

# Performance Budgeting in The Netherlands: From Policy Budget to Accounting for Policy

**Paper to be delivered at the 2<sup>nd</sup> Transatlantic Dialogue,  
A Performing Public Sector, Leuven, June 1-3, 2006**

**Johan J.A. Posseth & Frans K.M. van Nispen**

## **1. Introduction**

Public performance seems to be key to (re)gain people's trust in politics and government in general, these days. For more than an decade, major efforts have been made to improve the problem solving capacity and the quality of services of governments and their administrations. Within public finance, one of the most important reforms during this period of 'reinventing government' is the transformation from input to output budgeting. Following other OECD countries, the Dutch government started the performance-oriented budget reform '*Van Beleidsbegroting tot Beleidsverantwoording*' (VBTB) in 1999. Linking policy, budget and performance should enable politicians to make better decisions (ex ante) on the allocation of the budget and to improve accountability (ex post). In this article we assess the performance of the Dutch efforts to establish performance budgeting.

The paper is structured as follows. We start with a short history of budgetary reform, replacing the traditional input-focused by a more output-oriented budget [section 2]. In the next section we pay attention to the current performance movement, arguing that the OECD has served as a platform for the distribution of the model of performance budgeting as applied by the Anglo-Saxon countries [section 3]. In the late 90s the Dutch government launched a major reform of both the budget format and budget process. Referred to by its Dutch acronym, VBTB is geared to transparency in order to improve both the control ex-ante and control ex-post by parliament. Besides, it is assumed to promote efficiency, linking inputs to outputs [section 4]. The performance of VBTB is assessed using data that are collected and provided by the Court of Audit every year. At face value VBTB seems to be successful, though no assessment is made of the quality and, therefore, the reliability and validity of the performance information [section 5]. In addition, one may question the link between the components of the model and, therefore, the impact on efficiency as is illustrated by the Safety Program that has been launched by the Dutch government to deal with

threats [section 6]. We conclude that VBTB may not have met the expectations and that there is still room for improvement, but that VBTB constitute a major step forward in comparison to the old-fashioned input budget.

## **2. A History of Budgetary Reform**

The first efforts to establish a performance-based budget date from the interbellum. A couple of years after the WW-II, the Hoover-committee recommended that ‘... the whole budget should be refashioned by the adoption of a budget based upon functions, activities and projects: this we designate a ‘performance budget’ [Hoover 1949: 8; Schild 1985: 21]. The advice of the Hoover-committee was followed-up in the early 60s, when Robert McNamara, secretary of Defense in de the Kennedy administration, asked the Rand Corporation in Santa Monica to design a system that would facilitate communication between the planners and ‘budgeteers’.

The experiment with the so-called Planning, Programming and Budgeting System [PPBS] worked well at the department of Defense and so it was declared applicable to all federal departments and agencies. In his speech president Johnson argued that the use of the most modern methods of program analysis would ensure a much sounder judgment through more accurate information, pinpointing those things that we ought to do more, spotlighting those things that we ought to do less [Williams 1998: 61; Radin 2000: 17]. Unfortunately, it did not bring what expected in other policy areas due to variety of reasons and not long afterwards PPBS passed away [Wildavsky 1974: 206].

In retrospect, one may conclude that the relation between the components of the system was cut, but that the elements of the system survived. One of these elements was a program structure of the budget that would not reflect an agency’s organizational structure in order to promote greater coordination and to avoid service gaps or overlap [Downs & Larkey 1986: 157]. A program-based budget should be carefully distinguished from a performance budget<sup>1</sup>, but they have in common that policy or substance matters. In addition, both are geared to an improvement of effectiveness and efficiency in the public sector.

## **3. The International Performance Movement**

The current performance movement has its roots in the Anglo-Saxon countries, notably in New-Zealand and to a lesser degree Australia, Canada and the United States [OECD 1997; OECD 2005]. The gospel is spread, inter alia, thanks to an experts meeting that was held at the OECD Headquarters in Paris in 2001 [Kromann

Kristensen et al. 2002: 31]. Since the senior budget officials of the OECD-countries established a Network on Performance and Results that serves as an epistemic community that Haas has described as:

*'... a network of professionals with recognized expertise and competence in a particular domain and an authoritative claim to policy-relevant knowledge within that domain or issue-area'* [Haas 1992: 3].

One of the benefits of an epistemic community is that it can shed light on the interrelation of issues and on the chain of events that follow from a specific policy or that might happen if no action is taken [Haas 1992:15]. Though one may question the democratic legitimacy of an epistemic community, it but it is a widespread practice to rely on the judgment of independent expert bodies [Scharpf 1999, p. 16], notably if:

- The mechanisms of electoral accountability are thought to be unsuited, and may be counterproductive, for assuring public-interest oriented policy choices;
- The policy choices are characterized by a high level of technical complexity, whereas there is a broad agreement on the criteria for distinguishing desirable from undesirable outcomes;
- The electorally accountable office holder may override, if necessary, the judgment of independent expert bodies.

The underlying problem with performance-based budgeting involves the challenge of clarity [Hilton & Joyce 2003: 403]. Transparency is a key element of good governance. Applied to budgets is defined as the full disclosure of all relevant information in a timely and systematic manner. As such, they should be comprehensive, i.e. encompassing all government revenues and expenditures. However, transparency is not a purpose of its own, but rather a means for the assessment of the necessary trade-offs between different policy options [OECD 2001: 3-4]. In addition, transparency may support accountability, credibility, discipline, equity and stability [OECD 1999: 4]. Last, but not least performance information contributes to the quality of democratic debate [Pollitt 2006].

A survey on Budget Practices and Procedures conducted by the OECD and World Bank [2003] reveals that only 7 out of 38 countries [18.4%] have established performance *budget*, i.e. performance targets set for the whole budget. In addition, performance *information* is provided in 19 out of 38 countries [49.6%], ranging from less than 25 to more than 75 percent of the budget. It is only fair to note that the cut-off line between performance budgeting and providing performance information is somewhat arbitrary. Applied to the Dutch case, one may argue that VBTB constitutes

---

1. Performance budgeting is a method for the design of a budget rather than a budget format [Schild,

a performance budget even though coverage is reported of 75 percent. In addition, performance-informed budgeting seems to be better description as the goal is to bring performance information to the table when political decisions are made [Hilton & Joyce, 2003: 403; Schick, 2003].

A closer inspection of the composition of the performance information in the budget shows that most performance targets are a combination of outcomes and outputs. In only 3 out of 37 countries [7.5%] information is given on both for *all* programs. In addition, 9 out of 37 countries [22.5%] do so for *most* programs and 7 out of 37 [17.5%] for *some* programs. The rest provide only information, if any, about outcomes or outputs.

#### **4. Performance Budgeting in The Netherlands**

The start of VBTB induced a *déjà vu*. The first efforts to replace the input budget by an output budget date from the mid 70s when a new provision was inserted in the Financial Law [Comptabiliteitswet], requiring the Dutch ministries to provide performance information *if that makes sense and is considered to be useful*. Not surprisingly, civil servants misused that phrase. Besides, performance was put into an annex to the budget. Contrary to the current efforts to generate performance information, the composition of the budget was not changed [Boorsma, 1999: 26]. The budget format was basically kept the same, i.e. an input budget.

In the late 90s the Dutch minister of Finance, Gerrit Zalm, considered the time ripe for re-designing the budget documents

*'The time is ripe for re-designing the budget documents. This design must be modernised to enable users to better exercise their duties. The budgets and accounts must be more accessible, more manageable and readable. The main policy points are currently difficult to recognise and there is often no direct relation between the financial proposals and the underlying policy plans. In addition to insight, the promptness with which the various documents are made available can also be improved'* [TwK 26 573, nr. 2: 4].

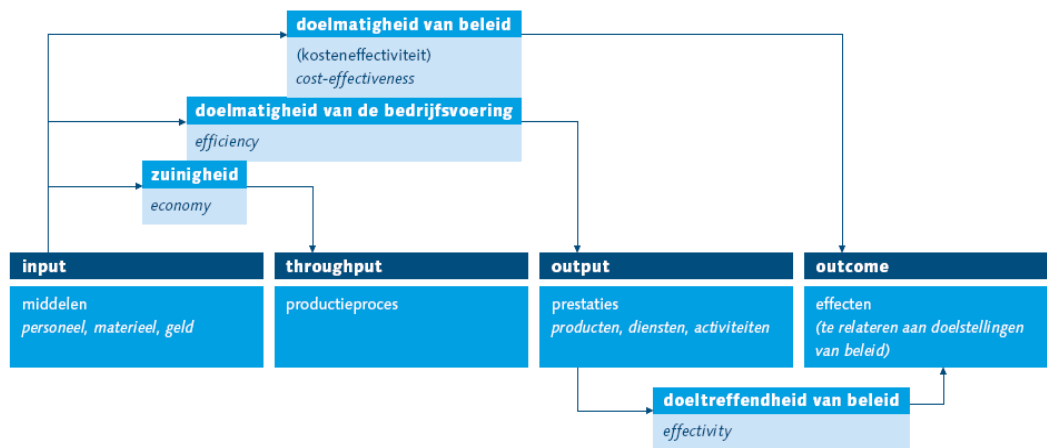
The new structure of budget articles into policy topics has changed the composition and classification of the articles in the budget. The new budget of each department reads now as follows, making intersectoral comparisons possible.

---

1985: 20-21].

The enhancement of transparency is, of course, not a purpose of its own, but should create conditions for a better allocation and authorization [ex ante] and control [ex post] by parliament, which are at the heart of a democracy. In addition, transparency might be instrumental for effectiveness and efficiency. Though that was not an explicit objective of VBTB, it was one of the major motivations. After successes in the field of the legitimacy and management of government spending, ‘[t]he use of efficiency and efficacy as guiding design and classification principles in the budget and accountability process is [...] a logical next step’, as the VBTB-policy paper states (MvF, 1999: 8). In this paper we mainly focus on the information that is needed to draw conclusion about effectiveness and efficiency. The relation between input and outputs or outcomes is illustrated in figure 1.

Figure 1: A basic input/output model



Source: MvF ...; Pollitt & Bouckaert 2004: 106].

VBTB embodies, as such, a new attempt towards output budgeting in The Netherlands. The question may be raised why the introduction of a performance-based budget would succeed this time. Major difference with previous efforts is that the ambitions are stronger. Whereas during the COBA-period the performance information was seen as additional (‘nice to know’) information, the budgetary rules of VBTB prescribe a more profound integration of financial and policy information (‘need to know’). As can be partly deduced from the projects name, three elements are key for VBTB:

1. A closer link between budget and policy;
2. A stronger connection between budget and account;
3. A better insight in the relation between objectives, resources and performance

The new budget has been centered on three questions ex ante and three questions ex post, the three so-called W-questions for the budget and the three H-questions for accountability<sup>2</sup>.

Figure 2: *The VBTB-questionnaire*

<b>Ex ante</b>	<b>Ex post</b>
1. What do we want to achieve?	1. Have we achieved what we intended?
2. What steps will we take to achieve it?	2. Have we done what we should have done to achieve it?
3. What should it cost?	3. Did that cost what we had expected?

For the W1-question a distinction is made between a general objective (GO) and specific goals (SG). The GO describes the intended impact on or consequences for the community and ‘ideally concerns the effects aimed at in society, also known as the final policy effects’ or outcomes. Specific goals are ‘... intermediary effects (manageable and quantifiable effects that contribute to realising the so-called final policy effects [...] or more tangible effects that give a fair indication of the final policy effects’ (MvF, 1999: 13)<sup>3</sup>. To be able to assess the policy effects, the ministries must provide performance information. These should, preferably, be at the same level (outcome/output) as the GO and SGs. In case ‘it is entirely impossible to quantify and measure the effects aimed at [...] efforts will have to fall back on quantifying and measuring wherever possible the products to be supplied or the activities to be performed’ (MvF, 1999: 13). A year ago (2005), the guidelines have been refined by the introduction of a ‘comply or explain’ clause. A department should inform parliament about those budget items for which it does not make sense or is not relevant in its opinion to formulate performance indicators.

The empirical data are taken from the Court of Audit that is scrutinizing every year if the information provided by the government is VBTB-proof. The findings are presented to parliament on the third Wednesday of May, popularly known as ‘Wednesday, Meat day’ [‘Woensdag, gehaktdag’]. It should be underscored from the very start that the Court of Audit does not check the *quality* of the information. The focus is upon the *provision* of the information.

---

2. The words objectives, instruments and funds could be replaced by effects, performance and resources.  
 3. ‘When the general policy objective offers both quantifiable and concrete points of contact for direct management and policy instruments (such as preserving the coastline), a translation into specific goals is naturally unnecessary. The general policy objectives and the specific goals then coincide.’ (MvF, 1999: 13).

A couple of disclaimers should be made from the start as the method used by the Court of Audit to assess the quality of the objectives and performance has biased at the expense of VBTB-proof [see annex ..]. The objectives, for instance, are considered to be VBTB-proof only if they meet three criteria [W1-question]. A positive answer is required on the following questions:

1. Does the generic objective include an intended social effect?
2. Is the intended effect measurable by means of a performance indicator?
3. Does each performance indicator contain a target value?

In the case that one of these questions can not be answered for one of the specific goals with a yes, then the overall score is null, even though that objective might have a positive score on the other two criteria. A similar method applies for performance. The only exception is the assessment of the resources for which a positive answer is required on the question if a deployed budget is reported for each specific goal. In addition, should be underscored that only the provision of performance information is checked, not the quality of the information. Consequently, the results might not give an accurate account of the actual information value of the budget.

Apart from methodological criticism another comment concerns the interpretation of the budgetary rules. On the one hand, the criteria require that a policy article contains performance indicators that give information about the social effects. On the other hand, VBTB initially prescribed that output or outcome information is preferable, later reaffirmed with the introduction of ‘useful or relevant’ as guiding principles concerning performance measurement. Related to this is the statement that the budget is not the sole site for performance information (RBV, 2005)<sup>4</sup>. As stated in the budgetary rules, the primary sources for data about effectiveness and efficiency are policy papers or periodical monitor reports. This means that not all performance information must be included, but that choices have to be made if and so far as the presentation of these data is increasing the insight in the accompanying budgetary consequences.

To sum up, roughly, it is fair to say that the Court of Audit’s method give a too negative view of VBTB-conformity of the budget. On the other hand, given the fact that the method does not include the quality of the information, we have to be careful interpreting these data. Without analyzing the actual information, we might draw wrong conclusions.

## 5. Evaluation

### 5.1 Transparency

It has been a couple of years now since the budgets and accounts are published entirely in the new format. After a testing period, in which the ministries could prepare for the new budgetary rules, the first complete VBTB-budgets were presented in September 2001 (FY 2002). According to the authors of the VBTB-policy paper, making the budget more policy-oriented means that ‘... policy spearheads must indicate the main policy lines (points) at a single glance’ (MvF, 1999: 5). As far as the policy agenda is concerned, the budgets are indeed quite firm. In about fifteen pages a minister describes his/her policy priorities and the financial consequences of the (new) policies. Compared to the former budget, in which a minister gave in roughly 60 pages information about the state of affairs for each policy field separately, this is quite an improvement. In addition to this, the policy agenda is more political as well, because of the stronger links with the coalition agreement (Regeerakkoord) and the budget memorandum (Miljoenennota) (MvF, 2004: 10). Up to now, the operation has brought some major improvements vis-à-vis the former input budget.

First, the access to and the insight in the budget have been clearly improved. The number of article has been reduced substantially from approximately 800 *budget* items to 150 *policy* articles. It has increased flexibility substantially as it enables a minister to shift money from one budget item to another budget item. However, one may question the impact on the control ex ante and ex post by parliament as it has increased the level of aggregation of the information that is provided in the budget. There is a trade-off between aggregation and transparency. Information that was in the budget before is now more or less ‘hidden’ in the in-depth appendix of the budget or only available at request. The power of the purse is here at stake as the Court of Audit has argued correctly [Tw.K. 29 949, nr 4].

Second, the documents give better and more systematic insight into the policy, i.e. objectives, performances and resources or, more generally, strengthened the attention for results and thinking in terms of output and outcome in the policy cycle. However, a closer inspection of the elements of VBTB reveals that departments have difficulties in the formulation of specific goals and performance indicator. In many cases they are not completely VBTB-proof. A survey is provided in figure 3, taking data reported by the Court of Audit every year.

---

4. Since the budget 2006 the Court of Audit gives an indication of the percentage of specific goals for which a minister has motivated why there is no concrete performance information.

## 5.2 Generic Objectives and Specific Goals

The assessment regarding the translation of generic objectives [O] into specific goals [G] is less positive. A survey is provided in annex ..., relating the number of articles [items] to the number of objectives. On the average there are 10 policy articles per department, each reflecting a generic objective. In sum, there are 127 generic objectives translated into 454 specific goals, which means that basically everything is a priority and, therefore, practically not any objective at all (MvF, 1999: 16). The average is 3.57 specific goals per generic objective. Besides, the number of specific goals that meets the requirements [tG] is only 40 percent. Consequently it will be difficult to link these specific goals to performance indicators, even though the departments are doing better, as we will see, regarding the formulation of performance indicators.

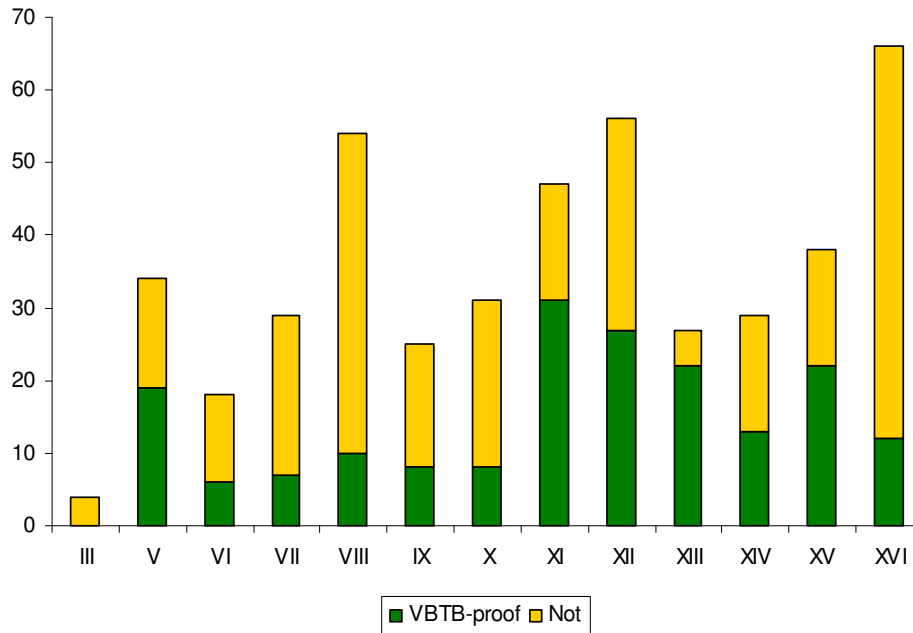
In order to link inputs to outcomes, the generic objectives should be translated into more specific goals. At least three conditions should be met. First, the desirable outcome should be observable. A statement like the promotion of welfare of all citizens does not say much because attainment can not be observed and, therefore, not measured. Second, a quantification of the desirable outcome is needed to measure performance. Third, it should be clear when the desirable outcome is supposed to be attained and, therefore, the objective should be limited in time [Van Nispen 1993; VBTB 1999]. To put it differently, they should be SMART, i.e. specific, measurable, acceptable, realistic and [limited in] time [Van Dijken 2003].

In sum, about 35 percent of the specific goals turn out to be VBTB-proof<sup>5</sup>. In addition, an explanation is given for 18 percent of the specific goals why they are not VBTB-proof. The remaining 47 percent of the specific goals is unclear. A break-down of the specific goals per department reveals a wide variety in terms of VBTB-proof [the Roman numbers refer to the chapters of the budget, f.i. VIII is the department of Education. See annex 3 for further explanation].

---

5. The coverage was 41 percent in FY 2005, but fell back in FY 2006. At the same time the number of specific goals for which an explanation is given grew from 1 to 18 percent

Figure 3: The VBTB-proof of objectives, FY 2005 [absolute numbers].



Source: AR 2006

A closer inspection of the specific goals learns that the formulation of a large number of objectives is partly due to misinterpretation of the new budgetary rules. For example, in many occasions resources or activities are presented as specific goals, in stead of the intended output or outcome. Another problem is the delimitation of the objectives. Many objectives are too broad (in terms of social impact) and too little distinct from other objectives (both those within the same budget as those in the budget of other departments). As this often coincides with a minimum of information on the rationale (purpose and need) for government intervention, it is difficult to assess the why, what and how of a policy as described in a certain policy article (MvF, 2006)<sup>6</sup>.

Apart from formulating ‘proper’ objectives, the departments have difficulties in making the intended results measurable. Each year, The Netherlands Court of Audit assesses the VBTB-conformity of the budget and account. Considering the W1-question (‘What do we want to achieve?’) the Court states that more than half of the departments give for less than fifty percent of the objectives proper information about

6. The budget of the department of Home Affairs, for instance, consists of 12 budget items of which 6 geared to a more secure society without any further specification (TK 30300, 2005-2006, VII, nr. 2).

the intended effects (the so-called W1-score). The norm used by the Court is that the intended effect is concrete: when it is made measurable by means of a performance indicator; when a time frame is set; and when it contains an intended direction (AR, 2005a: 13)<sup>7</sup>.

According to the Court of Audit the differences between the ministries cannot be explained by differences in the characteristics of the policy fields: The policy field of the Ministry of Economic Affairs does, in principle, not differ from the policy field of the Ministry of Health, Welfare and Sports. Both departments have to accomplish community effects by steering performances of private companies' (AR, 2005a: 17)<sup>8</sup>. In an official response the government pointed out that it disagrees with the Court's assumption of 'where there is a will, there is a way' (AR, 2005a: 45). Since a government-wide evaluation of VBTB, the line of reasoning is that performance measurement is not always 'useful and relevant': 'More important than measurable general objectives is a convincing explanation about the way in which specific goals and instruments deployed contribute to the general objective' (MvF, 2004: 38). Since the budgetary rules in 2005 (Rijksbegrotingsvoorschriften, 2005) the criteria 'useful and relevant' are formal guide lines concerning performance measurement. The government thus followed its own point of view, at the expense of the recommendations of the Court of Audit. On request of parliament (motion-Douma c.s.), though, this new adage is restrained by the principle of 'comply or explain'<sup>9</sup>.

### 5.3 Performance Indicators

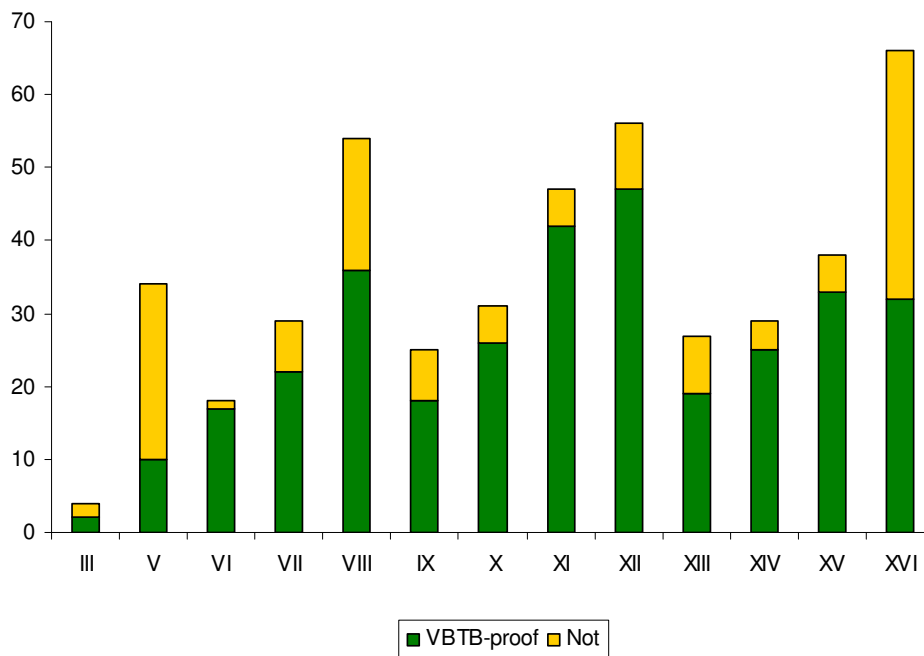
The question may be raised how much of the budget is covered by performance indicators. In the first half of the 80s, coverage increased from 29.5 to 41.5 percent of the budget [Schild 1985: 23]. At the end of the century the number of output indicators had increased to more than 65 percent of the budget [Budget Memorandum 1999: 74-75]. A closer look at the budget for FY 1999 – the last submitted by the so-called purple cabinet - reveals that is referred to that part of the budget *for which it is considered to be appropriate to formulate performance indicators*. The coverage is

- 
7. The performance indicator can be both qualitative as quantitative (AR, 2005a: 13).
  8. Striking is that this point of view of the Court of Audit is completely different from an earlier statement of the Court in which it that, as a consequence of the characteristics of some policy fields for some departments (notably the ministries of Foreign Affairs, Defence, the Interior and Finance) the possibilities to improve performance information: 'For these policy articles it seems that it is not always possible to formulate measurable performance information that is relevant enough for the intended final effect of the policy' (AR, 2002: 31).
  9. This implies that, in principle, policy objectives should be formulated in terms of intended social effects (outcome) and accompanying performance information. Deviation from this rule is only allowed if this is motivated conform the principle comply or explain (Motion-Douma c.s., TK 2004-2005, 29949, nr. 11).

shrinking to approximately 36 percent if we relate the performance indicators to the whole budget<sup>10</sup>.

Contrary to the W1-question, the ministries do quite well regarding the W2-question, i.e. the activities [throughput] and the result of these activities [output]. The number of performance indicators that meets the test covers 60 percent of the specific goals. Besides, an explanation is given for 6 percent of the specific goals, i.e. the performance indicators for 34 percent of the specific goals is not VBTB-proof<sup>11</sup>. A break-down per department shows that most departments have a positive balance. The only exceptions are the ministry of Foreign Affairs [chapter V] and the ministry of Health, Welfare and Sports [chapter XVI].

Figure 4: *The VBTB-conformity of performance indicators, FY 2005* [absolute numbers].



Source: AR 2006

The coverage of performance indicators is overestimated and underestimated at the same time. On the one hand, they are overestimated as the Court of Audit has only

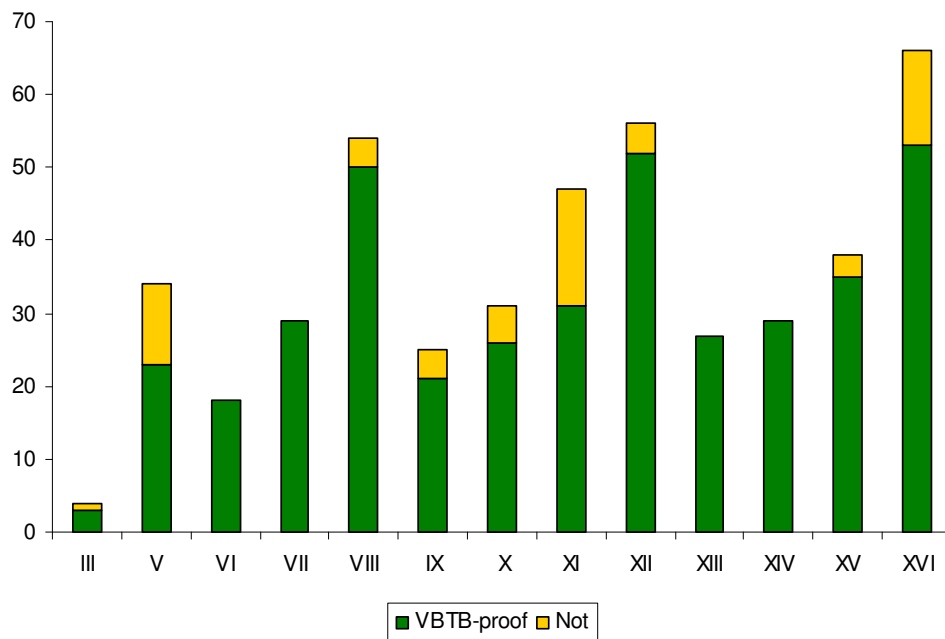
10. In the next period no performance information is provided anymore as part of the budget memorandum.

looked, as mentioned before, at the provision of information about the target value of the performance indicator for each policy instrument. Unfortunately, the score does not say much about the quality and, therefore, reliability and validity of the performance indicators. In fact, the percentage of performance indicators that make sense is probably substantially lower than assessed by the Court of Audit in its annual report. On the other hand, they are underestimated because a positive score is only given if all criteria are met. In many cases, departments are doing well on 2 out of 3 questions. Unfortunately, the ratio of specific goals and performance indicators that have both met the test is unclear because the raw data are not made public.

#### 5.4 Resources

The last W3-question - ‘what should it cost?’ - is sufficiently answered when the program budget is related to a specific goal, reflecting the main difference with the old-fashioned input budget. However, most information about resources was already available in the old budget and, therefore, it is not a surprise that all departments are doing well with an average score of slightly more than 85 percent.

Figure 5: *The VBTB-conformity of the resources FY 2005 [absolute numbers]*



Source: AR 2006

11. The number of performance indicators that is VBTB-proof fell back from 72 percent in the budget FY 2005 to 60 percent in the budget FY 2006.

In addition, two questions – the budget and costs per instrument – must be answered, but they are not needed for a positive score on the W3-question.

In the next paragraphs, we will further explore the information value of the budget by zooming into one of the priorities of the Dutch government, the reduction of crime and nuisance. Recently, end of 2002, it was given a new impulse by the introduction of a new policy program.

## **6. The Case of the Safety Program**

### **6.1 ‘Towards a safer society’: a bird’s eye view**

For many years public safety is an important issue in The Netherlands. Out of sixteen political objectives most of the time people appoint ‘crime fighting’ and ‘preserving order’ as the most important topics (SCP, 2005: 253). After a turbulent start of the 21<sup>st</sup> century (with, among others, the rise of international terrorism, a political murder and a general increase in crime) the Dutch Government (Kabinet Balkenende-I) decided to increase the efforts in the fight against crime. This resulted in a policy program on safety named ‘Towards a safer society’, consisting of about 150 measures to reduce crime and nuisance in the public sphere. This goal is split up into two main objectives: 1) the objective safety, as it appears from official statistics; 2) the subjective safety or the ‘safety temperature’ (based on the citizens opinions about crime and nuisance). No further distinction is made in specific goals. To implement the program a (relatively) large amount of additional funds is reserved, starting from € 340 million in fiscal year 2003 up to € 1.264 in 2008 and 2009 (Tw.K. 28684, nr. 36: 102-103). These amounts add up to the regularly available budgets for crime fighting (to give an indication, the budget for the police is approx. € 4 billion and about € 2 billion for the department of Justice).

### **6.2 Generic Objectives and Specific Goals**

Initially the program stated that, as far as objective safety is concerned, a reduction of 20 to 25 percent should come in line of sight starting from 2006. After deliberation with parliament this is made more concrete by changing ‘in line of sight from 2006’ into actual realisation of the intended outcome in the years 2008-2010 (Tw.K. 28684, nr. 8: 5). Besides, the accomplishment of the objectives is speeded up to 2006 for 50 so called problem areas (Tw.K., 28684, nr. 36: 5). For subjective safety, there is no concrete target, but an ambition for a ‘substantial improvement’. Table 1 gives an overview of the target rates.

Tabel 1: Targets concerning objective and subjective safety

Figures concerning	2002	2003	2004
<i>Objective safety civilians</i> (national)	Nulmeting		
actual experienced crime:			
▪ number of experienced crime against property	1.477.000	1.342.000	1.340.000
▪ number of experienced acts of violence	1.081.000	1.093.000	964.000
actual experienced nuisance and corruption:			
▪ serious nuisance	2,2	2,1	2,1
▪ (physical) corruption	3,6	3,5	3,4
<i>Subjectieve safety civilians</i> (national)			
Unsafety feelings:			
▪ often unsafe	5,4%	5,0%	4,4%
▪ rarely/sometimes/now and then	30,8%	27,7%	26,9%

Source: enclosure II, MinJus & MinBZK, 2005c: 94.

Positive is simply that, contrary to many general objectives in the budget, there *are* outcome indicators, both for objective and subjective safety. Though this is not sufficient for assessing the effectiveness of the program, at least it gives insight in the general development in the policy field. Unfortunately, however, there are no target values for subjective safety. The reported performance can thus not be compared with the intended performance. A second remark has to do with the time frame of the objective safety. The intended results must be achieved between 2008 and 2010, and not earlier (as the ministers explicitly state, Tw.K., 28684, nr. 8: 5). This is not only problematic for assessing the effectiveness of the policy program; it also hinders parliamentary control. As the Government Spending Committee rightly states, the ministers involved have to account for the implementation of the policy as it is agreed upon with parliament (CRU, 2005: 6). Both for subjective as for objective safety this is problematic, though, since (for subjective safety) there is no target value or (for objective safety) this value is beyond the ministers term in office, notably 2007. To correct for this lack of accountability the Government Spending Committee advised to work with intermediate objectives (CRU, 2005: 6). Indeed, introducing specific goals that are more related to the government performance (as in the budget), may improve insight in the effectiveness of the program.

### 6.3 Performance Indicators

In general little is known about the effects of Dutch safety policy, since during the last 25 years hardly any policy measure has been properly evaluated (SCP, 2005: 258).

For this reason, it is quite remarkable that no ex-ante research has been done, before formulating the new safety policy. Besides, there was no consultation with the executive organisations about the feasibility of the measures (BMC, 2005: 81). It is thus uncertain whether the measures will be executed as intended and in time. A further complication is that the policy program makes no clear difference between existing measures (e.g. for the reduction of crime and nuisance as performed by the police) and new policy (as in the Safety Program). Therefore, it is impossible to determine whether the measured effects are the result of existing policy or a direct consequence of the Safety Program. Even within the program, at the level of individual measures, it is impossible to say something about effects, as there is no performance information at this level. This could be partly settled by using specific goals. By clustering a number of measures, the big gap between intended outcome(s) and a package of (150) measures on the other hand, could be reduced. Without measuring the effects of individual measures (and the huge amount of red tape that will come with it) it can improve insight in the effects of the measures. Though, obviously, it will not reveal causal relations, it has a clear added value for policy evaluation: 'If there is no unambiguous evidence for causality, the ministers should at least provide the necessary information to parliament to judge the plausibility of the effect' (CRU, 2003: 4)<sup>12</sup>.

Another problem relates to the variability of the measures. During the implementation of the program, measures are changed or delayed. Though relatively small in number, there have been some changes during the implementation of the Safety Program. From a perspective of policy making, of course, there is nothing wrong with flexibility. In terms of evaluating the effectiveness of measures, flexibility is not quite a valuable asset.

The monitor reports of the Safety Program contain different types of performance information. Twice a year parliament is informed about the proceedings of the program at four levels:

1. The progress of the individual measures;
2. The related output;
3. The results (effects) concerning objective safety;
4. The safety perception (the subjective safety).

The progress of the measures is monitored by means of a status report that includes a description of the measures, the activities to be executed and performances to be realised, a time schedule and the state of accomplishment. Next to this, parliament is

---

12. The minister of Justice advised against a motion of parliament (motion-Van Heemst c.s.) that requested for more clear and concrete information about the 'deliverables': 'It is not in the interest of public safety to endlessly produce extra paper', according to Donner, minister of Justice (TK 2002-2003, 28684, nr. 6: 59).

separately informed about the realised output for some activities, such as the police performances as agreed upon in performance contracts. The outcome is measured by quantification of reported offences (registered crime and nuisance rates as measured in victim and population surveys).

Another positive aspect is the large quantity of output information, both on police performance as on safety in the 31 biggest cities. Obviously, though, quantity is no guarantee for quality and it is the choice and quality of the indicators that has much been criticised. A big issue is the choice of the indicators. According to the Dutch Central Bureau of Statistics indicators that deal with numbers of fines and numbers of suspects, create perverse effects, at the cost of (among others) the quality of the police work and flexibility (e.g. to adopt national priorities and regional response to changing circumstances, CPB, 2003: 10-11)<sup>13</sup>. Another remark has to do with the target values. Concerning the performance contracts with the police (one of the key players of the Safety Program), the Dutch Central Bureau of Statistics notes that the ‘government does not have the data to set the performance targets at the right level [...]’:

*‘Back-of-the envelop calculations indicate that the targets for the number fines and charges are little ambitious - certainly given the future increase in the number of police officers. The goals for customer satisfaction may also be little ambitious since they are based on the own historical performance (‘perform at least as good as you did in the past’). If the targets are set too low, the force may stop their efforts as soon as the target is reached (‘satisficing behaviour’)’ (CPB, 2003: 10-11).*

A good illustration of this proposition is the performance considering the number of fines and transactions: in the end of 2004 the target rates for 2006 have been ample outnumbered (the target for 2006 is an increase with 180.000; end 2004 this number is already 548.000). At face value, the policy is successful; in fact (because of the low level of the target rates) little improvement has been made.

Another bottleneck is the effect of policy changes on measurement and registration. According to the Social and Cultural Planning Office (SCP) of the Netherlands the positive statistics of the past years are not only the result of the policy, but they are also a consequence of the introduction of performance contracts that can be manipulated for bureau-politics (SCP, 2005: 258). In other words, the reliability of these data is thus questionable.

## 6.4 Resources

Because of ‘complex management and distribution of responsibilities, both nationally and locally’ the ‘considerable investments and increase of expenditure’ and the long implementation period parliament has requested the government (motion-Cornielje) to give the Safety Program a ‘large-project status’ (Tw.K., 28684, nr. 6: 18, 55). This means additional requirements concerning the provision of information about the progress of the project to improve parliamentary control. Next to this, the motion requested for a separate program budget (conform the VBTB-principles) to get necessary information about objectives, resources and performance. The ministers agreed with the ‘large-project status’ under the condition that this will be executed in a way that does not involve much extra paper work (*Ibid.*: 60). The call for a program budget was not answered, because it would ‘disrupt’ the regular budgetary process too much (Tw.K. 28684, nr. 8: 3). As a consequence, the different organisations involved do not separately report about the resources of the Safety Program. Neither are resources and performance of the program explicitly linked (Tw.K. 28 684, nr. 36: 113-114). The budget of the Safety Program is presented in table ..

Table ..: *The Budget of the Safety Program, FY 2003-2009*

<b>Department</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
VI Justice	201	373	527	643	758	773	773
VII Interior	132	206	329	421	442	443	443
Miscellaneous	7	24	43	49	49	49	49
<b>Total</b>	<b>340</b>	<b>604</b>	<b>898</b>	<b>1112</b>	<b>1250</b>	<b>1264</b>	<b>1264</b>

Source: Tw.K. 28684, nr. 36: 102-106.

In addition to this, in the fourth monitor report (October 2004), an overview of the allocation of the budget over the specific goals of the Ministry of the Interior and the Ministry of Justice was presented. With this non-recurring overview the ministers were more clear about the cost of the Safety Program.

---

13. Recently the Dutch minister of the Interior recognized this problem and proposed to abolish the performance agreements that involve numbers of fines.

## 6. ‘VBTB-proof’?

In a policy brief about the interpretation of the ‘large-project status’ the ministers of the Interior and Justice declare that the Safety Program will be embedded in the VBTB-systematics. This requires, according to the ministers, that information will be supplied about what has to be achieved and when it has to be achieved, what has to be done in terms of output and outcome and what it will cost (MinBZK & MinJus, 2003, 28684, nr. 8: 4). Analysis of the Safety Program learns that it is VBTB-minded but certainly not VBTB-proof. Translated into the VBTB-language, the information value is as follows:

	<b>VBTB-proof</b>	<b>Insufficient</b>
‘What do we want to achieve?’ (W1)	<ul style="list-style-type: none"> <li>▪ Objective safety: concrete end target (improvement of 20 to 25%)</li> <li>▪ Outcome indicators for both objective and subjective safety</li> </ul>	<ul style="list-style-type: none"> <li>▪ No targets for subjective safety</li> <li>▪ No specific goals</li> <li>▪ Quality of indicators</li> </ul>
‘What steps will we take to achieve it?’ (W2)	<ul style="list-style-type: none"> <li>▪ Extensive report on status of measures</li> </ul>	<ul style="list-style-type: none"> <li>▪ No clear relation between measures and effects</li> <li>▪ No distinction between going concern and new policy measures</li> <li>▪ No performance indicators for most measures</li> <li>▪ Measures are not linked to specific targets</li> </ul>
‘What should it cost?’ (W3)	<ul style="list-style-type: none"> <li>▪ Clear insight in the total costs of the program</li> </ul>	<ul style="list-style-type: none"> <li>▪ No insight in the total costs of social safety policy</li> <li>▪ No insight in the costs if the individual measures</li> </ul>

Applied to the multistage model, we could say that on outcome the program shows mixed results: there is quite a lot information about the outcome, but for different reasons it is unclear whether the outcome is the result of the Safety Program. Concerning output, there is quite a lot of data, but the quality of the data is questionable. Besides, not all indicators seem to be relevant. The input information is clear about the costs of the program and on the allocation of the budget over the specific goals of the Ministry of the Interior and the Ministry of Justice. Given the fact that the individual measures are not linked to these specific goals, the information value of these budget overviews is limited, however.

In sum, given the state of information on the three stages (input, output, outcome), it is difficult to assess the effectiveness and efficiency of the Safety Program.

## 7. Conclusion

In recent years there have been many efforts to improve government performance. After a successful operation in the field of the legitimacy and management of government spending during the eighties and early nineties of the last century, the national budget was dragged into the international slipstream of management reform in the public sector. The triad of objectives, performance and resources has become the new gospel for a transparent, policy and result-oriented budget and account in The Netherlands. VBTB has indeed clearly improved the transparency of the annual budget. The number of budget items has been reduced, the budget format has been streamlined, making it easier to make comparisons, and policy and budget are more closely connected. The record of the information provided in the budget is mixed, however. On the one hand, the degree of information about the generic objectives and specific goals that are VBTB-proof is low [but growing]. The findings suggest that the budget is basically geared to outputs (or throughputs), rather than to outcomes. Besides, it seems that most of the departments have difficulties in making intended results measurable. On the other hand, taking the degree of information about instruments and resources, the results are more promising (average scores of about 60%, W2-question, and 85%, W3-question). However, we should be careful with this number as no judgment is made about the quality and, therefore, of the reliability and validity of the performance indicators. In practice, as the case of the Safety Program has learned, many are simply not relevant or useful. Therefore, further research should be done to gain more insight in ‘purpose and practice’ performance measurement. One may, for instance, question whether it makes sense to formulate performance indicators for organizational units that are mainly supervising and/or produce policy documents. The growing number of performance indicators that is not VBTB-proof for whatever reason, suggests that only a part of the budget is appropriate for [the formulation of] performance indicators.

Next to quality and relevance of the performance information available, another aspect are the links between the policy stages. In the case of the Safety Program, to put it simply, there is too much space between input and outcome. The government-wide VBTB-evaluation as well concludes that most policy articles lack a clear policy theory that explains the connection between objectives, measures and effects. Therefore, the supposed (causal or plausible) relation between input and outcome is unfounded. This is not surprising, as it is

*‘... frequently the case that outcomes are only partially determined by government programmes – that there are other determining variables which are beyond the control of the managers – and that linking resources to outcomes is, therefore, to greater or lesser degree unfair (Pollitt, 2001: 15).*

Therefore, both for ex ante and ex post parliamentary control and effectiveness and efficiency, it is important that sufficient attention goes out to the specific targets, since these stand closer by to the actual performance (output/throughput) of the department(s) involved.

Apart from the information value, another chapter in the assessment of output budgets is the use of the information available. Literature suggests that expectations about the role of performance information in decision-making are too high (Pollitt, 2006). Furthermore, using the information may induce contrary or even perverse effects as departments learn to deal with performance indicators, for instance by focusing on what can be measured, leaving out what can not be measured and performance indicators become obsolete over time.<sup>14</sup>

With this, we are back at where we started from: the function of performance (-based) budgets. According to the OECD, '[t]he performance movement is here to stay.' (OECD, 2004: 1). The performance of VBTB, up to now, has shown that it is indeed possible to take a step forward with respect to the former input budget. More transparency may support parliamentary authorization and control. Focussing on the information value of the budget, the current format of the VBTB is too much a straightjacket, though. Given the many difficulties in implementing performance budgeting, it is recommendable to revise its scope and shape.

---

<sup>14</sup>. The authors argue that performance indicators may be subject of what Meyer and Gupta have called a performance paradox [Meyer & Gupta 1994; De Bruijn 2001; Van Thiel & Leeuw 2002; Tw.K. 26 573, nr. 70: 13].

## Literature

- Algemene Rekenkamer, 2006, Totaaltelling begrotingen 2005
- Algemene Rekenkamer, 2005a, *Staat van de beleidsinformatie 2005*. TK 30116, nr. 2, Den Haag, Sdu Uitgevers
- Algemene Rekenkamer, 2005b, *Aanpak lokaal veiligheidsbeleid*. TK 30085, nr. 2, Den Haag, Sdu Uitgevers
- Algemene Rekenkamer, 2002, *VBTB in begrotingen 2002*. TK 26573, nr. 3, Den Haag, Sdu Uitgevers
- Blöndal, Jón R. & Jens Kromann Kristensen, Budgeting in The Netherlands, *OECD Journal of Budgeting* 2002 [vol. 1] ,no. 3, pp. 37-74.
- Boorsma et al., P.B., Van beleidsbegroting tot beleidsverantwoording in relatie tot Beleidsanalyse en Prestatiebegroting: een vergelijking vanuit beleidsanalytisch perspectief, special over resultaatgericht begroten en verantwoorden, *Beleidsanalyse* 1999, nr 1/2, pp.15-28.
- Commissie voor de Rijksuitgaven (CRU), 2005, *Evaluatie VBTB*. TK 29949, nr. 3, Den Haag, Sdu Uitgevers
- Commissie voor de Rijksuitgaven (CRU), 2003, *Naar een veiliger samenleving*. TK 28684, nr. 12, Den Haag, Sdu Uitgevers
- CPB (Centraal Planbureau), 2003, *Performance contracts for police forces*. Den Haag
- De Bruijn, H., *Prestatiemeting in de publieke sector: tussen professie en verantwoording*, Lemma, Utrecht 2001.
- Dijken, J.A. van, Zijn doelstellingen SMART?, in: IOO, *Van Beleidsbegroting tot Beleidsverantwoording: Een kritische evaluatie*, Zoetermeer 2003
- Downs, George W. & Patrick D. Larkey, *The Search for Government Efficiency: From Hubris to Helplessness*, Temple University Press, Philadelphia 1986.
- Haas, Peter M., Introduction: Epistemic Communities and International Policy Coordination, *International Organization* 1992 [vol. 46], no. 1, pp. 1-35.
- Hilton, Ria M. & Philip G. Joyce, Performance Information and Budgeting in Historical and Comparative Perspective, in: B. Guy Peters & Jon Pierre [eds.], *Handbook of Public Administration*, Sage Publications, London etc. 2003, pp402-412.
- Hoover, ..., Budgeting and Accounting. A Report to the Congress, Commission on Organization at the Executive Branch of Government, ... 1949.
- Kamercommissie voor de Rijksuitgaven, ...
- Kraan, D.J., Rijksbegroting: het comptabel bestel, in: ... *Jaarboek Overheidsfinanciën 2005*, SDU Uitgevers, Den Haag 2005.
- Kromann Kristensen, Jens, Walter S. Groszyk & Bernd Bühler, Outcome-focused Management and Budgeting, *OECD Journal on Budgeting* 2002 [vol. 1], no. 4, pp.7-34.
- Meyer, J. & V. Gupta, The Performance Paradox, *Research in Organizational Behavior*, 1994 [vol. 16], no ..., pp. 309-369.
- Ministerie van Financiën, Van Beleidsbegroting tot Beleidsverantwoording, Tweede Kanmer 26 573, nrs. 1-2.
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2002, *Naar een veiliger samenleving*. Den Haag, [www.minbzk.nl](http://www.minbzk.nl)
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2003, TK 28684, nr. 8, Sdu Uitgevers, Den Haag
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2004a, *Naar een veiliger samenleving. Midterm review*. Den Haag, [www.minbzk.nl](http://www.minbzk.nl)
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2004b, TK 28684, nr. 36, Sdu Uitgevers, Den Haag

- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2005a, *Jaarrapportage Veiligheid*. Artoos, Rijswijk
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2005b, *Persbericht 6<sup>e</sup> voortgangsrapportage*, <http://www.veiligheidsprogramma.nl/default.asp?id=325&template=content.htm&parent=167>
- Ministerie van Justitie & Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, 2005c, *Zesde voortgangsrapportage*. Programmabureau Veiligheid, Den Haag.
- OECD, *In Search of Results. Performance Management Practices*, Paris 1997.
- OECD, Budget Presentation and Fiscal Transparency, *Focus* 1999, nr. 14.
- OECD, *OECD Best Practices for Budget Transparency*, Paris 2001.
- OECD, *Using Performance Information for Managing and Budgeting: Challenges, Lessons and Opportunities*, 2<sup>nd</sup> meeting of OECD Network on Performance and Results, Paris 2005a.
- OECD, *Modernising Government. The Way Forward.*, Paris 2005b.
- Pollitt, Christopher, Integrating Financial Management and Performance Management. *OECD Journal on Budgeting*, volume 1, no. 2, 2001
- Pollitt, Christopher, Performance Information for Democracy. The Missing Link?, *Evaluation* 2006 [vol. 12], no. 1, pp. 38-55.
- Pollitt, Christopher & Geert Bouckaert, *Public Management Reform. A Comparative Analysis*, Oxford University Press, Oxford/New York 2004 [2<sup>nd</sup> edition].
- Radin, Beryl A., *Beyond Machiavelli, Policy Analysis Comes of Age*, George Washington Press, Washington 2000.
- Scharpf, Frits W., *Governing in Europe: Effective and Democratic?* Oxford University Press, Oxford, 1999.
- Schick, Allen, The Performing State: Reflection on an Idea Whose Time Has Come but Whose Implementation Has Not, *OECD Journal on Budgeting* 2003 [vol. 3], no. 2, pp.71-103.
- Schild, J.A., De ontwikkeling van de prestatiebegroting, *Beleidsanalyse* 1985, nr. 1-2, pp. 20-27.
- Schoten, E.M.A. van, De VBTTB begrotingen 2003: papieren tijger of groot succes? in: IOO, *Van Beleidsbegroting tot Beleidsverantwoording: Een kritische evaluatie*, Zoetermeer 2003.
- SCP (Sociaal Cultureel Planbureau), 2005, *De sociale staat van Nederland 2005*. Den Haag Tweede Kamer 30300, 2005-2006, VII, nr. 2
- Tweede Kamer 2002-2003, 28684, nr. 12, Den Haag, Sdu Uitgevers
- Tweede Kamer 2002-2003, 28684, nr. 6, Den Haag, Sdu Uitgevers
- Tweede Kamer 2002-2003, 28684, nr. 3, Den Haag, Sdu Uitgevers
- Tweede Kamer 2002-2003, 28600 VII, nr. 5, Den Haag, Sdu Uitgevers
- Tweede Kamer 1973-1974, 13037, nr. 1, Den Haag, Sdu Uitgevers
- Van Thiel, Sandra & Frans L. Leeuw, The Performance Paradox in the Public Sector, *Public Performance & Management Review* 2002 [vol. 25], no. 3, pp. 267-281.
- Wildavsky, Aaron, *The Politics of the Budgetary Process*, Little, Brown & Company, Boston 1974 [.. edition].

## **Annex 1: The New Budget Format**

- Legislative proposal
  - Budget statement
- Readers guide
- Policy paragraph
  - Policy agenda
  - Policy articles
- Management paragraph
- Agency paragraph
- In-depth appendix

## Annex 2: Allocation of Resources per Specific Goals

### Ministry of the Interior

SG 2.2 Police (capacity)	112	167	237	300	308	308	308
SG 2.2 Police (quality)	20	37	63	81	95	95	95
SG 2.5 Police (education)		3	13	20	20	20	20
Disaster response and fire-fighting			16	20	20	20	20
<b>Total</b>	<b>132</b>	<b>207</b>	<b>329</b>	<b>421</b>	<b>443</b>	<b>443</b>	<b>443</b>

### Ministry of Justice

SG 13.3.2 Public Prosecutor	10,2	35	43,5	49,3	55,2	58	58
SG 14.1.4 Youth prevention (Jeugd terecht)	20	23,1	39,9	69	75	75	75
SG 12.1.1 Administration of Justice	20,9	52,5	42	39,9	49,4	49,2	49,2
SG 12.2.1 Legal aid	4,6	9,9	18,4	25,4	33,5	33,5	33,5
SG 13.4.1/2; 15.3.1/2; 14.2.1 Enforcement of punishments (DJI)	132,4	214,1	321,6	375,1	439,1	441,1	441,1
SG 13.4.3/4 SRN	10,9	25,4	43,4	63	78,6	82,4	82,4
Others	2	13,1	18	21,1	27,6	33,9	33,9
<b>Total</b>	<b>201</b>	<b>373,1</b>	<b>526,8</b>	<b>642,8</b>	<b>758,4</b>	<b>773,1</b>	<b>773,1</b>

Source: MinJus & MinBZK, TK 28684, 2004b, nr. 36: 102-106.



**Annex 3: Criteria of the Court of Audit for the Assessment of the VBTB-conformity**

<b>Budget</b>	<b>Criteria</b>	<b>Note</b>
<p><b>‘What do we want to achieve?’ (W1)</b></p>	<ol style="list-style-type: none"> <li>1. Does the GO include an intended social effect?</li> <li>2. Is the intended effect measurable by means of a performance indicator?</li> <li>3. Does each performance indicator contain a target value?</li> </ol>	<p>For each question a ‘yes’ must be answered to be labelled W1 sufficiently answered. In case the GO is not sufficiently drawn up, the SG (each SG separately) are assessed to judge whether the W1-question is sufficiently answered.</p>
<p><b>‘What steps will we take to achieve it?’ (W2)</b></p>	<ol style="list-style-type: none"> <li>1. Are the instruments concerned with the GO&amp;SG mentioned?</li> <li>2. Is an indicator formulated to measure the performance of the instrument?</li> <li>3. Is a target value formulated indicating the intended level of performance?</li> </ol>	<p>For each question a ‘yes’ must be answered to be labelled W2 sufficiently answered.</p>
<p><b>‘What should it cost?’ (W3)</b></p>	<ol style="list-style-type: none"> <li>1. Is for each SG the deployed budget reported?</li> <li>2. Is for each instrument the deployed budget reported?</li> <li>3. Is for each performance the deployed budget reported?</li> </ol>	<p>The first question must be answered with ‘yes’ to be labelled W3 sufficiently answered.</p>

**Annex 4: The generic objectives and specific goals per budget item [Budget FY 2006].**

<b>Chapter</b>	<b>Department</b>	<b>O*</b>	<b>G</b>	<b>G/O-Ratio</b>	<b>tG</b>	<b>tG/G-Ratio</b>
III	Prime Minister	1 [..]	4	4.00	0	0
V	Foreign Affairs	8 [3]	34	4.25	19	56
VI	Justice	7 [3]	18	2.57	6	33
VII	Interior	12 [2]	29	2.42	7	24
VIII	Education Culture & Science	16 [4]	54	3.38	10	19
IX	Finance	8 [2]	25	3.13	8	32
X	Defense	7 [3]	31	4.42	8	26
XI	Housing, Spatial Planning & the Environment	13 [1]	47	3.62	31	66
XII	Transport, Public Works and Water Management	8 [3]	56	7.00	27	48
XIII	Economic Affairs	8 [3]	27	3.38	22	81
XIV	Agriculture, Nature & Food Quality	7 [2]	29	4.14	13	45
XV	Social Affairs and Employment	15 [3]	38	2.53	22	58
XVI	Health, Welfare and Sports	17 [2]	66	3.88	12	18
<b>Totaal</b>		<b>127 [31]</b>	<b>454</b>	<b>3.57</b>	<b>185</b>	<b>41</b>

\* The number of policy items is used as a proxy for the number of generic objectives. The number of so-called non-policy items is put in between brackets [Source: Budget Memorandum 2006, AR 2006].