting information at all. They (as well as the civil servants) argued that although in cases of specific problems or when ‘political gain’ could be obtained, they might at times require extensive detailed information, the regular planning & control documents did generally not include this type of information. In particular financial information, containing e.g. details of budget overruns, could be important in these situations. The desire to achieve political gain, especially when the media was drawing the attention to a specific problem, could particularly be important to councillors from the opposition parties, as several interviewees indicated (and as is also suggested by Vliegthart et al., 2016, p. 295).

Furthermore, the councillors argued that whereas some improvements could be made to the performance information, they were generally satisfied with it (see also research question 1). The civil servants and council clerks, however, were of the opinion that the councillors

needed more and better accounting information. However, some of the councillors explicitly doubted whether it would make sense to try to improve the information, having in mind the presumably high costs of such improvements (probably to be realised with the help of, for example, external consultancy firms). So all in all, the councillors did not seem to feel an urgent need to change the documents, also because they were not used very intensively. It seems that in some cases their doubts as regards the readjustment of the accounting information were also related to the benchmark information available on nationwide websites since some years. Although several councillors and civil servants were critical of the information on these websites and their use because it did not really inform them about their municipality's contribution to the 'performance' reported, others considered it as helpful to obtain an impression of the relative position of their municipality. The research, however, did not provide clarity on the extent to which these more positive views were expressed by councillors who were 'newcomers', as was suggested later on by some interviewees.

Some councillors indicated that they actually preferred more detailed financial information in the planning & control documents. The financial information available now – as well as performance information, insofar as this is included – usually concerns new (or sensitive) policy initiatives, whilst the information on 'regular' policies – which take the bulk of the budget – is commonly presented at a high level of aggregation and is not regarded as very informative. Although perhaps not very 'NPM-like', the councillors were in several cases more interested in financial information, i.e. information on inputs, than in performance indicators, which are often considered as rather vague or irrelevant. However, as suggested by some civil servants (and also by some councillors), this 'interest' of councillors in financial data might be explained by their notion that financial figures are relatively easy to understand and ask questions about.

With respect to the second research question, the accounting information required by the councillors to fulfil their role as a principal and the related decision-making and controlling tasks, the research suggests two findings. First, the councillors considered the information available to them in the planning & control documents overall as sufficient. In fact, many councillors preferred the size of the documents and the amount of information to be reduced, for example, to only information on the most important policy aspects and 'key performances'. The second, perhaps more important finding is that in practice the council does not fulfil the role that it has formally been given, namely that of principal in the municipal organisation, as indicated by both the councillors themselves and other interviewees. The councillors had relatively little interest in their task of steering and controlling the Executive (and the municipal organisation) and prefer to focus on their role as a representative of the citizens. They seem to consider the activities of representing the citizens and steering - and in particular monitoring and controlling the Executive on a regular basis – as two unrelated tasks.

The dual system, introduced by central government in the Netherlands, promotes (and presumes) a clear separation of roles between on the one hand the aldermen, i.e. the Executive (and the civil servants who support them) and on the other hand the municipal council, with its elected politicians. According to central government and in line with the view promoted by NPM and its underlying principal-agent theory, the council should, as a principal, steer and control the Executive and the municipal organisation and its policies on main lines. The Executive and the civil servants have to execute these policies. However, in practice it is the Executive and the civil servants who to a very large extent, if not almost completely, develop the policy notes and prepare the various planning & control documents, with only some very minor changes made in these documents by the council. This limited involvement of the council is probably also a consequence of the lack of time, knowledge and experience of the councillors to develop proposals which could be included in these documents, as several interviewees, in particular civil servants and council clerks, remarked. The attention for accounting instruments

and documents, which came alongside with the PMI project, certainly helped to strengthen the financial management of municipalities and the timely production of their accounting documents (ter Bogt and van Helden, 2005). However, although the term ‘results’ became more important in discussions, it is unclear whether the planning & control documents available now provide the councillors with better performance information that contributes to strengthening their position in the political decision-making process (as was intended by the PMI project and the dual system).

Furthermore, the interviewees pointed out that – although the dual system presumes and prescribes a clear distinction between principal and agent – the council does not really operate as a more or less homogeneous and univocal principal. Many interviewees made clear that in practice there is a close cooperation between the Executive and the coalition parties in the council, i.e. the parties represented in the Executive. In specific cases, the council can of course act as the principal, but more often the Executive and the coalition parties in the council informally prepare decisions and policies together. This nuance with respect to the activities of the council further blurs its role as the principal in the municipal organisation.

Concerning the third research question, probably the most important finding is the primary focus of the councillors on their task of representative of the citizens. Many councillors particularly emphasised this approach. And in this context, they mentioned their preference for more qualitative, verbal information, for example in the form of meetings with citizens and other stakeholders, or informal discussions with civil servants. Although some councillors had also some desires with respect to the accounting information they received, such requirements were more varying and less explicit. The councillors considered the meetings, in particular those with external stakeholders, as very important for obtaining an impression of how ‘policy works in practice’ and how it is experienced by the citizens and others involved. Councillors seem to consider obtaining more insight into the views and perceptions of the external stakeholders as well as giving voice to the interests of the citizens, as the most important parts of their work and their most preferred task. During the interviews, several civil servants and council clerks also indicated that particularly in recent years the councillors have become increasingly interested in information and discussion meetings. Several municipalities in fact organise these meetings more regularly now.

So the findings seem to indicate that the councillors interviewed are not primarily interested in the civil servants changing the accounting information they provide, but rather in receiving other types of information. Recent studies of some other authors in the Netherlands have also suggested the rise of the trend of councillors being more interested in qualitative information collected in meetings with citizens and others (Pommer and Boelhouwer, 2017, p.31; cf. van Stipdonk and van den Berg, 2018, pp.91-93). Such a trend may indicate an increased interest of elected politicians in the ideas and opinions of external partners, which should be included in the democratic decision making process. Alternatively, it could also be considered, for example, as an indication of the ‘fear’ of politicians to decide without having the stakeholders consulted explicitly (see also Van Reybrouck, 2013). Whatever the background is, more or less similar developments could probably be observed in several other countries recently (cf. de Gruyter, 2019, pp. 24-25), for example the ‘citizens’ assemblies’ in Ireland (concerning the abortion debate), Scotland (concerning the type of country it wants to be and the challenges face, including Brexit), or France (concerning the reduction of CO2 emissions). Of course, such developments do not make accounting information on government organisations irrelevant. However, if such tendencies continue to play a role and if their importance increases, they may necessitate an increased attention for other forms of information provision, such as organising information meetings.

All this may indicate that apart from having some interest in information on finances, the councillors included in the research are developing a preference for types of information other than the written, standardised accounting information in the planning & control documents (which in many cases are also available in digital form). Perhaps it could even be tentatively concluded that the councillors' knowledge of the outputs and outcomes of the municipal policies seems to be obtained to an increasing extent by the verbal and possibly subjective information and impressions collected during the more informal meetings, and to a lesser degree by the written accounting information in documents.

At the moment, we can only speculate about why this is the case. Scepticism about the idea that public sector performance can be adequately expressed in numbers and disappointment in the value of quantitative performance indicators could play a role. However, from a critical point of view, it may also be argued that in the present situation, the 'democratic role' of the council is mainly limited to those exceptional cases where there are real problems, since many councillors seem to lack the time, knowledge and experience to always do their work properly. In fact, several civil servants and council clerks seemed to be inclined to take such a position (although they only incidentally explicitly touched the position of the councillor in the democratic process). Moreover, they were of the opinion that most councillors are working hard. Nevertheless, it seems that it can be concluded that, only in case of serious problems and/or fuzz in the media did the councillors make use of the (detailed) performance and other accounting information to steer and control the Executive and the municipal organisation.

Whether the councillors' focus on being a representative as well as a voice of the citizens is also related to the rise of populism over the last twenty years or so, could be an issue for future research. In this context, Spruyt et al. (2016, p. 344) state that it is clear that "politicians and parties who aim to decrease the demand for populism should primarily invest in reducing the (rather widespread) feeling that they are unresponsive to the concerns and grievances of voters." In a similar way, Acemoglu et al. (2013, p. 773) observe that populism can be a motivation for politicians to make clear to the voters "that they are not in the pockets of the elite" (see also Reid et al., 2019, pp. 16-19). In this respect, the definition of the term elite may need to be explored further. Is it, for example, mainly defined in terms of economic prosperity, or is it a much broader and not very clearly defined concept? And how does it influence the 'political behaviour' and information use of politicians (cf. Pollitt and Bouckaert, 2011, p. 293)?

The preference that the councillors seem to have for qualitative information collected via meetings and discussions, may also be explained by another development. The interest of Dutch municipalities in performance indicators in the 1990s and the early 2000s was initially related to the so-called PMI project – an NPM-like initiative – which introduced output budgets (van Helden, 1998). After the traditional, Weberian focus of the public sector on inputs and processes, NPM aspired a shift towards outputs and outcomes. Although in practice, this shift may not have led to a one-sided focus of the public sector (and its politicians) on outputs and outcomes, it is clear that these outputs and outcomes started receiving more attention in addition to the inputs and processes. So, developments in public policy over time played a role here. As indicated by Pollitt and Bouckaert (2011, p. 211), such a development can be regarded as a process of sedimentation ("new layers overlie but do not replace or completely wash away the previous layer"; Pollitt and Bouckaert, 2011, p. 8), rather than as a complete paradigm shift. This illustrates that older structures and procedures also continue to be relevant. The same could be said about New Public Governance (NPG), as sketched by Osborne (2006), with its increased emphasis on consultation with citizens and other stakeholders, networks and partnerships, and their participation in government decisions.

Although the possible effects of NPG on the internal structures of government or, for example, on the planning & control documents do not seem to be very clear, it is obvious that currently NPG certainly draws the attention to external parties of government (see also Pollitt

and Bouckaert, 2011, p. 106). And as it is probably not so easy to include information about external relations or parties (and their performance) in the municipal planning & control documents, this could be a reason why councillors attach so much value to the (informal meetings) where they can collect verbal and more qualitative information. This preference may also be explained by yet another new 'layer' distinguished by some authors, i.e. the so-called 'responsive government' (ROB, 2012; Van der Steen et al., 2015). The idea of the responsive government – perhaps 'just' a further step in the development of NPM and NPG – can be regarded as a trend that has developed relatively recently in the Netherlands (and which was probably stimulated by the financial cutbacks after the Financial and Economic crisis). Apart from trying to involve citizens and other external stakeholders and networks in the government decision-making process, the responsive government aims to recognize valuable initiatives in society, 'listen' to what the parties involved in such initiatives want, and see how their wishes can be integrated into the realisation of the goals and ambitions of government (ROB, 2012; Van der Steen et al., 2015, p. 27). As was discussed before, in several other countries similar types of initiatives seem to develop which make groups of citizens more directly involved in the democratic decision-making process (de Gruyter, 2019).

The precise definitions and meanings of the more recently developed 'layers' and how they work in practice need to be researched further. But most important is that NPG as well as the 'responsive government' and similar developments elsewhere draw the attention more explicitly to the external stakeholders than 'traditional' NPM used to do. However, providing councillors with sufficient information about external parties and networks (cf. ter Bogt, 2018) - or external initiatives and stakeholders - may be problematic, which also particularly applies to information about the 'feelings and experiences' of the people involved. It is therefore questionable whether this type of information can be included in the regular planning & control documents. And this could logically explain the preference of councillors, who are directly being confronted with societal issues (including the rise of populism), for collecting information via meetings and discussions. But it is unclear to what extent this will mean that this type of information will replace the existing performance and other accounting information in planning & control documents. As indicated above and suggested by Pollit and Bouckaert (2011, p.211), in the somewhat longer term new types of information (i.e., verbal and qualitative) may be added to the existing types of information as extra layers of information.

To conclude, the findings from the field research cast serious doubt on the viability of the roles that NPM and the Dutch dual system allocate to the principal and agent in the municipal organisation. In addition, it questions the effectiveness of the idea of controlling such an organisation mainly on the basis of 'rational' information presented in written accounting documents. Future research could further explore the developments in the position and information needs of the councillors, which should help them to fulfill their role in the democratic decision-making process.

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