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Management control instruments in political decision-making and control

A case study on the effect of a structured use of accounting information through the Duisenberg method on public accountability within the Dutch province of Overijssel

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Abstract

This study uses actor-network theory as a lens through which a management control instrument such as the Duisenberg method can be regarded as a non-human actor that shapes the control process in the public sector, which answers the following research question: *What could the Duisenberg method yield for public accountability with regard to political decision-making and control?* In order to answer this question, the Duisenberg pilot at the province of Overijssel is examined by following the actors through interviews, observations and collecting documents. The analysis on the basis of the phases of translation by Callon (1986) shows that the Duisenberg method yields a sharper and more fundamental public accountability due to an improved information and control position of public representatives. However, the mobilization of the Duisenberg method appears to be heavily dependent on the improvement of the Duisenberg method as an obligatory passage point and a more extensive intersement and enrollment by the concerning public body.

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1 Introduction

Currently, not all countries have a well-developed control system within their governments as is the case in the Netherlands (Shand & Anand, 1996). At this moment, the Dutch government is facing a lack of visibility on public expenditures among parliamentarians. Parliamentarians validate and approve billions of euros for committees, though they have a very limited insight into their underlying expenditure patterns. Moreover, parliamentarians tend to zoom in on particular topics of social discussion, while these incidents might only embrace a relatively small part of the total budget or annual account. They tend to forget other more salient topics in their political debate and do not ask more fundamental questions (Duisenberg & van Meenen, 2014; De Witt Wijnen, 2015; Duisenberg, 2016; Jonker, 2016). The Dutch government lacks a holistic, systematic approach for proper budget scrutiny as being required by the Dutch Constitution (Duisenberg, 2016).

In 2014, Mr. Duisenberg and Mr. van Meenen, parliamentarians and members of the Education Committee of the Dutch House of Representatives at that time, introduced a structured approach for parliamentarians to review the national budget and annual report, which was later named the Duisenberg method. The Duisenberg method has to be perceived as a parliamentary version of a corporate audit having a standardized review questionnaire based on corporate experience, which includes a structured use of accounting information about both financial and non-financial performance. Therefore, the Duisenberg method provides a tool to professionalize the parliamentary audit, meaning a shift from an ad hoc approach to a more holistic and structured approach for the parliamentary review of the budget and financial accounts. The Duisenberg method consists of the following six key questions:

- (1) What is the general situation regarding the policy area?
- (2) Which objectives have been planned/achieved?
- (3) Which actions leading to the objectives have been planned/attained?
- (4) What expenditure is planned/has been realized?
- (5) What is the verdict regarding the legitimacy, effectiveness and efficiency?
- (6) What are my conclusions and recommendations (as reporter to the committee)?

The method aims to support the monitoring role of public representatives regarding the budget and financial statements by improving the information position, control position, and execution of budgetary control. Consequently, the method could increase the transparency, reliability and accountability of political decision-making (Duisenberg, 2016). Several parliamentary committees at the Dutch central government have gained experience with using the Duisenberg method in practice and seem to be positive about their improved information and control position (Duisenberg & van Meenen, 2014). In addition, an international interest in the usefulness of this exists (Jonker, 2016). These recent developments make it interesting to examine the usefulness of the Duisenberg method for improving public accountability within governments.

The Duisenberg method fits within the philosophy of new public management that includes the adoption of private sector-oriented management and organizational forms by the public sector (Laegried, 2014). The main doctrinal ideas that are collectively known as new public management are an ‘hands-on professional management’, explicit standards and measures of performance, greater emphasis on output controls, disaggregation of units, greater competition, private sector styles of management practice, and greater discipline and parsimony in resource use in the public sector (Hood, 1991). Although this movement dates back to the 1980’s, new public management is still visible in current research and practice (Ter Bogt, 2008; Bovens, Schillemans, & ‘t Hart, 2008; Visser, 2015; Van Helden & Reichard, 2016). The Duisenberg method is perceived as a new public management reform, because it can be used as a management control instrument which is based on the corporate audit and includes accounting as a key element (Hood, 1995). The method focuses on efficiency, cost, output, and performance accountability, which suits with new public management (Broadbent & Guthrie, 1992). Such a private-oriented control instrument aims to improve public accountability by putting a greater emphasis on accounting information in internal control of executives (Hood, 1995).

1.1 Research problem

The Provincial Council of Overijssel has recently investigated the use of the Duisenberg method in their public audit on the Provincial Executive as the Council aims to improve its visibility on their common public expenditures. Therefore, the Duisenberg method could be useful for improving the ‘understanding of the relationship between goals, performance and resources on the basis of which informed decisions can be made about the allocation of

resources' (Duisenberg & van Meenen, 2014, p. 5). Prior public accounting and control research often explain the design of these types of instruments, though their implementation and effects on public accountability are rarely discussed. Therefore, the aim of this study is to explain the effect of management control instruments on accountability in the public sector by examining the pilot implementation of the Duisenberg method at the Provincial Council of Overijssel. This corresponds to the following research question:

What could the Duisenberg method yield for public accountability with regard to political decision-making and control?

In order to address this question, a qualitative, interpretive case study is performed, the last enabling studying the Duisenberg method in its social context (Broadbent & Guthrie, 1992). Interviews with members of the Provincial Council and Provincial Audit Committee of Overijssel, and Mr. Duisenberg himself are performed to formulate an answer to the research question. An internship at the Eastern Court of Audit, which conducts independent research on the execution of provincial policies by the provinces of Gelderland and Overijssel, enables access to the province of Overijssel and Mr. Duisenberg. In this study, actor-network theory is used as a lens through which management control instruments can be viewed as actors that shape the control process in the public sector (Czarniawska & Hernes, 2005). Actor-network theory argues that objects such as the Duisenberg method are designed to shape action and influence decisions of human actors, in this case the members of the Council that start to use the Duisenberg method in their public audit. Thereby, the use of actor-network theory as a frame for analysis enables structuring and understanding the field data in order to handle its volume and complexity (Ahrens & Chapman, 2006).

1.2 Scientific and social contribution

This study provides scientific insight into the design and operation of management control instruments in the public sector in practice. Specifically, it aims to provide recommendations with regard to the use of the Duisenberg method, which could contribute to its long-term use by politicians (Duisenberg, 2016). Traditionally, the Duisenberg method was designed for the Education Committee of the Dutch central government. However, the Duisenberg method can also be used at other committees than the Education Committee and other public bodies than the central government. Therefore, the pilot implementation of the Duisenberg method at the

province of Overijssel offers an interesting research case. Namely, this case involves the operation of the Duisenberg method at the committee on Agriculture and Nature and the committee on Economics at a province, which are other committees and another public body than the Duisenberg method was originally designed for. Moreover, this study specifically focusses on public accountability as the Duisenberg method aims to improve the control position of public representatives. So, this study contributes to public accounting and control research by providing insights into the effect of management control instruments on public accountability (Laegried, 2014). Prior research is especially focused on its design and rarely discusses its effect on public accountability. This also elaborates new public management research by examining whether new public management instruments fit within the government's aim of public accountability (van Helden & Reichard, 2016; Visser, 2015).

Moreover, this study aims to make practical recommendations for the Duisenberg method at the Provincial Council of Overijssel based on this research into the effect of its implementation. Namely, this research aims to create an understanding of management control instruments in political decision-making and control. Therefore, the members of the Council could possibly learn how they could make their control of the Provincial Executive more efficient and effective, and subsequently apply this knowledge to further improve their public audit. Finally, the insights of this study could possibly be used by other committees and at other public bodies to improve their public audit (Duisenberg & van Meenen, 2014).

1.3 Thesis outline

The remainder of this thesis contains a theoretical background on new public management, public accountability, and the Duisenberg method in chapter two to provide an understanding of these concepts. Then, the research methodology is provided in chapter three, in which earlier research on accounting and control in the public sector in relation to accounting and control in the private sector is analyzed and discussed, and actor-network theory as a frame for answering the research question is explained. Chapter four provides the research case and research method. The collected data are analyzed in the fifth chapter of the thesis. An overall conclusion and discussion are provided in the last chapter. The appendices are included in a separate document.

2 Theoretical background

‘Transparency, reliability and accountability of political decision-making are essential’
(Duisenberg, 2016, p. 522).

The Duisenberg method aims to accomplish this essentiality by providing an instrument for a structured use of accounting information in the examination of the annual budget and financial statements, which improves the monitoring role of the parliament. The method fits within the philosophy of new public management that recognizes this essentiality because it aims to change the public sector by implementing private sector principles and methods. New public management, public accountability and the Duisenberg method are described in this chapter to provide an understanding of these concepts.

2.1 New public management

In the last decades, there is a tendency in western governments to strengthen existing accountability arrangements and design new ones. This tendency has been impacted by the new public management discipline that focuses on benchmarking, monitoring, accreditation, and planning and control (Bovens et al., 2008). New public management is associated with doctrines of public accountability and organizational best practice (Hood, 1995), and includes the adoption of management and organizational forms used by the private sector (Laegried, 2014). According to Hood (1991), the main doctrinal ideas of new public management are:

- (1) Hands-on professional management;
- (2) Explicit standards and measures of performance;
- (3) Greater emphasis on output controls;
- (4) Disaggregation of units;
- (5) Greater competition;
- (6) Private sector styles of management practice;
- (7) Greater discipline and parsimony in resources use in the public sector

New public management is thus a shorthand name for these broadly similar administrative doctrines. The first three doctrines relate to the shift from managerial and professional

discretion to explicit standards and rules or from process accountability to results accountability. The other doctrines relate to reducing differences between the private and public sector in its organization and methods of accountability (Hood, 1995). They mainly include better-quality management and a different structural design resulting into cutting costs and doing more with fewer inputs. New public management focuses on tackling inefficiencies and matching of resources to tasks for given goals (Hood, 1991; Ezzamel & Willmott, 1993). Overall, it focuses on efficiency, cost, output, and performance accountability. Therefore, new public management promotes the following management technologies: corporate planning, responsibility centers, performance agreements, contracting out, commercialization, and privatization (Broadbent & Guthrie, 1992). These new public management reforms aim to improve accountability in the public sector (Hood, 1995).

2.1.1 Public accountability

Accountability can be defined as follows: ‘accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities’ (Gray & Jenkins, 1993, p. 55). These responsibilities could include processes and procedures, finances, and performance and results (Laegried, 2014). Another definition of accountability is: ‘a social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant other’ (Bovens, 2005, p. 184). From the economic perspective of agency theory, accountability can be viewed as a relationship between a principal and an agent. An example of such a relationship in the public sector is the relationship between the House of Representatives – the principal – and the Senate – the agent. In this accountability relationship, the agent needs to be controlled by the principal on his day-to-day management that he performs on behalf of the principal. The agent has to provide both financial and non-financial performance information to the principal to justify his conduct (Mayston, 1993).

However, accountability in the public sector is more difficult to define. Public accountability is often used as an umbrella term for the concepts of regularity, effectiveness, efficiency, integrity, and being in control (Algemene Rekenkamer, 2011). These concepts relate to the five core functions of public accountability, namely democratic control, integrity of public performance, improvement of performance, maintaining or enhancing the legitimacy of public governance, and purification (Bovens, 2005). According to the Netherlands Court of Audit, public accountability can then be defined as follows:

‘Public accountability is due where public funds are concerned. This relates not just to the funds themselves, but also to their effective, efficient, responsive and socially responsible use. Accountability is also due on the integrity of the organisation and its staff, being ‘in control’ and facilities for learning. By ‘in control’ we mean that the management ensures there is sufficient management and steering of the primary and secondary processes’ (Algemene Rekenkamer, 2011, p. 11).

However, public accountability appears in many forms with regard to accountability to whom. The five major forms are organizational accountability, political accountability, legal accountability, administrative accountability, and professional accountability (Bovens, 2005). Public accountability includes two mandates in the principle-agent relationship that start from the hierarchy ranging from voting citizens to the executive: ‘The first type of mandate regards the authority to make policy choices on behalf of electors, whereas the second type regards the responsibility to carry out delegated tasks according to agreed performance standards’ (Tillema & Ter Bogt, 2010, p. 758). Public accountability in the context of this thesis contains political accountability from the executive agency to the legislator, which is the second type of mandate in the principle-agent relationship. So, the executive agency is accountable to and need to be controlled by the legislator to ‘assure effective spending of taxpayers’ money, but also to provide conditions and solid ground to society in a world of tremendous change’ (Duisenberg, 2016, p. 521). This political accountability relationship entails a process consisting of three sequential phases. Firstly, the ministers must feel obliged to inform the parliament about their conduct by providing various sorts of data about the performance of tasks, outcomes, and/or procedures. The second phase is the debating phase in which the parliament can ask questions about the adequacy of this information and the legitimacy of the conduct. Then, the third phase includes the parliament’s judgement on the conduct of the ministers (Bovens, 2005).

Public accountability can be improved by putting greater emphasis on accounting information in the internal control of executives as propagated by new public management, which is discussed in the next section of this chapter (Hood, 1995). ‘Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures’ (Bovens, 2005, p. 182), meaning that accountability as an institution is a complement of public management (Bovens, 2005). So, within political decision-making and control, the use of a corporate-based management control instrument could improve public accountability with accounting as a key

element (Hood, 1995). However, enhancing accountability does not improve organizational performance per se. Namely, accountability can have negative effects: agents are held accountable for multiple, contradictory standards, accountability mechanisms generate costs, and accountability can hamper flexibility, innovation, and entrepreneurial behaviour (Laegried, 2014). Especially the second leads to a trade-off between the costs, especially monitoring costs, and the benefits for the principal when improving accountability. This means that improving accountability is not an ideal end state and that there is some optimal degree of accountability (Mayston, 1993), which implies that there could be deficit or overload of accountability in organizations (Bovens et al., 2008). An overload of accountability could lead to dysfunctions such as rule-obsession, proceduralism, rigidity, politics of scandal, and scapegoating (Bovens, 2005).

In short, public sector accountability is difficult to define clearly, because it depends on the function it has, the form in which it occurs, and the mandate it includes. There also appears to be some optimal degree of accountability, which implies that increasing public accountability will not improve organizational performance per se. Therefore, in political decision-making and control, a trade-off between costs and benefits must be made by the principal to decide whether or not to increase the accountability of the agent.

2.1.2 The use of accounting information

New public management aims to reduce the differences between the private and public sector in its organization and methods of accountability (Hood, 1995). Therefore, governance within the public sector is shifting from the traditional administrative approach based on established bureaucratic principles towards control of public sector utilities and services based on market principles, which strengthens the constraints on both the size and scope of the public sector provision of goods and services (Broadbent & Guthrie, 1992; Ezzamel & Willmott, 1993). Government are now under pressure to become more effective and efficient, while maintaining the volume and quality of the services supplied to the public. Consequently, accountable management and regimes of performance measurement emerged as important practical impacts of new public management (Gray & Jenkins, 1995). However, it could be difficult to constitute quantified performance measures for effectiveness and efficiency within the public sector. Though, new public management introduces various management techniques from the private sector that emphasizes the use of accounting information such as utilization of resources and cost data (Brignall & Modell, 2000). An effective use of this accounting information requires well-defined indicators for both operational achievements

and their costs (Gray & Jenkins, 1993). Accounting could be a means for change throughout the public sector (Broadbent & Guthrie, 1992) and therefore a shift towards so-called accountingization is central in new public management (Hood, 1995). It influences the priorities which are given in policy determination and decision making through the construction of different views of what is problematic, desirable, and possible by economic calculations (Ezzamel & Willmott, 1993).

2.1.3 Commonalities and difficulties in new public management

A new public management approach in the public sector could also be unsuccessful and lead to problems such as short term thinking, fixation on measurements, and declining responsibility for processes that transcend demarcated policy. These problems are often due to a mismatch between the nature of most public activities and the commercial focus of new public management (Visser, 2015). The main differences between the public and private sector can be found in ownership, funding, goals, and control. The public sector is characterized by ownership by government, tax-revenues, public interest effectiveness, poor measurability, and multiple stakeholders. By contrast, the private sector is characterized by transferable shares, revenues from products sold, profitability, good measurability, and shareholders. These differences could influence or constrain the applicability of new public management (Perry & Rainey, 1988; van Helden & Reichard, 2016). However, decision-making in the public sector, as well as the private sector, also includes choices in objectives, strategy, resource allocation, control, and accountability. They even share the division of executive and controlling powers in their governance principles (Duisenberg, 2016).

Therefore, in order to be successful, the managerialism in new public management should not forget focus on the quality of the service, fairness and the degree of equity in its provision, the predictability of its provision, and the degree of democratic control (Broadbent & Guthrie, 1992). To achieve this, new public management aims to improve the public sector without offending traditional values (Gray & Jenkins, 1995). The public sector could learn from the private sector how to link strategy to performance management (Van Helden & Reichard, 2016). However, this raises the questions whether politicians are willing to and able to adopt this strategy management style and whether new public management approaches improve public accountability (Laegried, 2014).

2.2 The Duisenberg method

The Duisenberg method is an example of a new public management reform that has been conceived by the Dutch parliamentarian Mr. Duisenberg. His private sector-oriented method aims to accomplish a more holistic and systematic approach for parliamentarians to proper budget and annual report scrutiny by the Dutch House of Representatives. For clarification, the budget process in the Netherlands is shortly explained first.

2.2.1 The budget process in the Netherlands

A budget contains a description of expected revenues, intended expenditures, and a discussion of the governmental debt position. It does not include a projected income statement or balance sheet (Budding & van Schaik, 2015). The national budget translates political choices to allocated funds and the effective and efficient use of these funds can be checked upon in the annual reports (Duisenberg, 2016). Thus, the annual budgeting cycle of the central government consists of three phases: budget preparation, budget execution, and accountability. An overview of this budgeting cycle, based on Duisenberg and van Meenen (2014), is provided in table 1.

Table 1 The budgeting cycle of the Dutch central government

Phase	Year	Product	When	Date
Preparation	t - 1	Budget Memorandum Draft budgets	Prince's Day	3 rd Tuesday of September
Execution	t	Spring Memorandum 1 st supplemental budgets	Spring	Before 1 st of June
		Autumn Memorandum 2 nd supplemental budgets	Autumn	Before 1 st of December
Accountability	t + 1	Annual report of the State Final laws Accountability letter of the Prime Minister Departmental reports Court of Audit findings	Accountability Day	3 rd Wednesday of May

The budgeting cycle starts with the policy plans and the corresponding sums by the government that are presented on a designated day called Prince's Day, which is always the

third Tuesday of September. Thereafter, these have to be approved by the Parliament and they are informed about the status of the State revenues and expenditures in the spring and autumn. Similarly as the budget, the annual report is presented on Accountability Day, which is always the third Wednesday in May. The budgeting cycle formally ends with the approval of the final laws by parliament, which discharges each minister of their financial management. The budgeting process for provinces and municipalities is similar to this budgeting process for the national government (Budding & van Schaik, 2015). Altogether, one budgeting cycle is spread over three calendar years. As a consequence, three budget years are intertwined in each fiscal year, namely the last year's annual report in May, this year's Spring Memorandum in June, next year's budget in September, and this year's Autumn Memorandum in December (Duisenberg & van Meenen, 2014).

2.2.2 The functioning of the Duisenberg method

The current parliamentary audit only zooms in on particular themes that are politically most striking on that moment and therefore appears to be more ad hoc than holistic and systematic. Thereby, the audit focuses more on strategy plans and budget approval rather than results and accountability. This was the reason for Duisenberg to come up with his method that provides a structured approach that creates a cycle-loop of ex ante planning to ex post control, has both a one year and longer term horizon, and focuses also on effectiveness and risks instead of financials only. As mentioned before, the Duisenberg method is to be perceived as a parliamentary version of a corporate audit that consists of a reporting process and a standardized review questionnaire based on corporate experience. Namely, a structured use of accounting information about both financial and non-financial performance is included in budget scrutiny. The review questionnaire consists of six key questions and each key question can be divided into a number of subquestions. An overview of these questions is provided in figure 1. Not all 28 subquestions have to be relevant for each public body or committee. Thereby, the questions should be answered from the perspective of the minister's responsibility. Moreover, in order to provide a judgement on the effectivity and efficiency, more documents than the budget and annual report may be needed (Duisenberg & van Meenen, 2014).

Figure 1 The Duisenberg method: official guidance on how to audit the budget and accounts

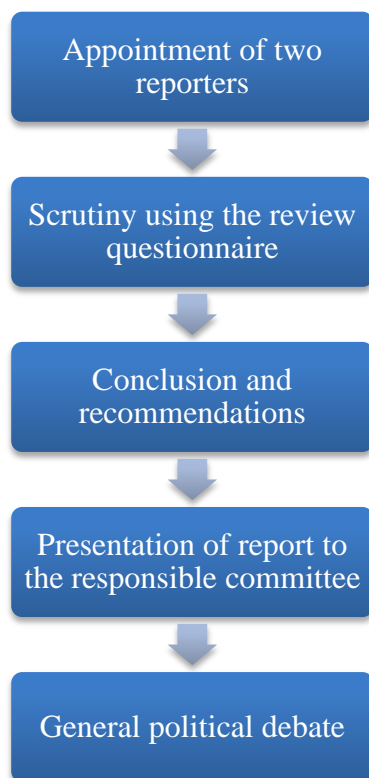
- 1. What is the general situation regarding the policy area?**
 - What is the current domestic and international situation?
 - What are the developments over time?
 - What is going well and what could be improved?
- 2. Which objectives have been planned/achieved?**
 - What does the minister want to achieve/what has the minister achieved?
 - Correct objectives?
 - Correct indicators?
 - Influence of the minister?
- 3. Which actions leading to the objectives have been planned/attained?**
 - What does the minister want to do/what has the minister done?
 - Correct actions underpinning the objectives?
 - Are actions specific and measurable?
 - Clear role for the minister?
- 4. What expenditure is planned/has been realized?**
 - Budgeted/spent?
 - Significant overspending/underspending to be explained?
 - Adjustments and additional investments sufficient justification and identifiable?
 - Subsidies justified?
 - Guarantees granted and exposures for ministry?
 - Expenses for primary department and operational organizations?
 - End of year margin?
 - Expenses distributed across multiple policy articles or ministries?
 - Financial position of institutions executing policy but not included in state budget?
- 5. What is the verdict regarding the legitimacy, effectiveness and efficiency?**
 - Focus points with regard to operational management and policy information?
 - Audit findings of the Netherlands Court of Audit regarding legitimacy?
 - Audit findings of policy effectiveness examinations and evaluation reports?
 - Correct planning for future policy effectiveness examinations?
 - Proper attention to focus areas identified by the House of Representatives?
 - Comparative (international) key figures regarding effectiveness and efficiency?
- 6. What are my conclusions and recommendations (as reporter to the committee)?**
 - Considerations regarding granting discharge?
 - Requests for the minister?

(Duisenberg, 2016, p. 524)

By means of an in-depth analysis using this review questionnaire, two reporters, comparable an audit-committee, prepare the examination of the budget in September and the annual report in May. Each departmental committee appoints such a subcommittee of two members. Thereby, one member of the ruling coalition government and one member of the opposition will be appointed as reporter, which aims to make the audit objective, politically neutral and independent (Jonker, 2016). In their audit of the annual report, the reporters assign colours to the progress of the planned objectives: green means ‘execution according to plan’, orange

means ‘deserves attention’, and red means ‘execution not according to plan’. Based on their analysis, the reporters draw conclusions and make recommendations, which they report to the responsible committee in a PowerPoint presentation (De Witt Wijnen, 2015). After this discussion with the entire responsible committee and accountable minister, a general political debate takes place (Duisenberg, 2016). An overview of this reporting process is provided in figure 2. The Netherlands Court of Audit also performs these types of audits, though examines the effectiveness only by sampling. Therefore, an active parliament can do this structurally itself in all areas. However, the Court of Audit is comparable to the external accountant in business and their conclusions could also be used in the recommendations by parliament (De Witt Wijnen, 2015).

Figure 2 The Duisenberg method: the reporting process



The Duisenberg method is thus an example of a new public management reform which provides a tool to professionalize the parliamentary audit. Therefore, the method aims to increase the transparency, reliability and accountability of political decision-making (Duisenberg, 2016). The Duisenberg method could be useful for improving the ‘understanding of the relationship between goals, performance and resources on the basis of which informed decisions can be made about the allocation of resources and the granting of

discharge to the managing ministers' (Duisenberg & van Meenen, 2014, p. 5). The method aims to support the monitoring role of the parliament regarding the budget and financial statements and to improve the information position, control position, and execution of budgetary control (Duisenberg, 2016). Namely, the Duisenberg method tries to make the expenditure of public funds more traceable and thereby improve control of the government expenditure. It also tries to make clear who is accountable for what and provide insight into the social effects (Jonker, 2016).

However, the examination of the budget and accounts using the Duisenberg method is a lot of work and takes time. Still, it prevents each individual parliamentarian to look through the thick files himself and randomly pick some small detail out to focus his arrows on in the political debate. Moreover, merely numerical control is not enough, and the debate in Parliament should also go beyond the numbers. However, the Duisenberg method aims to provide a useful instrument for the numerical control and to be perceived as a complement to the political debate. By using the Duisenberg method, parliamentarians should focus more on the long term and obtain a better information position to execute their audit work (De Witt Wijnen, 2015). The Duisenberg method actually tries to introduce a two-step approach in the political debate: 'The budgetary control powers for parliament as a whole are being properly exercised; The method supports the quality of political debate by putting the real facts on the table' (Duisenberg, 2016, p. 525).

3 Research methodology

Actor-network theory is used in this study as a lens through which a management control instrument such as the Duisenberg method can be viewed as an actor that shapes the control process in the public sector. Therefore, this chapter elaborates on actor-network theory to provide an understanding of its concepts, main assumptions, and focus of study. Prior research offers a limited understanding of the influence of the complex relationship between new public management approaches and public accountability on political decision making and control, which is discussed first.

3.1 Prior research

Earlier research on new public management mainly focuses on public sector organisations such as hospitals, and therefore also a lot on privatization. New public management reforms within the government itself and especially parliament are studied less frequently. Moreover, prior research on public accountability often comprises the accountability relationship between the government and the electorate. The accountability relationship within the government between the legislator and the executive agency is studied less frequently (Ezzamel & Willmott, 1993; Gray & Jenkins, 1993; Broadbent & Laughlin, 2003). Therefore, this study shows a new angle by focusing on the effect of new public management reforms within the government on the accountability relationship between the legislator and the executive agency.

Studying this effect on public accountability is also not common in earlier new public management research, which essentially focuses on the effect of reforms on public sector performance rather than public accountability (Ter Bogt, 2004; Laegried, 2014). Also the other way around, earlier research on public accountability focuses more on the effect that performance measurement and management rather than new public management reforms specifically have on public accountability (Kloot & Martin, 2000; Heinrich, 2002; Van Helden & Reichard, 2016). For example, Heinrich (2002) focuses on the effect of public-sector performance management on increasing accountability and organizational performance. However, the relationship between accountability and organizational performance is not that clear. As mentioned before, increasing accountability does not improve organizational performance per se (Mayston, 1993; Bovens et al., 2008). Moreover, prior research focuses

more on performance measurement and management systems than management control instruments such as the Duisenberg method as an example of new public management reforms. Especially the Duisenberg method or similar methods are not studied before. Kloot and Martin (2000) for example, study how a performance management system is developed and integrated in local government organizations for accountability purposes. Generally, earlier focus in new public management and public accountability research is thus more on performance measurement and management in the public sector rather than on management control and its effect on public accountability. Therefore this study focuses on the effect of management control instruments as a new public management reform on public accountability. Though Laegried (2014) studies the relationship between new public management and public accountability, his focus of study is more on performance rather than control and he argues that a more dynamic approach is needed to study this relationship.

Therefore, the difficult relationship between new public management reforms and public accountability may be better understood by employing actor-network theory as a lens. Actor-network theory includes the interplay between both new public management reforms and public accountability. As Laegried (2014) states, new public management reforms affect accountability, though accountability may also influence how the reforms work in practice. Actor-network theory lays bare these dynamic relationships between new public management reforms and public accountability and the process of the adaption of these reforms. Earlier research focuses more on the design and management of these reforms rather than their implementation and corresponding effects. Before, structuration theory has often been applied in management accounting research (Macintosh & Scapens, 1990), though this approach does not emphasize the influence that objects such as the Duisenberg method could have on that relationship. Actor-network theory does include the influence of these objects, which is further elaborated in the next section. In order to obtain a richer understanding of the effect of the Duisenberg method as an example of the elaboration of new public management reforms on public accountability within the government, this phenomenon is studied by using an actor-network theory approach.

3.2 Actor-network theory

This section describes the concepts used in actor-network theory in order to provide an understanding of this approach for analyzing management accounting phenomena. Actor-network theory is an overarching term for especially the work by Bruno Latour, Michel

Callon, and John Law (Justesen & Mouritsen, 2011). This implicates that actor-network theory is not a theory as it is commonly understood. Actor-network theory is more a metatheory, meaning a theory about theories. It is an approach for studying social phenomena and therefore also known as the sociology of translation (Law, 1992).

‘(...) it is a method to describe the deployment of associations like semiotics; it is a method to describe the generative path of any narration’ (Latour, 1996, p. 374).

Actor-network theory goes beyond the technical meaning of networks and the study of social networks (Latour, 1996). Actor-network theory offers a view on control that does not take the nature and existence of organizations and organizational control for granted and rather regards it as socially constructed. Society, organizations, agents, and machines are all examples of effects of patterned networks of diverse materials (Law, 1992). These human artefacts including the diversity of efforts required to maintain them are formed by heterogeneous assemblages of humans and non-humans or objects (Ahrens & Chapman, 2006). According to Latour, these collectivities of humans and objects constitute contemporary society (Lowe, 2001).

Actor-network theory is well known for the prominence that it gives to these non-human actors. Non-human actors enable action when they become part of a network. (Justesen & Mouritsen, 2011). However, non-human actors also direct human behaviour into certain directions and limits it within boundaries. In many situations, humans are not aware of the power of these non-human actors or take them for granted (Law, 1992). Conversely, human actors use non-human actors differently because of varying objectives and meanings (Ahrens & Chapman, 2006). In these networks of human and non-human actors, knowledge is socially constructed through interactions (Chapman, Chua, & Mahama, 2015). This relational materialism of actor-network theory makes it quite distinctive from other approaches or theories (Law, 1992). Actor-network theory provides an understanding of the ‘establishment and evolution of power relationships’ (Callon, 1986, p. 199). The main focus of study in actor-network theory is on the networks just described, especially on why actants are connected, how actors emerge, and how actor-networks are created (Czarniawska & Hernes, 2005).

3.2.1 Concepts in Actor-network theory

Actor-network theory argues that a social effect is a product or an effect of a network of heterogeneous materials (Law, 1992). These heterogeneous materials include both human individual actors and non-human, non-individual entities (Latour, 1987; Law, 1992; Latour, 1996; Lowe, 2001). This means that things also have a power to act and therefore are actants (Latour, 1987; Law, 1992): ‘Actants in actor-network theory refer to human and non-human actors that acquire their form and capacity to act by virtue of their relations with other actors’ (Chapman et al., 2015, p. 267). So, actants are those humans and non-human objects which act and are acted upon. Those actants who repeatedly perform the same actions with similar results become actors (Czarniawska & Hernes, 2005). An actor is ‘not the source of an action but the moving target of a vast array of entities swarming toward it’ (Latour, 2005, p. 46). So, it is important to note here that actants exist a priori and turn into actors through the process of translation. Therefore, actors do not exist a priori, but are the products or stabilized effects of organizing activities (Czarniawska & Hernes, 2005). Non-human actors could be scientific facts and technical artefacts such as instruments and machines (Lowe, 2001). In addition, quasi-objects such as organizational routines are involved as actors (Czarniawska & Hernes, 2005).

An actor is always a network, because ‘all the attributes that we normally ascribe to human beings, are generated in networks that pass through and ramify both within and beyond the body’ (Law, 1992, p. 384). A network can be defined as an assemblage of stabilized connections between both actions and actors (Czarniawska & Hernes, 2005). So, human beings form a social network in which they interact with other human beings and material objects. Thereby, human interactions are mediated through these material objects. Material objects thus participate in the social and shape it (Law, 1992). This includes that agency can be distributed between human beings and material objects and considers non-linear patterns of influence and agency (Chapman et al., 2015). According to Czarniawska and Hernes (2005), networks are created in action nets, which consist of actants, their actions and the connections between both. So, networks as well do not exist a priori, but they are the products or stabilized effects or organizing activities. Finally, the concept of an actor-network relates to the idea that every actor is always a network (Justesen & Mouritsen, 2011). An actor-network can be defined as a network in which the separate connections and actors are no longer observable and that pretends to be one ‘macro’ actor (Czarniawska & Hernes, 2005). The transformation of an action net consisting of different actors and networks into an actor-network happens through the process of translation, which is discussed later.

It is important to note here that the use of the use of the concepts just described differs between authors of actor-network theory literature. Czarniawska and Hernes (2005) make a distinction between actants and actors and argue that actants turn into actors through the process of translation. Moreover, they make a distinction between action nets and actor-networks and argue that actors and networks emerge from an action net and create actor-networks through the process are translation. However, Latour (1987), Callon and Law make no clear distinction between either actants and actors or action nets and actor-networks. They focus more on the creation and emergence of actor-networks out of actors and networks through the process of translation, which is reflected in the right side of figure 3. Czarniawska and Hernes (2005) admit that the concept of an action net comes near to the concept of an actor-network and that these concepts even do not exclude one another. To avoid confusion to the reader regarding the different terms, this thesis refers to actors and actor-networks.

3.2.2 Characteristics of Actor-network theory

Heterogeneity is the most well-known characteristic of actor-network theory and its definition is that diverse materials, meaning both human and non-human, generate networks and construct reality (Law, 1992). Therefore, human actors and non-human actors are equal and no primacy should be given to either of these, which is also the ontological view of actor-network theory (Lowe, 2001). This is also referred to as the principle of generalized symmetry by Callon (1986). The principle of generalized symmetry includes that ‘everything’ deserves explanation and that everything that is to be explained should be approached in the same way (Chapman et al., 2015). Actor-network theory thus avoids the dichotomy of human and non-human actors and adds the complex interdependent relationships between both (Chapman et al., 2015). As a consequence, actor-network theory gets rid of various dichotomies such as distance, scale and the inside/outside divide, because people have to think in terms of nodes and connections that have many dimensions (Latour, 1996). Proximity and distance are useless in terms of actor-network theory, because a water pipe and a gas line for example can be physically adjacent to each other in the ground, but have nothing to do with each other in terms of associations. Another example provided by Latour (1996) is that of a relative that is physically many kilometers away, but is emotionally more closely connected than a person that is physically one meter away. Actor-network theory thus embraces the concepts of connectibility and associations. Moreover, the micro-macro distinction is dissolved by the length and intensity of connections, which has no a priori order relation (Latour, 1996). Moreover, scientists and politicians are a good example of the loss of

the inside/outside divide, because they generate effects that come to exist as scientific knowledge. Namely, the scientist draws resources from the outside, the politicians, and the politicians are influenced by scientific knowledge in their daily work (Chapman et al., 2015). Furthermore, actor-network theory gets rid of the asymmetrical treatment of scientific knowledge and social analysis.

Heterogeneity also implies that agency is not simply a human property, but also resides in material objects in a patterned network of relations. Namely, most interactions between humans are mediated through material objects (Chapman et al., 2015). An example of this non-human agency is provided by Justesen & Mouritsen (2011), who argue that accounting entities are interdependent and have agency.

‘Accounting provides inscriptions and visualizations that highlight and make visible certain properties. Obviously managers interpret information, but this interpretation is constrained by the accounting object that may object to some interpretations’ (p. 178).

Such accounting entities are translated because of this association with the social environment and therefore contribute to the process of change in firms. This complexity is not captured by agency theory, but actor-network theory uncovers these relationships and processes by assigning agency also to non-human actors (Justesen & Mouritsen, 2011).

Both the assignment of agency to non-human actors and the acknowledgement that neither a human actor nor a non-human actor has absolute essence imply that an actor in isolation is unable to act (Chapman et al., 2015). Latour (1987) provides the example of a designer of electronic computer chips. If no people are interested in his chips, his chips are a non-obligatory passage point and he stops being a specialist. So, an actor is never alone in acting (Latour, 2005). Moreover, the semiotics of actor-network theory entails that actors have no pre-determined identities, but generated them through performativity: ‘Entities acquire their form, existence and influence on others when viewed in relation to other entities with which they interact’ (Chapman et al., 2015, p. 267). Law (1992) provides the example of a sociologist who would not be able to write papers, deliver lectures, and produce scientific knowledge without his computer, colleagues, books, et cetera. Actor-network theory thus has a relational perspective regarding the identity of actors and their capacity to act.

Besides the principle of generalized symmetry, various authors on actor-network theory have added various other principles. Callon (1986) adds the principle of agnosticism and the principle of free association to his principle of generalized symmetry. The principle of

agnosticism entails that a researcher includes the social sciences to explain science and technology. A researcher should not privilege any point of view nor censor any interpretation in his observation of actors. The principle of free association abandons the dichotomy between natural and social events, which could also be seen as a consequence of the principle of generalized symmetry and the principle of agnosticism. It includes that a researcher has to follow the actors in order to identify how they shape and explain reality, in which the natural and the social are intertwined.

Finally, Chapman et al. (2015) include the principles of recursivity and radical indeterminacy. The principle of recursivity entails that the network is considered 'both as the medium and the outcome of interactions, and it recursively and precariously generates and reproduces itself in further interactions' (p. 269). This implies that social structure is not simply a noun but a verb. It is the result of a process of overcoming resistance rather than a settled matter (Law, 1992). Finally, the principle of radical indeterminacy states that interests are multiple and indeterminate. This implies that actors have heterogeneous interest and no interest explanation should be privileged over others. Actor-network theory is interested in the attribution and transformation of interest by actors rather than a general explanatory form of interest explanations (Chapman et al., 2015).

3.2.3 The process of translation

The core of actor-network theory is a general process called translation, which is defined by Latour (1987, p. 108) as 'the interpretation given by the fact-builders of their interests and that of the people they enrol'. Czarniawska and Hernes (2005, p. 168) define the process of translation as 'the process of negotiation whereby actors assume the authority to act and speak on behalf of other actors'. Actors, also named initiators, thus try to persuade other actors of the validity and legitimacy of their problem definitions and potential solutions. In this process of translation, various actors start to interact and form their identities (Callon, 1986). Consequently, heterogeneous materials are transformed into an actor-network (Czarniawska & Hernes, 2005). Therefore, translation is also known as the process of organizing and ordering heterogeneous materials. A successful continuation of organizing and ordering overcomes the resistance of the heterogeneous materials and makes an actor-network appear as a single point actor (Law, 1992).

According to Justesen and Mouritsen (2011), the process of translation includes the concepts of displacement, drift, invention, mediation, and creation. These concepts can be related to the four distinct sub-processes or phases of translation (Czarniawska & Hernes,

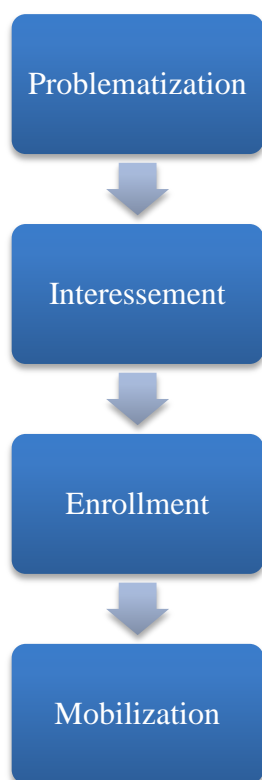
2005). The four phases of translation are based on the work by Callon (1986) and are established as follows: problematization, interessement, enrollment and mobilization. The construction of an actor-network starts with the initial phase of problematization. Problematization is the creation of explicit interests in the problem definitions and potential solutions of the initiators (Latour, 1987; Czarniawska & Hernes, 2005). The initiators influence and shape what all the other actors should regard as problematic and deem as credible solutions (Lowe, 2001). Therefore, problematization includes the establishment of the identities of actors, the links between them and their interests. Namely, a single research question or problem often involves a lot of actors and their associations. The phase of problematization also includes the definition of an obligatory passage point. An obligatory passage point is a problem solution that is established by the initiators, who position themselves as indispensable resources in this problem solution (Czarniawska & Hernes, 2005).

Callon (1986, pp. 207-208) defines interessement, the second phase of translation, as ‘the group of actions by which an entity (...) attempts to impose and stabilize the identity of the other actors it defines through its problematization’. This means that the initiators have to build in a device that cuts or weakens the links between one (group) of actor(s) and the rest of the actors that want to define their identity otherwise and thus build a system of alliances. If this phase of interessement turns out to be successful, then the validity of the problematization is confirmed and enrollment is achieved. This enrollment forms the third phase of translation and includes the definition and attribution of interrelated roles to all actors involved. Physical violence, seduction, transaction and consent without discussion are all possible ways of enrolment (Callon, 1986). Though, motivation is the most important factor in enrolling the other actors. In this phase of translation, the initiators thus try to convince the other actors with a set of strategies to join them in a ‘multilateral political process’ (Czarniawska & Hernes, 2005, p. 168).

Finally, mobilization is ‘the ability to make a configuration of a maximal number of allies act as a single whole in one place’ (Latour, 1987, p. 172). As mentioned before, the actor-network then starts to look like a single point actor through the appearance of unity (Law, 1992). This mobilization includes the notion of a spokesperson, who is someone who speaks for others or represent them (Latour, 1987). So, in the previous phases of translation a few individuals, the spokespersons, have been interested and enrolled in the name of the masses they represent or claim to represent (Callon, 1986). An example of such a macro-actor is the Dutch central government, which is often referred to by many people instead of all the

pieces that make it up. If the phase of mobilization turns out to be successful, then the stability of the actor-network is achieved (Czarniawska & Hernes, 2005). An overview of the four moments of translation is provided in figure 3. The process of translation is a never ending process, because entities that are excluded from the actor-network could pose challenges to the successful generation and reproduction of the actor-network (Chapman et al., 2015).

Figure 3 The four phases of translation



3.2.4 Facts, action at a distance, black-boxing and boundary objects

The process of translation provides an understanding of the construction and settlement of facts. Namely, it can be defined as a negotiation process that relies on the ability of the initiators to persuade others to accept their problem definitions and solutions. Through translation, these ideas are converted into accepted facts. (Lowe, 2001). A fact is a faithful representation of reality (Chapman et al., 2015). The construction of facts is a collective and rhetorical process. Rhetorics is defined as ‘the name of the discipline that has, for millennia, studied how people are made to believe and behave and taught people how to persuade others’ (Latour, 1987, p. 30).

Law (1992) adds to this process some strategies of translation. He argues that the scope of ordering is local and that translation is also contingent and variable. Moreover, translation is more effective if the responses and reactions of the other actors are anticipated by the initiators. Finally, durability could be a good strategy for ordering through time and mobility could be a good strategy for ordering through space. The last relates to acting at a distance. Acting at a distance is enabled by the use of inscriptions (Lowe, 2001). An inscription device or instrument can be defined as ‘any set-up, no matter what its size, nature and cost, that provides a visual display of any sort in a scientific text’ (Latour, 1987, p. 68). More in general terms, an inscription can be any virtual material or medium that coordinates a network of social roles as a program of action.

‘By inscription is meant the act (or sequence of acts) by which humans cast relevant components of their agency and knowledge into artifacts to which action programs and capabilities are *delegated*’ (Czarniawska & Hernes, 2005, p. 72).

The roles of actors in the network are assumed by the material artefacts, in which the interests or premises for decisions are inscribed by the initiators. Through this process of inscription, the initiators for social change achieve stability and control over the actor-network (Czarniawska & Hernes, 2005). However, the use of inscriptions as a medium of stability and control does not fix the outcomes of the process of translation per se (Lowe, 2001). As mentioned before, the use of inscriptions enable action at a distance.

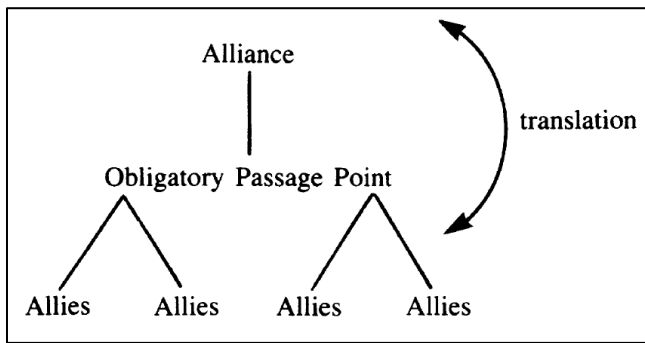
‘As a result of *delegation*, artifacts become holders and dynamic vehicles of human agency, therefore replacing humans in doing things and performing functions in complex networks of human and non-human agents’ (Czarniawska & Hernes, 2005, pp. 72-73).

The power of actor-networks depends on the ‘relatively sophisticated combinations of resources and people which they mobilise’ (Lowe, 2001, p. 345). Power has a concealed or misrepresented effect (Law, 1992) and is the result of the construction of a macro-actor (Czarniawska & Hernes, 2005). Namely, power can be defined as the right obtained by the spokesperson to represent the many silent actors of the social and natural worlds or realities they have mobilized (Callon, 1986).

When stability of the actor-network is achieved, it becomes a black box (Latour, 1987). A black box is an accepted fact, expert or system that is accepted without modification, institutionalized and no longer controversial (Lowe, 2001; Czarniawska & Hernes, 2005). A black box acts as an integrated whole and is taken for granted (Justesen & Mouritsen, 2011). A material object becomes a black box whenever it becomes too complex and people only know its input and output (Latour, 1987). The network then disappears through mobilization and people are not aware anymore of the endless network ramification. A television is an example of a technical object that appears as a single point actor, but turns into a complicated network of electronic components and human interventions when it breaks down. Many people then do not know how to repair the television, because this is not visible and relevant for them when the television works and has become tacit knowledge. This means that people normally take the input and output of a television for granted. So, network packages are routines and become taken for granted (Law, 1992). Overall, the core of the actor-network approach is a relational and process-oriented translation of heterogeneous materials into networked patterns (Law, 1992). So, through the lens of actor-network theory, the public accountability is socially constructed and resides in networks in which the Duisenberg method and members of the Council interact with each other (Chapman et al., 2015).

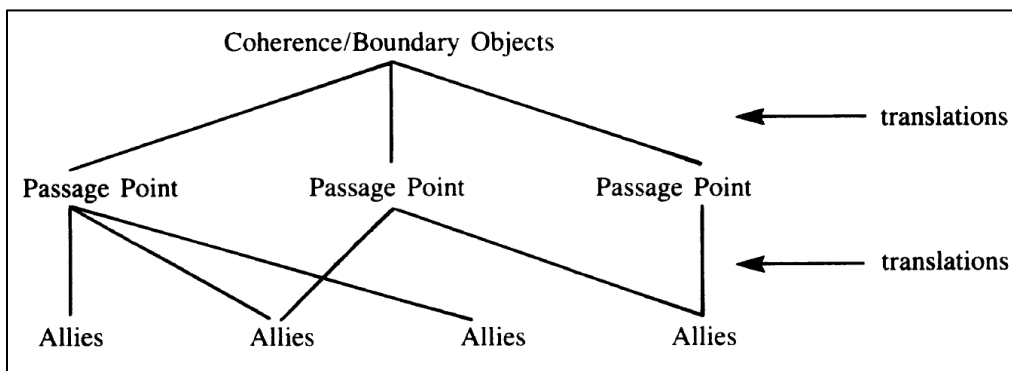
Besides the notion of black boxes there is the notion of boundary objects, which extends actor-network theory. The concept of boundary objects relates to the principle of radical indeterminacy from Chapman et al. (2015). Namely, a boundary object is a non-human actor that is able to connect actors with diverse interests, because it is both common to the actor-network and capable of including those different interests (Justesen & Mouritsen, 2011). A boundary object is able to stabilize and mediate diverse interests and assigns no primacy to either of these interests or social worlds (Briers & Chua, 2001). Star and Griesemer (1989, p. 393) define a boundary object as ‘an analytic concept of those scientific objects which both inhabit several intersecting social worlds (...) *and* satisfy the informational requirements of each of them’. A boundary object is thus a medium that is able to establish itself as an obligatory passage point for different social worlds (Dechow & Mouritsen, 2005). Boundary objects are both able to adapt to local needs and become highly structured in individual use and able to maintain a common goal and become weakly structured in common use (Star & Griesemer, 1989).

Figure 4 The role of an obligatory passage point in the original process of translation



(Star & Griesemer, 1989, p. 390)

Figure 5 The inclusion of a boundary object in the process of translation



(Star & Griesemer, 1989, p. 390)

In the original version of translation by Callon (1986), the diverse interests of different actors are mediated and reframed into one obligatory passage point leading to the formation of one alliance (Star & Griesemer, 1989), which is shown in figure 4. However, Star and Griesemer (1989) argue that translation is indeterminate and that several obligatory passage points are negotiated, which the initiators derive from one coherent boundary object. A boundary object is thus an actor that has established itself as an obligatory passage point for different social worlds. Instead of forming one alliance to make the initiators indispensable for its allies, which is shown in figure 4, a boundary object mediates several obligatory passage points with several allies. Studying this role of boundary objects could explain the success and failure of several accounting technologies. Namely, they succeed when they are able to hold diverse facts and interest together and stabilize them, whether temporarily or definitely (Briers & Chua, 2001).

Boundary objects can be material or immaterial and distinguished in five types:

- (1) Standardized forms
- (2) Repositories
- (3) Coincidental boundaries
- (4) Ideal types
- (5) Visionary objects

The first type of boundary objects, standardized forms or protocols, are common indexes and methods that facilitate communication across dispersed groups. Repositories are those objects that are indexed and organized in a standardized manner such as databases. Repositories store data in such a manner that different actors are enabled to use the data differently. Coincidental boundaries include path-dependence and refer to objects with a different content such as a finance division but share boundaries or demarcations such as the overall organization. A symbolic means of communicating and cooperating about something is referred to as an ideal type. An ideal type is a means of communicating and cooperating that is adaptable to a local site such as a description, diagram or performance management system. Finally, visionary objects are conceptual objects that capture a vision or goal for the future of organizations and often appear in the form of futuristic business models (Star & Griesemer, 1989; Briers & Chua, 2001; Dechow & Mouritsen, 2005). Overall, boundary objects are no temporary solutions to dissent actors, but are able to establish themselves as durable arrangements. However, as with other mobilized actors, this does not predetermine that boundary objects become naturalized per se (Dechow & Mouritsen, 2005).

3.2.5 The use of actor-network theory in this study

Though an actor-network theory approach is often applied to computer technologies as a non-human actor, an actor-network theory approach can also be applied to management technologies as a non-human actor. Examples of management technologies are accounting systems, accounting rules, accounting methods and accounting conventions (Lowe, 2001). Therefore, an actor-network theory approach is well applicable to public sector reforms resulting from the new public management philosophy, because these reforms often include such management technologies for the use of accounting information (Brignall & Modell, 2000). In this thesis, actor-network theory is approached in the study of the Duisenberg method as an example of a management technology. It is especially used as an explanatory

approach for analyzing the research data. However, before the analysis of the research data, an actor-network theory approach is also used in gathering the research data. The most important notion of actor-network theory is following the actors in their construction of scientific facts and technical artefacts. (Lowe, 2001). Latour (1987, p. 258) offers seven rules of method for following the actors:

- (1) We study science in action and not ready made science or technology; to do so, we either arrive before the facts and machines are blackboxed or we follow the controversies that reopen them.
- (2) To determine the objectivity or subjectivity of a claim, the efficiency or perfection of a mechanism, we do not look for their intrinsic qualities but at all the transformations they undergo later in the hands of others.
- (3) Since the settlement of a controversy is the cause of Nature's representation, not its consequence, we can never use this consequence, Nature, to explain how and why a controversy has been settled.
- (4) Since the settlement of a controversy is the cause of Society's stability, we cannot use Society to explain how and why a controversy has been settled. We should consider symmetrically the efforts to enrol human and non-human resources.
- (5) We have to be as undecided as the various actors we follow as to what technoscience is made of; every time an inside/outside divide is built, we should study the two sides simultaneously and make the list, no matter how long and heterogeneous, of those who do the work.
- (6) Confronted with the accusation of irrationality, we look neither at what rule of logic has been broken, nor at what structure of society could explain the distortion, but to the angle and direction of the observer's displacement, and to the length of the network thus being built.
- (7) Before attributing any special quality to the mind or to the method of people, let us examine first the many ways through which inscriptions are gathered, combined, tied together and sent back. Only if there is something unexplained once the networks have been studied shall we start to speak of cognitive factors.

Actually, Latour starts with the following rule of method: 'We will enter facts and machines while they are in the making; we will carry with us no preconceptions of what constitutes knowledge; we will watch the closure of the black boxes and be careful to distinguish

between two contradictory explanations of this closure, one uttered when it is finished, the other while it is being attempted' (Latour, 1987, pp. 13-15). This rule of method is not included in the seven rules of method, but substantially corresponds to the first rule of method. In this study, the first rule of method is approached by commencing in the early stages of the introduction of the Duisenberg method at the local government and especially provinces. The pilot at the province of Overijssel is running at the moment of study, so the study starts before the Duisenberg method is black-boxed. Moreover, this study includes an open interpretative approach and therefore commences without an explicit theoretical framework (Lowe, 2001).

The second rule of method means that the construction and settlement of facts is dependent on later users, which makes it essential to follow the actors (Lowe, 2001). The second rule is approached in this study by focusing on how the Council members apply and use the Duisenberg method in their parliamentary review. This study also examines whether the Duisenberg establishes itself as an obligatory passage point rather than whether the Duisenberg method is a good method or not.

The third rule of method includes the examination of the construction of both facts and artefacts. Researchers should have a realistic view towards accepted facts and a relativist view towards controversies. Namely, facts suggest an objective representation of nature, while they often have some subjective element that lead to controversies. These follow from the fact that often a spokesperson is included in the construction of facts and might represent others not well enough leading to dissidence (Latour, 1987). The third rule is approached by including the spokesperson in this study. In this case, the spokesperson is the creator of the Duisenberg method. Therefore, he is included as an actor in this study, which is elaborated in the next chapter.

The third rule of method also relates to the fourth rule of method in that the same arguments can be made about society. This implies that nature and society should be treated symmetrically, meaning that one is not privileged over the other (Latour, 1987). These rules relate to the assumptions of the process of translation by Callon (1986) and therefore this study uses his framework as a basis. Moreover, the fourth rule of method includes that both human and non-human actors are involved in the phase of enrollment. Therefore, the Provincial Council members and the Duisenberg method are followed in this study. The Duisenberg method is considered as a non-human actor that forms a part of the actor-network (Lowe, 2001).

The fifth rule of method implies that a researcher has to study whether the links between actors will hold or break apart rather than which links are social and which ones are scientific (Latour, 1987). Therefore, the focus of this study is open and undecided, meaning that the links between actors and the way they interact are not determined in advance. This also includes that the arguments of those actors who are not part of or break with the actor-network that is studied are included and analyzed, which is an approach to the sixth rule of method. Those Provincial Council members who dissent themselves from the Duisenberg method are also noticed in this study.

The seventh rule of method comprises the importance of inscriptions and the associated action at a distance. It includes that most human actors act upon inscriptions rather than their own cognitive capabilities. The influence of inscriptions is kept in mind in this study when examining the way the Provincial Council members act. Overall, the rules of method influence the interpretation and presentation of the research data in the next chapter. The rules of method are not followed up to the character precisely, but this study examines the Duisenberg method into the spirit of actor-network theory. The aim of this study is to describe and explain the process of patterning, social orchestration, ordering and resistance regarding the Duisenberg method at the province of Overijssel (Law, 1992).

4 Research case

This thesis encompasses a case study on the pilot implementation of the Duisenberg method at the province of Overijssel as the research object. Therefore, the first paragraph of this chapter elaborates on the tasks of the province of Overijssel and the Duisenberg pilot at the province of Overijssel. Thereafter, the methods for data collection and analysis in this case study are discussed in the second paragraph.

4.1 Research object

The province of Overijssel acts as the administrative layer between the municipalities in Overijssel and the central government. The province works together with the central government, municipal governments, water boards, civil society and organizations and residents to decide over spatial planning, public transport and roads, regional economy, nature, culture and heritage, which shape the future of Overijssel. The activities of the province are focused on the following seven core tasks:

- (1) Regional development, sustainable spatial development and planning, including water management
- (2) Environment and energy
- (3) Rural development
- (4) Regional accessibility and public transport
- (5) Regional economy
- (6) Cultural infrastructure and heritage preservation
- (7) Quality of government

Remaining tasks of the province of Overijssel are for example social infrastructure and business management. The core tasks of the province are included in the coalition agreement, which is a policy plan for the next four years after the elections. The coalition agreement is prepared by the coalition, which is formed out of the elected Provincial Council members. The Provincial Council thus governs the province by setting the policy framework, providing public oversight and representing the public interests of the inhabitants of Overijssel. The Provincial Council is supported by the Provincial Council clerk. The day-to-day

administration of this province is conducted by the Provincial Executive, which is formed by five members and the King's Commissioner. The five members are elected by the Provincial Council and the King's Commissioner is nominated by the Provincial Executive and then appointed by the King. The King's Commissioner is the chair of the Provincial Council as well as the Provincial Executive. The Provincial Executive is supported by the provincial secretary director, who is the head of the provincial civil service (Provincie Overijssel, 2012).

The Provincial Council of Overijssel offers an interesting research case for examining the effect of the implementation of the Duisenberg method on public accountability with regard to political decision-making and control. Namely, the Audit Committee has introduced the Duisenberg method in the Provincial Council as a pilot instrument for their public audit on the Provincial Executive, because the Council aims to improve its visibility on their common public expenditures. Two committees, the committee on Agriculture and Nature and the committee on Economics, are designated for the Duisenberg pilot to appoint a subcommittee consisting of two reporters. These two subcommittees examine the use of the Duisenberg method for two specific policy themes from the budget in their parliamentary review of the annual report in order to provide an insight into the usefulness of this method for the Provincial Council. These two applications of the Duisenberg method differ both in terms of policy theme and public body from the Education Committee of the central government on which the Duisenberg method was originally based and designed for. Besides, the Audit Committee itself gets started with the Duisenberg method as a reporter for the whole Provincial Council by reporting their findings for some small policy themes from the budget. It is interesting to examine if the Duisenberg method is also transposable to the province of Overijssel, because the organization of provinces differ from those of the central government. Whether the Duisenberg method could improve public accountability with regard to political decision-making and control within the province of Overijssel thus needs to be analysed.

4.2 Research method

This section describes the sources and methods that are used in this case study. The relevant data for answering the research question are extracted from interviews, observations and the collection of documents, quantitatively depending on whether new information is still gathered or not and practically on the maximum amount of sources available. Further data – the addition of sources and the use of diverse sources in this study – can support or question the interpretations from the initial data, which contributes in making the study more

trustworthy (Ahrens & Chapman, 2006). The selection of interviewees, the interview procedure, and method of analysis are explained first. Then, the selection, execution and method of analysis of the observations and documents are clarified.

4.2.1 Interviews

The interviewees are selected with strategic sampling, because all people that deal with the Duisenberg method within the province of Overijssel and Eastern Court of Audit are approached for interviews. Moreover, the creator of the Duisenberg method and co-creator and researcher of the BOR (the bureau for research and government expenditures), both from the Dutch central government, are approached for an interview. Subsequently, the selection is based on voluntary participation of the interviewees and their available time. This results in nine interviews in total with the following interviewees: the group financial advisor, the two Provincial Council members from the subcommittee Duisenberg from the committee on Agriculture and Nature, and two Audit Committee members from the province of Overijssel, two employees of the Eastern Court of Audit, the creator of the Duisenberg method and the researcher of the BOR from the Dutch central government. An overview of these interviews is provided in appendix I. Firstly, the group financial advisor is interviewed to gain insight into the planning and control cycle (hereafter: P&C cycle) and the determination of the progress of the budget goals and performance. Moreover, he is involved in technical briefings with Provincial Council members and therefore has a grasp of the experiences of Provincial Council members with the parliamentary review. Thereafter, the interviews with the subcommittee Duisenberg from the committee on Agriculture and Nature, the Audit Committee members, and one employee of the Eastern Court of Audit are performed, because they all have a direct relationship with the pilot implementation of the Duisenberg method in the Provincial Council of Overijssel. The two Provincial Council members from the subcommittee Duisenberg from the committee on Agriculture and Nature are the current reporters in the pilot implementation of the Duisenberg method and can share their first experiences with the use of this method. The Audit Committee members deal with the P&C cycle and can elaborate on why they have introduced the Duisenberg method in the Provincial Council. The employee of the Eastern Court of Audit provides support to the Council members as the analyst in the Duisenberg pilot and is present during all meetings about the Duisenberg method. This person can share experiences with the use of the method and expectations of the usefulness of the Duisenberg method for the Provincial Council from the Eastern Court of Audit point of view. At the same time, Duisenberg himself and the

researcher from the BOR are interviewed, because they can further elaborate on the design of the method, how it is intended to be used in the public sector, and the first experiences at other public bodies and committees. The final interview with the other employee of the Eastern Court of Audit contains a sort of evaluative component. Namely, this person is not only the second analyst in the Duisenberg pilot, but also present during almost all the other interviews because of an internship at the Eastern Court of Audit. As mentioned before, the Eastern Court of Audit enables access to all these interviewees and requires that one of their own employees is present during all interviews for this study for political reasons.

Each selected interviewee is interviewed once, within the maximum of one hour. Each interview is performed in Dutch, because this is the native language of both the interviewer and interviewees. The interviews are performed face-to-face at the Provincial House, Eastern Court of Audit office and Dutch Central Government. However, one interview is performed by telephone for practical and time reasons from the side of the interviewee. Each interview is unstructured and the topic lists contain open questions only. The topic lists are interim a little adjusted or sharpened based on the interviews, because the case study is an iterative process. The topic lists are provided in appendix II. The researcher of the Eastern Court of Audit who is present during all interviews occasionally asks supplementary questions to the interviewees. Therefore, this person is meant when referring to supervisor in the appendices and not the supervisor from the university. A short list of the topics that are discussed during the interviews is sent to the interviewees in advance. The interviews are recorded on audio tape, typed out in verbatim transcript including anonymization, encoded and analyzed, which is also been told to the interviewee in advance of the interview. The encoded interviews are provided in appendix VI. Before the interview starts, the interviewee has the possibility to ask questions about the interview procedure. Inductive coding – deriving concepts from the material and relating them to each other - is used as the method for content analysis in order to let the material speak through systematic abstraction. Appendix V provides an overview of all codes that were used in the analysis. When citations from the interviews are used in the analysis, they are provided in Dutch and explained in English. An important note is that permission is asked to the interviewees for the use of citations.

4.2.2 Observations

Moreover, meetings concerning the Duisenberg method at the Provincial House at Zwolle and Eastern Court of Audit office at Deventer are attended as participatory observations. This results in seven observations in total of the following situations: two kick-off meetings, two

information and evaluation meetings, the theme committee meeting about the annual report, the Provincial Council meeting and a committee meeting on Agriculture and Nature. An overview of these observations is provided in appendix III. The two kick-off meetings are observed, because the way the Duisenberg method will be applied at the Provincial Council is discussed and the tasks of the actors are divided. The information and evaluation meetings are observed, because they comprise information about the progress of the process of the Duisenberg pilot. In the theme committee meeting, both the Audit Committee and the subcommittee Duisenberg from the committee on Agriculture and Nature share their first experiences with the use of the Duisenberg method for the parliamentary review. Moreover, the subcommittee Duisenberg from the committee on Agriculture and Nature reports their first findings that result from the method to the other Council members, which is part of the reporting process of the Duisenberg method. The subcommittee Duisenberg from the committee on Economics is not able to report their first findings in this meeting. Moreover, the Provincial Council meeting is observed in order to see whether or not experiences or findings resulting from the Duisenberg method return in the general political debate. This shows what influence the use of the Duisenberg method has in this pilot on public accountability from the Provincial Executive to the Provincial Council. Finally, a committee meeting on Agriculture and Nature is observed as an extra, because one of the members of the subcommittee Duisenberg has made a scheduling request to discuss the findings following from the report again.

The actors that are observed during all these meetings are the Duisenberg method as a non-human artefact and the two Provincial Council members from the committee on Agriculture and Nature, the Audit Committee members, other Provincial Council members, the Council clerk, the Provincial Executive, and the Eastern Court of Audit as human actors. Notes are made during the observations and immediately elaborated thereafter. The committee meeting and Provincial Council meeting are recorded on video by the province of Overijssel, which enables typing those two observations out in verbatim transcript including anonymization. Again, inductive coding (see appendix V) is used as the method for content analysis and permission is asked to the observed persons for the use of citations. The encoded observations are provided in appendix VII.

4.2.3 Document analysis

Finally, a number of documents of the province of Overijssel are collected and analyzed to obtain a better overview of their parliamentary audit and the way they implement the

Duisenberg method in the Provincial Council. The selected documents are those available documents from the province of Overijssel and Eastern Court of Audit that are about the Duisenberg method. In this case, three emails, an official letter from both the Audit Committee and reporters with their first findings and a reflection letter from the reporters are selected. An overview of these documents is provided in appendix IV. The documents are anonymized by covering all names of persons and political parties. The documents are also inductively coded (see appendix V) and used to support the analysis of the interviews and observations. The encoded documents are provided in appendix VIII.

5 Results

This chapter provides and discusses the results through the lens of actor-network theory. Therefore, this chapter is structured according to the phases of translation by Callon (1986). Firstly, the P&C cycle at the province of Overijssel and its bottlenecks are described and explored, which leads to the introduction of the Duisenberg method as the potential solution for these bottlenecks. The Duisenberg method could provide this solution by establishing itself as an obligatory passage point, which is elaborated in the next section about the first phase of problematization. Thereafter, the introduction and progress of the Duisenberg pilot in the form of interessement and enrolment at the province of Overijssel is elaborated on. The mobilisation of the Duisenberg method at the province of Overijssel is discussed in the last section.

5.1 The planning and control cycle at the province of Overijssel

The P&C cycle of the province of Overijssel is comparable to the P&C cycle of the central government (see table 1) and consists of the composition and review of the planning and control documents (hereafter: P&C documents). Though, the province of Overijssel has an extra document in the form of a precursor to the budget, which is called the Spring Memorandum. The policy plans for the coming years are defined in this P&C document and further elaborated in the budget. The policy plans in the budget are determined by the Provincial Council and executed by the Provincial Executive. An interim progress of this policy execution is provided in a monitor, which appears in two parts and provides the possibility for interim adjustments by the Provincial Council. The Spring Memorandum as known by the central government is thus comparable to the first monitor of the province of Overijssel. Finally, the annual report is produced at the end of the P&C cycle as a mirror of the budget. In the annual report, the Provincial Executive accounts for its conduct concerning the agreements of the budget. The civil service of the Provincial Executive coordinates the composition and publication of the P&C documents and supports the Provincial Executive during meetings. In some cases where the annual report is not sufficient for the standard system of accountability, a separate report is made and is published as an appendix to the general report.

All P&C documents contain the core tasks, the policy goals per core task, the performance targets per policy goal and actions and finances per performance target. At the level of core tasks, statistics are defined that describe the context of the policy in the form of social developments. At the level of policy goals, indicators and relating target values are defined, which describe the progress of the policy goal to which the province has a certain degree of influence. Each performance target has its own budget and accountability and is therefore substantiated with text stories about the progress of performed actions and the financial position. Moreover, these components are accommodated with a colour code assigned by the Provincial Executive. The assignment of the colour codes green, orange and red depends on whether the components are respectively realized, partly realized, or not realized. Consequently, an integral colour code is assigned to the concerning performance target and policy goal with a standardized table. When it comes to the monitors, the colour codes are assigned on the basis of expectations of whether the performance targets are going to be realized, which are based on information from the civil service about the current realizations and coming activities.

The Provincial Council has a formal control role concerning the conduct of the Provincial Executive and is thus the highest body within the province of Overijssel. In order to perform this role, the Provincial Council members ideally have to analyse the P&C documents in depth and form an independent judgement, in which the findings from the accountant are indicative. In practice, the financial spokespersons of each political group particularly analyse the technical financial part of the P&C documents and the substantive spokespersons particularly analyse the progress on their own portfolio. Their analysis could lead to technical questions for the civil service or political questions for the Provincial Executive. However, these questions are often questions for clarification and do not lead to adjustments of the P&C documents. Each political party then makes a priority of the points where it will focus its arrows on during the committee meetings and Provincial Council meeting. Because financial issues rather than substantive issues dominated the discussions in the committee meetings, the province is experimenting this year with one public committee meeting for the whole Provincial Council instead of separate meetings for each committee. At the end of the Provincial Council meeting, the Provincial Council members have to vote on the approval of the concerning P&C document and occasionally on amendments or motions.

The whole P&C cycle is continuously assessed qualitatively by the Audit Committee, which is also the representative body of the Provincial Council for the appointment of the external auditor. The Audit Committee consists of five Provincial Council members from both

the coalition and opposition, because it is a purely technical function and not a political one. Therefore, the Audit Committee examines the process and the content of the P&C documents apolitically. They look whether the process is helping for the framing and control function and where improvements are needed. Their findings are always advised to the Provincial Council, who decides whether these recommendations are acted upon. The Audit Committee can be seen as the initiator in the Duisenberg pilot, which is further discussed in the next sections.

5.1.1 Problem definitions concerning the planning and control cycle

The P&C cycle is not a simple linear process, because a lot of interim decision-making processes such as budget changes take place during one cycle. This makes it especially difficult for the Provincial Executive to provide a clear overview of their conduct in the annual report. All interviewees indicate that the size of the P&C documents is enormous:

‘(...) one has the greatest difficulty with getting a grasp of the enormous amount of financial information’ (Appendix VI, p. 60).

The huge amount of information thus makes it difficult for the Provincial Council members to get insight into the essence and cohesion of the P&C documents. Despite the fact that the colour system should represent the essence of the information and the recently digital publication of the P&C documents should make the information more accessible, all core tasks, policy goals, indicators, performance targets, actions and finances are not represented in one overview and therefore the P&C documents remain difficult to read. Moreover, the interviews show that the laws and regulations to which the P&C documents of Overijssel have to apply, contain a difficult systematics and make the documents even more complex. Despite a huge bureaucracy, various terms such as statistics and indicators are used interchangeably, which leads to different interpretations and does not foster the political discussion. According to a member of the Audit Committee, the Province of Overijssel also shifts with reserves as if they were inputs and outcomes, which makes it seem as if a lot of money is spent and therefore leads to improper discussions. Moreover, one of the interviewees indicates that there is little interaction between the policy department and the department of finance from the civil service during the preparation of the P&C documents, which makes the cohesion of the information at stake. Furthermore, the efficiency side of policy implementations and a type of benchmarking are insufficiently taken into account in the P&C documents according to a member of the Audit Committee:

‘So on the efficiency side, so to say, on the effort side and some benchmarking and if the effort is in line with the results, we completely do not anything about that’ (Appendix VI, p. 53).

Finally, the P&C documents and other relevant documents such as relating state proposals are stored in the State Information System, but are poorly accessible with the current search function as appears from the interviews. In some cases, another problem concerning the information provision is the constitution of vague indicators, process indicators instead of output indicators and the provision of good results only that are not representative for the situation, which might all be caused by difficulties to hold the Provincial Executive accountable as it is an administrative layer between municipalities and the central government. Moreover, the Provincial Executive is often dependent on external factors and one of the many players in each policy area. This makes the Provincial Executive particularly accountable for the realization of performance targets and the legitimate spending of funds, because efficiency and effectiveness are difficult to decide upon. The interviews and observations show that the conduct of the Provincial Executive is therefore difficult to grasp in statistics and indicators in some cases. Another problem with the use of indicators is that they are often measured less frequently than one P&C cycle. As a consequence, they cannot be reported with the same frequency as the P&C documents and it makes little sense to renew them for every P&C document.

Besides, the interviews show that not every Provincial Council members has as much affinity with numbers and finances because of a lack of knowledge. However, they are not guided in reading the P&C documents and just confronted with the information. Moreover, being a member of the Provincial Council is only a secondary function of approximately 14 hours, which restricts their time available for an in-depth study of the P&C documents. Their time is additionally restricted by the publication of the documents, which is not phased and does not always run with the meetings from the P&C cycle. Moreover, some interviewees indicate that Provincial Council members tend to look especially forward and not backwards. Generally, they consider the budget more important than the annual report, because their primary goal as public representatives is to ensure that their policy plans end up in the budget.

As a consequence of these bottlenecks, the Provincial Council members face difficulties to study the P&C documents thoroughly. Every Council member has to spend hours in order to really understand the documents and has often no idea where to start. As a consequence, the interviews show that there is almost no in-depth study of the P&C

documents and the financial part in particular. The Provincial Council members often randomly pick something out of the documents which they think to be salient based on knowledge and experience. Such a quick study does not produce bad news and leads to a degree of superficiality, which makes it possible for the Provincial Executive to continue with their policy implementation. Moreover, the observations show that some Provincial Council members heavily rely on the findings from the accountant, which undermines their independent judgement about the P&C documents. The Provincial Council of Overijssel is thus not able to perform their control role sufficiently at this moment.

5.1.2 The potential solution

The Dutch central government has introduced the Duisenberg method as an instrument to deal with the same type of problems. Especially Mr. Duisenberg noticed a high degree of superficiality in the parliamentary review of the P&C documents and missed the structured approach from the private sector. In addition, a type of control framework for public representatives did not exist worldwide. Consequently, Mr. Duisenberg and Mr. van Meenen performed a successful review for their committee in the form of a PowerPoint presentation. Afterwards, they improved and codified this presentation in the form of a review questionnaire and an relating instruction manual based on the P&C cycle of the central government, which are both translated in English in the meantime. This instruction manual including the review questionnaire was called the Duisenberg method afterwards. At this moment, 80% of the committees of the central government is using the Duisenberg method in their parliamentary review and various provinces and municipalities are getting started with it according to the interviewees from the central government. The question then is: is this experience from the central government transposable to provinces and in particular the province of Overijssel? There is no clear answer to this question in advance, because the organization of provinces differs from that of the central government. Whether the Duisenberg method could improve public accountability with regard to political decision-making and control within the province of Overijssel needs thus to be analysed.

5.2 Problematization at the province of Overijssel

This section describes the establishment of the first phase of translation at the province of Overijssel, which includes the identification of the actors and the establishment of an obligatory passage point as described in chapter three. Therefore, the identities of the actors,

the links between them and their interests are described first. Thereafter, the establishment of the Duisenberg method as an obligatory passage point is elaborated.

5.2.1 Actors, their links and interests in the Duisenberg pilot

The main actors within the pilot of the Duisenberg method at the province of Overijssel are the Audit Committee, the Provincial Council members and the creator of the Duisenberg method. Other actors are the Provincial Executive, the Council clerk, the civil service and the Eastern Court of Audit. The Audit Committee is the initiator of Duisenberg pilot at the province of Overijssel. The Audit Committee aims to strengthen the framing and control function of the Provincial Council in an efficient manner and regards the Duisenberg method as a possibly helpful instrument for reaching this aim. They expect that the Duisenberg method will contribute to the achievement of policy goals and lead to more discussions about the quality of policy outputs by including the business side of public administration and focusing on the cohesion of all elements included. Though, they are willing to look critically at the pilot whether there are options for improvement and how it should proceed ideally. The Eastern Court of Audit as the independent research body on the execution of provincial policies is interested in what the Duisenberg method could yield for the parliamentary review of P&C documents at the province of Overijssel and therefore launched this method to the Audit Committee via the Council clerk.

The Provincial Council members aim to improve their financial knowledge about the P&C documents in order to be able to deal with the amount and complexity of the P&C documents. This should lead to a better fulfilment of both their framing and control function through increased transparency. They also regard it as their duty to the inhabitants of the province of Overijssel to strengthen the public administration. Though, the Provincial Council members are more interested in the way they can use the P&C documents to achieve their political goals rather than discovering mistakes in the documents. Moreover, many Council members have an intrinsic motivation to learn from cooperation with others. The Council clerk as the supporter of the Provincial Council aims to facilitate the Provincial Council members in order to let them achieve these aims. The Provincial Executive also attaches importance to a good public administration and accountability to the inhabitants of the province of Overijssel. The civil service aims to support the Provincial Executive members in order to let them achieve these aims.

Finally, the creator of the Duisenberg method aims to improve the parliamentary review of P&C documents within the public sector in general. As described before, he based

his method on his experiences with the review of P&C documents in the private sector. The implementation of the Duisenberg method within the central government seems to proceed successfully at this moment. However, he has no idea whether this will also apply to the introduction of the Duisenberg method at provinces and municipalities. Moreover, the instruction manual might be a bit outdated and need some adjustments. Mr. Duisenberg is very committed to the development and distribution of his method through the different public bodies in the Netherlands.

5.2.2 The Duisenberg method as an obligatory passage point

The Audit Committee has introduced the Duisenberg method as an instrument for the Provincial Council to improve their control on the Provincial Executive. According to the interviewees, the Duisenberg method provides a tool to think well, gather good information and conduct a good judgement about the budget and annual report. Namely, the review questionnaire should guide the public representatives to the right and relevant information and therefore provides them a structure to review the budget and annual report. The questions force them to look not only forward, but also backwards to the realization of the policy plans and whether this realization is achieved efficiently and effectively. The logical order of the questions shows the relationship between the social purpose of the policy and the public funds:

‘There is a logical order in those questions and that forces you to structure’ (Appendix VI, p. 78).

Moreover, answering the review questionnaire could reveal gaps in the provided information. However, politicians will not only discover negative numbers and omissions, but also positive numbers about topics they consider of importance. Overall, this implies a better information position of public representatives and a more deeply substantive discussion in the political debates. This should lead to an improvement of the framing and control function of the Provincial Council and therefore to a better public administration at the province of Overijssel.

The Duisenberg method thus establishes itself as an obligatory passage point by forcing the Provincial Council members to use the review questionnaire in order to improve their information position and therefore their control function:

‘(..) I am an incredibly non-numerical person and it seemed very good to me to force myself to do that and to tackle that for once. I was actually always walking around it with a wide bow’ (Appendix VI, p. 82).

Without using the Duisenberg method, as the situation before the pilot shows, the Provincial Council members are not able to get enough insight into the P&C documents and to execute their control function sufficiently as a consequence. Though, using the method provides them an extra amount of work in the short-term:

‘But now there is a lot of suspicion: it only takes time and what does it yield, right? I notice that is there’ (Appendix VI, p. 46).

However, it is in their long-term interest to use the Duisenberg method in order to improve their information and control position. The Provincial Council members perceive the last as such an important driver of the quality of the public administration, that they start to connect with the Duisenberg method as shown by the pilot.

Thereby, the review questionnaire of the Duisenberg method works as an inscription device. Namely, neither Mr. Duisenberg nor the Audit Committee has to be present as an actor in order to lead the Provincial Council members to the end product, which is a better information and control position through the Duisenberg report in this case. By providing the manual guide and especially the review questionnaire, Mr. Duisenberg as an actor frames how the Duisenberg method should be acted upon by the Provincial Council members. However, the Duisenberg method as introduced by Mr. Duisenberg is not a ready-to-use method that can be implemented within every public body or committee. Although the six main questions are fixed, the use of the subquestions might differ between the various public bodies and committees:

‘So the six main questions always remain the same, but your subquestions change’ (Appendix VI, p. 119).

The Duisenberg method thus acts as an boundary object and especially as a standardized form that leads to a better information and control position for all public representatives, but can be tailored to the specific needs of the particular public body or committee. The six main questions fit well to this general objective, because they are quite abstract and basic and

therefore could be applied to any public or private organization. The subquestions however, can be tailored to a public body or committee and do not all need to be used.

5.3 Interesement at the province of Overijssel

The Audit Committee is thus the initiator and has introduced the Duisenberg method in the province of Overijssel. Its members were confronted with the existence of the Duisenberg method rather than dealing with a specific search query. Namely, some members of the central government in The Hague were actively promoting the method through the whole country at that time according to a member of the Audit Committee. Besides, the Eastern Court of Audit had some connections with members from the central government and consequently picked up and launched the Duisenberg method at the province of Overijssel via the Provincial Council clerk. Consequently, the Duisenberg method was discussed in the Audit Committee, which members were enthusiastic and aimed to introduce the method in the Provincial Council of Overijssel. Therefore, the Audit Committee performed several actions to make the Provincial Council members interested in the Duisenberg method.

Firstly, they organized a large group meeting together with the Eastern Court of Audit for the Provincial Council in which Mr. Duisenberg himself was invited to give a presentation about his method. The Eastern Court of Audit also gave a presentation about their small exercise of the Duisenberg method for the policy theme regional economy. Afterwards, Mr. Duisenberg has issued a leaflet that contained the core of the Duisenberg method. Some Provincial Council members were sceptical about the extra amount of time that this method would take, but the Audit Committee was convinced that the method would succeed because of the story of Duisenberg who stated that the method would only take eight hours in total for the reporters. At the end of the meeting, the Provincial Council members got the invitation to think about whether they would give the method a try.

Moreover, the Audit Committee focused on the interests of the Provincial Council members when introducing the Duisenberg method. Namely, many members wanted to improve their insight into the P&C documents and especially the ability to follow the cash flows and their results in order to strengthen their framing and control function. Therefore, the Audit Committee emphasized with support from the Eastern Court of Audit that the Duisenberg method is not only about finances, but also about the realization of policy goals and the formulation of good performance targets:

‘So I think that the Duisenberg method is certainly not only financial and that is also the reason or the way that we have been able to persuade the Provincial Council members to participate in this. Precisely because we indicated: it is not just about money, it is also about achieving your policy goals and formulating good performance targets’ (Appendix VI, p. 69).

By emphasizing these yields the Audit Committee managed to raise the interest for the Duisenberg method among the Provincial Council members.

Finally, the members of the Audit Committee themselves started to delve into the methodology and perform their own exercise. They chose some topics based on the policy themes of the budget and started to work on these topics. They sent a letter with their findings, points of attention and recommendations to the Provincial Council as inputs for the debate about the budget. One of their recommendations for the Provincial Council was to examine whether the Duisenberg method could help to understand and examine the P&C documents and therefore support the Provincial Council as a whole. They more or less invited the Provincial Council to get to work with the Duisenberg method and see whether this methodology could be a procedure for every committee in order to improve their control function.

5.4 Enrollment at the province of Overijssel

The majority of the Provincial Council members were enthusiastic and indicated that they would like to practice the method, which gave the start signal for the Audit Committee to start the Duisenberg pilot in the Provincial Council. However, this was no definitive implementation and they clearly announced that they would only perform an experiment with the use of the Duisenberg method in the form of a pilot for the review of the annual report. The Audit Committee has implemented the Duisenberg pilot in two ways. Firstly, the members of the Audit Committee themselves went back to work with the small topics they had examined before. They thus got to work with the Duisenberg method as a type of reporters, but with more degrees of freedom than is actually intended by the methodology. Secondly, the Audit Committee has asked two committees to participate in the Duisenberg pilot and invited the Eastern Court of Audit to provide support to one subcommittee Duisenberg as the analyst. The two committees, the committee on Agriculture and Nature and

the committee on Economics, were allowed to appoint their reporters themselves. This paragraph describes how these actors were enrolled during the Duisenberg pilot.

5.4.1 The reporters

Each interviewee agreed that appointing one member from the coalition and one member from the opposition as reporters has a great added value for the neutrality and a greater credibility of the Duisenberg report. However, according to one of the interviewees, the province should be aware of the fact that this added value is more difficult to maintain during elections, because many opposition parties then spend a lot of time on their campaigns in order to get votes and increase their amount of seats in the Provincial Council. The central government has been solving this problem by selecting two coalition members during elections. Public bodies should also be aware of the fact that the opposition is no team and therefore one reporter from the opposition does not represent the whole opposition. A final problem with the selection of reporters could be that the role of reporter is a big burden for small political parties. In any case, intrinsic motivation to improve the information and control position should be the most important factor in the appointment of the reporters. The reporters have the task to make an analysis of the concerning P&C document and report their conclusions and recommendations to the other Provincial Council members from their committee. This model is analogous to the audit committee in the private sector, who are the deputies from the supervisory board. The reporters are thus the deputies from the concerning committee and have to report their findings back to the rest of the committee. In this way, the whole committee is then able to hold the Provincial Executive accountable for whether they have conducted what was agreed upon in the budget.

In the case of Overijssel, the reporters have voluntarily signed up for participation in the Duisenberg pilot. One reporter saw the opportunity to research a politically salient topic and to take the challenge to delve into the finances. Another reporter from the coalition was motivated by the presentation of Mr. Duisenberg and went to look for an opposition partner. This happened to be a difficult task, because some parties do not want to cooperate in principle, another coalition partner is not preferred by the method and some Provincial Council members dropped out for time reasons. Finally, two subcommittees Duisenberg, each consisting of two reporters, were formed. The reporters for the subcommittee Duisenberg from the committee on Economics were known later than the reporters for the other subcommittee, but this formation was still in time for performing an analysis before the meetings.

The Duisenberg method includes that the Provincial Council members are supposed to rotate the role of reporter. As a reporter, you have to participate in one P&C cycle. Every reporter thus has to review a budget and an annual account for one year, which corresponds to performing two reviews. It emerges from the interviews that it may be useful that the chairman of the concerning committee enacts this rotation and if someone who knows the method is continuously present. Ideally, one reporter of the subcommittee performs the Duisenberg method for a third time in order to engage the new reporter into the process and methodology. If this leads to difficulties during the elections, the analyst could be the constant factor. However, it is not possible to draw conclusions at this point for the Duisenberg pilot at the province of Overijssel, because this was only the first P&C cycle that the Duisenberg method was performed. Though, the current reporters from the committee on Agriculture and Nature have indicated that they are not willing to continue as reporters.

According to the interviewees from the central government, the added value of appointing two reporters and rotating this role should be that the other committee members save a lot of time, because they do not have to go through the documents in detail themselves. Moreover, by appointing a public representative as a reporter this person should feel more responsibility to fulfil this control role and perform a good review, which leads to more effort than normally. Finally, a reporter on behalf of a committee has more power than an individual public representative to pressure the executive agency. This ambassadorship is also a critical success factor for the continuation of the Duisenberg method, which is discussed in the last section. According to Mr. Duisenberg, the freedom to participate in the Duisenberg process as a reporter should disappear at a certain moment, because there will be new politicians each four years after the elections. In the long run, the Duisenberg method should therefore be established in the procedure of the analysts or the rules of procedure of the public body.

5.4.2 The analyst

The Eastern Court of Audit agreed to the invitation of the Audit Committee to provide support as the analyst to the reporters from the committee on Agriculture and Nature. The analyst has the task to facilitate the reporters by providing the information for them. However, they not only provide the numbers, but also make an analysis of these numbers. As mentioned before, they give no value judgement and only provide the information to the reporters. The interviewees from the central government experienced that a good analyst has a long-term vision, knows how to attract the reporters and may possibly make a subtle advice to the reporters. Namely, a politician often has a short term vision and little time and it takes time

for findings to have an effect on a next budget or annual report. Therefore, they consider soft consultancy skills as important as hard analytical skills. It is important that the analyst already knows the policy area and especially which actors are involved and which instruments the province has. The analyst is then able to provide an analysis with little effort that is interesting and remains politically neutral. Moreover, the analyst should ideally be present during the committee meetings and the Provincial Council meeting in order to support the reporters.

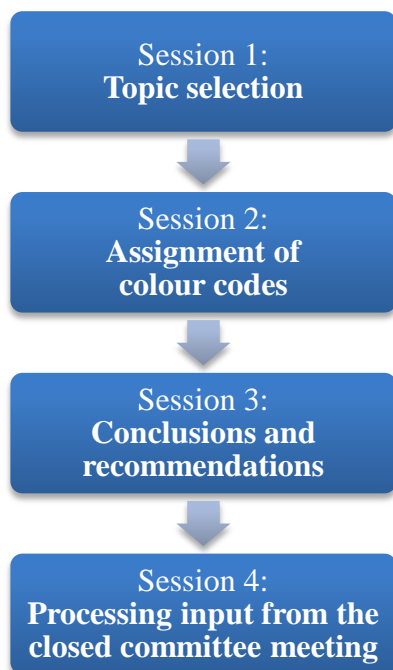
There has been some discussion about the fulfilment of this role in the Duisenberg pilot. The interviews show that the majority of the actors involved were very satisfied with the fulfilment of the role of analyst by the Eastern Court of Audit. They think the Eastern Court of Audit is convenient because of independency and expertise and see a permanent role for them as analyst. However, the Eastern Court of Audit considers it as their power to perform in-depth research on specific topics instead of general reviews and have a limited research capacity. The Eastern Court of Audit together with some other actors think that the Provincial Council clerk would be more appropriate to and ideally should fulfil the role of analyst. Therefore, a research bureau similar to the BOR from the Dutch central government could be established with a permanent team of analysts. However, this would mean additional people on the payroll of the province and there is only a peak of work of a couple of weeks in the spring and autumn. In any case, it is not possible to let the civil service fulfil the role of analyst, because they work under the responsibility of the Provincial Executive. The members of the civil service then might find themselves in a conflict of loyalty. In the context of dualization, it would thus be best if the role of analyst is performed by people who have no direct relationship with the civil service.

However, the Provincial Council clerk was initially trying to arrange support from the civil service for the subcommittee Duisenberg from the committee on Economics. In the end, the Eastern Court of Audit also fulfilled the role of analyst for this subcommittee Duisenberg and the civil service just functioned as an information centre as they normally do. Two civil servants were appointed to whom the Eastern Court of Audit could ask questions relating to the Duisenberg method, which is similar to the standard information provision service from the Dutch central government. The Provincial Council clerk has also informed the Eastern Court of Audit about this opportunity, but they have made no use of the civil service due to the fact that their analysis was already finished more or less. Moreover, some indicated that it is not necessary to make agreements about the role of the civil service in the Duisenberg method, because they have the opportunity to ask questions to them anyway. Though, it might be useful if everyone is aware of this opportunity to verify their findings in this way.

5.4.3 The composition of the Duisenberg report

According to the Duisenberg method, the appointed reporters and the analyst should select a topic and frame the content of the report in the first reporter session. The next three reporter sessions should contain the assignment of colour codes, the formulation of conclusions and recommendations, and the reconciliation of the findings from the reporters with the concerning committee. An overview of the ideal structure of the reporter sessions is provided in figure 6.

Figure 6 The ideal structure of reporter sessions



The roles of the reporters and analyst in the Duisenberg pilot were discussed and defined during a kick-off meeting with the subcommittee Duisenberg from the committee on Agriculture and Nature and a kick-off meeting with the subcommittee Duisenberg from the committee on Economics. Moreover, the topics for both subcommittees were defined in this meeting. Both the reporters and the analyst can select a topic and most of the time it is a combination of both, which was also the case in the Duisenberg pilot. Namely, the reporters selected the topics and framed them further in cooperation with the analyst. Because it is difficult to apply the Duisenberg method to the whole budget or annual account, it is better to select a specific topic that is politically salient or where a lot of funds are involved. The reporters from the committee on Agriculture and Nature and the Eastern Court of Audit together demarcated the policy theme nature to the state proposal about the execution reserve

of the ecological network, because of the height of the budget, the extent of effort needed, the importance of the quality of nature of Overijssel, the duration, and difficult insight into the course for members of the committee. The reporters from the committee on Economics and the Eastern Court of Audit had difficulties with the demarcation for the policy theme regional economy but ended up with the Investment proposal “Iedereen in Overijssel doet mee! 2016-2019” (Everyone in Overijssel is participating! 2016-2019). One of the reporters mentioned it as a advantage of the Duisenberg method that it can be applied to every policy area, because each policy contains an implementation agenda which can be controlled for the results. However, the review of the policy theme regional economy was held wide and generally and did not zoom in to the specific topic due to the short period of time that remains to the public committee meeting. In the case of such as general review, it is important to manage the expectations of the committee:

‘Indicate: We do this for the first time and we have very little time now, we are doing a little bit now’ (Appendix VI, p. 128).

Initially, all four reporters were a little struggling with the content of the report, because they did not have some prior version of last year and did not know what the report should all contain. Though, they decided to use the review questionnaire of the Duisenberg method as a guide and the subcommittee Duisenberg from the committee on Agriculture and Nature even pointed to their interests with regard to questions that they would like to see answered in the report.

After the legwork of the analyst, the reporters have to judge the numbers provided by the analyst. They have to assign colour codes to the policy goals and performance targets concerning their topic and provide some short explanations. It is important that the reporters do this separately from each other in order to really provide their own judgement. In the case of Overijssel, however, the colour codes are already provided in the P&C documents by the Provincial Executive. It is not possible for the reporters to ignore these, but they can still check whether they agree with these assigned colour codes. After the assignment of colour codes, the analyst adds them together after which the reporters can discuss their differences and come with their ultimate joint judgement and draw their conclusions. It is also important that the judgements are not left to the analyst, because the Duisenberg method should be an instrument for the Provincial Council members to judge the P&C documents themselves:

'It is the intention that the Provincial Council members as reporters form the judgement themselves' (Appendix VI, p. 196).

However, during the reporting process there was the impression that the reporters took their findings in particular from the analyst rather than they formed them themselves. Though, one of the Provincial Council members has indicated that he used the material from the analyst and delved into some other interesting points himself. In addition, both reporters from the subcommittee Duisenberg from the committee on Agriculture and Nature have additionally discussed the matter within their own political parties.

The P&C documents are not the only documents that should be examined for the Duisenberg report. Other progress reports from various research bureaus, such as the SER Overijssel, the CBS, the WUR and the Planbureau voor de Leefomgeving in the case of Overijssel, form an important extra input for answering the Duisenberg questions. Moreover, relating appendices, State pieces and research from the Eastern Court of Audit or the province itself form important inputs. Especially the fifth question about efficiency and effectiveness is difficult to answer by using the P&C documents only. However, this question remains difficult to answer as even a simply Court of Audit research is not deep enough to answer this. The research case shows that the analyst and reporters for the policy theme nature indeed made use of other documents and reports rather than the P&C documents only, but its extent depended on the experience with and knowledge of the subject. For the policy theme regional economy, the Eastern Court of Audit as analyst only made use of the P&C documents due to a lack of time. However, when performing the Duisenberg method for the first time, it might be useful to conduct a general review and thereafter deeper anyway.

The reporters from the committee on Agriculture and Nature claimed in their report that they had various moments of consultation and contact with the analyst. They mentioned an exploratory inventory round, a discussion of the first draft, an interim alignment and deepening, and closure through emails. However, there has been no meeting with the analyst about their definite findings for the reports as this was done via email. The Eastern Court of Audit therefore indicates that they would have preferred more meetings with the reporters especially to discuss their findings. There has only been one interim meeting to discuss the first findings from the Eastern Court of Audit. Due to a lack of time and the results from the national elections the Provincial Council members were not able to study the Duisenberg method yet. However, the observation of the information and evaluation session shows that they were pleased by the first results of the Eastern Court of Audit and asked them to deepen

some of their findings. The Provincial Council members themselves, however, also admit that there was not enough time to discuss and assess the annual report with sufficient depth thereafter. The next reporter sessions with the subcommittee Duisenberg from the committee on Economics did not even take place, because one of the reporters has withdrawn from this role due to a lack of time. They hoped that the contribution from the policy theme nature adequately gives an insight into the usefulness of the Duisenberg method for the Provincial Council. Neither the Council clerk nor the Audit Committee nor the other reporter managed to find a new reporter for this subcommittee at time for the committee meetings.

The findings from the reporters can be reported by a written note, but the easiest way of reporting is using a PowerPoint. The Eastern Court of Audit has tried to answer the review questionnaire, but did not provide a judgement themselves as they normally do for their research reports. One of the reporters mentioned that they went a little more wildly through the matter, but with the help of the Eastern Court of Audit they worked more in accordance with the method. The Eastern Court of Audit has provided them a systematic overview in the form of a PowerPoint presentation, which the reporters could use for their presentation in the committee meetings. The subcommittee Duisenberg from the committee on Agriculture and Nature has published a written letter to the Provincial Council members and sent a comprehensive PowerPoint for substantiation to the Audit Committee. They reported and structured their findings based on the questions from the review questionnaire. The subcommittee Duisenberg from the committee on Economics has not published a Duisenberg report at this stage. At this moment, Mr. Duisenberg and his colleagues are working on a standardized format for the Duisenberg report for municipalities, which would also be an idea for provinces according to Mr. Duisenberg:

‘(...) of course, for provinces you could also just make a standardized format’
(Appendix VI, p. 96).

The findings from the reporters could be in the form of questions for the Provincial Executive, recommendations, wishes, et cetera. The Audit Committee concluded that the policy goals and indicators are not smart enough, unnecessary, not realistic enough about the influence of the province and that some numbers are lacking. The reporters from the subcommittee Duisenberg from the committee on Agriculture and Nature also reported that the policy is not smart enough and they have no multiannual view on the finances and results of the policy.

Their most important and salient finding is that they are not able to draw a conclusion about the legitimacy, efficiency and effectiveness of the policy:

‘A judgement on legitimacy, efficiency and effectiveness of the policy is not possible on the basis of a budget, the monitor and the annual report, despite the clear effort to inform the Provincial Council about the execution of the performance targets’ (Appendix VIII, p. 245).

The Duisenberg method thus requires additional effort from the Provincial Council members, but then leads to deeper insights and recommendations where improvements are possible. The method makes them discover mistakes and omissions when it comes to multiannual processes such as the reserve of the ecological network.

The establishment of the Duisenberg report through the four sessions as shown in figure 6 should take maximally two hours per session for the reporters according to Mr. Duisenberg:

‘(...) it should maximally take four times two hours, so four sessions of two hours’ (Appendix VI, p. 96).

This time estimation was also the reason that the Audit Committee thought that the experiment at the Provincial Council would succeed. Though, both the Audit Committee members and reporters from the committee on Agriculture and Nature spent more than the predicted eight hours to the Duisenberg method:

‘(...) that is difficult to estimate, because it is also part of your regular work to say so. That regular job is that you should also just review and judge the annual account. Here we have had a number of meetings, extra explanation ... well ... between ten and fifteen hours extra I think’ (Appendix VI, p. 160-161).

So, the reporter sessions took approximately the double amount of time than expected. However, this could be due to the fact that this was the first time that the Duisenberg method was performed in the province of Overijssel and the topic selection for the policy theme nature:

‘That start is a lot more time-consuming I think and of course it also depends a bit on the files’ (Appendix VI, p. 52).

Therefore, one good starting analysis and report are needed for each public body and committee, after which the Duisenberg report can be recycled for the next parliamentary review. This implies that practicing the Duisenberg method becomes a filling exercise and that the analysis can slowly be deepened step by step. Namely, the reporters can recycle their prior report and check in the next round whether their prior findings are processed and improved. So, the effort needed from the reporters then just depends on the progress of the prior findings and the amount of new information in the P&C cycle. Moreover, as stated before, the peak of work for the Duisenberg method is in the spring and autumn. The review questionnaire of the Duisenberg method could also be used for the Spring Memorandum and both monitors, but only as background and without the reporting process with the whole circus of reporter sessions and committee meetings and the Provincial Council meeting. The reporting process is especially meant for the budget and annual report. However, some interviewees from the province of Overijssel question or are not completely familiar with the usefulness of the Duisenberg method for the budget, because the method seems to focus more on accountability and most Provincial Council members are often more interested in the budget rather than the annual report to ensure that their policy plans end up in the budget. Though, the interviews show that the Duisenberg method is as useful for the budget as for the annual report. Namely, the Duisenberg method then can help the Provincial Council members to sharpen the policy goals and indicators, which leads to better control on the annual report thereafter.

Therefore, the relevance of the Duisenberg questions differs between the budget and annual account. The reporters and analyst have also been selective in the subquestions they used. Moreover, the majority of the interviewees indicated that the second question about the planned and realized policy goals is the most relevant question for them. This question also includes the good formulation and measurement of indicators. Moreover, the fifth question about the efficiency and effectiveness is considered as relevant, because this question relates to the research from the Court of Audit. Finally, the cohesion between the questions is perceived as an important power of the Duisenberg method, because this reveals the logic or illogic of policy making and execution. However, this question is also the most difficult one to answer, because additional research and similar situations are needed to answer this question. The first question about the policy development is generally perceived as least

relevant, because this one often leads to little new insights for the Provincial Council members depending on their knowledge about and experience with the policy theme. Though, this question is needed to determine which subquestions are relevant or should be adjusted. Moreover, the statistics per core task are presented in this question. Both reporters from the committee on Agriculture and Nature indicated that they miss the social effect, the profit in the public sector, in the Duisenberg questions, but this should actually be captured by both the statistics and indicators in the first two questions. In any case, it is important that there is a clear distinction between indicators about the policy effect and indicators about the output of the province. Moreover, some policy aspects are difficult to measure, but the province could at least report the funds budgeted and used and the destinations of the funds. In some cases, good explanations could also be sufficient as long as this does not result in the production of endless texts. It is thus important to find the balance between measurability and the provision of insight. A type of reading guide on the P&C documents and planned evaluations of policies were also suggestions for the review questionnaire.

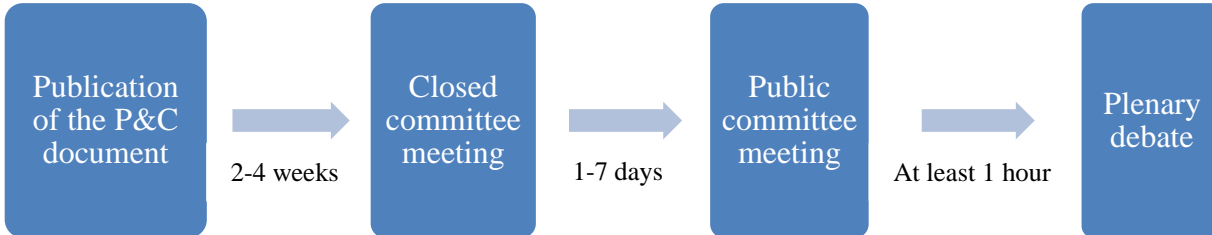
5.4.4 The committee meetings and the Provincial Council meeting

According to Mr. Duisenberg, the Duisenberg report should be first presented in a closed committee meeting of approximately one hour in which the findings from the reporters can be modified afterwards based on the feedback from the other committee members. In this way, the Provincial Council members then collectively support the critical findings and relating questions for the Provincial Executive. According to Mr. Duisenberg, the Duisenberg report should lead to better information about the realizations for the other Provincial Council members and make them sharper on the formulation of policy goals. This could also lead to more fundamental questions rather than fragmentary or specific questions. As a consequence, the first result will be a more effective public administration rather than a reallocation of funds. Although the first committee meeting should be a closed committee meeting without the Provincial Executive, civil servants are allowed to be present at this meeting as listeners. This leads to a more productive cooperation, because the civil servants are then able to provide their feedback to the reporters and prepare the Provincial Executive for the public committee meeting. Therefore, the Provincial Executive probably promises more to the Provincial Council and the process becomes faster, because the Provincial Executive is then prepared better and provides better answers. The Dutch central government experienced this result as the technical questions and therefore the burden for the ministries decreased. After the closed committee meeting, the public committee meeting takes place in which the

reporters with support from the other Provincial Council members can present their critical findings and ask questions to the Provincial Executive. One of the interviewees considers it helpful to make some complements in the beginning, because the Provincial Executive is then more likely to make promises. Moreover, the progress of the policy theme is only reported in the closed committee meeting and not in the public committee meeting. Finally, the political discussion and decision making takes place in plenary debate, which is the Provincial Council meeting in the case of Overijssel.

The preparation time for the closed committee meeting is four weeks at the Dutch central government. According to Mr. Duisenberg, the reporters should have at least two weeks of preparation time. After the closed committee meeting, the reporters need one to seven days before the public committee meeting, because they only have to make some little adjustments to the Duisenberg report. Finally, the political or plenary debate could take place one hour after the public committee meeting. An overview of the ideal agenda from the publication of the P&C document to the plenary debate is provided in figure 7.

Figure 7 The ideal agenda



At the province of Overijssel, the presentation of the Duisenberg report for the policy theme nature to the Provincial Council started with a public committee meeting about the annual report. Because the subcommittee Duisenberg from the committee on Economics did not have a report to present at that time, the Audit Committee pushed the other subcommittee Duisenberg to give a presentation in order to interest the other Provincial Council members further for the Duisenberg method and its possible results. However, this public committee meeting was not preceded by a closed committee meeting and the Provincial Executive was present and also got the opportunity to give a reaction. Most of the Provincial Council members had no objection to this, but were at the same time not aware of the fact that this lowered their power to act as a collective whole with a prioritised and supported story in the public committee meeting:

‘You may provide us with information, you may disagree with anything, you can give us advice, but you do not take control. It is our story’ (Appendix VI, p. 90).

Moreover, the substantive reactions from the other Provincial Council members were to limited:

‘We have reported back during the debate in the public committee meeting on the annual report. The reactions were then (to) limited in content’ (Appendix VIII, p. 246).

It seemed that the Provincial Council members were not enough aware of the fact that they were actually in the position to process the findings from the reporters and some members were not even present. Moreover, this was probably due to the schedule experiment that led to the public committee meeting running out of time. The observations show that the discussion also remained quite superficial with regard to the content of the Duisenberg report. The same counts for the plenary debate in the Provincial Council meeting and it was striking that the Eastern Court of Audit as the analyst did not have a supporting role during these meetings. Namely, the other Provincial Council members rather discussed the reporting process than the findings from the reporters and only mentioned two findings from the report. Therefore, one of the reporter decided to do a scheduling request to separately discuss the content of the Duisenberg report again in the next committee meeting of Agriculture and Nature, which was again pushed by the Audit Committee in order to further interest the other Provincial Council members for the Duisenberg method. By doing this scheduling request, the other Provincial Council members are forced to actively think about it, form a collective judgement and discuss about the next steps:

‘(...) I actually wanted my colleagues of Nature and Agriculture to speak more emphatically’ (Appendix VI, p. 163).

However, the annual report is then already discussed, established and approved by the Provincial Council. Moreover, the Provincial Executive was also present in this meeting to answer questions from the Provincial Council members.

The discussions during the committee meetings and the Provincial Council meeting were much focused on the formulation of policy goals and indicators and the conclusion about the legitimacy, efficiency and effectiveness of the policy, which are only two of the findings

from the report. However, most Provincial Council members did not ask critical questions to the Provincial Executive and forwarded the discussion about the consequent measures that the Provincial Council and Provincial Executive take. One Provincial Council member reacted actively on the report and even submitted a motion:

‘(...) they conclude we can form no judgement, then there should be a continuation different than: yes that is actually a good point, let us talk about it later’ (Appendix VII, p. 213).

However, this Provincial Council member is a member from the same political party as one of the reporters, which might explain his active reaction. Another Provincial Council member asked for a reaction from the Provincial Executive on the Duisenberg report. Both Provincial Council members indicated that the findings from the Duisenberg report should have a consequence for the approval of the annual report and addressed this to the other Provincial Council members:

‘And, in my opinion, that consequence cannot be a different one, if we cannot judge the legitimacy, efficiency and effectiveness of the policy that there is no other option than to disagree with the proposal of the Provincial Executive on this point’ (Appendix VII, p. 214-215).

Though, others stated that the findings from the report only entail a small part of the policies and that they were therefore not able to let this have a consequence for the approval of the annual report. The Audit Committee also asked to be careful with severe measures and the submission of motions, but some members stated that the findings involved a significant part of the budget and that they would wait for the reaction of the Provincial Executive. Moreover, some political parties did not even mention the Duisenberg method or the accompanying report. However, the reporters have not interpreted it as their duty to take the other Provincial Council members through this process, because it is no official part of the role of reporter at this moment. Moreover, it is not their task to decide on the consequent measures as this should be discussed and performed by the whole Provincial Council. Three political parties did not approve the annual report, whereof two political parties include the Provincial Council members that gave an active reaction, and the motion did not get the majority of the votes.

Despite the selection of one coalition member and one opposition member, some Provincial Council members indicated in the final committee meeting that the Duisenberg report contained political colouring from the political parties of the reporters. However, the reporter reacted by stating that this could be solved by discussing this in this meeting to achieve an integral colouring, which is in accordance with the intention of the method. Moreover, one political party indicated that the report was not published at time to process the findings before the public committee meeting and that they already reviewed the annual report themselves at that time. However, it is the intention of the method that the other Provincial Council members wait for the findings from the reporters and review the annual report themselves thereafter. Moreover, the reporter reacted by stating that this was due to the scheduling of the P&C cycle:

‘And yes it was late, but that was an element throughout the whole cycle. We also suffered from this as a committee so to say’ (Appendix VII, p. 229).

Finally, the Provincial Executive did react on the findings from the reporters, but did not agree with them at all. The Provincial Executive accused the reporters of a carelessly quick analysis and do not agree with the conclusion about the legitimacy, efficiency and effectiveness of the policy. However, they are willing to think about the reassessment of the policy goals and indicators together with the Provincial Council and suggest an extra work visit. Though, the Provincial Executive argues argue that the policy goals and indicators were determined at the budget by the Provincial Council members themselves and that they already planned a reassessment of the policy by 2018. The reporters argued that these unjustified conclusions are then the result of insufficient information provision by the Provincial Executive:

‘(...) we draw hard conclusions which may be partly unjustified and that could also be because, for example, information provision is not optimal to us’ (Appendix VII, p. 234).

Though, the reporters should still be careful with their conclusions. Namely, the findings from both the Audit Committee and the reporters about the formulation of policy goals and indicators are actually more about the budget than about the annual report. Moreover, the fifth question about the legitimacy, efficiency and effectiveness is always difficult to answer and is

therefore not the consequence of this annual report per se. However, this could be owed to the fact that this is the first time that the Duisenberg method is experienced at the province of Overijssel and that they started with the annual report instead of the budget.

As discussed above, the committee meeting in Overijssel took place after the public committee meeting and the Provincial Council meeting and the committee meeting was not even closed. In order to improve the reporting process at the province of Overijssel, a closed committee meeting should be scheduled before the public committee meeting. In accordance to the methodology, the Provincial Executive should not be present in this meeting:

‘(...) I think it would be better to do that without a Provincial Executive member’ (Appendix VI, p. 185).

Namely, a Provincial Executive member might react fiercely and leads the other Provincial Council members to not dare to say anything anymore. Moreover, the annual report was published two weeks before the first presentation of the reporters in the public committee meeting. Although this is the minimum amount of time needed according to Mr. Duisenberg, this period is very short for a first time. Therefore, the first recommendation from the reporters was to schedule more time between the publication of the annual report and the presentation of the reporters to the committee and take vacations and elections into account:

‘Our first recommendation is therefore: provide more time between the submission of the annual report and the moment of advising from the Duisenberg reporters to the committee, and also take holidays into account’ (Appendix VIII, p. 244).

Moreover, it would also help if the reporters make preparations before the publication of the concerning P&C document and even perform a dry run on older P&C documents, which provides the ability to make a format in advance.

5.5 Mobilization of the Duisenberg method

This section elaborates on the way the Audit Committee acts as a spokesperson and appoints the representatives for the actor-network. Moreover, the continuation of the Duisenberg method at the province of Overijssel is discussed.

5.5.1 The spokesperson

The Duisenberg pilot at the province of Overijssel is not evaluated at this moment. The Duisenberg method is even still not evaluated at the Dutch central government, which makes them curious to the results at the province of Overijssel. The Audit Committee aims to invite the reporters from the committee on Agriculture and Nature in the next Audit Committee meeting to discuss how they have experienced the Duisenberg method. They have planned a short evaluation of the first findings and experiences before the public committee meeting, but both reporters cancelled and were not present at that meeting. Though, the Eastern Court of Audit as analyst gave a brief explanation of the first experiences to the Audit Committee. The interviews and observations show that most Provincial Council members think that it is the role of the Audit Committee to evaluate the progress of the Duisenberg pilot at this moment. Namely, the Audit Committee normally conducts qualitative studies on the P&C cycle of which the Duisenberg pilot is now a part. The role of the Audit Committee in the Duisenberg pilot is thus the same as with other P&C documents and processes, which implies that the Duisenberg pilot will be evaluated in the next Audit Committee meeting. Based on this evaluation with the reporters the Audit Committee will decide whether or not they continue with the Duisenberg method at the province of Overijssel. In this case, the Audit Committee thus act as the spokesperson for the province of Overijssel:

‘To be able to say: okay, with or without adjustments it is still wise to do this and let us especially enthuse the Council to take this indeed up as a method’ (Appendix VI, p. 47).

The Audit Committee will only continue with the Duisenberg method at the province of Overijssel if the method helps the Provincial Council members to perform their framework-setting and control function:

‘And the task for a Provincial Council is to frame and control. It should be helpful for that. And if it is not, it is not useful’ (Appendix VI, p. 141).

However, the Audit Committee has the intention to initially broaden the Duisenberg pilot to other committees rather than immediately implementing the Duisenberg method in the whole Provincial Council. Namely, the province of Overijssel is still too early in the process to draw

such a conclusion and the Audit Committee is afraid that such a decision proposal would be voted out:

‘I think that if we are really going to say that we are going to put this as a decision proposal and we are all going to do this from now on, then I am afraid that we will be voted out’ (Appendix VI, p. 58).

Should the province continue with the method, the Audit Committee is also going to discuss in this meeting what the Duisenberg method requires from the current P&C cycle and information provision. According to one of the Audit Committee members, the province of Overijssel is planning to introduce a new information system, which would improve the information provision for the reporters and saves them a lot of time. Good introductions into finances and refresh courses for the Provincial Council members might also help to expand their knowledge to read P&C documents. Moreover, the interviews show that they have to think about how they are going to facilitate the Provincial Council members as reporters, how broad or narrow they want to perform the reviews, how they are going to minimize the time needed for them and what the organization itself is able to facilitate in this. Namely, the support of the Eastern Court of Audit and the Council clerk appeared to be crucial in the reporting process, because the reporters have only 14 hours to spend for their job as Provincial Council member and therefore no time to control the work of the analyst in detail. Furthermore, they will discuss whether the questions from the review questionnaire fit enough or need some little adjustments that tailor the questionnaire to the needs of the Provincial Council of Overijssel. The Audit Committee will thus critically think about and discuss possible improvements. The agenda committee will also schedule an experiment of the public committee meeting and could therefore play a role in the improvement of the scheduling of the meetings for the Duisenberg method. The current reporters from the committee on Agriculture and Nature also provided an evaluation letter themselves as input for this meeting and hope that the Audit Committee will take their conclusions seriously. The Eastern Court of Audit as analyst indicated that two weeks between the publication of P&C documents and the committee meeting is not enough to analyze and discuss the information in depth.

5.5.2 The representatives

The Audit Committee thus regards the reporters from the subcommittees Duisenberg as the representative for the whole Provincial Council:

‘Those are the ambassadors for the continuation. Because if they damn it with faint praise, it will be very difficult for us as the Audit Committee to make a restart’ (Appendix VI, p. 58).

According to Mr. Duisenberg, the continuation of the Duisenberg method depends on change management, which implies that the Provincial Council members not only need to be enthusiastic about the method but also need to perform and experience the reporting process themselves. So, the Provincial Council members themselves have to experience the added value of the Duisenberg method, which could lead to successors for the role of reporter. The continuation of the Duisenberg method at the province of Overijssel thus cannot be enforced, because the results of using this method have to be shown:

‘You cannot enforce anything, you will have to show that something works. And that is also the case with this method’ (Appendix VI, p. 118).

Therefore, the first group of reporters will always face the most difficulties with experiencing the added value of the Duisenberg method, especially because the results are only visible in the long run due to the P&C cycle of the public sector.

As mentioned before, the subcommittee Duisenberg from the committee on Economics thus has withdrawn from the Duisenberg pilot due to a lack of time. Though, the Audit Committee hopes that the committee on Economics will continue with the Duisenberg method for the budget of 2018 and that everybody can learn something from this first experience for a next round with the budget of 2018. Meanwhile, the subcommittee Duisenberg from the committee on Agriculture and Nature were initially positive about the insights that the Duisenberg method helped to produce and recommended the Audit Committee to continue with the pilot:

‘We advise to continue to apply the method, but also to look together with us, the Court of Audit and the Council clerk to the possibilities to also improve the process where we think that it would benefit the quality and effectiveness’ (Appendix VII, p. 204).

Although there are some points of improvements with regard to the reporting process, they owed this to the fact that this was the first time that the Duisenberg method was practiced in

the Provincial Council. However, after the committee meetings and the Provincial Council meeting, the reporters changed their minds due to the moderate reactions from the other Provincial Council members and the Provincial Executive:

‘The previously given advice to continue with this method will be withdrawn unless a large majority of parties and unanimous support of the Provincial Executive exist in advance’ (Appendix VIII, p. 246).

They repeal their initial recommendation to continue with the Duisenberg method unless a large majority of the Provincial Council and unanimous support of the Provincial Executive exist. Moreover, they indicate that they will not continue as reporters for the Duisenberg pilot. Their reflection letter shows that this change of mind is due to a lack of appreciation of both the other Provincial Council members and the Provincial Executive. The question is whether these experiences are representative for all Provincial Council members. The Audit Committee expected before the committee meetings and the Provincial Council meeting that the other Provincial Council members would not be enough aware of the Duisenberg method and the pilot at the province of Overijssel beforehand. That was true to the extent that some political parties said nothing about the Duisenberg method or the accompanying report. However, the report was published shortly before the public committee meeting and most Provincial Council members indicated in the public committee meeting and Provincial Council meeting that they consider it as a potentially valuable contribution to the parliamentary review of the P&C documents and think the Provincial Council should continue with the Duisenberg pilot and improve it. Some of them think that the Duisenberg pilot should be broadened to other committees in order to form a good judgement about it and therefore had difficulties with drawing conclusions for the approval of the current annual report based on the findings from one committee. However, many Provincial Council members still worry about the amount of time that is needed for the Duisenberg method:

‘I think the opinions of each one were different in terms of enthusiasm, also because of the intensity and the fact that we are actually public representatives of course and we already have some great measuring instruments which also give a lot of information’ (Appendix VII, p. 228).

5.5.3 Continuation of the Duisenberg method

The continuation of the Duisenberg method is threatened by the fact that there was no clear organizer of the Duisenberg pilot, the Provincial Council members experienced a certain lack of guidance and do not know who should be assigned for this role, because both the Audit Committee and the Council clerk were driving and stimulating the pilot. As mentioned before, the Audit Committee acted as the initiator of the Duisenberg method, asked the committees to deliver reporters, followed the process through the Council clerk and is going to evaluate the pilot. The Council clerk, who also supports the Audit Committee, organized support from the civil service, arranged reporter sessions with both the Eastern Court of Audit as analyst and the two subcommittees Duisenberg, and motivated and supported the reporters to work in accordance to the method. However, the majority of the actors involved were not completely familiar with the review questionnaire or the reporting process:

‘And these are no questions that everyone has top of mind’ (Appendix VI, p. 54).

‘(...) I do not completely know them by heart’ (Appendix VI, p. 79).

None of the interviewees from the province of Overijssel exactly knew the questions from the review questionnaire that has to be used for the review by heart. Moreover, a part of the Provincial Council including one of the reporters did not attend the presentation from Mr. Duisenberg. Both reporters from the committee on Agriculture and Nature did not know what the purpose of the first reporter meetings was and who should drive the other Provincial Council members as they seemed not to be aware of their role in the subsequent committee meetings and the Provincial Council meeting. The reporters also had no idea whether their experiences are going to be evaluated at the province of Overijssel. Finally, the Provincial Executive was not acquainted with the way in which they were able to discuss and refute the Duisenberg report where it is not correct. Thus, the organization of the meetings was quite frameless without tight arrangements.

‘(...) and really to be sharp at: why do we get together now? What should I have prepared for that? And then have questions. It was a bit chaotic. However, I also attribute this to the fact that it was the first time and that we just have to figure out how to organize it well’ (Appendix VI, p. 87).

Driving the other Provincial Council members during the closed committee meeting might be a task for the chairman of the concerning committee meeting. For the rest, one organizer should be appointed who has to ensure that both the reporter meetings and the committee meetings and the Provincial Council meeting are organized in order, both the reporters and the other Provincial Council members are informed about their role and drive them during the process to work in accordance with the method, and exert pressure on the publication of the P&C documents at time. They could thus provide more structure and a planning to the reporting process, including a closed committee meeting before the public committee meeting. Namely, the observations show that the hard judgement of the Provincial Executive in the meetings might have discouraged the Provincial Council to continue with the method. Whether the role of organizer should be fulfilled by the Audit Committee or the Council clerk should be discussed by the Provincial Council and depends on who is definitely going to fulfil the role of analyst. By developing and establishing this role of organizer within the province of Overijssel, the continuation of the Duisenberg method is better represented and taken care of.

On the other hand, the Dutch central government including Mr. Duisenberg is representing and taking care of the continuation of the Duisenberg method, which could also be beneficial for other public bodies such as the province of Overijssel. As mentioned before, Mr. Duisenberg and his colleagues are going to update the manual guide, add an clear process description to it and develop a standardized format for the Duisenberg report. The process description and standardized format for the Duisenberg report would improve the accessibility of the Duisenberg method for the Provincial Council members and therefore strengthen its power as an obligatory passage point. The process description could contain a schedule with the order of the meetings and the amount of time needed for both the reporters and analyst for each step and what they have to do for each step. However, the amount of time needed should be tailored to each public body, because the Duisenberg pilot showed that more time was needed at the province of Overijssel. This was due to the difference between the full time function of public representatives at the central government and the part-time function of public representatives at the province of Overijssel.

6 Conclusion and discussion

This chapter provides an answer on the research question and a discussion about the useful application of an actor-network approach in research. Moreover, the limitations of this research are described and directions for future research are provided.

6.1 Conclusion

The following research question was the guideline for this study: *What could the Duisenberg method yield for public accountability with regard to political decision-making and control?* Although the Provincial Council members at the province of Overijssel are able to use the P&C documents well for their political function, they face difficulties to perform their control function properly due to a lack of time and knowledge. The Duisenberg method, which was developed and implemented at the Dutch central government, provides a potential instrument to improve the latter. Namely, the review questionnaire of the Duisenberg method forces the Provincial Council members to apply a structure in their review of P&C documents and thus provides insight into the consistency and progress of the policy goals, performances and costs. The reporting process should save a lot of time for all public representatives collectively by appointing two reporters per committee and rotating this role. Both the review questionnaire and the reporting process should improve their information position and help them to perform their control function better.

The people involved in the Duisenberg pilot were positive about the substantive results that derived from using the Duisenberg method. The Duisenberg report led to reactions from the other Provincial Council members and questions for the Provincial Executive. Some of these Provincial Council members even voted out the annual report due to the findings from the reporters. On the other hand, the reporting process needs a number of improvements, but this could be owed to the fact that this was the first time that the Duisenberg method was experienced at the province of Overijssel. There is still some uncertainty about the content and the order of the steps in the reporting process. The process steps and responsibilities could be further expanded in the manual guide and a standardized format would make the Duisenberg method more accessible. The improvement of the manual guide and the addition of a standardized format would strengthen the Duisenberg method as an obligatory passage point in the phase of problematization. Moreover, the Audit Committee could make some

extra effort in the phase of intressement to ensure that all Provincial Council members are informed about the Duisenberg method, which could lead to more interest for using this method. When it comes to enrollment, the province has to think about the appointment of a definitive analyst, because the support of an analyst appeared to be crucial for the establishment of the Duisenberg report. The establishment of an organizer would also be useful for the guidance of the various actors and a planning and control schedule in accordance with the Duisenberg method. This planning and control schedule should contain a closed committee meeting before the public committee meeting and ensure enough time between the publication of the P&C documents and the review in the meetings. Furthermore, performing a dry run on prior P&C documents might help the reporters to get a grasp of the procedure of the Duisenberg method. Improving these aspects of the first three phases of translation could enhance the mobilization of the Duisenberg method at the province of Overijssel. A broader Duisenberg pilot in the form of more committees could also provide a better insight into its usefulness for the Provincial Council.

Overall, the Duisenberg method thus yields a sharper and more fundamental public accountability due to the improved information and control position of public representatives. However, the mobilization of the Duisenberg method is heavily dependent on the improvement of the Duisenberg method as an obligatory passage point and a more extensive intressement and enrollment by the concerning public body.

6.2 Discussion

Actor-network theory is an approach for studying why actors are connected, how they emerge and how actor-networks are created (Czarniawska & Hernes, 2005). Especially the process of translation is interesting as it provides an understanding of the ‘establishment and evolution of power relationships’ (Callon, 1986, p. 199). It provides the opportunity for a researcher to follow the actors in how they shape and explain reality through processes of patterning, ordering and negotiating. This study aimed to describe and explain the process of patterning, social orchestration, ordering and resistance regarding the Duisenberg method at the province of Overijssel (Law, 1992). Therefore, the actor-network approach is used as a lens through which management control instruments such as the Duisenberg method can be viewed as an actor that shapes the control process in the public sector. This provided a richer understanding of the effect of the Duisenberg method as an example of the elaboration of new public management reforms on public accountability within the government, because the actor-

network approach includes the interplay between both new public management reforms and public accountability.

In this study, the Duisenberg method established itself as an obligatory passage point by serving the long-term interest of public representatives (Czarniawska & Hernes, 2005). Without the Duisenberg method, the Provincial Council members are not able to get the preferred insight into the P&C documents and consequently not able to sufficiently execute their control function. Although, it provides them an extra amount of work in the short-term, the Provincial Council members perceive a better control position as such an important driver of the quality of the public administration, that they start to connect with the Duisenberg method. Thereby, the Duisenberg method acts as an boundary object as it is a medium that is able to connect different social worlds and satisfy the informational requirements of each of these social worlds (Star & Griesemer, 1989). The Duisenberg method thus establishes itself as an obligatory passage point that adapts to the local needs of various public bodies and committees by providing flexible subquestions that can be tailored and maintains the common goal of a better control position for each public representative by providing fixed main questions.

The notion of boundary objects thus extends the process of translation and is able to enrich the actor-network approach. The actor-network approach in this study showed the important role of the establishment of an obligatory passage point, interessement and enrollment in the mobilization of management technologies such as the Duisenberg method. Namely, this case study on the Duisenberg pilot shows that the Duisenberg method had difficulties to mobilize at the province of Overijssel. In order to improve the mobilization of the Duisenberg method, the method itself could be strengthened as an obligatory passage point by the addition of a standardized format and a process description, the actors could become more interested by more and better information about the Duisenberg method, and the actors could be better enrolled by the establishment of an organizer and definitive analyst. Actor-network theory as a lens thus reveals how these phases of translation could be strengthened in order to lead to a more successful mobilisation of management technologies and can therefore be considered as an useful research approach.

6.3 Limitations

An actor-network approach is used in this study to examine how the Duisenberg method as a management control instrument shapes accountability in the public sector (Czarniawska &

Hernes, 2005). The use of actor-network theory as a frame for analysis enables structuring and understanding the field data in order to handle its volume and complexity and provide a richer understanding of the role of management technologies in the construction of reality (Ahrens & Chapman, 2006). Though, a limitation of this approach and taking an interpretive perspective in general is that there are no clear boundaries for study. This might challenge a comprehensive and thorough understanding of the actor-network that is object of study. There is no clear starting point and ending point for an researcher, which implies that the researcher could start at various moments of the introduction of a system (Lowe, 2001). This study has firstly minimized this boundary limitation by following almost the complete Duisenberg pilot at the province of Overijssel from the kick-off meetings to the final committee meeting. The Audit Committee meeting with the decisive evaluation of the Duisenberg method still has to take place and is therefore beyond the time frame for this master thesis. According to actor-network theory, the introduction of management technologies such as the Duisenberg method is a never ending process anyway (Callon, 1986). The challenge to get a comprehensive and thorough understanding of the actor-network is also minimized by searching for a variety of evidence. Various actors that were connected to the Duisenberg method in this pilot, including Mr. Duisenberg himself, have been interviewed in order to obtain a rich understanding of the experiences of the province and the actual intention of the Duisenberg method. Unfortunately, one interview with an Audit Committee member from the province of Overijssel was not completely recorded on audio tape. However, this only embraced small pieces and the largest part of the interview was still very useful for the analysis. Moreover, the presence of the researcher from the Eastern Court of Audit, who was also supervisor at the practical placement, may influence the interviews. However, his presence may also enrich the interviews with supplementary questions, because he has worked for the province of Overijssel for a long time and therefore knows the organization and tasks of the province of Overijssel very well. The variety of evidence is also endeavoured by performing observations of all meetings in order to see the actors in action and analyzing relevant documents from the actors involved in the Duisenberg pilot.

6.4 Directions for future research

Taking an actor-network approach provided an interesting angle of incidence and direction for further research for management accounting studies. This study examined the Duisenberg method as a standardized form, but other types of boundary objects in management

accounting and control could also be studied by applying an actor-network approach. Moreover, as the process of introducing the Duisenberg method in the public sector continues, the actors at the province of Overijssel could be followed further. This would also provide the opportunity to involve political framework-setting by examining the use of the Duisenberg method for the review of the budget. This would broaden the understanding of the actor-network of the Duisenberg method as this study only studied public accountability by examining the use of the Duisenberg method for the review of the annual report. Furthermore, the examination of other committees or public bodies would be an interesting direction for future research, because this could provide a richer representation of the mobilization of the Duisenberg method in the public sector. Finally, Mr. Duisenberg and the researcher from the BOR themselves suggest to study what drives the politicians to embrace the Duisenberg method:

‘Well, what we would really like is to look at what are the key success factors for politicians to embrace this. What exactly are the things that you get them mad enough to do this?’ (Appendix VI, p. 130).

Studying the drivers for public representatives to use the Duisenberg method and translating them to strengthen the Duisenberg method as an obligatory passage point and to achieve better interestment and enrollment of the politicians could make the mobilization of the Duisenberg method more successful.

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