

# PERFORMANCE MANAGEMENT IN THE ERA OF PUBLIC VALUE MANAGEMENT<sup>1</sup>

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The implementation and use of Performance Management is an issue Dutch municipalities have been struggling with for the last four decades. Several initiatives have been undertaken – especially by the Dutch central government – to promote its use based on the assumption that adequate performance management leads to better control and governance of the municipalities. The introduction of public value management ideas has further increased the need for performance measurement and management.

While a great amount of literature raises attention to the negative or side effects of performance measurement in a public sector context (e.g, De Bruijn, 2007), little attention has been given to the positive effects and cases. The project described in this paper aims at showing these positive cases and analyzing which factors seem to be crucial for making performance management successful. Furthermore, it discusses how performance management can contribute to planning and control in the era of public value management.

Using data derived from four workshops with municipalities in 2009 and 2010 as well as additional information gathered from the municipalities, this paper documents the barriers to performance management experienced by the municipalities and the way these were overcome. It shows that, although measurement and definition problems are encountered by the municipalities to a high extent, these problems do not seem to be the real impediments for the implementation of performance management. Rather, demonstrating the usefulness of performance management to line management and ensuring that performance management does not become an issue for specialists only, seem to be the factors that need to be given sufficient attention. Taking this into consideration, performance management can become an effective instrument for creating public value.

Keywords: Performance Management, Municipalities

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## **1. Introduction**

The implementation and use of Performance Management is an issue Dutch municipalities have been struggling with for the last four decades. Several initiatives have been undertaken – especially by the Dutch central government – to promote its use based on the assumption that adequate performance management leads to better control and governance of the municipalities. The introduction of public value management ideas has further increased the need for performance measurement and management.

While a great amount of literature raises attention to the negative or side effects of performance measurement in a public sector context (e.g, De Bruijn, 2007), little attention has been given to the positive effects and cases. The project described in this paper aims at showing these positive cases and analyzing which factors seem to be crucial for making performance management successful. Furthermore, it discusses how performance management can contribute to planning and control in the era of public value management.

Using data derived from four workshops with municipalities in 2009 as well as additional information gathered from the municipalities, this paper documents the barriers to performance management experienced by the municipalities and the way these were overcome. It shows that although measurement and definition problems are encountered by the municipalities to a high extent, these problems do not seem to be major impediments for the implementation of performance management. Rather, demonstrating the usefulness of performance management to line management and ensuring that performance management does not become an issue for specialists only seem to be the factors that need to be given sufficient attention. This way it is secured that performance management is an effective instrument for creating public value.

## **2. Performance Management**

Performance Management has attracted considerable attention from the 1960s onwards. The U.S. Planning Programming Budgeting System (PPBS) could be considered the first initiative in performance reporting for government. In the private sector, authors expressed dissatisfaction with traditional (financial) performance measurement in the 1970s and 1980s. The traditional systems, developed from costing and accounting systems, were criticized for encouraging short-term behavior, lacking strategic focus, encouraging local optimization, encouraging minimization of variance rather than continuous improvement and not being externally focused (Bourne et al., 2000). In an attempt to overcome these criticisms, performance management frameworks were developed to encourage a more balanced view. The most well know instrument resulting from these attempts is the Balanced Scorecard, developed by Kaplan and Norton (1992). Kaplan and Norton assigned the adjective “balanced” to their scorecard as it represents a balance between 1. external measures for shareholders and customers and internal measures for critical business processes, innovation, learning and growth, 2. outcome measures – the results from past efforts – and the measures that drive future performance, and 3. objective, easily quantified outcome measures and subjective, somewhat judgmental, performance drivers of the outcome measures (Kaplan and Norton, 1996, p. 10). Although the Balanced Scorecard was originally developed for the private sector, studies also demonstrate the

usefulness of the Balanced Scorecard for non-profit (Kaplan, 2001) and government organizations (Wisniewski and Olafsson, 2004). The Balanced Scorecard is seen as one of the boosters for the increased attention to performance indicators.

Although performance management is an issue that attracted considerable attention in both the private and the public sector, this paper focuses on the public sector, more specifically Dutch municipalities. A large number of studies document the increased use of performance measurement in the public sector and its role as one of the elements of the so-called New Public Management (NPM) movement. The term ‘NPM’ is used for the governments reforms that started in the early 1980s. Examples of these are the reforms under Prime Minister Margaret Thatcher in the United Kingdom (the Financial Management and Next Steps initiatives) which attracted considerable attention. Less known are the reforms in some US municipal governments (e.g., Sunnyvale in California). The governments of New Zealand and Australia soon followed, and their success have put the NPM reforms on the agendas of other countries as well. This makes NPM a movement primarily fuelled by practitioners seeking to improve government and public administration practices. The OECD summarizes these attempts as the aim to make the public sector “lean and more competitive while, at the same time, trying to make public administration more responsive to citizens’ needs by offering value for money, choice flexibility, and transparency” (OECD, 1994).

Performance Management was an important element of NPM. NPM promoted the use of output indicators and (contractual) arrangements about performance to be delivered (in terms of output).

From a different point of view, public administration literature in particular documents great concern about the appropriateness of using performance measurement in public sector organizations. De Bruijn (2007) distinguishes eight criteria to analyze whether performance measurement can be used. Table I shows these criteria, including a first impression of how Dutch municipalities score on these criteria. It seems as if performance measurement is rather problematic in the case of Dutch municipalities, if we follow De Bruijn’s criteria.

*Table 1 – Conditions under which performance measurement is possible and problematic and the situation in Dutch municipalities*

<b><i>Type 1 products: Performance measurement possible</i></b>	<b><i>Type 2 products: Performance measurement problematic</i></b>	<b><i>Products/services delivered by Dutch municipalities</i></b>
Products have single value	Products have multiple value	Variation among products between single (e.g., driving licenses) or multiple value (e.g., sport subsidies do not only promote higher sport participation, but also better public health)
An organization is product-oriented	An organization is process-oriented	Variation among municipalities

Autonomous production	Co-production: products are generated with others	Some products are generated with others, others are produced by one single department
Products are isolated	Products are interwoven	Variation in products between isolated and interwoven
Causalities are known	Causalities are unknown	Variation in causalities
Quality definable in performance indicators	Quality not definable in performance indicators	For some products the quality can be defined, for others it is not possible
Uniform products	Variety of products	Variety of products
Environment is stable	Environment is dynamic	Environment is dynamic

### 3. Performance Management in Dutch municipalities

Dutch municipalities already started discussing and implementing Performance Management four decades ago. Inspired by the US initiative Planning Programming Budgeting System (PPBS) Dutch municipalities looked for ways to connect policy making, goal setting and reporting. In 1971 the central government set up the interdepartmental civil commission for the development of policy analysis (de interdepartementale ambtelijke Commissie voor de Ontwikkeling van de Beleidsanalyse, COBA), also known as the coordinating entity for policy analysis (Coördinerend Orgaan Beleidsanalyse). Policy analysis was regarded as a way to assess government spending by using quantitative and qualitative information. Municipalities started a similar initiative. The association of Dutch municipalities established a study group for policy analysis: the municipalities policy analysis commission (Commissie Beleidsanalyse Gemeenten, BAG). Neither project was successful: they were not considered useful in daily practice.

At the end of the 1980s, the Ministry of Internal Affairs introduced the Policy and Management Instruments (PMI) project<sup>2</sup>. This project provided ideas about how information could be improved to effectively support planning and control decisions in municipalities (van Helden, 1998, 2000b; Houwaert, van der Linde, Post and Verduijn, 1995). The PMI project provides specific instructions and recommendations concerning the application of different tools, like output budgeting, responsibility accounting, variance analysis and cost allocation (van Helden and Jansen, 2003). This project – and the related development of performance indicators - attracted much attention. Many civil servants followed courses or participated in workshops, consultancy firms were frequently asked to assist, and the (professional) media paid considerable attention to the project. However, there was considerable doubt about the success of this project. Several evaluation studies were published which were critical of the successes of the PMI project (van Helden, 1998; Aardema, 2002). Analyzing a

<sup>2</sup> In Dutch: het BBI (Beleid en Beheers Instrumentarium) project

number of studies focusing on PMI, Aardema (2002) concludes that ‘performance indicators just have an illustrative character’.

In 2002, central government enacted the new law ‘Dual Municipal Administration’. This dual system makes a distinction between the municipal council on the one hand – expected to focus its attention more on policy making and evaluation of policy execution – and the board of mayor and aldermen on the other hand – expected to focus its attention more on the daily management of the municipality and the bureaucracy (Hendriks and Tops, 2003). Although this new law mainly applied to the political system, it also brought about changes in the bureaucracy and in the planning and control processes. First, it was the expectation of the Minister of the Interior and Kingdom Relations (who is responsible for executing the new law) that because of the concentration of managerial authority on the level of the board of mayor and aldermen combined with a larger distance between board and local council, a more powerful political control of the bureaucracy by the board is possible<sup>3</sup>. Second, the state committee *Dual system and local democracy* observed that ‘the bureaucracy has grown to an important, independent arena’ (Staatscommissie dualisme en lokale democratie, 2000, p. 144) and that in a dual system ‘the bureaucracy as an independent actor, has to step back’ because now ‘it is again transparent who is in charge in the democracy: the democratically chosen board’ (Staatscommissie dualisme en lokale democratie, 2000, p. 147). Third, Dutch central government changed the external reporting regulation because of the implementation of the dual system. The new law ‘Decision Budget and Accountability for Provinces and Municipalities’ was implemented in 2003 and makes a distinction between the program budget and the product budget. The program budget is the municipal council’s policy document, stipulating political priorities, future activities, the resources involved and the outcomes to be achieved. It is supposed to contain clear information on the municipal council’s political program, enabling political decision makers to focus on the main political issues in coherent policy programs. Municipalities are free to determine their own programs. However, the Ministry of the Interior and Kingdom Relations advises to use 10-20 programs and to answer the following three questions for each program:

1. What do we want to achieve? (To be answered by defining goals and effects).
2. What are we going to do (To be answered by specifying programs or activities at achieving the goals and effects referred to under no. 1)
3. How many resources are we going to use? (To be answered by specifying how many resources, in euro’s, are needed for the programs or activities referred to under no. 2).

The board of mayor and aldermen is responsible for the execution of the program budget, and is held accountable by the municipal council. In the product budget, the necessary municipal output is specified. It is derived by the board of mayor and aldermen, translating the program budget into a specific work program for the municipal bureaucracy after the municipal council made their final decision on the program budget. The program and product budgets are supposed to delineate more clearly political and managerial responsibilities of the municipal council and the board of mayor and aldermen respectively. Both documents also enable each body to exercise control more effectively: the municipal council will use the program budget

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<sup>3</sup> Stukken Tweede Kamer, vergaderjaar 2000-2001, 27 751, nr. 3, Memorie van Toelichting

to control policy execution, while the board of mayor and aldermen use the product budget for controlling the service and output provision of the municipal bureaucracy. Although application was mandatory from 2004 onwards, the actual changes in these documents varied largely (Dekker and Budding, 2005).

#### **4. Public Value**

As discussed earlier in this paper, performance measurement is considered a theme closely associated with the New Public Management doctrine. However, as also discussed in Van Eijck (2010), in the late 1990s and the start of this century the public value concept attracted considerable attention. Moore (1995) states that: “Creation of public value is the central activity of public managers, just as the creation of private value is at the core of private sector managers”. However, defining public value is rather complicated. Horner and Hazel (2005, p. 34) stress that it is ultimately the citizen who decides whether he/she received public value: “Think of citizens as shareholders in how their tax is spent. The value may be created through economic prosperity, social cohesion or cultural development. Ultimately, the value – such as better services, enhanced trust or social capital, or social problems diminished or avoided – is decided by the citizen.” Moore explains how public managers can create public value: “.. Public value can be envisioned by public managers if they integrate: (1) substantive judgments of what would be valuable and effective; (2) a diagnosis of political expectations...” We think that the public value concept implies that performance information should indicate whether the organization succeeded in delivering services and solving problems in an appropriate and cost effective manner (cf. Van Eijck, 2010).

#### **5. Project Performance Management in Dutch municipalities**

Observing the trend of performance management being increasingly used in Dutch municipalities, while at the same time receiving a quite critical view in both academics and general opinion, the VU University Amsterdam (VU) took the initiative to start a project aiming at helping municipalities take the next steps in using performance management. This project was actively supported by ConQuaestor, a fast growing consulting firm in the Netherlands, with an increasing market share in services for public sector organizations. In this paper, we document the four workshops that were held in the period between March 2009 and February 2010. In Table 2 some general information about these workshops (e.g, number of participants etc.) are displayed. All workshops were tape recorded and worked out verbatim.

*Table 2: General information workshops*

	<b>March 2009</b>	<b>July 2009</b>	<b>December 2009</b>	<b>February 2010</b>
Location	Amsterdam	Amersfoort	Utrecht	Gouda
Main topic	Design of our study	Best practices	Use of performance measurement by managers	Use of performance measurement by politicians
Method	Plenary discussion (using statements)	Presentation of five best practices	Plenary discussion and discussion in workshops	Plenary discussion and preparation by the participants
Number of participants	21	33	41	26

### *Startup session*

The project began in March 2009 with a workshop for municipalities that were known for having made great attempts to implement performance measurement. We asked the participants for their opinion on the problems encountered when implementing performance measurement. The problem most observed was by far the situation where, although the instrument ‘performance measurement’ was developed, it was considered problematic in getting managers and politicians interested enough to use.

### *Best practices*

For the second workshop, we invited a rather large number of municipalities. Five municipalities presented their accomplishments in the development of performance measurement. Three out of this group were selected because they were nominees for a prize that was to be awarded to the municipality showing considerable efforts in the development of control instruments. The other two municipalities were selected based on interesting elements that they were struggling with and which the researchers had also experienced at other municipalities.

We started the workshop discussing the extent to which performance measurement is used, as well as which impediments the participants experienced in daily practice. Note that the representatives were mainly financial managers and controllers within the municipalities. Not surprisingly, all municipalities agreed with the questions as to whether performance measurement was an issue they were dealing with. In order to get an impression of the extent to which performance measurement is used, we asked for examples of areas where performance measurement was used. Table 3 shows that most municipalities use performance measurement as an aid to political debate. More than half of the municipalities also use it to assess the effectiveness of municipal policy. On the other hand, approximately one third of the municipalities use it in accountability evaluations of managers or as an aid in setting budgets.

*Table 3: Use Performance Measurement*

<b><i>For which purposes do you use performance measurement in your municipality?</i></b>	<b>Percentage municipalities (fully) agree</b>
1. It is used as an aid for political debate in the municipal council.	81.5%
2. It is used to assess the effectiveness of municipal policy.	59.3%
3. It is used to hold managers accountable for performance.	33.3%
4. It is an aid for setting budgets.	29.6%

We also asked our participants which barriers they experienced implementing performance measurement (refer to Table 4). Definition and measurability problems were mentioned most frequently (56% and 30% respectively). Inappropriate cooperation and priority conflicts at middle and top management levels was also considered an important barrier. One out of five participants view performance measurement as too time consuming.

*Table 4: Main barriers for implementing performance measurement*

<b><i>Barriers</i></b>	<b>Percentage</b>
1. Definition problems	55.7%
2. Measurability problems	29.6%
3. Inappropriate cooperation middle management	29.4%
4. Limitations information system	19.8%
5. Too time consuming	19.8%
6. Low priority civil top management	19.7%
7. Low priority politicians	16.4%
8. Inappropriate training employees	5.5%
9. Inappropriate means for reforms	3.2%

The five best practices gave more information about the way these impediments could be overcome and whether these were real obstacles for implementing performance measurement.

Our first observation was that although municipalities are struggling with definition and measurability problems, this didn't imply that performance indicators were missing in reports. The municipality of Amsterdam even showed us a sophisticated web-based tool to present performance information, both for internal and external use. The municipality of Almere followed a pragmatic approach to solve definition and measurability problems. They first looked for indicators and information that is already available. Although municipalities knew that sometimes performance indicators were not fully appropriate, they started using it, knowing the imperfections. The municipality of Rotterdam stressed that performance information is a starting point for further discussion. They brought together the most important stakeholders in a specific policy field and held interactive sessions (so-called 'Maasstad' sessions) where quantitative performance information was used as a starting point for in-depth discussions.

A second theme extensively discussed during this session was how to decrease the cost of the performance measurement system, or more broadly the planning and



control system. The municipality of Amersfoort combined developing performance indicators with a project they were already conducting. This project focused on the efficiency of the municipal administration and performance information was seen as a way to assess this efficiency. Municipal management greatly acknowledged this approach. Another way to lower the costs of the planning and control system was presented by the municipality of Helmond. This municipality decided to replace some several written management reports by oral presentations.

The third and last theme was how to use performance indicators. Outcome indicators were viewed by the participants as important information for policy making and policy information. What kind of indicators should be used to assess municipal management seemed more complicated. On the one hand, municipal management should also strive for societal outcomes and therefore the use of outcome information seemed important, but on the other hand it was realized that municipal management had a limited influence on realizing societal effects.

#### *Use of performance measurement by middle management*

The third workshop showed us that in daily practice it seems as if there are two separate areas in which performance information is used. For operational activities, such as handling building permits, performance information is used on a daily basis. Middle management uses information such as the number of requests handled and processing time to a great extent. For policy making and allocating budgets, performance information is rarely used. However, this situation may change as the economic recession forces municipalities to make more explicit choices. Performance information can be used for this purpose.

The middle managers that participated in this workshop stressed the need to make performance information usable for them and to have controllers involved in the process. One middle manager said: “*Controllers should really show that they want to get involved in the way of thinking of the middle managers*”.

#### *Use of performance measurement by politicians*

Our last workshop was about the use of performance measurement by politicians. Our project participants (mainly controllers in large municipalities) were asked to arrange an interview with one of their aldermen and to ask the aldermen to fill in a survey. Although our response is rather low until now (only 6 aldermen filled in the questionnaire), we think our results are interesting to show. Furthermore, we had an interview with one of the aldermen of the municipality of Rotterdam. The workshop consisted of a plenary session with our project participants and a round table discussion with two aldermen of the municipality of Gouda.

Our first observation in this phase was that the aldermen we interviewed were all quite enthusiastic about performance measurement, although they also experienced some shortcomings. Table 5 shows that the aldermen indicated that they use performance information rather frequently, in particular for making decisions. Note that all statements are answered by the interviewees on a 5-point Likert scale (1=fully disagree, 2=agree, 3=neutral, 4=agree, and 5=fully agree).

*Table 5: Purposes performance measurement use*

<b><i>For which purposes do you use performance measurement?</i></b>	<b>Mean (sd)</b>
I use performance measurement for making decisions (e.g., allocating subsidies, contracting out, setting opening hours front office).	3.67 (0.82)
I use performance measurement for managing my organization.	3.33 (1.03)

The aldermen are even more enthusiastic when asked for the purposes for which they think performance measurement is usable (refer to Table 6), in particular for benchmarking, managing the organization and giving accountability to the municipal council.

*Table 6: Usability performance measurement*

<b><i>For which purposes do you think performance measurement is usable?</i></b>	<b>Mean (sd)</b>
Policy making	3.50 (0.55)
Giving accountability to the municipal council	4.00 (0.00)
Managing the organization	4.17 (0.75)
Performance appraisal of personnel	3.40 (0.55)
Benchmarking	4.30 (0.52)

We also asked the aldermen to what extent the development of performance indicators has priority within the political bodies and the bureaucracy. Table 7 shows that the aldermen on average think that the municipal council has the highest priority for performance measurement, although there is considerable disagreement among the aldermen on this aspect (a high standard deviation of 1.27). Civil middle management is thought of as having the lowest priority, but also on this element there is considerable disagreement.

*Table 7: Priority development performance indicators*

<b><i>To what extent has the development of performance indicators priority within the municipal council, the Board of mayor and aldermen and the bureaucracy?</i></b>	<b>Mean (sd)</b>
Municipal council	4.00 (1.27)
Board of mayor and aldermen	3.67 (0.52)
Civil top management	3.60 (0.55)
Civil middle management	2.80 (1.10)

There can be several impediments for the development of performance indicators. There is considerable disagreement among the aldermen on the impediments experienced in daily practice (refer to Table 8). However, almost all aldermen think that an unknown causality between efforts by the municipal organization and societal effects is a problem encountered developing performance indicators. In the literature (e.g., see de Bruijn, 2007) it is stressed that performance indicators give an incomplete picture of the performance and that the story behind indicators is frequently missing. Aldermen heavily disagree on whether this is problematic or not.

*Table 8: Impediments development performance indicators*

<b><i>Impediments for developing performance indicators</i></b>	<b>Mean (sd)</b>
Goals are often too vague (not SMART) to set appropriate indicators	3.33 (1.03)
Data are available too late	3.33 (0.82)
Problems with the ICT system	3.00 (1.10)
There is an unknown causality between efforts by the municipal organization and societal effects	3.83 (0.41)
Indicators do not give a complete picture. The story behind the indicators is missing.	3.50 (1.52)
Performance in my policy field cannot be displayed in numbers.	2.17 (0.98)
It asks for a too high abstraction level of my personnel.	2.17 (0.75)
Inappropriate means to develop indicators.	2.67 (0.82)

Finally, we asked for several impediments for using performance indicators that relate to this political process, e.g. that politicians tend to focus on details and actualities. The aldermen disagreed on most elements (refer to Table 9). However, the selective use and presentation of performance information was mentioned by most aldermen as an impediment for using performance information.

*Table 9: Impediments using performance indicators*

<b><i>Impediments for using performance indicators</i></b>	<b>Mean (sd)</b>
Politicians focus on details	3.00 (1.27)
Politicians focus on actualities	3.33 (1.51)
Politicians emphasize money / budgets	3.33 (1.03)
Politicians want to score for electoral purposes	3.33 (0.82)
Topics are overexposed because of personal interests of councilors	3.17 (0.98)
In the political game performance information is presented selectively	3.67 (1.03)
In the political game performance information is used selectively	3.83 (0.98)

## **6. Discussion and conclusions**

In the last couple of decades, public administration literature expressed many concerns about the implementation of performance measurement in government. The attributes of the products and services delivered by these organizations (e.g., multi value services) were seen as obstacles for a proper use of this instrument.

Our project shows that in daily practice another picture emerges. Controllers, middle managers and politicians in Dutch local government are all (on average) positive about the implementation and use of performance measurement. All think that the implementation of performance measurement is possible. Conditions such as sufficient funds and adequately trained personnel do not seem to be impediments. For some municipalities, the ICT system can be an obstacle, but this seems to be a solvable problem.

However, there are concerns about several elements. Firstly, one should ensure that performance measurement does not become an issue for financial staff or controllers only. It is important to develop an instrument which managers and politicians can

work with in daily practice. Therefore, these groups should be involved in developing performance indicators. Controllers should take an interest in the way these groups work and take that into consideration when developing planning and control instruments. Secondly, one should realize that performance indicators do not tell the whole story: social indicators do not only explain the results of municipal activities, but are also influenced by other factors. However, these social or outcome indicators provide important information needed for policy making and analysis. Thirdly, a mix of indicators should be used, also depending on the tasks and responsibilities of the persons held accountable. For example, municipal managers should be evaluated by a mix of outcome, output and other indicators.

We think that if performance measurement is used in a proper way in municipalities, it can be helpful in several ways. It may contribute to internal transparency and therefore, improved control and decision making by both municipal management and politicians. Furthermore, performance information is a way to show the citizen how their tax is spent and therefore, an instrument to assess whether he/she received public value from government.

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