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Research Proposal

Politicians' use of performance information in Flemish municipalities

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Abstract

This research explores the status of performance information in a local political setting. Politicians have a different perspective on performance information than the one implied in the New Public Management (NPM) model. Political and economic rationality generate divergent objectives. Therefore, we notice a discrepancy between the intended and the actual use of performance information. The gap between rhetorics and actions is so wide as to provoke scepticism or –according to taste- cynicism (Pollitt & Bouckaert).

This dissertation attempts to answer the question of how performance information is used by local politicians within the municipal council. The research builds on empirical findings regarding use of performance information in the political debate and attempts to evidence the presupposed patterns of use. The institutional framework is used in searching answers for the discrepancy and the paradox between intended and actual use of performance related documents. Institutional theory and ter Bogt’s and Van Helden’s framework for studying organisational change might provide a basis to explore and analyse the reasons for using NPM like instruments in public sector organisations (ter Bogt, 2008a: 217). As we intend to study the use of performance information in a true political setting, data are collected from the Flemish municipal councils’ official reports completed with case and field study research. Previous research has at the same time come to sceptical and optimistic conclusions about the acceptance and use of performance information by local politicians. Preliminary findings of the first paper suggest that the reference to performance information in municipal councils’ debate is still very limited.

Introduction

The contemporary logic of organising in western local government has been referred to as New Public Management (NPM). It is seen as the wave of restructuring that swamped governmental organisations with businesslike instruments and styles during the last two decades (Hood 1991, 1995, Windels 2007). Thus NPM is regarded as a toolbox from which individual tools are taken to solve current problems. The great difference between old administration and NPM is that the ingredients of this toolbox for practical solutions have changed from regulations and input-oriented control to incentives and output or outcome-oriented control (Schedler: 547).

Focus on performance information

One of the few undisputed facts about NPM is that it has significantly enhanced governments’ exposure to performance information (Askim 2007, Yetano). Terms such as ‘privatization’, ‘agentification’, ‘contractualisation’, ‘continuous quality improvement’, ‘efficiency gains’, ‘activity costing’ and ‘performance management’ are part of the new lexicon. Much more than in the past, different stakeholders emphasize the importance of the performance of government organisations, transparency with regard to performance and their costs, as well as efficiency and effectiveness in general. Its primary claims are doing more for less as a result of better quality management, or -using the consultant’s vocabulary- to contribute to efficient, effective and customer oriented government
(Van Helden, ter Bogt 2001). In tandem with NPM, it is suggested that new performance and control structures put a greater emphasis on accountability in terms of results which should contribute to a more effective and citizen-oriented government (Hood 1995).

**A usage gap**

Many governmental documents and speeches have claimed a shift towards the use of performance information while closer empirical study showed that there had actually been high continuity between the old and the new (Pollitt & Bouckaert). The existence of performance information suggests a global shift in the direction of modern management. Yet, this is by no means necessarily the case (Pollitt & Bouckaert: 190). There are many sceptics among academics, politicians and managers who consider that the advantages claimed for performance measurement and use cannot be realised due to the complexity of local government (Yetano: 167). Particularly with respect to local government, the extent to which performance information has taken hold in a meaningful way is still an open question (Poister & Streib: 325).

**Research domain**

*Competing rationalities: are politicians acting irrationally?*

NPM focuses on increasing the efficiency of governmental organisations by quantitatively relating output to input. It is widely assumed that the integration and use of performance information for all kinds of decision-making processes is ‘a good thing’ (Pollitt & Bouckaert). In that sense NPM’s concept of efficiency is grounded in economics. However this ‘economic efficiency’ is not the same as ‘political efficiency’ - a concept that focuses on the efforts needed to attract voters in elections (ter Bogt 2004: 25). Therefore many attempts to integrate performance information in political decision-making failed. The introduction of targets and the availability of performance reports hardly explain whether politicians use performance reports. Reformers complain that new public management instruments are not used properly by politicians. Moreover, the lack of political interest in policy indicators is a frequent complaint of civil servants (Van Dooren 2004: 512). Could it be that economic logic and political logic do not come to the same conclusions? Political rationality which often dominates the public sector calls for solutions to problems that are acute and must be treated as such (Schedler). Maybe better information about expected results does not actually help much when politicians come to the point of having to make decisions (Pollitt & Bouckaert). The conclusion is that the mere existence of performance information does not, by itself, mean that information will be used (Moynihan & Ingraham: 11).

*Steering instead of rowing*

According to the NPM model the new role held out for politicians is as strategists and opinion leaders. NPM underlines that politicians should stick to their core business, that is developing new policies to realize political goals (Van Thiel & Leeuw: 277). If NPM tried to reduce political discussions to a ‘strategic’ set of targets, it would generate serious problems for politicians. NPM would then become
senseless for political rationality. This is, in fact, a major problem for many NPM projects in Europe (Schedler: 540). Politicians should communicate visions and choose appropriate strategies based upon performance information. Nevertheless there is little evidence that this is a credible vision of any reality (Pollitt & Bouckaert). While the link between performance measurement and the use of this information in decision-making is often assumed, actual use is often the weak spot in performance information systems (Van de Walle & Van Dooren: 2). When summing up 20 years of research, Pollitt calls it mildly amazing that there are only few analyses of what elected politicians do with performance information. There has been some theorizing about elected politicians’ utilization of performance information, but the implications of this theorizing are not sufficiently tested (Askim 2007:454).

**A weak spot in research**

Our knowledge about whether and how politicians use performance information is limited by a lack of empirical evidence. The majority of the literature dealing with private and public accounting and reporting is about concepts and instruments (Grossi, Reichard). Several studies have addressed the more ‘technical’ aspects of performance measurement in government organisations (e.g. What should be measured and how, What is measured?). Subsequently, a lot of research has been conducted into promises, usefulness and potential of performance measures and indicators like for example the Balanced Score Card model.

Several recent studies analyze the factors that contribute to the usage of performance measures (Tat-Kei Ho: 220). They mostly cover managers’ experience (for example Lee), and it is not evident that findings concerning managerial use carry over to the political sphere as politicians and managers conduct their work in very different ways. How performance information is integrated into decision making remains a “black box” and is often assumed away by researchers (Tat-Kei Ho: 234).

Most evidence on politicians’ utilization is still rather anecdotal and stems from case studies and surveys. These studies have provided valuable insight and interesting hypotheses but little systematic evidence of levels and patterns of use (Askim 2007:456). Although the use of self-reporting surveys has been a widely adopted methodology in many previous studies on performance information, its reliability depends heavily on the respondents’ correct understanding and subjective interpretation of the questions (Tat-Kei Ho: 221). While surveys and interviews can be employed to investigate these issues, any results obtained must be viewed with caution since self-reports frequently do not correspond to the actual use of information (Schiff & Hoffman: 135). Furthermore, these studies often probe intentions or opinions concerning performance information use. Previous researchers already concluded that the exaggerated claims of officials responding to surveys may overestimate the actual use of performance measures in municipal government, as compared to analysis of documents (Poister & Streib: 328). Thus, it might be stated that the findings of survey responses may still overstate the use and usefulness of performance measurement in actual practice (Poister & Streib: 332).
Other studies described the type of information politicians prefer or their use during the various stages of decision making processes (ter Bogt 2004, Melkers & Willoughby). The purpose of the use, for example to evaluate managers or civil servants, has also been investigated (ter Bogt 2003).

It is clearly demonstrated that local politicians’ perception, self-evaluation and intentions have already been explored from different angles but we wonder what happens with performance information when they act in the political arena. This dissertation will start from the real actions of local politicians in the municipal council. Moreover, common to almost all previous research, is the emphasis on one type of politicians, on the one hand top echelon politicians like majors and aldermen and on the other hand ‘ordinary’ councillors. Therefore this research will consider the municipal council as an entire entity.

**Theoretical framework**

In the rational decision-making model, the role of performance information is rather straightforward: neat performance information contributes to the attainment of neatly defined organisational goals. However, the rational decision-making model fails to recognize that performance information might actually amplify ambiguity rather than reduce it. The use of performance information is therefore a quite diverse and multifaceted phenomenon (Van de Walle & Van Dooren: 3). Moreover, previous research has demonstrated that politicians do not behave in a rational manner (ter Bogt, 2004).

A broad institutional model can offer a useful theoretical framework for studying managerial changes. When people use performance measurement systems, appropriate them, resist or politicize them, they are strongly influenced by the cultural conditions of their working environment (Vakkuri & Meklin 2003). An institutional framework combines economic, social, political, historical and cultural dimensions in the analysis of organizations and change processes (ter Bogt 2008a: 210). The difficulty to find more evidence of the use of performance measurement may be due to the multifaceted nature of local government. Expectations, values and rules from inside and outside the organisation also play a part in the decision to introduce changes. Institutional theory emphasises the influence of structures in society and the social and cultural aspects of an organization’s environment, such as rules, power, interests and habits in a particular group or society (ter Bogt 2008a: 210). The field study of Van Helden and ter Bogt (2001) shows that the impact of instrumental innovations similar to NPM can be evaluated by addressing various organisational and behavioural perspectives. Moreover institutional theory focuses not only on organizations, but also on the individuals within organizations (ter Bogt 2008a: 214).

**Rules, routines and institutions**

The NPM model suggests that the most important explanation for changing the control of government organisations is the desire to improve performance, i.e. to increase economic efficiency and effectiveness. However not all authors are convinced that organizational changes are mainly intended to increase economic efficiency and effectiveness. Burns and Scapens (2000) developed a model for conceptualizing management accounting change based on institutional theory and old institutional economics. The model is useful to this research because it focuses on routines and practices in
organisations. Rules, routines and institutions are three interrelated concepts which mutual relationship explains organisational change. We can consider the legislative framework as the formal rules, the actual practices as routines. Institutions are the organisational culture and the broader environment in which local government operates. Effective political institutions are those that are lived by political actors (Lowndes & Leach: 561). They shape political behaviour by providing a relatively systematic and stable set of opportunities and constraints (Lowndes & Leach: 560). Changing institutions is the most powerful weapon in the reformer's arsenal. To change political institutions is to alter actors' sense of what is possible and impossible, desirable and undesirable. But institutional change -as opposed to organisational restructuring- is hard to achieve.

However, the relationships between the three concepts are much less clear. The difference between routines (which are embedded in institutions) and rules highlights the gap between actual and formal change, which is the primary focus of this research (ter Bogt, Van Helden 2000: 270). Burns and Scapens only deal vaguely with the causes and effects and mechanisms of accounting change. Other models, like Shields and Young’s Seven C’s model and Cyert and March's general theory about information processing, decision-making and learning in organizations, throw some light on the circumstances under which the use of performance information might alter (ter Bogt, Van Helden 2000:272). According to Shields and Young, the success of the introduction of a new management instruments depends primarily on an organization’s ability to focus on behavioural rather than technical issues. The use of new performance related documents can be facilitated by focusing on seven general behavioural and organizational issues: culture, champion, change process through commitment, compensation, controls and continuous education.

An exploration of Cyert and March's ideas within the context of accounting change leads to the following observation: if the participants in an organization are satisfied with the existing rules, there will be no incentive to change. This implies that external or internal pressure is a prerequisite for the alteration of rules. Furthermore participants, in our case local politicians, will be inclined to repeat behaviour and also the underlying rules if this is seen to be successful.

To summarize, ter Bogt's and Van Helden’s framework encompasses a combination of elements from the three approaches. Thus, our approach is based on the following inputs: firstly, Burns’ and

Figure 1

![Diagram](image-url)

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Scapens’ distinction between rules and routines to explain the difference between formal and actual change, secondly, pressure or lack of pressure for change related to the ideas of Cyert and March. Thirdly, the relevant internal enablers for success of change for which Shield’s and Young’s model provides promising clues (ter Bogt, Van Helden 2000: 273). Of course, this is a dynamic process in which the different elements interact. Figure 2 illustrates the application of the framework on this research. The formal introduction of new NPM-like instruments mostly takes place during a well defined beginning and end. After the formal introduction, the real use takes place and the new instruments are used and adjusted.
Social, economic, political, historical, organisational context "institutions"

Figure 2

EXTERNAL PRESSURE TO CHANGE

NPM ideas/Municipal Decree "rules"

PERFORMANCE INFORMATION

MUNICIPAL COUNCIL
USE BY POLITICIANS

PRACTICES "routines"

NPM model /intended use

* Economic <=> political rationality
* NPM <=> political perspective

Culture
Champion
Commitment
Control
Change process
Continuous education
Compensation

"routines"
Methodology

NPM can be characterised by both instrumental and attitudinal elements. The parts of a more businesslike planning and control process are called instrumental elements and are referred to as New Public Financial Management. Attitudinal elements refer to private sector styles and visible hands-on management (Van Helden, ter Bogt 2001). This doctoral study will focus on the instrumental side of NPM.

Pollitt developed a multi-layered concept of public sector reform consisting of four different stages. The first stage stands for the new managerial ‘discourse’, the relatively abstract ideas of running the public sector in a businesslike manner forming the conceptual agenda. The second stage contains the decisions of political executives and managers to develop and adopt new instruments. The third phase concerns the daily managerial activities and styles that embed the newly developed management instruments (Jansen 2008b). The fourth and last stage relates to the results of the reforms and their effect on customers and citizens (Windels 2007).

This dissertation refers to the second and third phase in Pollitt’s classification of NPM changes. Research concerning the third stage requires a more sophisticated approach than the first and the second ones. Often extensive field work, including survey and case or field studies will be necessary to investigate how techniques are used and also shed light on contextual and organisational factors that may influence the use of new techniques in actual practice. Consequently a large majority of the papers simultaneously discusses reforms at the second and third NPM level, with case and field research as the dominant research methods.

Therefore previous research concerning NPM changes in local government often used qualitative methods (for example Lapsley, Pallot, Van Helden, Jansen, Van Helden & ter Bogt 2001). They demonstrate the value of employing qualitative research strategies as a complement to strong quantitative methods focusing on explicit structures, practices and outcomes in advancing institutional theory (Dacin et al. :48). Quantitative research in which hypotheses are tested using econometric methods is obviously not mainstream, although there are some notable exceptions. This dominance of qualitative over quantitative NPM research seems to be similar to research traditions in UK public management (Van Helden, Jansen: 82-83).

In order to minimize the limitations inherent to each type of research this doctoral dissertation will consist of both quantitative and qualitative research, although with a strong qualitative component. The whole of this doctoral study will consist of three interrelated papers dealing with a particular part of the previously described research domain. In the next subdivision we discuss the approach of the first paper.
Focus on practice

The NPM literature has generally focused on the expected effects of reforms but attempts at studying the consequences of such reforms have often found unintended results and significant gaps between expected and actual changes (Anessi-Pessina, Nasi & Steccolini: 321). Previous research (Van Helden, ter Bogt 2001: 83) shows that NPM developments cannot be fruitfully described and explained by only focusing on the availability of new instruments. What really matters is how these instruments are applied in practice. Besides, international literature questions the effectiveness of new financial instruments.

A deep gap exists between the ideal concept of management change and the development in daily use of various NPM instruments. Arguing that already substantial attention has been devoted to the ideological and instrumental aspects of reform adoption, nowadays many researchers are shifting their focus to the actual practices, the impacts and the outcomes of the implemented programmes (Windels 2007). This is an important assumption for this dissertation as we principally will conduct research concerning the reference to performance information in political debate.

Politicians’ perception of performance information

The aforementioned changes in the public sector led to the adoption of large numbers of private sector techniques to measure and improve performance. This information enables politicians to measure and evaluate the performance of public entities and also increases the opportunities to account for performance (Van Thiel & Leeuw: 268). A critical factor that is linked to many of these underlying issues but is often overlooked by researchers is elected officials’ perceptions of the tool (Tat-Kei Ho: 219). Past studies suggest that concerns of the political consequences of performance information can be a major barrier to the adoption of performance instruments. For example, if they believe that the tool can be politicized and cause problems in elections, or if they are concerned about negative media coverage of performance measurement results or the politicized atmosphere in which citizens or community groups often challenge the city council’s decisions, they are less likely to view it positively in the decision-making process (Tat-Kei Ho: 226).

NPM inspired reforms tried to find ways to get politicians to think and act in a new mode so that the effect-oriented public management could be implemented with full coverage of the entire administration. Local politicians have to be willing to modify their perspective on control and support its processes of decision-making with rational, objective and focused information (Windels 2007). To succeed NPM reforms have to get their message across to the political world in a way that its members in their behaviour would pick up the ball (Schedler: 536). Although politicians are repeatedly demanding efficiency increases from the administration, they do not seem to care about efficiency
when it comes to concrete decisions. Nevertheless they claim to be rational in their thinking and behaving (Schedler: 538).

A state of the art

This first paper will set a state of the art on the current status of performance information in municipal councils. Performance measurement is the usage of quantitative indicators to regularly measure the results and efficiency of public programs that clients, customers, or stakeholders expect (Tat-Kei Ho: 217). Indeed, it is not an end in itself. So why should politicians use performance information? According to Behn (2003) they may find the information helpful in achieving eight specific purposes: to evaluate, control, budget, motivate, promote, celebrate, learn and to improve. This list could be longer of shorter. Indeed, the only real purpose is to improve performance, the other seven purposes are simply means for achieving this ultimate purpose (Behn: 586-588). However, questions remain as to whether it is widely used by government officials in decision-making processes (Tat-Kei Ho: 219).

Past studies suggest that political involvement and support are the key to the success of performance measurement in local government. Before we can investigate local politicians' use of performance information we need to set a clear picture of the position of performance information in municipal councils. Elected officials are important consumers and stakeholders of performance information. A strong support is necessary for its active use (Tat-Kei Ho). Elected representatives' support and participation gives “political weight” to the tool and plays an important role in integrating performance measurement in decision-making. Consequently they will have to accept the needs and benefits of the NPM concept and support its implementation. Also, enthusiasm of city council members and city administrators about performance measurement should reinforce the value of the tool in decision-making.

Research Question

The actual status of performance information in municipal councils only exists through the actions of the individual members of the council (Lowndes & Leach). When policy makers say they 'don't use' performance information, what does this actually mean? Does it mean they generally do not sit down with a 200-page performance report and a cup of tea? This is quite likely (Van de Walle & Van Dooren: 3). Likewise, the conclusion of the (all in all, scarce) research on how politicians use performance information appears to be that they prefer rich verbal information above detailed written information (ter Bogt 2004). Indeed, such a limited consideration of the term 'use' would be very restrictive. The use of performance information is probably less formalized than the existence of performance reports suggests. Rare are the cases where a single discrete decision can be traced back to a well defined set of performance indicators (Van de Walle & Van Dooren: 4-5). Specifically, while performance measures do not drive decisions in some automatic, mechanical way, it often forms the basis for discussions that lead fairly directly to decisions. Using performance measurement information to inform dialogue among decision makers should therefore be considered a positive contribution rather than a failure (Patria de Lancer: 59). Therefore this paper focuses on the reference to any type of performance information during the political debate in the municipal council. We do not
investigate which type of information local politician’s use or where they get it from. What matters to our research is if they refer to it during debate, as we assume that this reference is indicative of a NPM-like mindset of politicians.

Is their use merely symbolic and a matter of rhetoric? Would politicians refer to performance information in search for legitimacy rather than to improve decision-making and control mechanisms? Have the newly introduced instruments really affected local politicians’ practice? In order to respond to these questions we come to the following research question:

*To what extent do local politicians refer to performance information in municipal councils’ debate?*

We will quantify archival data available in municipal council's official reports, based on a random sample of 100 out of 308 municipalities. The reports for the years 2006, 2007, 2008 will be studied, testing them on an “index of performance information use”. The use of such an index enables us to convert qualitative information into quantitative data, which is a proper method to make the presence of performance information operational to our research. Figure 3 illustrates some elements of the index.

*Figure 3: some elements containing the index*

| Identification of the municipality | - number of inhabitants  
|                                   | - presence of alderman for financial affairs  
|                                   | - presence of separate municipal commission for finance  
|                                   | - number of parties in opposition  
|                                   | - different departments  
| Reference to performance information in debate | - related to which department  
|                                   | - type of comment (e.g. tax related, policy priorities, general financial status municipality, …)  
|                                   | - comments and questions by whom  
|                                   | - type of information (financial, non-financial, objective, service related, …)?  
|                                   | - way of answering questions (performance information based, by whom (major, aldermen, …)).  
| Status of performance related documents | - discussion concerning annual budget of local police force, church fabrics, centres for social welfare, …  
|                                   | - comments on long term policy plans  
|                                   | - questions related to financial items in other policy plans  
|                                   | - characteristics of financial reporting by treasurer
Data Collection

Since 2006 Flemish municipalities have seen a major change in various aspects of their management control. Fitting in with the rise of NPM attention was focused on a more businesslike and professionalized management of local government. The New Municipal Decree of 20061 (in Dutch “Gemeentedecreet) introduced new instruments which enabled municipalities to organise themselves in a new modern way. The changes relate to such aspects as organisational culture, financial management, human resources and result oriented policy planning and evaluation. Some stipulations are compulsory, for example the establishment of a municipal management team, others are optional like the implementation of budget ownership. The operation occurs in different phases. The Decree can thus be considered as the introduction of NPM in Flemish municipalities.

Figure 3 : Main elements and objectives of the reform

| Political components | - strengthening of the municipal council |
| Bureaucracy          | - focus on policy-making tasks of council |
|                      | - preparation, implementation and evaluation of policy plans |
|                      | - collaboration model together with political field |
| Human Resources      | - more legal possibilities for employment |
|                      | - employment of cabinet personnel |
|                      | - flexible recruitments |
| Self regulation      | - internal and external privatization |
|                      | - more possibilities for private-public partnerships |
|                      | - implementation of audit |
| Civilian participation| - complaint management systems |
|                      | - increased involvement of civil society with policy making |
|                      | - procedure of turning in petitions |
| Modern financial and policy instruments | - strategic long-range plan |
|                      | - management team composed of civil servants and major |
|                      | - annual budgets with integrated financial and policy plans |
|                      | - adjusted role and function for treasurer and municipal manager |
|                      | - budget ownership for civil servants |
|                      | - internal control systems |
|                      | - flexible executive committee |

Data Analysis

Our research approach requires the study of 'rules in use' as opposed to 'rules in practice'. Concretely we want to separate the 'real actions' from the 'rhetoric' and to unearth the rules that shape political behaviour in the municipal councils. Consequently, we need documents that provide unrestrained information concerning the actual use (or not) of performance information. The councils' official reports contain the essential material from which we can derive the desired evidence. The literal reproduction of the debates in the municipal council (or at least the main arguments) is often registered. That enables us to deduce the reference to performance information by politicians. The reports are 'living sources', containing animated political discourse. They observe the dynamics of city politics and show how performance information is referred to in municipal councils.

Besides, they are a rich source of information since municipal orders on all policy areas are included together with the preceding discussions. All official performance, financial and management documents (annual budget and financial reports, long term policy plans, ...) must be discussed and approved by the council following the regulations of the new Municipal Decree. In this respect we will not conduct a kind of content analysis but we make a peculiar interpretation of the discussions held in the council. Furthermore, these reports are official documents, publicly available for all 308 Flemish municipalities.

Other relevant documents like the reports of the municipal finance commission (composed by members of the local council) might be included as well.

The analysis is certainly not intended as an evaluation of the implementation of the requirements of the decree in terms of success or failure. We are not interested in compliance with legislative regulations, but we make a neutral state of the art of the current status of performance information in municipal councils.

Preliminary Findings

What has happened with performance information in municipal councils since the introduction of NPM-like instruments?

As this is only the very first stage of our empirical research, these preliminary results are based on a preparatory lecture of a few councils' reports. A first observation is that they are not an obvious documentary source for this kind of research, as they are written for other administrative purposes. It is a challenge to get hold of council reports where the complete discussion is noted. Very often only summarized easy readable versions with the most important decisions are published. This is of course not what we are interested in.
Nevertheless, based on a sample of already acquired reports, we notice a manifest variation in the status of performance information in municipal councils. Some local politicians definitely became the strategic, rational, well informed managers of their portfolio, using and referring to performance information, while others still behave in a very traditional politically fashionable way. In some councils there is never any reference to any type of performance information. Even the annual budget is approved without the slightest comment. In other municipalities every council meeting is interspersed with performance information based criticism from the opposition members. Politicians’ familiarity with performance information and the support for their use seem to be correlated with several organisational factors, such as municipalities' administrators’ attitude toward performance measurement, their integration in the decision-making process and the involvement of citizens (Tat-Kei Ho: 229). However, the dominant image remains that of councils’ meetings where there is only sporadically reference to performance information, although as mentioned above, there are notable exceptions. Local politicians are still mainly concerned with not exceeding the budget which leads to essentially input based discussions. There are no incontestable signs of a systematic more performance information based underpinning of discussions.

It is too early to draw conclusions on the causes behind the exceptions (possible reasons might be the presence of strong opposition members, education and experience of council members,...). Among other things, the linkage between performance measurement, strategic planning, goal setting, and public reporting cannot be overemphasized.

**Preliminary Conclusion**

Maybe council members are satisfied with a less radical change because it fits their organisational culture better? Indeed we have to bear in mind that we do not yet have systematic empirical evidence at our disposal.

Our first preliminary conclusions correspond with the rather pessimistic and sceptical view of previous researchers, although the 2005 municipal decree did not bring any convergence in the use of performance information. Diversity prevails in the municipal councils, performance information is used (or not) in a very divergent way. Councillors seem not really convinced to adapt their traditional working practices which had been installed for many years. New rules about how to manage municipalities according to a NPM inspired practice do not impact clearly upon actual political behaviour. Most newly introduced performance information is probably considered as paper filling and not as an incentive to realise any far-reaching change. The degree of diversity in the status of performance information demonstrates that the NPM idea is by no means decisive on local politicians’ use of performance information.

Maybe we should state that there is a strong need for a more realistic model of the role politicians can and should play in the running of the state apparatus as Pollitt and Bouckaert suggest. In other words, a shift in mentality might be necessary before any form of performance information can be recognised as important and useful in municipal councils (Pollitt, Bouckaert: 147).
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