The Dutch Rijks ICT-dashboard - Green Light for Transparency to Accountability?

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Lastly, I'd like to thank my family and friends for their endless stream of support and encouragement over the two last years, helping me pull through.

With this research, I hope to contribute to the reader's interest for governmental digitalization, a topic which is too often underrepresented in the political arena, but which is increasingly at the core of policy execution, and thus should have a central place in our field, Public Administration.

Abstract

This research examines the link between transparency and accountability, by adopting a Single Case-Study design. It studies how the Rijks ICT-dashboard, a transparency-platform listing all Dutch governmental IT-projects that cost over 5 million Euros, affects and is affected by, the relationships that together make political accountability. Political, civil service and oversight interviews as a main source have been supplemented by examining parliamentary records. We conclude that the Rijks ICT-dashboard generally does not succeed in leading to more accountability. Members of Parliament lack the time and knowledge to structurally and actively monitor IT-based policy execution through using the Dashboard, rather depending on external 'fire-alarms' for their information, and as such tend to focus on failing IT-projects. When using the Dashboard's data, MPs tend to question its validity and trustworthiness instead of using it to ask substantive questions. Civil servants fear failure-related consequences instigated by this incident-driven political debate, and tend to use a wide array of strategies to 'dodge' reporting on the Dashboard. This leads to a further distrust amongst both parties, and to MPs demanding more transparency out of principle, with little understanding of its practical and structural use. It can be expected that this leads to further dodging. As such, the Dashboard is a product of negative characteristics of the relationship of political accountability, and in turn further reinforces these characteristics. To mitigate this negative cycle, we advise a higher update-frequency, and a major shift in emphasis from quantitative to qualitative transparency on the Dashboard, focusing on linking IT-projects to the political debates, actively showing projects' successes and societal value, and aiming to keep the barriers to use the information as low as possible.

Content

Introduction

In the last decade, governmental transparency and accountability (often labelled Open Government) have been given a prominent place on the political agenda. Here, a strong link is often assumed: increasing transparency would lead to a more accountable government, and better policies in the long run. The belief in transparency and its link with accountability link seem to be very strong, and their assumed advantages are often taken for granted (Meijer, 2014). Indeed, in recent years it has been argued that transparency is too often regarded as a (political) goal on its own, or even misperceived as a synonym for accountability, whilst it should be a means to achieve "scrutiny of meaningful information," (Gilman & Whitton, 2013). For this research, following the works of Bovens (2007) and Meijer (2014), we perceive transparency as delivering the input for the accountability process. Here, we argue, both the quality and quantity of the delivered information, as well as the intention and capability to use this information of those at the receivers' end, are crucial.

Digital developments increase the possibilities to put the transparency-ideal into practice, allowing for the publishing of governmental decisions, statistics and records through apps, dashboards and websites (Van de Walle & Cornelissen, 2014). By making governmental information available 'in a few clicks', public organizations and their civil servants could potentially be checked upon and held to account by the politicians and the citizens they (are supposed to) serve. Though the attention for transparency and its facilitating digital developments progresses steadily, an increasing stream of research seems to question whether this transparency-philosophy can actually deliver on its promises (Flinders, 2011), and more specifically if the new digital ways of being held to account do themselves have grave downsides and negative effects (Van de Walle & Cornelissen, 2014). As such, one could ask whether these online transparency-tools do in fact result in increased accountability.

This research aims to shed light on precisely this relationship: the effects of online transparency tools on accountability, and on the relationship between Members of Parliament and the civil service in specific. As our Case Study we've selected the Dutch Rijks ICT-dashboard (henceforth referred to as the Dashboard), an online platform that

reports on all Dutch governmental projects with an IT-component worth over 5 million Euros (see Appendix C). The Dashboard can be visited at www.rijksictdashboard.nl. From the first glance, this Dashboard appears to have a good chance of succeeding: it is a transparency-dashboard on Digitalization in a country which scores high in both transparency- (Transparency International, 2021) and digitalization-indexes (EIB, 2019). The Dashboard is by the Dutch government ascribed a main role in the information supply on IT-projects to Parliament, and part of the effort to improve governmental digitalization (Algemene Rekenkamer, 2019a). Yet, the Dashboard has since its creation in 2011 often been heavily criticized by the Netherlands Court of Audit (Algemene Rekenkamer, 2019a&b, 2020a&b, 2021), Parliamentary Committees (Commissie Elias, 2014) and in the media (Groen, 2014), and does not seem to fulfil its goals.

Governmental digitalization arguably is a highly technical subject, as well as a highly politicized one (Commissie Elias, 2014), which makes it all the more relevant to find out how it can be made 'transparent' in a useful manner. Problems in Dutch governmental digitalization have been evident for multiple decades (Algemene Rekenkamer, 2007), with shortcomings in IT-systems currently substantially limiting the government's ability to adapt policy (ABDTOPConsult, 2020; Doorenbosch, 2022). Now it has celebrated its 10th birthday, it is highly interesting to research how the Dashboard as a transparency-platform lives up to its promise of more accountability, and in that leads to better digitalization.

This research contributes to the debate on the transparency-accountability link by using a broad qualitative approach. Where other scholars focused on assessing the quality of transparency platforms (Lourenço, 2015), or mainly focus either on the supply (Gilman & Whitton, 2013) or usage (Askim, 2005) of transparency information, we explore both supply and usage, as well as how they influence each other. We study both the perspective and interests of civil servants, who (should) supply the Dashboard with information, and Members of Parliament, who (can) use it to fulfil their controlling roles, and furthermore examine the effects of the Dashboard on their relationship, as well as how this relationship shapes the Dashboard. Overall, this research strives to answer the question:

"*How does the Dutch Rijks ICT-dashboard as a platform for transparency affect, and is it affected by, the chain of relations that make political accountability?*"

For a theoretical perspective, we'll first turn towards Bovens' (2007) work linking transparency and accountability, defining political accountability as a chain of principal-agent relationships and sketching criteria for 'accountability forums.' Then, different interpretations of the classic principal-agent theory will be used to look at the MPs and civil servants as different actors, trying to establish their interests, motivations and expected actions. Here, the basic premise is that the Dutch Parliament, as principal, wants to use the Dashboard as a way to reduce information asymmetry, whilst the civil servants as agent(s), though being the ones having to create and publish the Dashboard, hold opposing interests. Furthermore, theory on transparency-platforms and -related perverse incentives will be studied. In collecting our data, the main source are interviews with individuals who in some capacity have experience with the Dashboard, from different political-, civil service- and oversight-backgrounds. These interviews are supplemented by studying the role of the Dashboard in the parliamentary debate.

In the next chapter, our theoretical framework will serve as a basis for our hypotheses. Then, the research design & data collection will be elaborated upon. Thereafter, our findings will be described and analysed, and the hypotheses assessed. As a point of reference, an elaborate description and assessment of the Dashboard can be found in Appendix C.

Theoretical Framework

This research examines the relationship between transparency and accountability. More specifically, it aims to shed light upon the effects of performance reporting platforms as transparency-tools on the political accountability-relationship between Members of Parliament and civil servants. For a theoretical foundation, three streams of scholarship are used and linked.

First, we'll try to establish what is transparency and accountability. For this, after very briefly sketching the concepts' historical contexts, we'll mainly turn to the work of Bovens (2007), who links the two concepts, defines political accountability and develops criteria that proper accountability forums ought to fulfil. The analytical framework that Bovens names political accountability, based on principal-agent theory, will be introduced and further used as our theoretical foundation.

Secondly, the influential principal-agent theory will be used to analyse this political accountability-relationship, defining different actors, their interests, how they depend on one another and how information asymmetry affects them. In using this theory, we'll first look at its origins and classic conception, then we'll look at its (historical) application within the fields of Political Science & Public Administration and, more specifically, how it has been used to assess governance of monitoring and transparency. Rather than focus on the economic and spatial applications of principal-agent theory, the main insights we'll gain from the theory are its underlying power structures and relations.

Thirdly, we'll draw from a more current stream of research looking at the effects of transparency initiatives and performance reporting on the positions and behaviour of both politicians and civil servants, and the relationship between them.

By combining these streams of literature, we'll formulate expectancies which can be tested against our Case Study, the Rijks ICT-dashboard.

Accountability & Transparency

Historical Context

For a historical perspective, we'll first shortly look into the origins of these concepts. Bovens (2007) notes that the word accountability is of Anglo-Norman origin, and can be traced back to the reign of William I, who in 1085 tried to force all major property holders under in his realm to give an overview of their earnings and possessions, for taxation purposes of course. Here, accountability seems to have entailed the opposite form of what we take it to be nowadays: a way for the vested power to control the people, instead of the people controlling those who govern. From the end of the nineteenth century, following major political developments, the focus of accountability seems to have further shifted from mere bookkeeping into a broader form, later being influenced by New Public Management and the reforms of the 1980s as well (Bovens, 2007).

Hood (2006), in describing the origins of transparency, links the concept to the French Revolution and philosophers such as Bentham and Rousseau. Bentham saw transparency as a key element to good government, as it would prevent 'conspiracy'. Rousseau, also fearing 'intrigue', argued in a similar fashion in favour of having civil servants do their work in view of the people. The key notion here is of course that people behave better when they're watched, which goes for civil servant as well as worker. We'll return to that particular idea in a following paragraph.

Though Sweden was in the 18th century the first country to pass information legislation (Erkkila, 2012), the 19th century was arguably the real start of transparent government, with European countries and the United States passing legislation aiming to open the government and process of law-making to the eye of their citizens (Roberts, 2006). The next major step in the history of transparency was the introduction of 'Freedom Of Legislation' by the US' Johnson Administration in 1966; major European and Anglo-Saxon countries followed suit in the 1970s and 1980s, and FOI-principles are now being adopted all around the world (Roberts, 2006).

More recently, another instance in which the US inspired a renewed interest in transparency was the Open Government Directive issued by the Obama administration in 2009 (Meijer, 2014). Open Government emphasizes the importance of publishing

governmental information quickly, as accessible as possible and by using modern technology, such as websites. An interesting aspect here is that citizens should be given the chance to rate the open information and give feedback, thus allowing them to express what they desire for their information positions.

Definitions and Links

As described above, transparency and accountability know long diverse histories, but have in recent decades gained in popularity and new (digital) forms. The added value of both concepts is often regarded as self-evident, with some scholars criticizing this attitude as a new religion (Hood, 2006; Halachmi, 2014; Flinders, 2011; Gilman & Whitton, 2013). Often, the two concepts are used interchangeably, or the difference is not sufficiently clear. Meijer (2014) qualifies transparency as an 'ideograph', something that is conceptually empty or unclear, and (because of this) it can be used for different political goals, and is hard to oppose. Indeed, many interpretations of both concepts seem to exist. Gilman & Whitton (2013, conclusion) characterize transparency in its ideal form as "a mechanism for achieving scrutiny of meaningful information", and not as an end in itself, as which it is too often perceived.

For this research, we'll base ourselves on the transparency-definition as formulated by Meijer (2014) and Bovens' definition of accountability (2007). Both definitions are widely used and, importantly, the authors both explicitly relate the different concepts to each other, underlining their connectedness instead of either merging or separating them.

Meijer (2014, p. 6) defines transparency as "*the availability of information about an actor allowing other actors to monitor the workings or performance of this actor.*" From Meijer's perspective, this can be realized through FOI-requests (passively), through open data practices (pro-actively publishing), or even through leaking and whistleblowing.

Bovens (2007, p. 450) defines accountability as "*a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.*" Accountability from this perspective thus is a social relation. The actor can be an individual, such as a civil servant or another kind of official, or an

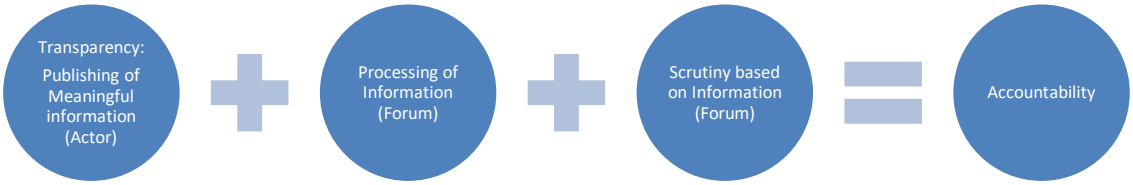
organization, such as a ministry or a governmental agency. The forum can again be an individual, such as a secretary-General, a minister or even a journalist, or it could be a parliament, an official court of audit, or other groups/organizations. As Bovens (2007) notes, this relationship can be approached as a principal-agent relationship, with the forum being the principal and the actor the agent. This is for instance the case in the relationship of delegation between a parliament and a minister.

Bovens (2007) broadly distinguishes three rationales in favour of increased accountability. The first and most obvious one is the *Democratic Perspective*: citizens have the right to and need information to judge and control government. The *Constitutional Perspective* links with the separation of power: accountability here is a remedy against corrupt, badly functioning or overbearing governments. An independent judicial branch and institutions like a court of audit are given the power to demand accountability. Thirdly, the *Learning Perspective* sees accountability as a tool to ensure that the executive branch delivers on its promises and learns from its mistakes. As the author puts it: "Accountability mechanisms induce openness and reflexivity in political and administrative systems that might otherwise be primarily inward looking." and "... it offers a regular mechanism to confront administrators with information about their own functioning and forces them to reflect on the successes and failures of their past policy." (p. 464)

Now that we have clear definitions of the two concepts, we can establish how they link with and differ from one another. A certain amount of overlap is clear based on above formulations. Both authors agree that transparency can facilitate accountability, but does not automatically lead to it (Bovens, 2007; Meijer, 2014). We would argue here that transparency is the input of the accountability-process, delivering (meaningful) information which can be (properly) scrutinized by a forum. In this line of reasoning, Fox (2007) states that the question is not whether an increase in transparency leads to an increase in accountability, but which conditions are required to do so. Critical here is not only that the available information is increased, but that actors are also capable (and willing) to process this information, and that the making public of the information can directly or indirectly affect government (Meijer, 2014). For our Case, the Rijks ICT-dashboard, we would argue that 'meaningful' would characterize information that is

correct, up-to-date and comprehensible. The capability referred to by Meijer we in our case define as having both the (technical) knowledge needed for interpreting as well as the time to use the information.

Below we've synthesized the requirements for transparency to lead to accountability, based on the works of the authors cited above.



For a perspective on what proper scrutiny would look like, and on the principal-agent relationship mentioned above, we'll next explore Bovens' (2007) subcategory of political accountability, and the associated 'accountability chain'.

Political Accountability as a Chain

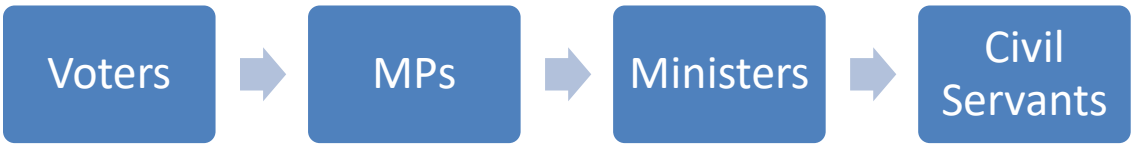
As described above, under Bovens' (2007) definition an actor has to justify his or her conduct to a forum. The different kinds of forums from Boven's perspective make the different categories of accountability. He distinguishes legal, administrative, professional, social and political accountability. For this research we'll focus on the latter. (Henceforth, when referring to 'accountability,' we specifically mean 'political accountability.') Political accountability being a key aspect to democracy, Bovens defines elected representatives, their political parties, the media and voters as the forums for this category. The author creates a conceptual and analytical framework to enable the assessment of political accountability, as visualized below.

Here, Bovens sees two chains leading through these principal-agent relationships. There is a chain of delegation, and a chain of accountability, which run in opposite directions. In a parliamentary democracy such as the Netherlands, civil servants are accountable to their ministers, which are held to account by Parliament, which in turn answers to the electorate. As such, an actor in these chains can be both a principal and an agent; they

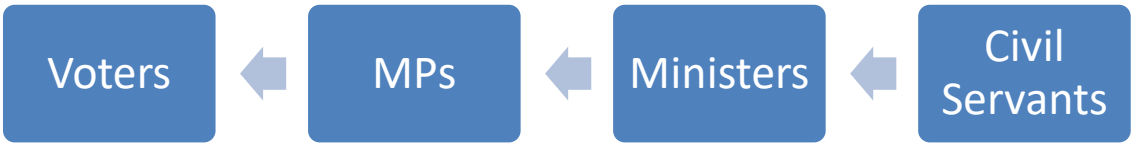
delegate tasks/power and get tasks/power delegated to them, they hold and are being held to account. Following this logic, actors in the middle of the chain both have to deal with information asymmetry as a principal, and have moral hazard as an agent. (We further explore the principal-agent theory and these associated concepts in the next segment.)

Beneath we've visualized these chains. As actors we've used the plurality of individuals, but one could also replace that with the organizational form: electorate, parliament, cabinet and ministries.

The chain of delegation, derived from Bovens (2007):



The chain of accountability, idem.



Though Bovens characterizes the media as an forum, he does not place it in these chains, as they do not have a formal, delegation-based role. We'll later briefly return to the role and influence of the media.

Political accountability thus is a chain of multiple principal-agent relationships. Returning to the democratic perspective on accountability, the key question here is in assessing our object of study, the Rijks ICT-dashboard, is "whether the accountability arrangement adds to the possibilities open to voter, parliament or other executive bodies to control the executive power." (Bovens, 2007, p. 465) In other words: does it help citizens or MPs excerpt influence on the civil service? This thus entails Citizens and MPs getting the right information to check and judge the behaviour of civil servants, but also to get civil servants to commit to their democratically set agenda.

Bovens' (2007) framework thus allows for the analysis of what requirements 'accountability arrangements' such as the Rijks ICT-dashboard should fulfil, and whether they succeed. Whilst Bovens' accountability is an ideal, setting standards that need to be met, the author's chains are based on principal-agent theory; a theory which is used to analyse imperfect relationships in which parties have different interests, and which can be used to explain undesired outcomes and downsides. The author points out that accountability arrangements can entail 'inadequacies', leading to 'accountability deficits' as well as to 'accountability excesses' (Bovens, 2007, p. 462). Both themes will be built upon later in this chapter, also looking at potential negative effects of transparency and accountability.

A limitation to the chains of accountability & delegation, as visualized above, is that the focus lies on formal positions and relations, one relationship at a time. Yet, as Bovens (2007) remarks, informal actors not incorporated in the Chains, such as the media and interest groups, can substantially influence formal actors, and digital developments allow for civil servants to directly communicate transparency-data to the public, thus skipping steps in the formal Chains. Therefore, later in this chapter and in this research as a whole, the roles of involved citizens, interest groups, lobbyists and (specialized) media in the accountability-process will be explored. We do however elect to mainly focus on civil servants, as the actors who have to 'justify their conduct', and the Members of Parliament-forums, who have the sole formal power to 'pass judgement' on this conduct (Bovens, 2007).

Now, we'll shift our focus to the theory at the basis of political accountability: principal-agent theory.

Principal-Agent Theory

As shown above, Bovens' conceives political accountability as a chain of principal-agent relationships. In this chain, Members of Parliament and ministers can both be a principal and an agent, depending on the specific relationship. In this segment, we'll further explore this principal-agent theory. Firstly, we'll briefly look at its origins and original implications, including the different roles and key concepts to this relationship. Then, we'll look at how the theory has been used in and adapted for studies of Political Science and Public Administration. Here our focus lies on two principal-agent

relationships in particular: the relationship between the electorate and parliament, and the relationship between civil service and the politicians they (have to) answer to. Thirdly, principal-agent perspectives and applications to political monitoring and transparency will be touched upon. The aim here is not to give a full account of PA-theory; we strive to highlight the elements and discussions most relevant to the concepts of transparency and accountability.

Origins and Key Aspects

As we've seen with accountability, principal-agent theory has rather economic origins. Opinions vary on where and with which author(s) the theory originates, but there seems to be a consensus its original fields were Economics and Business Management (Wood, 2010). According to Miller (2005), the foundation of PA-theory lies in the field of insurance theory in the 1970s. Central to this early phase of PA-theory is moral hazard. Moral hazard entails a situation where an agent has an incentive to take a certain risk, because the costs of that risk lay not with them but with the principal. Miller's example is car insurance: once someone's car is insured, they tend to take more risks when driving (speeding, not breaking for red lights etc.) because they'll get the damages refunded in case of an accident. The insurance company is unable to (constantly) monitor the driver's behaviour; there is information asymmetry (see below). It needs to set a financial incentive to get the driver to avoid risks and drive more safely again, such as a deductible.

In the following years, these insights of insurance theory formed the foundation for principal-agent theory (Shavell, 1979; Holmstrom, 1979). In general, a PA-relationship exists when an actor (principal) relies on another actor (agent) to fulfil certain tasks for him/her (Wood, 2010). Key is that the different actors have interest asymmetry. An example in the field of Business Management would be factory production. The owner of a factory has an interest in maximizing production and profits, whilst their employees have different interests: a high (hourly) wage, having time to socialize with colleagues and so on. Here, the owner's pay-off lies with the highest hourly production, whilst the employee has an incentive to take it slow.

In this example, we can see another key characteristic to PA-theory: information asymmetry. Information asymmetry entails that the factory owner can never fully be

aware of the employees' actions, nor their intentions. The owner can decide to check upon the employees more closely, but this would entail increasing monitoring costs, which reduce the profits and thus the owners pay-off. As mentioned above with our car insurance example, a principal can set a financial incentive to align the agent's interests more with their own interest. Here, workers could be promised a bonus if they meet certain targets, as a positive incentive.

Of course these notions from the fields of Economics and Business can't simply be applied as-is to political and bureaucratic relationships. Business output can be measured in terms of production and profit; bureaucratic outputs and societal outcomes are more difficult to quantify. Bonuses seem to be exclusive to the private sector. Yet the key elements of PA-theory have been found to be highly valuable in the field of Political Science and Public Administration. Over the years, original elements and assumptions of the theory have been relaxed to accommodate application in these fields (Wood, 2005). In the next segment, we'll look at two particular applications of PA-theory relevant to political accountability.

Political Applications

In this research we pay particular interest to the relationship between politicians on the one hand and civil servants at the other. Following Bovens' (2007) insights on the chain of political accountability, this relationship does not stand on its own but rather is part of a sequence of different yet connected relationships. Politicians are both principals as well as agents. Therefore, one should not approach the political-bureaucratic relationship from a vacuum, but rather take these double-roles into account. Our aim here is not to give a full account of principal-agent approaches in research on politics and governance, but rather to broadly 'translate' PA-principles, roles and interests into the above mentioned chain. In this segment we'll consequently look at two common political applications of PA-theory: the relationship between Members of Parliament and the civil service (bureaucratic agency), and the relationship between these MPs and their voters (political agency). Key to our theoretical framework is how these two different relationships influence one another.

Bureaucratic Agency & Monitoring

Niskanen (1971) is widely credited with having introduced a formal methodological approach to studying bureaucracy (Wood, 2010). His work can be seen as part of a (mainly American) broader academic disillusionment with the state of the 'bureaucratic machine' that had slowly emerged since the Great Depression (Gailmard, 2014). The core of this academic line of thought revolved around bureaucracy having (been) grown to such an extent that it had become uncontrollable to and did not act in the interest of the US Congress. Niskanen's influential work arguably preceded the development of political PA-approaches; it is however greatly compatible with it. Relevant to our research here is his key assumption: civil servants have one single goal – maximizing their budgets. He further assumes what in principal-agent terms would be significant information asymmetry: civil servants have complete information about their efforts and costs, whilst parliaments have very little to none. According to Niskanen, as a result of this unequal relationship, the civil service is able to present its political masters with a (high and increasing) budget that is 'hard to refuse'. Niskanen's accompanying model gave rise to a line of scholarly thought attempting to explain for rises in government expenditure and (alleged) bureaucratic inefficiency (Gailmard, 2014).

Niskanen's work, though quite influential, met with a lot of critique (Wood, 2010; Gailmard, 2014; Miller, 2005). The economic nature of his analysis was seen as unsuitable for the political field. His core assumption that civil servants have budget maximization as their main or even sole interest was widely discarded as not being representative of reality at all. Different motivations for civil servants were drawn into the debate (Wood, 2010), ranging from more individual interests, such as material perks and benefits, to societal well-being. Scholars also took problem with the notion of ascribing a full informational monopoly to the civil service, with parliament having to accept whatever budget proposal is thrown at them. In their view, parliaments take a more active role in the shaping and controlling of bureaucracy.

As such, though much criticized, Niskanen's work contributed by sparking a debate on agency problems and information asymmetry in the study of bureaucracy (Wood, 2010). Though later contributions to the debate held a more nuanced view of the interests of civil servants, the notion that these interests could differ from those of their political masters, or at least that civil servants cannot be automatically assumed to act like it was

politically intended, seems to have made a lasting impact. Indeed, scholars who study bureaucracy through a principal-agent lens must concede that a certain amount of agency loss (the gap between the principal's interests and the agent's actions) is inevitable in delegation (Gailmard, 2014).

As such, the key question here is how agency loss can be minimized, in order for civil servants to act as closely as possible to the intentions of their political masters. As argued above, material incentives do not suit the nature of bureaucracy well. In (partial) response to Niskanen, scholars turned to ways of reducing this informational advantage, or information asymmetry, in order to increase parliamentary control. We cannot give a full account of this debate and its different approaches here; key is that the legislature was ascribed its own utility as a principal, and furthermore a prominent role in shaping and controlling bureaucracy and its budget (Wood, 2010). Legislative powers would be aware of the bureaucratic informational advantage, and therefore adapt the design of bureaucratic organization to limit the possibilities of bureaucrats to exploit this (Banks & Weingast, 1992). In this line of thought, scholars such as Breton and Wintrobe (1975) argued in favour of designing for monitoring and sanctioning possibilities. Weingast & Moran (1983) sketch oversight, political appointments and other tools as ways to monitor bureaucracy, and budgets and legislative proposals as threats or sanctions.

A major problem to this approach of monitoring and sanctioning is its potential costs. As in our basic example of factory production, politicians as principals delegate certain tasks to bureaucratic agents because they lack the time or ability to fulfil the tasks themselves. Civil servants are deemed to have certain expertise that can benefit society. By delegating to them, politicians can focus on other tasks. Monitoring (and consequently sanctioning) them for their actions can be a time-intensive process, which' costs could eventually outweigh the benefits of delegation all together. How do Politicians approach this dilemma? McCubbins & Schwarz (1983) offer perspective by stating that monitoring could be less costly for politicians if they do it more passively, by relying on other sources. These sources include inputs from voters or interest groups, media coverage or governmental accountability institutions. Following the (rather cynical) logic that Politicians mainly spend their time trying to gain in popularity and get re-elected (McCubbins & Schwarz, 1983; Döhler, 2018; Miller, 2005), one could

assume that they tend to passively rely on these sources, instead of engaging in the time-consuming process that is active oversight. This would spare them time, and appearing to listen to their voters and the media could deliver them with a sense of people-based legitimacy.

More positively put, Meijer (2014) sees this as an indirect route between transparency and accountability. When citizens and other stakeholders have access to the proper information, they can send signals to the 'classic' political forums, MPs and ministers, who can then act. This informal way of monitoring is often called a 'fire alarm' (May, 2007). For the Dashboard, this might for example entail a citizen contacting an MP to get their attention for a certain project, or a specialized news publication inspiring parliamentary questions by writing that project data is incomplete and incorrect.

Following the arguments made above, and regarding politicians using the Dashboard as a way of active monitoring, we formulate our first hypothesis:

> *Members of Parliament tend to rely on fire alarms from the media, interest groups and engaged citizens, rather than play a role in active monitoring themselves, and as such they do not actively use the Dashboard.*

The Political Agent

In sum, active monitoring as a tool is to some extent held to be necessary to keep the actions of bureaucrats aligned with the intends of their political superiors. Yet its costs and the main interests of the 'political principal' make its limited application probable. As we've seen before, the political forum, in the chain of political accountability functions both as a principal to civil servants, as well as an agent to the electorate that has delegated power to them (Bovens, 2007). Often, the political-bureaucratic relationship is approached on its own. As such, the risk of agency drift is automatically placed with the civil service. From a broader chain-perspective, the political actor can be qualified as an agent and thus be ascribed a moral hazard, with the associated risks to its principal, the electorate (Döhler, 2018). Next we'll further zoom in on the motivations and actions of this political agent, and how they affect the political-bureaucratic relationship we've touched upon in the previous section.

As mentioned above, re-election is often seen as the main goal of the political actor (Döhler, 2016; Miller, 2005; Wood, 2010). Re-election is as such the main tool voters as a principal have to control their political agents (MPs). As with the political-bureaucratic relationship, it is argued that great information asymmetry exists between politicians and their voters. This informational disadvantage is said to made worse by the collective action dilemma's facing the electorate; monitoring is once again a very costly process. Monitoring on outcomes is arguably easier and less costly than monitoring on process, as citizens are often little informed about what goes on in government, but have a much simpler time judging whether they like the public services provided to them (Miller, 2005).

Döhler (2018) has researched how politicians as agents are held responsible (for policy failures and unpopular policy) by the electorate, or rather, how they attempt to shift the blame to bureaucracy. As monitoring is a game of high costs and low rewards (Wood, 2010; Döhler, 2011), politicians tend to be inactive and disinterested until the media, voters or interest groups accuse them to be responsible for some kind of policy fiasco. It is then rational for these politicians to try to shift the blame to civil servants in order to protect themselves. In their role as agent, politicians do not bear the costs of policy failure themselves; they can often shift the costs to the taxpayer (principal) or make use of other 'risk-cushioning' systems that set governments apart from the factory of our original example (Döhler, 2018). One could ask whether the political principal has given clear enough instructions, whether its plans were realistic (Bekker, 2020), or whether it delegated enough powers for proper execution. Still it is rational for politicians to shift the blame to bureaucracy, as in many countries, the bureaucracy is not allowed to contradict it. In our Case Study-example, The Netherlands, civil servants have been barred from having contact with the media (or MPs for that matter) since the 1990s, and therefore they nominally cannot defend themselves (Bekker, 2020).

Performance Reporting

So far we've touched upon the complicated relationship between transparency and accountability, conceptualized political accountability as a chain of principal-agent relationships, and consequently used this chain to predict how politicians deal with monitoring civil servants. In this section, we'll first look into performance reporting as a

form of transparency, and how/whether politicians use it to hold civil servants to account. Then, we'll assess the established potential downsides of performance reporting, looking into its predicted perverse effects, 'accountability overload', and further critical accounts of the monitory transparency-accountability link.

As stated in our introduction, there is an increasing trend in making available information on public sector performance, in the form of reports to parliaments, but also through websites and (more recently) apps (Van de Walle & Cornelissen, 2014). Approaching accountability as public organizations being held responsible for their performance entails that publishing information on performance would be crucial. Its proponents broadly have three lines of argumentation in favour of increased performance reporting. First, from the perspective of external accountability, citizens and interest groups would be able to use the published information to influence MPs and pressure public organizations, next to being better-informed in choosing a public service (Van de Walle & Robberts, 2008). Secondly, performance reporting would enable public organizations to learn about their own performance and improve. Thirdly, it has the potential of reducing the information asymmetry between agent and principal, thereby inspiring a more healthy relationship between them, and inspiring better policy-making (Van de Walle, 2010). Together, the pressures by citizens and politicians would lead to increases in performance.

Political Use of Performance Information

Is the link between performance reporting and political accountability to be taken for granted? Van de Walle & Cornellissen (2014) compare different studies on the political usage of performance reporting. They find that the evidence for this usage is limited. The question is whether politicians value the performance information. Pollitt (2006) for instance found that reports by the Auditor General were only read partially, or not at all, by Canadian MPs. The author also found that performance information does not play a significant role in US budget-making processes. Differences in usage are also to be found in policy areas, implying that some policy areas are better suited for performance reporting than others (Askim, 2005). Van de Walle & Cornelissen (2014) further describe an extensive list of factors that are argued to contribute to or limit the political usage of performance information, such as education, nationality and organizational culture. Covering all of these would go far beyond the scope of this

research. An interesting insight from this line of research that fits with the theory we covered so far, is the costliness of monitoring. Pollitt (2006) points out that, as performance information can be highly complicated and abstract, Politicians need both the skills and the time to understand and use it. The author questions whether the fast and to-the-point world of politics fits with the increasing amount and complexity of performance reporting. Marnoch (2010) draws similar conclusions, pointing out that, in an increasing stream of performance information, politicians fail to gain a good overview of it and how it can be used in terms of accountability. On a more meta-level, the author point out how politicians can improve their own standing by publicly questioning the validity of the published information – 'self-positioning' (Marnoch, 2008, as cited in Vandewalle & Cornelissen, 2014). For the Dashboard, this could entail MPs questioning whether all projects that need to be are actually published, and whether the published data is factual, complete and up-to-date.

Taking these insights on self-positioning, we expect that:

> *Members of Parliament tend to question the validity of information published on the Dashboard, instead of using the information in a substantive manner, in order to 'self-position' themselves.*

A Dutch Parliamentary Committee has found the level of general IT-related knowledge in Parliament to be insufficient (Tijdelijke Commissie Digitale Toekomst, 2020). Seeing that the barriers to use performance reporting data-sets, and the skills needed to make use of them, already seem to be substantial, with usage of performance reporting differing vastly depending on the policy area, and IT-projects being a highly technical area on which education is arguably needed, we expect to find the following:

> *The technical nature of IT-projects raises the barrier for Members of Parliament to use the Dashboard to inform themselves on these projects and fulfil their governing role.*

Effects of Performance Reporting on Governance Quality

As such, in moving from monitoring in general to performance reporting in specific, we again find that politicians are unlikely to be pro-active scrutinizers. What then about the assumption that performance reporting leads to better policy-making and performance?

Literature is again divided. Researchers tend to pay much attention to unintended consequences (Van de Walle & Cornelissen, 2014). Briefly returning to Meijer (2014), an original notion underlying transparency was that people would behave better if they were constantly watched. Constant monitoring on all aspects would arguably be implausible and incredibly costly; as such priorities in monitoring are set. The perverse effect with performance reporting is that it could incentivise civil servants to excessively focus on what is (easily) measured; targets and indicators become key (Van de Walle & Cornelissen, 2014). This could lead quantitative aspects to become more important than qualitative ones. As such, performance reporting may overshadow other organizational goals and processes significantly. As a consequence, risk avoidance could be stimulated and innovation stifled, as the 'standard' becomes more important (De Bruijn, 2002). Performance reporting then would lead the influence of the standard-setters, be they the national government, auditors or even the media, to grow at the expense of that of the autonomy of public professionals. And at further great costs, as performance reporting is a very time-consuming and bureaucratic process (Gregory, 2003).

Civil servants as such would see performance reporting as a limiting and time-consuming task. For the Dashboard, one could expect that comprehensive accounting for an IT-project worth more than 5 million Euros (see Appendix C) would be a very elaborate task, with standardized specific requirements limiting departmental and individual freedom.

Therefore, we expect to see the following:

> *Civil servants have a tendency to see reporting on the Dashboard as a limitation to their professional autonomy.*

And:

> *Civil servants have a tendency to see reporting on the Dashboard as a time-consuming activity, and as such are inclined not to prioritize it.*

Accountability Overload

Halachmi (2014) characterizes this process of performance reporting effectively undermining goals, effectiveness and efficiency as 'accountability overload'. As

theorized above, Politicians struggle to keep up with an increasing stream of (performance) information. Why then do they seem to support this growth of transparency and performance information, which serves them little utility, as they do not use it? Halachmi (2014), also drawing from principal-agent perspectives, points to the difference between business and politics. Returning once again to the factory of our original example, it is in the factory owner's interest that waste and inefficiency is kept to a minimum. As stated before, monitoring is costly, so is it an option? The factory owner would compare the costs of the (increased) monitoring with the benefits of reduced inefficiency, and consequently set a monitoring standard that brings the most net benefit. As such, the owner will not spend two Euros on monitoring to find a single Euro in inefficiency or corrupt practices by employees. Such an economic approach does not seem to exist in politics (Halachmi, 1976). From a political point of view, every Euro spend needs to be accounted for out of principle: it is the taxpayers' hard-earned money we are dealing with here. Gilman & Whitton (2013) point out that, ironically, the expenditures made for (expenditure) transparency are often not calculated, though they can compute to significant amounts.

Perverse Effects of Performance Reporting & Accountability

As such, pressures from the public, the media and by auditing authorities create an incentive for an overload in accountability, which is economically inefficient. As the economic value and costs of extra transparency are difficult to calculate in the complex governance structures of the public sector, the symbolic political value becomes key. The more complicated question of whether and how increased reporting leads to institutional learning and better governance, does not seem to be asked. As noted before, (opposition) politicians are inclined to (ab)use (gaps in) transparency and performance reporting to increase their standing (Marnoch, 2008, as cited in Vandewalle & Cornelissen, 2014). Flinders (2011, p. 596) points out that it would indeed be 'foolish' and 'unfashionable' to argue against (increased) accountability. As such, we can see how Politicians are inclined to push for levels on transparency that are of little utility to them in their controlling role, and economically inefficient. For the Dashboard, this could entail MPs requiring more IT-projects as well as other IT-cost-categories to be included, whilst they scarcely have the time to interpret this information. Illustratively, the *Parlementaire Commissie Digitale Toekomst* (2020, p.

31) found that the increased information stream (on digital affairs) that the Dutch Parliament receives complicates their judgement capabilities.

From this line of thought we formulate the following expectancy:

> *Members of Parliament tend to demand the publishing of more information on the Dashboard out of principle, with less regard to the utility it is to them.*

Further looking into the negative effects of the current focus on transparency, we turn again to Flinders (2011). Flinders further points us towards the politics of accountability: the way the published information is interpreted and framed by different actors to fulfil their own self-interest. Following Behn (2001), Flinders states that it is this political aspect that makes accountability into a blame game. For civil servants and public organizations, this entails that when they 'do something good', such as meeting their targets, nothing happens. They are not rewarded, as the nature of government is hardly compatible with the financial incentives of the private sector. When they make a mistake, miss a target or score badly on an indicator, 'all hell can break lose'. As such, the public agent knows that accountability means the probability of punishment (Behn, 2001, p. 3). Accountability is thus the stick but not the carrot. Holding someone accountable in that sense has returned to its original financial meaning (Bovens, 2007): making someone pay. Following that line of thought, blame-shifting (Döhler, 2016) and the consequent 'sacrificing of the lamb' (Flinders, 2011, p. 602) become probable. For the Dashboard, this could entail civil servants fearing the consequences of negative attention to the projects they are associated with, for the future of their careers and these projects.

Keeping this fear for punishment following (perceived) failures in mind, we expect civil servants to internalize the following attitude:

> *Civil servants have a tendency to associate reporting on the Dashboard with being punished.*

Gilman & Whitton (2013) point out that the publication of data does not automatically entail the presentation of this data in a meaningful way, or that it is accurate for that matter. The authors state that that citizens and the media and can quickly be

overwhelmed by the amount of data that is offered, and that citizens in particular often lack the skills to interpret these data-sets (in a similar sense as politicians, as discussed above). From the bureaucratic perspective, Hood (2007) adds as well to the key question what happens when transparency as an ideal and blame avoidance as a practice come to meet. He similarly emphasizes a 'negativity bias', here implying that policy failures cost more to administrators and senior bureaucrats than policy successes improve their positions. Negative news coverage can ruin careers. Following that logic, they will try to distance themselves from responsibility for policies, and avoid blame. Hood sees three lines of blame avoidance strategies: firstly focussing on finding scapegoats (agency strategy), secondly selecting less risky policies and routines (policy strategy) and thirdly, most relevant for our study, 'spinning' – the informational strategy for shaping the way information is presented. This strategy includes the 'gaming' of numbers, with which information is 'manipulated' in such a way that quantitative targets are achieved on paper but not in their original intention. Hood also described the dodging of record-keeping all-together, next to the presentation of data in such a way that it is unintelligible for the public and media. A similar defensive response to transparency would be 'snowing', focussing not on the quality but on the quantity of data: a government agency could produce such great amounts of data that finding the relevant information or needed entry would be like finding a needle in a haystack. As such, comparing the authors, we see that both the quality and quantity of data can be problematic in their use to politics, public and media. This problematic feature of transparency can be used by the civil service to avoid blame. Thus, the politics of accountability (Flinders, 2011) can be played both by the political agent and the bureaucratic agent. For the Dashboard, a number of these 'dodging' strategies could potentially be used, from publishing too little information, highly-complicated information, an overwhelming amount of information, publishing information at the last minute (or later), to not publishing information at all.

As such, we can assume to see different dodging-strategies, and formulate the following expectation:

> *Civil servants have a tendency to dodge reporting responsibilities on the Dashboard.*

Conclusion

In bringing together the theoretical perspectives reviewed above, we formulate the following main and overarching hypothesis:

> *The Rijks ICT-dashboard as a form of transparency does not succeed in increasing political accountability due to the insufficient information civil servant-actors present on it and the Member of Parliament-forums unwilling or unable to process it.*

For the sake of clarity, our hypotheses are in the following section repeated and grouped for politicians and civil servants.

Overview of Hypotheses

Politicians:

H1: Members of Parliament tend to rely on fire alarms from the media, interest groups and engaged citizens, rather than play a role in active monitoring themselves, and as such they do not actively use the Dashboard.

H2: Members of Parliament tend to question the validity of information published on the Dashboard, instead of using the information in a substantive manner, in order to 'self-position' themselves.

H3: Members of Parliament tend to demand the publishing of more information on the Dashboard out of principle, with less regard to the utility it is to them.

H4: The technical nature of IT-projects raises the barrier for Members of Parliament to use the Dashboard to inform themselves on these projects and fulfil their governing role.

Civil servants:

H5: Civil servants have a tendency to see reporting on the Dashboard as a time-consuming activity, and as such are inclined not to prioritize it.

H6: Civil servants have a tendency to see reporting on the Dashboard as a limitation to their professional autonomy

H7: Civil servants have a tendency to associate reporting on the Dashboard with being punished

H8: Civil servants have a tendency to dodge reporting responsibilities on the Dashboard.

Main:

MainH: The Rijks ICT-dashboard as a form of transparency does not succeed in increasing political accountability due to the insufficient information civil servant-actors present on it and the Member of Parliament-forums unwilling or unable to process it.

Research Design & Data Collection

This research aims to shed light on the complicated relationship between transparency and accountability, a link which is often taken for granted (Meijer, 2014). Digital developments have in the past two decades delivered new platforms for transparency, and as such, governmental organizations increasingly publish data on their spending, decisions and projects. This, theoretically, gives citizens and politicians the possibility to check upon these organizations whenever they want, from the comfort of their own smart-devises, through websites and apps (Vandewalle & Cornelissen, 2014). This research explores the effects of transparency platforms, or performance reporting platforms, on political accountability; specifically the effects of these platforms on the controlling roles of the Members of Parliament.

Research Design

To be able to examine in-depth the transparency-accountability relationship, a Single-Case Study-Design has been chosen. Single-Case Studies can deepen our knowledge and point out new ways of theorizing and doing research, by closely examining a Single Case and looking at possible causal mechanisms influencing it (Toshkov, 2020). The Rijks ICT-dashboard has been chosen as the Single-Case both for its societal and scientific relevance. The Dashboard arguably seems to be a rather straight-forward concept: a digital medium about digitalization. The Netherlands score high both on transparency (Transparency International, 2021) and digitalization indexes (EIB, 2019); as such one could assume the Dashboard to have a significant chance of success for reaching its goals. However, the Dashboard seems to be an instance of a transparency platform which demonstrates that an increase in transparency does not automatically lead to an improvement in political accountability, seeing the negative judgements made on it by Dutch Parliamentary Committees, reports of the Netherlands Court of Audit and press coverage both by specialized and general media (further illustrated in the following chapters). The Dashboard's subject, governmental digitalization projects, is both highly technical and highly politicized; as such making it a difficult subject for a (successful) transparency platform, and a highly interesting Case Study. By formulating and testing different hypotheses, based on a broad theoretical basis, we aim to examine

the apparent (partial) failure of the Rijks ICT-dashboard in improving political accountability through increasing transparency. As such, we challenge the assumption that more transparency leads to increased accountability.

In using Bovens' (2007) chain of political accountability, we choose to focus on the Members of Parliament on the one hand and civil servants on the other. Thus, we do not focus on the party in-between: the ministers (and state-secretaries). Firstly, this choice is made based on the notion that the Dashboard is made by the civil servants primarily to inform the Members of Parliament (Algemene Rekenkamer, 2019a); Ministers would already have their departments' information. Secondly, approaching Ministers for an anonymous and open interview can arguably be expected to be of greater difficulty than approaching any of the larger number of MP's.

Research Methodology

The data for this research have for the main part been collected through interviewing. Interviews allow us to look closely at the motives, capabilities and actions of actors, and at the causal mechanisms in the transparency-accountability relationship (Toshkov, 2020). Here, a limitation lies in the possibility of the respondent giving socially desirable or incomplete answers. As such, possible biases need to be kept into account. For that reason, a wide array of actors involved with the Rijks ICT-dashboard has been interviewed, to gain a multi-actor perspective: individuals from both the Political and the civil service side, as well as from governmental auditing organizations, for a more independent perspective. The interviews are supplemented by document research of records of Dutch Parliamentary debates, to look more closely into the parliamentary mechanisms and practices. An extensive description and examination of the Dashboard can be found in Appendix C. Through this triangulative-approach, we strive to get both a broader and deeper perspective of the Rijks ICT-dashboard's workings.

Interviews

For this research, eight individuals involved with the Dashboard have been interviewed, on a personal and semi-anonymous basis, to enable them to speak as freely as possible, and limit the incentive to give socially desirable answers (Toshkov, 2020). Due to the sensitivity of the topics discuss we do not enclose our interview-transcripts, in order to protect our respondents' anonymity. All but two interviews have been held through

videocalling-software, due to Covid19-restrictions in 2021: one interview took place in person and another through e-mail. ‘Current’ refers to the respondent being in office or holding a position at the time of the interview (sometime in 2021), and does not take changes since the said interviews into account. With ‘former’ respondents, we keep into account that respondents have fulfilled the positions mentioned fully or for the largest part since 2011, the creation of the Dashboard.

On the political side, we interviewed:

- A former Member of Parliament, actively involved in governmental digitalization;
- A current MP, actively involved in governmental digitalization;
- A current policy advisor to an MP, actively involved in governmental digitalization;

On the civil service side, we interviewed:

- A former senior high-ranking official, involved in the creation and implementation of the Dashboard;
- A current senior policy advisor, being involved in and responsible for the reporting of all IT-projects on the Dashboard for a ministry;
- A former project manager, experienced in managing projects that need to be published on the Dashboard;

On the oversight side, we interviewed:

- A former senior manager of a watchdog-organization, involved in monitoring governmental IT-projects and -reports;
- A current senior manager of a governmental auditing organization, involved in monitoring IT-projects, -governance and -spending.

Though these oversight-organizations are not a formal actor in the chain of political accountability, as conceptualized in the previous chapter, the input from the respondents

(formerly) involved with these organizations could be of great added value to this research, due to their experience and expertise in governmental (IT) monitoring and their outside perspective (Posner & Shahan, 2014), compared to the inside perspective and interests of the political and civil service respondents.

As an interview technique, the semi-structured interview was chosen, which is the most frequently used interviewing type in qualitative political research (Pierce, 2008). A limited amount of open questions was prepared, to allow room for new related topics to come up, and to give space for deeper discussion concerning the prepared topics. A significant part of the questions for the main three groups described above was kept the same for all three groups, though sometimes altered in phrasing per group or individual. A small part of the questions was specifically targeted at the group or individual at hand, keeping their (former) function in mind. A list of model questions can be found in Appendix A. Firstly, the questions concerned the respondents' personal experience, preferences, goals and beliefs (Toshkov, 2020) concerning governmental IT-projects in general and the Rijks ICT-dashboard in specific. For example, a respondent from the civil service side was asked whether reporting on the Dashboard poses a very time-consuming activity for them. Secondly, for the political and civil service respondents, we asked how they thought their colleagues would think and act concerning these themes. The Members of Parliament, for instance, were asked how many other MPs they know that use, or expect to use, the Dashboard. Thirdly, partially following the logic of the chain of political delegation and the principal-agent relationships, actors try to anticipate the motivations and actions of the actors that they delegate to, or delegate to them, and might change their own actions accordingly. As such, we questioned the respondents on how they perceive or expect the interests, intentions and actions of the other groups to be (except for the interests and such of the oversight-side, which would be outside the scope of this research). For example, we asked the civil service respondents how they expect Members of Parliament to use the Dashboard, and to what end.

Members of Parliament were approached late 2020 based either on their active involvement in Dutch governmental digitalization, in parliamentary debates and in the media, or on their respective parties listing them as responsible for the subject of

digitalization. Less than half of the parties in Parliament at that time communicated clearly who was responsible for (governmental) digitalization. Approaching these MPs turned out to be a difficult task. The e-mail addresses of the MPs were in most instances published online; additionally we approached the MPs personal assistant and/or their parties policy officer responsible for this theme, if their contact information was available. Some e-mail addresses listed on the parties' or Parliament's websites did not work, or turned out to be filled beyond capacity (as per technical error mail), and some MPs (ironically also listed as being responsible for 'transparency') did not even have an e-mail address listed. An MP prominently involved in digitalization-committees referred to their colleague who was 'responsible for the corona-dashboard', and after clarification admitted not to be familiar with the Rijks ICT-dashboard at all. One political party's public information office deemed the request a matter for their press officers. Another problematic aspect was that many parties would see governmental digitalization as a sub-theme of 'Digitalization', whereas others deemed it to be separate from digitalization and a part of 'Interior Affairs'. Out of the eight MPs that were approached for an interview, three responded to and accepted the invitation. These three MPs and the policy advisor that accepted the invitation for an interview were fortunately all responsible for governmental digitalization and personally familiar with the Dashboard. One interview with one of the MPs was unfortunately not able to go through due to scheduling issues. In a brief phone conversation, they did admit that the Dashboard 'does not interest them at all,' and that they rather use 'Jaarraportage Grote ICT-projecten', which is a yearly snapshot created from the Dashboard's data-set (Rijksoverheid, 2022). This experience illustrates how difficult it can be to find and approach the right politicians, in this area of expertise at least.

The contacts for the civil service respondents were attained through the author's internship at the Ministry of the Interior and Kingdom Relationships in 2020-2021, and in one instance on publicly available information; the selection of whom to approach was based on their clear involvement with the Dashboard, spanning multiple years. The respondents from the civil service side all represent a different perspective on the Dashboard: a historical perspective of the political-bureaucratic workings behind the Dashboard, a perspective on reporting on the individual project-level, and a perspective on reporting on all major IT-projects of a Dutch ministry. Concerning the oversight

respondents, one contact was acquired through the internship as well, and the other contact was approached based on public information. Both respondents in this category have significant experience with governmental digitalization and the Dashboard as well. One respondent is mainly experienced with checking the (reporting on) individual projects, whereas the other oversight-respondent has a focus on projects (reporting) as a whole.

As we know now which type of people were interviewed, why they were selected and how they were approached, we can subsequently delve into the type of questions that were asked. An extensive list of model questions is included in the Appendix A. As shown in the Theoretical chapter, making a full and clear division between transparency on the one hand, and accountability on the other, is fairly difficult: the two concepts are highly connected. A brief recap: in our approach we define transparency as the publishing of (meaningful) information by actors, whereas accountability is forums scrutinizing the actors based on this information, which the forums need to (be able to) actively do. Simply put, in operationalizing these concepts, with transparency we focus on the supply-side of the information provided on the dashboard (for example completeness, timeliness, general comprehensibility). For accountability we look at the consumption of this information (looking at the knowledge, time and motivation needed to use the data). Now we will show how we operationalize these concepts in the interviews, by giving some illustrative questions and briefly explaining the rationale behind them.

Transparency:

- "Are all IT projects that by law need to be included on the Dashboard, actually included?" – focusing on information completeness
- "In your experience, is the Dashboard updated in a timely manner?" – focusing on timeliness of information
- "What information is lacking on the Dashboard, if any?" – focusing on completeness of information

- "Are you in favour of including information on the upkeep costs of already existing IT-systems?" – focusing on completeness of information

Accountability:

- "How many MPs do you expect to know of the Dashboard's existence? How many of them use it?" – focusing on the practices of the Parliament as a whole

- "Can you describe how and when you have made use of the Dashboard in the past?" – getting a better picture of how the Dashboard was used in a controlling role, for the respondents of the political and oversight-sides

- "Are MPs without significant IT-related knowledge able to make use of the Dashboard?" – focusing on the role of technical knowledge in using the Dashboard

- "How important is the Dashboard for MPs as a source of information, compared to other potential sources such as contacts in specialized media, interest groups and concerned citizens?" – focusing on the role of actively looking for information versus more passively relying on other sources for information

- "Does the Dashboard help MPs in fulfilling their controlling role and responsibilities?" – the essence of our research, linking transparency to accountability

As mentioned earlier in this chapter, a third category of questions concerned how respondents from one category would see the interests and motivations of actors in another category, to which they have a relationship in the chain of political accountability. More simply put, Members of Parliament were asked how they regarded the interests and actions of civil servants, and how this might influence the published information, whilst civil servants were asked how they perceive the activities of MPs with regard to the Dashboard. These questions more clearly focus on the interplay between transparency and accountability, and how they influence each other. For example, respondents from the civil service side were asked: "Do politicians have a

good impression of which information they need to fulfil their monitoring role, or do they demand more information out of principle?" This question on the one hand refers to the offered information (transparency), and on the other hand to the using of this said information (accountability). Respondents from the political and oversight categories were asked "How do you think civil servants regard the duty to publish on the Dashboard?" This question allowed for possible follow-up discussion on whether civil servants associate the publishing with punishment, and whether that would have consequences for (the quality of) their reporting. The element of publishing is firstly an act of transparency, which secondly may be influenced by the anticipation of the consequences of accountability, as elaborated upon in our theoretical chapter.

Parliamentary Records

As a supplement to our interviews, parliamentary records are used to get a better picture of how the Rijks ICT-dashboard is used in the Dutch parliamentary debate. One of the major instruments which MPs have at their disposal to fulfil their controlling role is a parliamentary question ('Kamervraag'; Parlement.com, n.d.). MPs can in principle ask a parliamentary question about any topic; the question is usually asked in-advance and in-writing. The website of the Dutch Parliament, tweedekamer.nl, includes an archive of all parliamentary questions asked. We focused on the period from January 1st 2011 (the year the Dashboard was first published) until December 31st 2020; a period of 10 years. For search terms, 'Rijks ICT-dashboard', 'Rijks ICT dashboard', 'ICT-dashboard', 'ICT dashboard' and 'rijksictdashboard' were used, to ensure that no relevant information was missed. These searches were supplemented by Google-searches using these terms combined with 'Kamervraag', to be absolutely sure the search-engine of the Parliament's website had not missed something; this yielded no extra results. The results of these searches have been examined and selected on the basis that results did in fact refer to the Rijks ICT-dashboard, and not to another wide array of dashboards, which was often the case.

In examining these parliamentary questions, the focus lies on two aspects. Firstly, who brings up the Rijks ICT-dashboard? Is it first mentioned by a Member of Parliament (in the question itself), or is it referred to by a minister, in answering the question. Secondly, from Marnoch (2008) the argument can be derived that people by means of the Dashboard try to self-position themselves. This entails that they focus on validity of

the available data; whether it is complete, timely and correct, for example. Therefore we distinguish between substantive questions, focusing on the implications of the information (for instance, what it means for policy, whether the right decisions have been made and why time schedules and budgets are being exceeded), and self-positioning questions, focusing on what type of information and projects are available (or missing) on the Dashboard. Where Marnoch focuses on the self-positioning of the scrutinizing side (in our case MPs), we argue that the actors that are directly held to account (in this case the ministers responsible for the civil servants) can also self-position themselves, by stating that certain information is or will be added to the Dashboard, in order to gain transparency-based legitimacy.

In operationalizing our concepts in using the parliamentary questions as a source of data, we argue that the latter case, ministers pointing out the publication of a project on the Dashboard, can be classified as an act of transparency. The using of the data on the Dashboard by an MP in a substantive way, as clarified above, can be categorized as political accountability. Self-positioning questions on the published information itself are difficult to fully place under one of these labels, as posing questions on quantity and quality of the information is a manner of holding an actor to account, yet the forum does not scrutinize based on the information itself. Here, the ratio between substantive questions and self-positioning question might prove insightful, to show the difference between transparency and accountability as a principle and as practice.

A clear limitation to parliamentary questions as a source of data is that only the questions in which the Dashboard is explicitly referred to, either in the questioning itself or in the answers, are taken into account. It is very difficult to learn what MPs and for which questions have used the Dashboard as a source, but not referred to it as such. Therefore, this approach offers a somewhat limited perspective on how the Dashboard is used in Dutch Parliament. As such, the parliamentary questions are used as a supplement to the aforementioned (political) interviews, in order to deepen our knowledge on the Dashboard's role.

Members of Parliament have another major tool at their disposal in fulfilling their controlling role: motions ('moties'), judgements made by the Parliament to establish a conclusion in a debate, or (relevant to our research) commit the cabinet to a certain

action (Parlement.com, n.d.). By using exactly the same search-method explained above, no result have been found. As such, no motions have been filed in which explicit reference was made to the Rijks ICT-dashboard.

Now that we've explained the chosen research design and our sources for data collection, in the next chapter we will analyse and discuss our results,

Analysis

This chapter will summarize and discuss the results of the interviews per respondent-category, structured on thematic basis, and drawing direct comparisons between the outcomes of different categories. Secondly, the results of the document-research into the parliamentary questions (Kamervragen) will be assessed. Thirdly and finally, these results will be used to test our hypotheses.

Political Interviews

In analysing the political perspective, we focus first on the political usage of, and the technological knowledge needed to use, the Rijks ICT-dashboard. Secondly, we will focus on the Dashboard's position in the broader information supply on IT-projects to Parliament. Thirdly, the trust in the Dashboard's completeness and factuality will be assessed and, lastly, the room for improving the Dashboard is explored.

Parliamentary Usage & Technical Knowledge

First, we need to understand how our political respondents use the Dashboard themselves. On the question how frequently they themselves make use of it, our political respondents give varying answers, ranging from 'not very often', 'once or twice each year' to 'frequently'. On the question how or whether they expect their colleagues to use the Dashboard, two respondents point out that digitalization is just one of the themes MPs are responsible for. Generally, responsible MPs are also responsible for (controlling) the broader policy field of the Ministry of the Interior; as such, digitalization has to compete for their and their colleagues' attention. One respondent, who is responsible for three other policy areas, states they only heard the Dashboard mentioned once in a debate, in all the years they are responsible for digitalization in their political party. Problematically, only a small number of MPs actually specializes in digitalization.

Whilst the Dashboard is ascribed a prominent role in the information supply on IT-projects to Parliament (ARK, 2020, p. 28), our respondents paint a different picture. In estimating how many MPs are aware of the Dashboard's existence, respondents again give different answers, yet the estimates are all low. Two respondents estimate the number of Dashboard-aware MPs to lie at 10 and 20, whilst they expect that only 5 or 8

MPs actually make use of the Dashboard now and then. One respondent has on multiple occasions advised their colleagues to look up a project on the Dashboard, but they are unsure whether the colleagues have followed this advice. Next to digitalization having to compete for MPs' time and attention with other policy fields, its technical nature is problematic. Respondents differ in opinion on the question how much technical knowledge is needed in order to use the Dashboard. One respondent states they need to use their personal and political network to explain more technical and digital aspects, and says it is difficult to understand the most digital parts of policy execution. They can use this network to "ask the ignorant questions." Another respondent thinks that the Dashboard could also be informative for MPs without great technical knowledge, but that the mere use of the term 'digitalization' can make MPs insecure ('I know nothing about that') and disinterested, causing them to focus on the next subject.

Position in Parliamentary Information Supply

On the subject of the position of the Dashboard as a part of the total information stream on governmental IT-projects, two respondents state that the most important source of information are still the letters the cabinet sends to Parliament. One respondent thinks that the Dashboard itself is mainly used by lobbyists and citizens with an active interest in IT, who in turn in some instances contact MPs, motivating them to take action. In this line of thought, another respondent points out that they often get approached by lobbyists and media on the basis of the cabinet letters.

Respondents mention as important sources of information (groups of) interested civilians, (general and specialized) media and other MPs. Most often, a tip from one of these sources will gain their interest, and lead them to delve into a certain project or topic, and eventually ask question to the responsible minister. This might motivate them to check a project's information on the Dashboard. One respondent deems the cause of this 'passive controlling' due to the aforementioned lack of time for all the policy themes they follow. Another respondent sees the Parliament's focus to be driven by incidents and the short-term, leaving insufficient room for long-term planning and

checking upon policy execution. They also point out that the MPs already receive an 'overwhelming' amount of information, which makes it hard to get a proper overview.[1]

Usability, Completeness & Political Trust

The Dashboard's main advantage, according to one respondent, is that it simply gives an overview of all IT-projects. Without a project being published, the MPs probably would not know of its existence, and be able to ask questions about it. As such, the respondent sees the Dashboard as a starting point for asking questions to responsible ministers. On a similar note, another respondent sees the Dashboard as a source for the 'smart questions' MP's want to ask in a debate, and the ministerial commitments they want to attain. Drawing from past experience, one respondent feels the new Dashboard does the changing nature of projects more justice, compared to previous versions which used the somewhat deceptive traffic light grading system.[2]

Respondents have different perspectives on the completeness and trustworthiness of information on the Dashboard. One respondent expects all but a possible few projects to be rightfully reported. They see the Dashboard as an (for the Dutch government) unparalleled example of the public communication of policy execution. Yet, they expect civil servants not to daily prioritize reporting their IT-projects, and rather see it an (extra) obligation. Civil servants would not have 'the ambition to share everything.' In the past, the respondent has asked questions about a major project they knew to exist that was not published on the Dashboard, assuming this meant that the project was not being executed. "That's a moment for me to start checking."

Another respondent states they think civil servants for a large part see the duty to publish on the Dashboard as constantly being watched. They also suspect that many projects are artificially being held under the 5 million-cost barrier, to keep them from having to be reported. From their experience, published information can be trusted, whilst missing information is much more interesting. On a similar line of thought as

[1] On a similar note, the Tijdelijke Commissie Digitale Toekomst (2020), a Parliamentary Committee focusing on digitalization, found that the increasing amount of information received by Parliament makes it more difficult to come to decisions.

[2] Early versions of the Dashboard used a traffic light-system to grade the status of a project. Green projects indicated a project being on-track, orange projects needed attention and red projects were deemed problematic and in need of immediate attention. This feature was heavily criticized, as projects that failed and were cancelled were portrayed as 'green' in the weeks prior to their cancellation – gaining the Dashboard the nickname 'watermelon' (Groen, 2014)

described above, they think missing information can often cause more ‘commotion’ than information that is published. As such, holding back information would be unwise. The respondent does however expect that new generations of civil servants might regard transparency more willingly compared with the older generations.

Missing Information & Improvements

A major shortcoming of the Dashboard is that it does not give much insight on the (problematic) status of a project; you cannot use it to see “when something goes wrong,” according to a respondent. Multiple respondents also mention that the Dashboard worryingly lacks information on the upkeep costs of current IT-systems, which are essential for service delivery and make up approximately 75% of all IT-costs.[3][4] Respondents mention an extensive list of types of information missing from the Dashboard for new IT-projects, including the names of subcontractors, signal values, insight in decision moments, reassessments, execution, external quality reports and many projects still listed as costing 0. This would all be relevant information for MPs to form an opinion, especially in the case of failing projects.

The ’why’ is also often unclear: a simple explanation what concrete goal and public values a project is serving, and how citizens stand to gain from them, one respondent points out. In order for the Dashboard to be useful to them, MPs without great technological knowledge and citizens would need more concrete information, especially on how these projects affect their policy areas or them personally.

Civil Service Interviews

In examining the civil service’s perspective on the Rijks ICT-dashboard, we firstly focus on the Dashboard’s history, goals and target audience(s). Secondly, we assess the civil service’s experiences with, and opinions on, the Dashboard. Thirdly, the civil service’s point of view on the parliamentary technical knowledge and usage of the Dashboard is examined. Then, the Dashboard’s completeness and the (opportunities for) dodging-behaviours will be discussed. Lastly, the possibilities for improving the Dashboard are explored once more.

[3] As estimated by the Netherlands Court of Audit (ARK, 2020).
[4] The minister of the Interior plans on increasingly including information on upkeep costs on the Dashboard from 2022 and onwards (Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2021).

Completeness & Reliability

As described above, civil service tendencies can be seen for the reporting on the Dashboard being prioritized lowly, being rushed and not taken serious, or even being forgotten all-together. Concerning quality, one respondent states that the information on the Dashboard delivered by project managers was not checked in the past, and the current checking leaves room for improvement, especially concerning the timeliness of publishing project-updates.

Further focusing on possible inadequacies in reporting, active dodging of reporting is a recurring theme. One respondent, referring to the Dashboard's early history, point to its monetary boundary: all Dutch national governmental projects with an IT-component worth more than 5 million Euros need to be reported on the Dashboard (see Appendix C). In 2011, this boundary was 20 million, yet this was later lowered substantially lowered to 5 million, says the respondent, for a great extent because in some instances, project-costs were artificially being kept under this barrier in order to not have to report on the project. Projects were for example listed as costing 19 million Euros, or 'cut' in two projects. Another respondent states that people responsible for projects frequently find out (too) late that their project needs to be reported on the Dashboard, and often do not like this obligation to report. The respondent mentions examples of projects with an IT-component originally costing over 5 million Euros, which were changed within a week to cost substantially less. As such, dodging occurs.

In trying to explain the rationale to dodge, a respondent states that when the Dashboard was originally introduced, this had major implications: from being able to develop your project relatively autonomous and anonymous, to "being on the internet all of the sudden." The respondent speaks of a "culture of fear" in the Dutch public service, in which you are judged for mistakes. Another respondent points towards what they label "the game of budgets" as an additional possible motivation for dodging. This entails the purposefully under- or overexaggerating of projected project costs to get a project plan approved. According to the respondent, the desire not to make this "game" visible might be (partially) responsible for the Dashboard's shortcomings.

Looking at broader IT-project obligations, one respondent states they think reporting-obligations on the Dashboard on their own will probably not be enough reason to keep

project-costs under 5 million Euros. Yet, other obligations, such as European procurement-procedures and reporting to the Bureau ICT-Toetsing[5], also start applying at 5 million. These obligations combined could be a reason to for dodging reporting-responsibilities.

History, Goals & Target Audience

First, we briefly examine how the Rijks ICT-dashboard came into being, and what goals and target audience(s) it was intended to serve. One respondent, commenting on the history of the Dashboard, points to two subsequent negative reports by the Netherlands Court of Audit on Dutch governmental digitalization. As a result the 'CIO-stelsel' was created, entailing that all ministries now had to have their own Chief Information Officer responsible for ministerial IT, coordinated by a government-wide 'CIO Rijk.' Due to the Financial Crisis, the budget was limited, and for solutions for the IT-governance problems, international examples were examined. Under the United States' Obama-administration, the American CIO Kundra introduced the Federal IT-dashboard, which the Dutch saw as part as an interesting trend. Dutch officials visited the United States and Kundra gave them the dashboard's source code for "a bottle of wine." The first version of the Rijks ICT-dashboard, published in 2011, was for the greatest part a copy of the US' original. The Dashboard, the respondent states, thus was not a parliamentary request, but an administrative initiative.

Concerning the Dashboard's main goal, our respondents have different perspectives. One respondent argues that, next to increasing transparency on public spending, other important arguments for implementing an IT-dashboard in The Netherlands were efficiency and learning effects: being able to check whether different parts of the government were not working on the same types of systems, countering redundancy, and learning from previous insights and mistakes. Another respondent qualifies the Dashboard as a tool of "insight, but not of accountability", meaning that it gives a global overview of all IT-projects, but is not the way to account for the individual project, due to the low update-frequency. In line with the outcomes of our political interviews, the accounting-for projects, this respondent interprets, mainly happens in the

[5] The *Bureau ICT-Toetsing* (BIT), which is a governmental watchdog that is tasked with advising on all governmental IT-projects worth over 5 million Euros, has since our interviews changed in name and is now called *Adviescollege ICT-Toetsing* (Digitale Overheid, 2020).

communication (letters) by ministers to the Parliament. A third respondent perceives the Dashboard's official main goal as giving the general public insight into governmental digitalization, and maybe to learn from their insights in turn. In reality, the respondent argues, the information is too difficult for the general public to properly comprehend, and the Dashboard rather is a means to "cover your ass" when a project goes wrong, as you have been 'transparent' the whole time, and people could have known.

On the matter of the Dashboard's main target audience, opinions differ as well. One respondent argues there is not one main target audience. For them, the target audience were the ministerial CIOs, to improve their cooperation and synergy. The Dashboard to this respondent is a way to exert pressure to 'improve quality.' The Dashboard's transparency to the public and Parliament is in that sense a by-product, the respondent argues. Another respondent perceives the intended main target audiences to be the Parliament and the media, but expects civil servants to be the most frequent visitors of the Dashboard in practice.

Administrative Usage & Information Supply

Now, we move on to the civil service's perspective in supplying and collecting information to be reported on the Dashboard. One respondent, commenting on supplying information for individual projects, states that making reports for the Dashboard does not entail a great amount of work; it is part of the normal reporting cycle. However, they argue, the resulting amount of relevant information on the Dashboard is small compared to the effort that is put into the reporting. Whether reporting gets priority depends on the organization responsible for the project, and can differ to a great extent. Next to the information on the Dashboard being insufficient, they deem its update cycle (once per year) too low, and a reason to take the Dashboard less seriously and report less precise and detailed, as it can be structurally used as a reason why information does not hold up to reality anymore. The respondent thinks reporting would not limit the civil servant's autonomy, as it is part of the job. Yet, the types of information requested sometimes make them question whether there is a proper conception what information is needed for good governance.

Another respondent, describing the process of collecting all project-reports from a whole Ministry for the Dashboard, points out that filling-in the Dashboard can be a very

complicated task, with minor mistakes in some instances leading to projects being reported as multiple times their value. The respondent points out that after ten years, the Dashboard is still not "part of the planning and control cycle." Civil servants often find out very late that their project should be included on the Dashboard. As expected by one of our political respondents, reporting on the Dashboard frequently does not rank high at the list of priorities. Often, it is preferred to be seen as the CIO's responsibility. From the respondent's experience, departments sometimes do not have a complete overview of their IT-projects, leading to IT-projects being added to the Dashboard substantially later than required. On that matter, another respondent points out that there is no mechanism that automatically submits an application for a project to be added to the Dashboard. As such, this process is prone to human error.

Perspective on Parliamentary Usage & Technical Knowledge

Touching upon the Parliament's relationships with digitalization in general and the Dashboard in specific, our respondents' answers match to a great extent with those of our political respondents. In general, they find the parliamentary interest in digitalization and IT-projects to be insufficient, pointing out the limited number of MPs actively involved with these topics. MPs who were actively involved have in recent years left Parliament. One respondent witnessed that the Dashboard drew some attention when it was first introduced. This attention quickly declined, and the MPs went on to the news of the day. The respondents do not think the Dashboard is frequently used by MPs. Furthermore, the respondents all deem the technical knowledge in Parliament to be insufficient. One respondent point out that these shortages in interest for and knowledge about IT-related issues are not exclusive to Parliament; they exist as well at the top levels of ministries.

Similar to our political interviews, the respondents differ in opinion on what level of technical knowledge MPs would need to fulfil their controlling roles. A certain degree of specific technical knowledge is needed, according to one respondent, whilst other respondents only need to understand the basic notions, and that IT-expertise can be derived from elsewhere. Focusing on the subject of parliamentary information sources, respondents assume – rightly, as we have seen in our political interviews – that MPs for their information to a great extent rely on external sources, instead of on the Dashboard. These sources could include the media, interest groups, lobbyists, personal (political)

contacts and whistle-blowers. One respondent points out the risks of this dependence on external sources: these sources have their own interests in contacting MPs and giving information, which might not always be visible.

One respondent sees the Parliament to be mainly interested in IT-projects "when things go wrong." Giving the report of Commissie Elias (2014) as an example, a respondent argues that the political focus lies on a 'minority' of projects that failed, instead of the 'majority' that succeeded. As such, we find the same "incident-driven" nature of the parliamentary debate on IT-projects as we have witnessed in our political interviews. On a related note, one respondent states they tend to think that the Parliament does not have a clear conception of which information on IT-projects it needs for its controlling roles, yet demands for more transparency out of principle, instead of out practical use. Another respondent states that they often question the usability of information that needs to be reported, as it does not help in comprehending a project.

Missing Information & Improvements

In comparing the recommended improvements for the Dashboard gathered from our political respondents and our civil service respondents, the overlap is substantial. In order to improve the Dashboard's usefulness, respondents agree that the current update cycle is insufficient. Currently, projects are updated (at least) once a year, and this should be changed to semi-yearly or quarterly at least. Two respondents suggest that policy changes should be more actively linked to project changes. As one of them argues, parliamentary motions and law-changes can often lead to IT-projects getting more complicated and expensive. Making this link more transparent could lead to more parliamentary understanding for projects exceeding their estimated budget and duration. Information on upkeep and maintenance costs of current IT-systems should also be added.

One respondent argues that the current Dashboard is influenced by outdated reporting standards that are often still being used, which mainly focus on project-costs and duration, instead of the qualitative progress of a project. They see a general tendency to push for more information in order to be 'data-driven', yet the goal of increased transparency must be clear in order for it to be useful. Civil servants, two respondents

argue, can help the Parliament in establishing what types of information they need in order to fulfil their roles.

Oversight Interviews

In examining the oversight-perspective on the Rijks ICT-dashboard, we firstly focus on our respondents' personal usage of, and opinions on, the Dashboard. Secondly, their point of view on the parliamentary technical knowledge and usage of the Dashboard is discussed. Then, the Dashboard's completeness and reliability are again assessed. Lastly, the avenues for expanding and improving information on the Dashboard are briefly explored.

Oversight Usage & Assessment

Commenting on the Dashboard's general quality and utility, one respondent states that they hardly ever use the Dashboard. When they do visit the Dashboard, it is to check whether a certain project that needs to be published is indeed published. They label the Dashboard a "rear-view mirror", which is of little use in predicting a project's future. Similarly, another respondent gives an example of a project which was eventually cancelled. The Dashboard, they state, gave no indication the project was failing in the months ahead of its cancellation. As such, the respondents see the Dashboard's usability in keeping track of the individual project as largely insufficient. This corresponds with findings from both our political and civil service interviews: when "things go wrong" with the individual project, the Dashboard serves little utility.

Our oversight-respondents however do express an interest in the Dashboard's underlying data-sets, which according to one respondent could be used to explore interesting trends. These findings are similar to the "insight, not accountability"-remark as made by a civil service-respondent: the Dashboard is helpful in getting an overview of all projects, but is in its current form far from ideal for accounting for the individual project.

Perspective on Parliamentary Usage & Technical Knowledge

In giving their perspective on the parliamentary interest for IT-affairs and -projects, the respondents agree it is insufficient. They do not expect MPs to actively visit and use the Dashboard. One respondent states this is understandable, as the Dashboard's usability is limited. Having a policy advisor or a data-analyst exploring IT-projects and ministerial

letters to Parliament would be of much more use for understanding the right contexts, they argue.

In line with our previous findings, one respondent points to the limited amount of MPs involved in IT-affairs. Looking at the great societal relevance of IT, this is problematic. Next to the interest for IT-affairs, the IT-related knowledge in Parliament is insufficient. On that note, a respondent argues that the lack of IT-knowledge and -interest also frequently apply to policy advisors, ministers or other politicians. Therefore, it is not just a political problem. Similarly, another respondent states that high-level administrators do not know much about governmental digitalization, and are reluctant to be associated with it. As witnessed in previous interview-categories, respondents disagree on to what extent the MPs need specialized IT-knowledge in other to fulfil their controlling roles; whether MPs investigating projects and "knowing which questions to ask" is enough, or more technical knowledge is needed to place policy-decisions in the right (future) contexts. Though, as a respondent arguing the latter suggests, there is a limited amount of people in general without a technical background who would have enough IT-knowledge; not just in Parliament.

Touching upon the parliamentary demand for transparency, one respondent expects the MPs not to be actively interested in defining and formulating what kinds information they need to fulfil their controlling roles. Recent parliamentary motions on increasing information on IT-projects were copies of advice stemming from reports by the Court of Audit, the respondent says. In line with previous findings, the respondent ascribes increases in transparency on IT-projects more to administrative than to political initiative.

Completeness & Reliability

Touching further upon the quality of the information provision on IT-projects to Parliament, one respondent points out that the reporting process happens 'extra-accountable'[6]. This entails that information is drawn by CIOs from the project administration made by project managers, instead of directly from the departmental book-keeping. The project administration and the departmental administration could potentially differ, as this is not being checked. This could potentially allow for the

[6] In Dutch: extra-comptabel

withholding of information, the respondent states. Below the line, the total departmental costs need to check out, but there are possibilities for shifting between cost categories, the respondent points out, though they are not sure whether this happens. These insights are in line with more general statements made in our civil service interviews on the lacking quality control on reported projects.

Concerning the completeness of the Dashboard, a respondent states they heard and expect that not all projects that need to be reported, are actually reported on the Dashboard, and that the projects that are included are frequently not reported in a truthful manner. They state that, in their past experience, some ministries do their best to try to evade having to report certain projects, by simply ignoring the reporting-responsibility. The respondent has heard and assumes that many projects are being kept under the 5 million-barrier intentionally, by "being cut into administrative pieces", but they do not have proof for that. On this line of thought, another respondent recollects that in the past projects have been split into two when they risked passing the 5 million Euros boundary. Added to our civil service interview outcomes, we can thus further distinguish a certain tendency to attempt to dodge reporting responsibilities, either by lowering project costs, cutting up projects or by simply refusing to report at all.

In attempting to explain this evading of reporting responsibilities, one respondent deems the governmental relationship with transparency in general to be problematic. People do not want to be associated with (IT-)failure. If no one is watching, no critical questions can be asked, is the general idea. The respondent points out that scientific research has shown that, in general, people have an interest in making their IT-projects appear better than they in reality are. Looking at the current statistics of the Dashboard at the time of the interview to underline that argument, the respondent points out that, whilst 83 'active' projects are listed, 0 projects are listed as 'cancelled' or 'in reorientation'. They deem this to be very unbelievable, as it would mean all projects are running smooth and the Dutch government would be "best of its class." The respondents suspects that in general, due to the avoidance of delivering negative news, there are many projects that ministers never hear and are aware about, until there is a negative auditing report.

Another respondent deems the hesitant relationship between civil servants and increased transparency on IT-projects to be caused largely by two elements. Firstly, people have

the fear of their mistakes and achievements being put in the spotlight. As a general rule, 80% of all IT-projects succeed, and 20% fails. Yet, the attention is excessively paid to failed projects. Instead of a culture in which public organizations can learn from (their and others') mistakes, the respondent points towards the 'afrekencultuur' (blaming culture), entailing that MPs have a tendency to focus on problems and 'money being wasted'. As a failing project can damage your image substantially, it is understandable why one might postpone reporting.

From our political and civil service-interviews, we also learn that politics is prone to focusing on failed projects: 'incident-driven'. Next to the fear of failure-related consequences, an aversion to losing autonomy can be a second barrier to (increased) transparency. Increased reporting on IT-projects would mean giving the Ministry of the Interior relatively more control in setting government-wide reporting- and administration-standards, at the cost of departmental autonomy, the respondent explains. As such, every effort to increase reporting and transparency would probably meet some kind of resistance.

Missing Information & Improvements

On the issue of improving the Dashboard and reporting on IT-projects in general, respondents have highly similar suggestions to the ones made by our political and civil service respondents. One respondent states it would become more useful if project reports on the Dashboard could be automatically linked with projects' administrations, giving real-time insight, instead of updates on a yearly basis. Projects that cost less than 5 million, but have high impact, should be included on the Dashboard as well. The Parliament should be informed more on the (costs of the) upkeep of current IT systems. The context of certain decisions and projects could also be better shown by including the relevant segments of minister's letters to Parliament on the Dashboard. And: "The least you can expect from the Dashboard is that you can see which projects are in trouble. Or which are doing great."

Parliamentary Questions

In studying how the information on the Rijks ICT-dashboard is used in Dutch Parliament, we focussed on parliamentary questions ('Kamervragen') and motions ('Moties'), two of the most-often used instruments available to MPs to control the

cabinet. As the search for motions yielded no results, the parliamentary questions as a source will on their own supplement the insights gained from the political interviews. In assessing the questions and answers, we focussed on two elements: (1) who first mentions the Dashboard (an MP or a minister); and (2) how the Dashboard is used; either as an informational basis for questioning (substantive approach), or as a subject on its own, questioned for its completeness, timeliness and correctness of the information presented (self-positioning). An overview of the questions is included in Appendix B.

In the 10 year since its founding, the Dashboard has been referred to in twelve parliamentary questions, either in the questions themselves or in their answering. Out of these twelve instances, four times the Dashboard was first brought up in an MP's original question. In the other eight instances, the Dashboard is first mentioned in the governmental response to such a question. The responses of the ministers (or state-secretaries) were concerned with the Dashboard's development, the matter whether a project was rightfully not included on the Dashboard, and in most instances referring to certain information being available on the Dashboard, sometimes citing the information. For the latter, we can assume that the minister aims to derive a certain legitimacy and credibility from the fact that certain information has been or will be published. ministers are not obliged to refer to the Dashboard; they choose to do so. As such, the government shows its transparency.

From the amount of instances when an MP first mentions the Dashboard (four times), we can draw the same conclusion as from the political and civil services interviews: there is little interest for the Dashboard; the interest for the Dashboard seems to have ebbed away compared to its earlier years (as argued by a civil service respondent), as the last first-mention by an MP occurred in 2017. This might be partially explained by the general lack of interest for IT-affairs in Parliament, and the lack of MPs who are familiar with the Dashboard, as we learned from our interviews. The four questions asked by MPs are all self-positioning questions, focusing on the quality of the information offered, rather than on the information's implications. This is not a surprising finding, as the negative attention the Dashboard has received in the media and in Parliament may have damaged its reputation among MPs, also looking at the

Dashboard's shortcomings in usability, as witnessed in all our three interview-categories.

In sum, the Dashboard is more frequently referred to by ministers in the parliamentary debate than by Members of Parliament themselves. When used by MPs, the Dashboard is itself a topic of debate rather than an informer of it. Based on our analysis of the parliamentary questions, the Dashboard is a form of transparency for the government to refer to and for MPs to question, and this line of evidence suggests it is not a mechanism which leads to accountability on IT-projects.

Hypotheses

Now that the result of the interviews and the parliamentary questions have been discussed and analysed, the next step is to assess and confirm (or disconfirm) the hypotheses, and discuss their theoretical implications. Firstly, the political hypotheses will be assessed, and then the civil servant-related hypotheses will be evaluated.

Politicians

H1: Members of Parliament tend to rely on fire alarms from the media, interest groups and engaged citizens, rather than play a role in active monitoring themselves, and as such they do not actively use the Dashboard.

As stated multiple political respondents, for their information on IT-projects, they for a great extent rely on interest groups, personal networks, journalistic contacts, media coverage and engaged citizens, who point out projects that are in need of attention. As such, this hypothesis can be **confirmed**. This dependence on fire-alarms, following our interview-findings, can be explained by limited IT-knowledge, and a shortage of time to keep track of projects. As seen in multiple interviews, these 'fire-alarms' can use the Dashboard as a source as well. Though these sources could be a valuable addition to the tools of parliamentary oversight, as pointed out by respondents, the individuals and organizations sounding the 'fire-alarm' might have their own hidden interests.

H2: Members of Parliament tend to question the validity of information published on the Dashboard, instead of using the information in a substantive manner, in order to 'self-position' themselves.

From analysing the parliamentary questions we have learned that, on the rare occasions when the Dashboard is referred to by an MP, the Dashboard's validity is most often the subject at hand. From this perspective, self-positioning is in relative terms the most frequent application. Though multiple political respondents point out that they occasionally use(d) the Dashboard to ask substantive questions, they have experience with the Dashboard being incomplete, and expect not all information to be published. One political respondent pointed out that they think they can trust the project-information that is published, but that they are very sceptical about projects and information that lack on the Dashboard. As such, MPs are extra attentive to missing information, and we can **partially confirm** the hypothesis. As pointed out above, the Dashboard's negative reputation could be a cause for these self-positioning questionings, as MPs do not fully trust the information, instead of self-positioning mainly being a strategy for them to gain visibility. Next to distrusting the information, the shortage of time the MPs have for using the information can be an explanation as well, as questioning a transparency platform is arguably less time-consuming than extensively using it.

H3: Members of Parliament tend to demand the publishing of more information on the Dashboard out of principle, with less regard to the utility it is to them.

From the political interviews, we have learned that (the limited number of) MPs focusing on IT-affairs are currently already overworked and have a hard time in keeping up with policy developments and reporting, especially in following projects on the long run. Furthermore, we have seen that the attention for and usage of the Dashboard among MPs is very low. Yet, there seems to be a parliamentary demand for more information on the Dashboard, for example in adding new types of project-information as suggested by the interviewed MPs, and with the current plan to also add information on the costs of upkeep of current IT-systems on the Dashboard. Following the civil service and oversight-interviews, it seems that the Dashboard was not a political but a civil service initiative, and that MPs exactly copy the advice of the Court of Audit on increasing transparency in the domain of IT-projects, rather than promoting their own visions on this matter. As such, we can see a clear political demand for more published

information, but the matter of how and when MPs are going to use this information effectively seems far from clear. As such, we deem this hypothesis **confirmed**.

H4: The technical nature of IT-projects raises the barrier for Members of Parliament to use the Dashboard to inform themselves on these projects and fulfil their governing role.

The political, civil service and oversight respondents differed amongst themselves on the question whether a certain degree of IT-knowledge is needed for MPs to inform themselves on IT-projects, and exactly how much of it. One line of thought entails that MPs (and high-ranking civil servants) need specific IT-knowledge in order to understand IT-projects, which they in reality most often do not have. Other respondents think that an IT-background or substantial IT-knowledge is not necessary; rather, it is essential for MPs to delve into certain projects, and have an understanding of how projects work in general. Respondents having this latter perspective often did point out that IT has a reputation of being a very difficult subject, making MPs feel insecure or inadequate for not being very knowledgeable about it. As such, MPs would tend to avoid it. Therefore, whether this is an actual or a strongly perceived barrier, we can see that the technical nature of IT-projects indeed does pose a barrier for MPs to inform themselves on IT-projects and use the Dashboard, and we can **confirm** the hypothesis.

Civil Servants

H5: Civil servants have a tendency to see reporting on the Dashboard as a time-consuming activity, and as such are inclined not to prioritize it.

From one civil service respondent we gained the insight that reporting for the Dashboard is not very time-consuming on its own, as it is part of a larger reporting-responsibility, and it does not need to happen very frequently. In none of the interviews the reporting was deemed too time-consuming or too much of an administrative burden. As such, this hypothesis has been **disconfirmed**. On the contrary, we learned that the infrequent, yearly reporting can be an demotivational incentive to for less-accurate reporting, as outdatedness of the information can always be used as an excuse. Some civil service and oversight respondents have pointed out that the added value of the

Dashboard is limited, compared to the effort of that goes into reporting. Therefore, reporting cannot be deemed time-consuming, but rather as being little useful.

H6: Civil servants have a tendency to see reporting on the Dashboard as a limitation to their professional autonomy

From the interviews we can conclude that, for the individual civil servant responsible for reporting a project on the Dashboard, the reporting is not a great limitation to their autonomy, as it is part of wider reporting responsibilities. Our results indicate that this is different for the ministerial level, as (increasing information on) the Dashboard means that ministries have to adapt and adhere to certain administrative and governing standards set by the Ministry of the Interior, next to having to open their books (more frequently) to the CIO Rijk. The 'Game of Budgets', deliberately over- or underestimating the costs of a project to get it approved, might also be something high-level civil service actors do not want to be visible. As such, we **partially confirm** the hypothesis, as it can at least be confirmed for the ministerial level, which is of great importance in increasing the level of transparency.

H7: Civil servants have a tendency to associate reporting on the Dashboard with being punished

As pointed out by respondents from all three categories, thus including the political respondents, the parliamentary debate is largely incident-driven. The theoretical assumption that transparency leads to mistakes being learned from seems not to fully apply: multiple respondents deemed the government an unsafe environment for making mistakes. The 'blaming culture' entails MPs and the media disproportionally focusing on the 'minority' of projects that fail or come short, instead of on the majority of projects that succeeded. The Dashboard allows for 'watching over your shoulder', and can thus put the spotlight on failure, supplying MPs with critical questions. Some respondents deemed this significant incentives for postponing or even dodging reporting. Therefore, this hypothesis can be **confirmed**.

H8: Civil servants have a tendency to dodge reporting responsibilities on the Dashboard

From multiple civil service and oversight respondents, we learned that dodging performance responsibilities on the Dashboard is a phenomenon which does indeed occur. On the matter of projects being reported on the Dashboard, there is an incentive to administratively keep projects under the 5 million Euros barrier, by 'low-balling' or splitting up projects, in order not to have to report them. In the early versions of the Dashboard, this barrier laid at 20 million. As keeping projects below this barrier turned out to be relatively simple, it was lowered to 5 million. As seen in the interviews, 'problematic' projects are sometimes kept of the Dashboard, or their cancellation published is only at the last moment, as is stated in reports by the Netherlands Court of Audit as well. Other forms of dodging as learned from the interviews are postponing the reporting until the last moment (or later), and neglecting it because the ultimate responsibility lies somewhere else. From our own observations of the Dashboard (as described in Appendix C) we learned that, in some instances information on cancelled projects is minimal, and in other cases information seems to be intentionally kept as long and complicated as possible. The latter could be deemed as 'snowing': a specific form of dodging. Arguably, the fact that the published information is not structurally being checked allows for a further dodging of complete reporting. As such, we have observed many dodging behaviours, and can **confirm** this hypothesis. Yet, as pointed out by one respondent, the barrier of 5 million is also the barrier for having to report to the Bureau ICT-Toetsing, and for EU procurement rules applying to the project(s). These factors could also play a role in artificially minimizing project costs.

Main Hypothesis

The Rijks ICT-dashboard as a form of transparency does not succeed in increasing political accountability due to the insufficient information civil servant-actors present on it and the Member of Parliament-forums unwilling or unable to process it.

As we have seen, the Dashboard is incomplete (in terms of projects missing and the insufficient information presented), untimely updated and frequently difficult to comprehend. MPs both lack the time and knowledge to structurally use the Dashboard in fulfilling their responsibilities; their usage of the Dashboard can be said to be minimal. As such, the transparency of the Rijks ICT-dashboard to a great extent does

not lead to more political accountability. We deem the hypothesis as **largely confirmed**.

Conclusion

This research has studied the Rijks ICT-dashboard, a transparency-platform which has the function of publishing information on all Dutch governmental projects with an IT-component of over 5 million Euros. The aim of this Case-Study was to examine the theoretical assumption that transparency leads to increased accountability. The Dashboard sounds on paper to have a good chance of succeeding, with it being a transparency-website on digitalization in a country which scores high both on transparency- and digitalization-indexes. Yet, negative attention from the media, the Court of Audit and Parliamentary Committees seems to paint a different picture.

From different theoretical definitions of and perspectives on transparency (Bovens, 2007) and accountability (Meijer, 2014), with both concepts often overlapping, we formulated that transparency is the publishing of meaningful (correct, timely and comprehensible) information by civil servants, and that accountability is the ability (having the time and knowledge) and willingness by politicians to use this information to hold civil servants to account. Individuals experienced with the Dashboard, from political, civil service and oversight backgrounds, have been interviewed to enable us to understand the processes and implications of the information on the Dashboard being published and used. Supplementing these interviews, the role of the Dashboard in the parliamentary debate has been studied by examining parliamentary questions.

Firstly looking at the political use of the Dashboard, the general theoretical scepticism about MPs using information on transparency platforms was mainly confirmed by our research. In line with theory on ‘fire alarms’ (May, 2007), we found that Members of Parliament for a large part passively rely on outside sources for their information on IT-projects, rather than using the Dashboard themselves, for active scrutinizing. This can for a great extent be explained by a shortage of MPs who have IT-related knowledge, and the MPs that do having too little time to focus on and follow IT-related policy execution. In line with theoretical assumptions that certain topics are better suited for

transparency information than others (Askim, 2005), and that expertise and time are needed in order to properly interpret it (Politt, 2005), we find that the technical nature of the Dashboard poses a significant barrier for MPs to use it. Yet, whilst it is increasingly problematic to make use of the published information (Marnoch, 2010), there seems to be a political demand for more transparency and information on IT-projects and -affairs. As such, in line with theoretical thought on the matter, the demand for more transparency seems to stem mainly from principle (Halachmi, 2014), and not from a clear conception of practical use. When the Dashboard is used in the parliamentary debate, it is most often by 'self-positioning' (Marnoch, 2008, as cited in Vandewalle & Cornelissen, 2014): questioning the validity of the information presented on the Dashboard itself, instead of using this information to substantively focus on policy-matters. Whereas the theoretical assumption on self-positioning is that it is a deliberate strategy for a politician to distinguish oneself, in our case we can also ascribe this scepticism towards the Dashboard to the negative attention it has received over the years.

Focusing on how the Dashboard has evolved, and assessing the information that is currently supplied on it, we find that the theoretical assumption that there is some degree of adversity against transparency and performance reporting among civil servants (Flinders, 2011) can be confirmed to a great extent. We found that, to this case, the theoretical notion that reporting on the Dashboard would be deemed very time-consuming by civil servants (as found by Gregory, 2003), does not apply. However, other theoretically assumed motives for transparency-aversity, and the strategies to dodge reporting-responsibilities, have been confirmed. Responsible civil servants associate reporting with failure and punishment, fearing the consequences of the 'incident-driven' political debate (Flinders, 2011). On the ministerial level, (increased) reporting leads to increased influence for the standard-setters (Vandewalle & Cornelissen, 2014) – the Ministry of the Interior – at the expense of departmental autonomy and policy-freedom. A prominent reporting-dodging strategy seems to be cutting a project in two, or administratively keeping down the costs as to have the project be lower than 5 million Euros, and it not having to be included on the Dashboard. Other possible dodging-manoeuvres as witnessed in the interviews and from our own observations include postponing reporting on the Dashboard, reporting too

little information, reporting great amounts of information that is difficult to comprehend ('snowing' – Hood, 2007) or choosing to ignore reporting obligations completely.

The main question this research strived to answer was: "*How does the Dutch Rijks ICT-dashboard as a platform for transparency affect, and is it affected by, the chain of relations that make political accountability?*" Whilst we have witnessed our political and civil service respondents to have a certain degree of good will about (using and producing) transparency-information, we find that the systems within which they operate and depend on each other lead to perverse incentives and unwanted outcomes. Though, as respondents from the political and civil service sides attested, having an IT-dashboard is better than having nothing at all, it is the result of, and could further increase, negative elements in the political-bureaucratic relationship. Civil servants fear the consequences of the incident-driven political and public debate, and seeing their departmental autonomy reduced. Thus, they employ transparency-dodging strategies. The resulting Dashboard is incomplete, untimely updated and at times difficult to comprehend, making it far from the tool to help MPs fulfil their controlling roles it is credited to be. Members of Parliament, lacking the time and skills needed to (structurally) keep track of IT-projects within policy-decision contexts, are dependent on other sources for their IT-information, and seem to focus on the incidents and failures rather than on IT-successes. Out of principle, and a seeming distrust for information received, they demand more transparency, without a clear conception how they can use it. The Rijks ICT-dashboard as such is a result of the interplay between MPs who focus on incidents and civil servants who fear and try to prevent this incident-related attention. The resulting shortcomings in reporting on the Dashboard further damage the trust between MPs and civil servants. This might in turn lead to new demands for increased transparency, which could consequently be attempted to dodge, leading to a vicious cycle.

It has to be noted that our research entails some limitations. Firstly, it is based on the Dashboard of January 2021 and earlier. The Ministry of the Interior at the time of writing is developing a new version of the Dashboard ('the Dashboard of the future'), which we have not been able to take into account. Thus, we do not know what effect this new version would have had on our conclusions. Secondly, incorporating the three

category-perspectives has led to us to only interviewing a limited number of respondents per category, instead of going into depth by researching one category. This could limit the representativeness of our results. Thirdly, mainly due to expected practical limitations in collecting data, the role of ministers has not been included in the research. Lastly, as a limitation to Case Studies, it is difficult to assess how generalizable the insights from our research outcomes are to other cases.

Future research could potentially explore how the 'fire alarms' work in using the Dashboard. How do interested individuals, interest groups, lobbyists and media use its data, and consequently reach out to Members of Parliament with their assessment? From our own experience, approaching MPs with an IT-specialization can prove quite difficult. Another potential research-avenue is looking at comparable performance reporting dashboards, both internationally and on different policy themes. This could lead to finding best-practices and improvements for the Rijks ICT-dashboard.

In comparing our interview-results, we see striking similarities between answers given by the different interview categories. Our political, civil service and oversight respondents do not just have realistic conceptions of other categories' interests, actions and intentions; they also to a large extent have in common their notions on what is needed to improve the Dashboard, and make this transparency-platform a better instrument for political accountability. Based on our results, we found that quantitative increasements in transparency do not automatically lead to more accountability. As such, the qualitative information Parliament needs for their controlling role needs to be researched and discussed. It is clear that the current, yearly update-frequency of the Dashboard is insufficient, making the Dashboard unrepresentable of project-reality. Published information needs to be checked not only for correctness, but also for being understandable for someone without a Master's in IT. The current Dashboard emphasizes costs and project duration, but comes short in showing a project's progress – value for money. More attention needs to be paid to making visible how projects (positively) affect citizens' daily lives, what objectives they were set to achieve and what public values they touch upon. Civil servants need to be able to be proud of their successes. A greater emphasis is also needed for placing projects and project-changes in the context of policy and the political debate. This way, it becomes easier for MPs to

see which laws lead to IT-projects, and how adopted motions result in project-changes. By incorporating these changes, the Rijks ICT-dashboard could be a positive factor in moving away from incident-driven debates and fear-inspired dodging, and lead to a more fruitful relationship between politics and civil service.

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Appendix

A. Model Interview Questions

Below, a list of model interview question, organized per interview category, is included. These model questions have been used as a guideline. In the interviews, the questions have been selected, adapted and (in some instances) supplemented per respondent, based on their function, time period of activity or other relevant personal characteristics. The questions have generally been arranged in sequence in a similar matter to how they were used in the interviews. As all interviews took place in Dutch, the model questions are translations.

Political Interviews

Do you make use of the Dashboard in your work?

- How often?
- In what way?
- Can you give an example?

Based on your experience, how do you regard the level of attention for, and knowledge of, IT-projects amongst your colleagues in Parliament?

- How many of your colleagues do you know or expect to use the Dashboard?
- Is the Dashboard also easy to use for MPs without much IT-knowledge?

Does the Dashboard help you in fulfilling your monitoring role?

- Does it improve your information position?

How does the Dashboard's role compare to other potential information sources?

- For example: (specialized) media, interest groups, lobbyists, citizens, other governmental information standards

Is there information lacking on the Dashboard?

- What would you want to see added?
- What is your stance on the plan to add information on management- and upkeep-costs of current IT-systems on the Dashboard?

Does the Dashboard have a positive effect on governmental IT-quality?

Do you trust the completeness and correctness of the Dashboard?

How do you think the civil service regards the Dashboard?

How useful is the Dashboard for civilians?

Did I miss an important question, is there anything you'd like to add?

Civil Service Interviews

What's your experience with reporting on the Dashboard?

Is reporting (your) project(s) on the Dashboard something that is done because it is found it very important, or because it is an obligation?

- Is it prioritized or postponed?
- Are the timeliness, comprehensibility and completeness of information important factors whilst reporting?
- Does reporting cost take much time? (Is it a burden?)
- Do you feel like reporting limits your (departmental) autonomy?

Seeing that all project over 5 million Euros need to be reported on the Dashboard, in your experience, are all projects that need to be published on the Dashboard, published on the Dashboard?

- Is the Dashboard complete?
- Does the Dashboard do justice to the complexity of the projects?

In your experience, does the civil service have a rather positive or negative stance towards more transparency and reporting?

What in your opinion is the main goal and target audience of the Dashboard?

How do you regard the IT-knowledge in Dutch Parliament?

- How many Members of Parliament do you expect to know and use the Dashboard?
- Do you expect politicians to actively interest themselves for IT-projects?

  - Do they visit the Dashboard?
  - Do they get their information from other sources?

Does the Dashboard help MPs in comprehending and controlling IT-projects?

Is the Parliament clear on what types of information they like to receive?

- Do they demand for as much information as possible?

Does the Dashboard have a positive effect on governmental IT-quality?

Why does the Dashboard still not seem to fulfil its goals ten years after its creation?

How useful is the Dashboard for civilians?

What do you, as an individual, miss on the Dashboard?

Did I miss an important question, is there anything you'd like to add?

Oversight Interviews

How do you regard the state of IT-knowledge and -interest in Dutch Parliament?

Generally, how do you regard the state of information-provision on IT-projects to the Parliament?

Do you expect MPs to actively interest themselves for IT-projects?

- Do they look on the Dashboard?
- Do they look for information themselves, or do they depend on the media/other possible sources?

Does the Dashboard in its current form help MPs to understand IT-projects and fulfil their controlling role?

- Is the Dashboard sufficiently comprehensible for MPs without great IT-knowledge?

Is the Parliament clear on what types of information they like to receive?

- Do they demand for as much information as possible?

How does the Dashboard, as a way for MPs to actively inform themselves, compare to an organization like the BIT, which delivers them with expert opinions?

Does the Dashboard place enough emphasis on qualitative elements of the IT-projects?

How do you regards the Dashboard's yearly update frequency?

Does the Dashboard have a positive effect on governmental IT-quality?

Do you trust the correctness and completeness of the Dashboard?

- Are all projects worth over 5 million Euros reported on the Dashboard?

How do you expect civil servants regards the obligation to publish?

- Do they always fulfil this task in a correct/timely/comprehensive manner?
- Do they prioritize or postpone it?

Is IT a suitable topic for a transparency-platform?

Why does the Dashboard still not seem to fulfil its goals ten years after its creation?

How useful is the Dashboard for civilians?

What do you, as an individual, miss on the Dashboard?

Did I miss an important question, is there anything you'd like to add?

B. List of Parliamentary Questions

1.

Date	July 22nd, 2011
File number	2011D38560
Name	"Antwoord vragen Heijnen over de informatie over grote ICT projecten bij het Rijk"
Subject/context	Information on major IT projects by the Dutch national government
Who mentions the Dashboard?	Member of Parliament Heijnen, in questions referring to an article in a specialist publication on Dutch public governance
Quote/context (selection)	"Deelt u de mening die in het artikel naar voren komt dat de website rijksictdashboard tekort schiet wat betreft het geven van informatie over de voortgang van grote ICT projecten bij de overheid omdat «de informatie op de site niet up to date is en daardoor ook niet transparant»?"
Substantive/self-positioning	**Self-positioning approach,** on the completeness of the Dashboard and the way it categorizes projects as problematic or non-problematic through the traffic-lights system
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2011Z15292&did=2011D38560

2.

Date	January 9th, 2012
File number	2012D00243
Name	"Antwoord vragen Elissen over de Gemeentelijke Basisadministratie (GBA)"
Subject/context	Data protection standards
Who mentions the Dashboard?	Member of Parliament Elissen, questions based on outcome of previous debate
Quote/context (selection)	(Question 4) "Hoe beoordeelt u het feit dat het programma Modernisering Gemeentelijke Basisadministratie op het Rijks ICT-dashboard het rapportcijfer 10 (tien) krijgt terwijl het project ten opzichte van de vorige versie van het dashboard een jaar langer gaat duren en vele miljoenen extra gaat kosten? Vindt u het redelijk om tegelijkertijd met een herbeoordeling de criteria aan te passen? Denkt u dat het toekennen van rapportcijfer tien aan een miljoenenproject dat zich al jaren voortsleept zonder dat er concrete producten zijn opgeleverd, helpt om het vertrouwen in de overheid te herstellen? Zo ja, waarom? Zo nee, waarom niet?"

	(Question 6) "Vindt u dat het Rijks ICT-Dashboard een grote waarschuwingssticker zou moeten bevatten dat het rapportcijfer geen recht doet aan de werkelijkheid omdat het programma Modernisering GBA in werkelijkheid slecht loopt, zoals duidelijk op te maken valt uit de Gateway Review van 19 augustus? Zo nee, waarom niet? Welke toegevoegde waarde heeft het Rijks ICT-dashboard in uw beleving?" (Question 7) "Hoeveel kosten zijn er gemoeid met het ontwikkelen, beheren en actueel houden van het Rijks ICT-Dashboard? Denkt u dat dit geld beter besteed had kunnen worden? Zo nee, waarom niet?"
Substantive/ self-positioning	**Self-positioning approach**, questions on the Dashboard's indicator grading system, its costs and added value.
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2011Z25332&did=2012D00243

3.

Date	December 19th, 2012
File number	2012D48179
Name	"Antwoord vragen van de leden Recourt en Kerstens over de gebrekkige handhaving van de wet controle rechtspersonen en faillissementsfraude"
Subject/context	Bankruptcy fraud
Who mentions the Dashboard?	Minister of Justice
Quote/context (selection)	"De 18,7 miljoen betreft de totale kosten voor de herziening van het toezicht op rechtspersonen over de periode 2006 tot heden. De totale kosten zijn in de loop der jaren herijkt zoals ook is weergegeven in het Rijks ICT-dashboard. De kostenstijging is het gevolg van hoge complexiteit in de realisatie én aanvullingen op het programma van eisen voor het systeem Radar. Er is geen sprake van een onvolledig functioneren van het systeem Radar."
Substantive/ self-positioning	**Self-positioning approach**, mentioning that the Dashboard shows the updated costs of a project
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2012Z18806&did=2012D48179

4.

Date	April 26th, 2013
File number	2013D17945
Name	"Antwoord vragen Omtzigt over het aanvragen van de voorlopige

	aanslag”
Subject/context	Tax return automation
Who mentions the Dashboard?	State-secretary of Finance
Quote/context (selection)	“De BRI maakt onderdeel uit van het project Basisregistraties. Het project Basisregistraties is één van de ICT-projecten waarover aan de Tweede Kamer wordt gerapporteerd in de Jaarrapportage Bedrijfsvoering Rijk en via het Rijks ICT-dashboard. De investeringskosten van de BRI zijn binnen het project Basisregistratie niet separaat geadministreerd, maar worden in zijn totaliteit geschat op circa € 20 mln. Met de uitvoering van de BRI, inclusief de kosten van beheer en onderhoud, is circa € 2,5 mln. per jaar gemoeid.”
Substantive/self-positioning	**Self-positioning approach**, mentioning that the Dashboard shows the updated costs of a project
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2013Z05338&did=2013D17945

5.

Date	December 2nd, 2014
File number	2014D44443
Name	“Antwoord op vragen van het lid Ulenbelt over het mislukken van het zoveelste ICT-project bij het Uitvoeringsinstituut werknemersverzekeringen (UWV)”
Subject/context	The failure of an IT project of the Employment Service, questions based on specialized IT publication
Who mentions the Dashboard?	Minister of Social Affairs & Employment
Quote/context (selection)	“De financiële omvang en risicoprofiel van het project waren niet zodanig dat opname in het Rijks ICT-dashboard volgens de Rijksbrede normen vereist was. Vanzelfsprekend zal ik de nieuwe spelregels die na discussie uit het parlementair onderzoek naar grote ICT-projecten bij de overheid voortvloeien volgen.”
Substantive/self-positioning	**Self-positioning approach**, mentioning that the project’s budget made it a non-major project and therefore did not have to be reported
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2014Z16992&did=2014D44443

6.

Date	November 25th, 2015
File number	2015D45549
Name	"Antwoord op vragen van de leden Gesthuizen, Verhoeven en Keijzer over kosten van RADAR"
Subject/context	The costs of a risk-detection system of the Ministry of Safety &Justice
Who mentions the Dashboard?	MPs Gesthuizen, Verhoeven & Keijzer
Quote/context (selection)	"Kunt u aangeven waar precies in het Rijks-ICT Dashboard transparant is gerapporteerd over de totale kosten van externe inhuur voor ICT voor Herziening Toezicht Rechtspersonen?"
Substantive/ self-positioning	**Self-positioning approach**, focusing on the published costs of RADAR being false and not specified enough
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2015Z19518&did=2015D45549

7.

Date	February 16th, 2017
File number	2017D05308
Name	"Antwoord op vragen van het lid Oosenbrug over slechte beveiliging van ziekenhuiswebsites"
Subject/context	Digital security of hospitals
Who mentions the Dashboard?	Member of Parliament, asking questions motivated by articles in regular news media
Quote/context (selection)	"Deelt u de mening dat de 110 miljoen euro die beschikbaar is gesteld om de beveiliging van ziekenhuiswebsites te verbeteren een ICT-project betreft, getoetst dient te worden door het Bureau ICT Toetsing en op het Rijks ICT-dashboard geplaatst moet worden? Zo nee, waarom niet?"
Substantive/ self-positioning	**Self-positioning approach**, on whether a subsidy should be deemed a major IT project and as such should be included on the Dashboard.
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2017Z00213&did=2017D05308

8.

Date	March 13th, 2018
File number	2018D18779

Name	"Antwoord op vragen van de leden Omtzigt, Pieter Heerma en Slootweg over het niet-opgevolgde advies van het Bureau ICT Toetsing (BIT) om het ICT project Wet tegemoetkomingen loondomein gedeeltelijk uit te stellen"
Subject/context	The government not following the advice of the IT-auditor BIT regarding an employment project
Who mentions the Dashboard?	Minister of Social Affairs & Employment
Quote/context (selection)	Op dit moment wordt gewerkt aan het consolideren van de gezamenlijke projectkosten. Deze zullen binnenkort worden gepubliceerd via het daarvoor bestemde Rijks ICT-dashboard (www.rijksictdashboard.nl). De kosten die de 380 gemeenten maken om de Wtl te implementeren zijn niet bekend.
Substantive/self-positioning	**Self-positioning approach**, mentioning that the Dashboard will soon show the costs of a project
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2018Z00808&did=2018D18779

9.

Date	May 30th, 2018
File number	2018D30928
Name	"Antwoord op vragen van het lid Den Boer over de berichten 'Debacle met digitale rechtspraak was voorzienbaar' en 'Digitalisering blijft steken'"
Subject/context	Failure of governmental IT projects (with the judiciary as point of focus), questions based on articles in popular media and in a specialist publication on Dutch public governance
Who mentions the Dashboard?	State-secretary of the Interior responding to questions
Quote/context (selection)	" … De ICT-uitgaven van het Rijk worden inzichtelijk gemaakt en het Rijks ICT-dashboard.bevat meer informatie dan voorheen. Beheersing van ICT-projecten zal voortdurend aandacht blijven vergen. Daarom is de versterking van de I-functie een belangrijk onderdeel van de Strategische I-agenda Rijksdienst (Kamerstuk 26 643, nr. 234), die jaarlijks geactualiseerd wordt."
Substantive/self-positioning	**Self-positioning approach**, referring to the increased amount of information of the Dashboard
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2018Z07019&did=2018D30928

10.

Date	June 19th, 2018
File number	2018D34619
Name	"Antwoord op vragen van de leden Omtzigt, Pieter Heerma en Slootweg over het lage-inkomensvoordeel"
Subject/context	The practical implications of a tax arrangement
Who mentions the Dashboard?	Minister of Social Affairs & Employment
Quote/context (selection)	"Op het ICT-dashboard (rijksictdashboard.nl) is voor het project Wtl aangegeven dat begin 2018 de kosteninschatting zal stijgen vanwege te maken kosten voor de processen beleidsinformatie en ketenmonitoring en een nog te ontvangen claim van de Belastingdienst. De binnen de begroting van SZW gedekte incidentele kosten voor beleidsinformatie en ketenmonitoring in 2018 zijn eenmalig 1,1 mln. De structurele kosten voor de processen beleidsinformatie en ketenmonitoring zullen 0,08 mln. bedragen met ingang van 2019."
Substantive/self-positioning	**Self-positioning approach**, referring to the information published on the Dashboard to answer the parliamentary questions
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2018Z08203&did=2018D34619

11.

Date	September 13th, 2018
File number	2018D43797
Name	"Antwoord op vragen van het lid Middendorp over het bericht 'Grote ICT-projecten overheid zeker €1 mrd duurder dan begroot'"
Subject/context	Major governmental IT projects exceeding their budgets, questions based on financial newspaper FD
Who mentions the Dashboard?	Minister of the Interior
Quote/context (selection)	"Een belangrijke bijdrage van de commissie-Elias en de daaruit voortgekomen verbetermaatregelen is dat inmiddels veel beter dan voorheen inzicht kan worden gegeven in de totale jaarlijkse uitgaven aan ICT en grote ICTprojecten binnen de Rijksdienst. Alle maatregelen uit de Kabinetsreactie op het rapport-Elias zijn intussen geïmplementeerd. Die over het Rijks ICTdashboard, het beter vaststellen van de totale ICT-kosten en de instelling van het BIT dragen bij aan dit betere inzicht."
Substantive/self-	**Self-positioning approach**, focusing on the information published on the Dashboard and the fact that the Dashboard has been improved since its

positioning	founding
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2018Z13268&did=2018D43797

12.

Date	January 15th, 2020
File number	2020D00715
Name	"Antwoord op vragen van het lid Van Dam over het bericht 'Misdaadregistratie loopt vast'"
Subject/context	Problems concerning a system used by the Prosecutor's Office to keep track of criminal offenses
Who mentions the Dashboard?	Minister of Justice & Security
Quote/context (selection)	"Zoals aangegeven in het Rijks ICT dashboard heeft de ontwikkeling van GPS tussen 2001 en 2011 103 miljoen euro gekost. In 2018 en 2019 is daar 20 miljoen bovenop gekomen voor de verdere ontwikkeling van Meervoudige Kamerzittingen, snel- en supersnelrechtzittingen en de behandeling van zaken waarin verdachten in preventieve hechtenis zitten."
Substantive/self-positioning	**Self-positioning approach**, focusing on the costs published on the Dashboard
URL	https://www.tweedekamer.nl/kamerstukken/kamervragen/detail?id=2019Z24803&did=2020D00715

C. Description of the Rijks ICT-dashboard

In this segment, we'll give a thorough and functional description of our case: the Rijks ICT-dashboard. As the respondents' experiences with the Dashboard stem from different time periods, and thus represent different versions of the Dashboard, this description can serve as a point of reference in assessing (the quality of) a more current version. Though the technological functionality of the Dashboard is not the object of our study, it is important to be familiar with what the Dashboard does and has to offer, in order to better understand how politicians and civil servants can relate to it. The description is based on the website of January 2021; the year in which our interviews took place. Announced changes for 2022 (Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2021) have as such not been taken into account. The Dashboard can be accessed through https://www.rijksictdashboard.nl. Reader beware: as it is a description of a website, the following section may be rather dry. We encourage those interested in the Dashboard to visit and experience it themselves.

The website's menu consists of three buttons: Home, Projects and About. On the About-page, we can find the Dashboard's background information. "The Rijks ICT-dashboard lists information of all projects of the Dutch national government with an IT-component of at least 5 million Euros, over the complete run of the project. These are called the 'major IT-projects'." The website's goal statement is very minimal: "On the Rijks ICT-dashboard you can find information on all major IT-projects by the Dutch national government." The website does not mention a target audience, does not suggest what its visitors are to do with the offered information and also no reflection is offered on the overall rationale behind publishing this kind of information. Defining a target audience would be interesting, as people working in the IT-sector for example would benefit from a different level of information than the general public or an MP would. It is stated that the website shows the amount of, costs and progress of the major IT-projects. Ministries are responsible for reporting their own projects; the Dutch Ministry of the Interior is responsible for the Dashboard itself. Regarding the website's update policy, it is mentioned that the information of all projects on the website is renewed at least once a year. Significant changes during the year in terms of project substance and estimation of costs and scheduling need to be reported on the website as well. Just what would

entail ‘significant’ change is not defined on the website. The project information on the Dashboard can also be downloaded as an open data set.

The Home-page is made very colourful, by using different kinds of graphs and charts, divided in different blocks. On top of the page, under the mission-statement, we find four blocks listing the active projects (84 at time of writing), their estimated costs (over 5 billion Euros), their average estimated duration (5,2 years) and the amount of examinations by the Bureau ICT-Toetsing, an auditing institution for IT projects. Scrolling down, we find the block called ‘Projects’, which shows a bar graph of the IT projects on a yearly basis from 2017 onwards, dividing them in four categories: ‘in progress’, ‘in reorientation’, ‘finished’ and ‘cancelled’. Counter-intuitively, the bar for ‘cancelled’ projects is given the colour green, whilst ‘in progress’ is painted a reddish purple. Next to ‘Projects’, we find the block ‘Cost estimation’, showing the difference between the original and current cost estimation of active projects (a 20% increase). In the row beneath, we find a block ‘Changed projects’, listing the projects than were updated most recently. Next to that block we find another block: ‘Changed duration’. Again from 2017 and onwards, a bar chart shows how much finished and active projects differ in (realised or currently estimated) duration from the original estimate, in different bars ranging from ‘delivered earlier’ to ‘delivered over a year later.’ Interestingly, clicking on ‘More information’ on this block leads to a pie chart of the main reasons for ‘significant change’ in costs and duration, ranging from ‘changes in (business)objectives and demands’ and ‘setbacks within project’ to ‘wished by Parliament’. Unfortunately, these qualifications cannot be clicked to see a list of the corresponding projects.

Moving on to the page Projects, we get an overview of all projects reported on the Dashboard. The Projects-page is divided in tabs; the first one is ‘Project overview’. Here, one can look at a list of all the projects ever reported on the Dashboard, or at a selection based on the different activity-statuses from the Projects-block on the home page. The list can be sorted on project-name, ministry, estimated costs and current status. The next tab, ‘Per Ministry’, shows a list of all active projects for each of the 12 Dutch Ministries, also showing a picture of the responsible minister or state-secretary. At the time of writing this description, at least one of the names of the ministers was

misspelled. The Ministry of Infrastructure wins the price for most projects listed. The tab ‘Per policy area’ further assigns the projects based on 12 policy areas, 4 of which do not get projects assigned.

Returning to the Project overview-tab, sorting the list for costs, one can see that of the 83 projects listed as ‘in progress’, 14 have their cost estimate set at 0 Euros. In assessing these 14 project-pages, we find that most do not list a reason why no cost estimation is given, or give an unclear explanation.

Now turning to the project-pages, which all use the same template, firstly we see listed the responsible ministry and minister, the involved QUANGO (optional), the policy area, the project’s start date and the latest information update (‘reference date’). In the first tab, we can see a project’s description, benefits and results. In doing a short comparison of a random choice of projects, we’ve found that, though there are some exceptions, most project descriptions tend to be rather long and highly technical; technical due to the IT terminology used and because of the policy area-related details and concepts as well. For the second category under this tab, benefits, the description is often complicated as well. The benefits of projects here need to be quantified, which of course for societal benefits is very difficult, so in practice, this field most often is given the value of 0 Euros. In the second tab, costs & time (‘kosten en doorlooptijd’), we can see whether customized software is used and how much ‘function points’ a project has. Those qualifications are not further explained on the website. For costs & time, a line chart shows the difference over time between the initial and most recent estimation, and it shows the realised costs over time. Under the chart there is an overview of the moments and reasons of re-estimation, showing the difference with the original estimates in percentages. Again, the explanations are either very long and highly technical, or not there at all. The pie chart on the Home-page gave insight into the reasons for exceeding budget and schedule, yet none of these categories is included on the pages of the individual project. On the third tab, the executing organizations are listed, limited to their name and role in the project (for example: subcontractor or application-builder). Under the fourth project-tab, documentation, we firstly find a list of public Parliamentary documents in which was referred to the project at hand. These can be opened directly. Also, lists of project plans and quality-assessments by external

organizations for the project are included. These documents themselves cannot be opened; often they have no description or are described shortly and very cryptically. The last tab shows the estimated lifespan and management and upkeep costs of the project. These are described briefly and simply, compared to the descriptions we've seen so far.

Returning to the complete project-list, it is possible to select all cancelled projects. Interestingly, for the four cancelled projects with the highest expenditure, the reason for cancellation is not mentioned on the Dashboard. Under the documentation-tab, two out of the four cases refer to ministerial documents explaining the cancellation-decisions; the other two completely lack information on the decisions.

In sum, the Rijks ICT-dashboard is sometimes overwhelming and at other times underwhelming in the information it supplies. It is rather good at showing cost and time estimations and exceedances at the aggregate through attractive graphs and charts, but on the level of the individual project it either lacks information or the published explanations are too technical and long. This sheds doubt on whether the Dashboard's usability is an active consideration for the people responsible for publishing projects. A substantive level of technical and policy-related knowledge is often needed to be able to interpret the published information. The argument could be made that in a highly technical policy field such as IT projects, the barrier for stakeholders to use published information would be comparatively higher than a less-technical field. Yet, as this case description has pointed out, one could hardly say that every effort is made to keep this barrier as low as possible. Furthermore, the fact that the Dashboard does not explicitly mention a goal for itself beyond publishing information, and does not define its target audience(s), seems to reflect that it is unclear which specific problem this solution is aiming to solve.