

Implementing a data-driven and SDG-aligned performance reporting structure in the program budget of a Dutch municipality

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ABSTRACT,

In 2015, the United Nations proposed seventeen urgent calls for action, the Sustainable Development Goals (SDGs). The municipality of Rheden has been one of the most promising and inspiring Dutch municipalities on the usage of these SDGs and wants to continue this trend. The municipality of Rheden has commissioned a study on embedding the SDG targets in a more thorough way in a focus theme within the social domain of their program budget. This will be combined with implementing a data-driven performance reporting structure. To attain the latter, a theory- and practice-review, based on the interpretation of Grounded Theory by Wolfswinkel et al. (2013), has been conducted. This theory- and practice-review resulted in recommendations and critical factors that need to be considered when implementing a data-driven and SDG-aligned performance reporting structure. These recommendations include, but are not limited to, the implementation of an objective tree analysis, operationalising goals with Key Performance Indicators (KPIs), and setting ambitions for each KPI. Moreover, the theory- and practice-review resulted in an overview of SDG target indicators used by multiple sources. After the theory- and practice-review, indicative structured interviews with relevant stakeholders of the municipality of Rheden have been conducted to explore what is needed from its practices to implement a data-driven and SDG-aligned performance reporting structure. These interviews were analysed via the method proposed by Gioia (2012) and the results are in line with the critical success factors of implementing data analytics as identified by Müller et al. (2020). Suggestions for further research include broadening the scope of this study and strengthening the results by conducting more in-depth empirical future research, which was beyond the scope of this study.

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Keywords

SDGs; Data-driven; Sustainability Reporting; Performance Reporting; KPIs; Dutch municipality; Budgeting

1. INTRODUCTION

In 2015, the United Nations proposed seventeen urgent calls for action which are called the Sustainable Development Goals (SDGs). These goals contribute to *“a shared blueprint for peace and prosperity for people and the planet, now and into the future.”*¹. In 2018, the Vereniging van Nederlandse Gemeenten (VNG, Association of Dutch municipalities) has asked all Dutch municipalities to integrate the SDGs in their policies (Reesch & Harst, 2018). The municipality of Rheden has been at the forefront of SDG activism in Dutch municipalities since 2016. This has led towards them being awarded for being ‘the most promising Global Goal municipality of the Netherlands’ in 2018, and ‘the most inspiring Global Goal municipality of the Netherlands’ in 2019. They even added an eighteenth goal, *“share and pass on”* to the list (Gemeente Rheden, 2019)

In 2020, the municipality of Rheden set out to fulfil their SDG related ambitions once more by commissioning a study focussed on improving SDG contribution by aligning their program budget and performance reporting approach with the SDGs. This study was initiated by Bregje Walraven and Thei Striekwold, writing their bachelor theses for the International Business Administration program at the University of Twente. The results of their studies include a framework from theoretical perspective towards implementing the SDGs in the program budget (Walraven, 2020; Striekwold, 2020).

In 2021, the municipality of Rheden expressed the ambition to follow through on the suggestions made and commissioned a pilot study where the proposed framework is to be implemented within a theme in one of the domains of the program budget. Furthermore, the municipality of Rheden has expressed the ambition to move towards the implementation of data analytics in the performance reporting structure to contribute to more impactful spending. This study will contribute to both ambitions. One theme within the social domain of the program budget will function as a pilot study. This is in line with the vision of the VNG, who propose the social domain as the starting point for implementing a data-driven performance reporting structure (VNG, 2018a).

1.1 Sustainability reporting

Corporate social responsibility (CSR) reporting has been a topic in corporations since the 1980s and has since then become common practice (Niemann, 2015). The Netherlands Enterprise Agency has defined CSR as *“Taking responsibility for the impact of your business on the environment, society, and employees while striving for economic success.”*². The right balance between people, planet, and profit can generate competitive advantage³. Therefore, CSR reporting focuses on not only reporting on economic, but also on social and environmental issues. With the rising acceptance as sustainability as a working concept, sustainability reporting has become more common than CSR reporting (Niemann, 2015). European firms who employ over 500 people are required to disclose information on the way they operate and manage social and environmental challenges⁴ and in April 2021, the European Commission adopted an expansion on the earlier directive⁵ (European Commission, 2021). In addition to this directive and its expansion, stakeholders often demand a sustainability report from a firm as well (Herremans *et al.*, 2016). This signals the relevance and social direction towards sustainability reporting. While plenty of

research on sustainability reporting has been conducted in the private sector, the same cannot be said for the public sector. This is mainly due to the topic being relatively difficult to study in the public sector (Niemann, 2015; Biondi & Bracci, 2018; Niemann & Hoppe, 2018). Currently, sustainability reporting by Dutch municipalities is defined by the monetary spending on sustainability⁶. The VNG has provided Dutch municipalities with targets related to the SDGs (Reesch & Harst, 2018) and the municipality of Rheden has expressed the ambition to integrate these targets with relevant Key Performance Indicators (KPIs) in the performance reporting structure of their program budget.

1.2 Data analytics

Over the past decade, the private sector has embraced data analytics to assess business models and secure competitive advantage (Winig, 2016; Raube, 2015). In the public sector, this adoption of analytics has taken a slower pace (Henke *et al.*, 2016). Reasons for this slower adoption include financial constraints, accountability to a wide variety of stakeholders, and limited information sharing between public organisations (Levine, 2012). Despite all these challenges associated with the adoption of data analytics in the public sector, the key challenge of data analytics is to operationalise the insights derived from analytics (Lavalley *et al.*, 2011; Brandt *et al.*, 2021). In other words, what is seen in data needs to lead to actions. The VNG has published several reports that provide a starting point for Dutch municipalities to implement data analytics and work towards data-driven decision making in the program budget (VNG, 2018a; Stichting A&O, 2020). Especially for a municipality like Rheden, where introducing data analytics to the program budget is a relatively new development, this report can provide some necessary advice (VNG, 2018a; Stichting A&O, 2020). Additionally, other Dutch municipalities can provide a lot of knowledge on the subject. Examples like the municipality of Zaanstad, which has expressed the ambition to work towards the implementation of the highest level of data analytics, prescriptive analytics, in certain projects (VNG, 2018a) show that analytics is a hot topic in the Netherlands.

1.3 Research question

Considering the two ambitions that the municipality of Rheden has expressed, this study will set out to answer the following research question:

“What is needed for the implementation of a data-driven performance reporting structure which is aligned with the SDG targets set by the VNG in the social domain of the program budget of the Dutch municipality of Rheden and to what extent can this be designed in a concrete framework?”

This study will provide insight in the implementation of data-driven performance reporting and sustainability reporting in the Dutch municipality of Rheden. To attain these goals, the study is broken down in two parts consisting of several sub-questions. The first part will focus on redesigning the reporting structure of the social domain of the program budget and will answer the following sub-questions accordingly:

- 1) *“How can the reporting structure of the social domain of the program budget be redesigned to be result-oriented and represent the SDG targets set by the VNG?”*

¹ See <https://sustainabledevelopment.un.org/sdgs>

² See <https://english.rvo.nl/onderwerpen/international-enterprise/corporate-socialresponsibility>

³ See <https://english.rvo.nl/onderwerpen/international-enterprise/corporate-socialresponsibility>

⁴ See <http://data.europa.eu/eli/dir/2014/95/oj>

⁵ See https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

⁶ See <https://www.waarstaatjegemeente.nl/>

- 2) *“What relevant data should be collected within the municipality and reported based on the SDGs, the VNG report, and the local council and what Key Performance Indicators (KPIs) can be formulated to assess and monitor performance in this domain?”*
- 3) *“What are the discrepancies between the current reporting structure and the reporting structure emerging from theory?”*

These sub-questions will result in recommendations towards a more data-driven and SDG-aligned performance reporting structure within the social domain. In the second part of this study, the implementation of these recommendations will be subject to investigation. The practical needs for a successful implementation are explored. This will be done on via the following sub-questions:

- 4) *“What is needed by employees to implement a more data-driven way of reporting?”*
- 5) *“How can we solidly digitalise this data-driven way of reporting?”*
- 6) *“How can we sustain the change?”*

The goal of this second part will not be to fully implement the changes. This is due to the political nature of a municipality, where such changes are not made over the course of the duration of this study (Morgan, 1986).

1.4 Academic and practical relevance

The academic goal of this study is to add value to the current literature field. The aim of this study is to add to this topic by introducing data-driven and SDG-aligned practices in an integral way to the program budget of the municipality of Rheden. This has been suggested by Walraven (2020) as part of the recommendations towards further research. Since the research on this field in the public sector is sparse, the recommendations for future research will be valuable to increase the size of the research field and bring attention to the importance of moving towards a data-driven and SDG-aligned way of working in the public sector.

The practical relevance of this study is mostly based on streamlining the decision-making process and presenting the goals and results of the municipality in a more structured way. Clear and timely reporting of performance based on certain indicators will hopefully result in a more streamlined and data-driven decision-making process. The current program budget of the municipality of Rheden has been described as ‘not well structured’ and ‘less concrete’. This study will attempt to decrease the vagueness of the program budget and hopefully design it in a more to-the-point way. If the implementation of the proposed recommendations is successful in the pilot study, this approach can be carried over towards a broader implementation in the program budget. This will make the program budget and the goals of the municipality of Rheden clearer and more accessible to everybody.

Furthermore, the findings of this study could pave the way for other Dutch municipalities to start integrating the SDGs in their program budget and start reporting on the SDG targets as well. Eventually, the results of this study could send the ball rolling towards a thorough embedding of the SDGs and their targets in the Dutch municipalities. This could then cause a cascade effect where people in those municipalities get more familiar with the SDGs. The further integration of the SDGs in day-to-day life is a step in the right direction towards realising these goals. Integrating them deeper in municipal reporting will spread

awareness and open the door for more people to get involved with the SDGs.

2. THEORETICAL FRAMEWORK

To guide this study, literature has been studied on the topics of reporting standards, performance management, data analytics, and change management.

2.1 Reporting standards

Creating an integrated report where financial and non-financial domains (i.e., social and environmental) are reported increases the relevance of sustainability information (Niemann, 2015). The ISO 26000 and the GRI standards are the most relevant for implementation in municipalities (Niemann, 2015). Creating an integrated way of reporting in the ISO 26000 way, together with the guidelines that the GRI uses on sustainability reporting creates a report that is aligned with theory. In her 2020 bachelor’s thesis, Bregje Walraven proposed a framework that introduces these standards to the reporting structure of the municipality of Rheden (Walraven, 2020).

In the reporting structure of the municipality of Rheden, the vision of the local council is leading. This vision includes the wish to move towards the implementation of an objective tree analysis. Within a domain of the program budget, goals are attributed to themes. The goals and their intended results are made operational with activities. This approach can be visualised in the form of a tree, where the vision is the stem of the tree, the goals and results are branches, and the activities are the leaves. A visual representation of the objective tree analysis as presented by the financial commission of the municipality of Rheden can be found in Appendix A.

2.2 Performance management – Key Performance Indicators

A Key Performance Indicator (KPI) is a type of performance measurement (Fitz-Gibbon, 1990). KPIs were first mentioned in the 1960s by McKinsey & Company, and examples of the implementation of KPIs in governmental performance measurement date back to the 1990s⁷. KPIs are the non-financial measurements of an organisations’ performance, they inherently have no monetary value (Black, 2015). Identifying KPIs for measuring SDG-performance is often not straightforward (Izzo *et al.*, 2020). Therefore, a collection of KPIs in use in several practical applications at different organisation within the public domain can be a pivotal source of inspiration for the municipality of Rheden.

2.3 Data analytics

As stated before, the municipality of Rheden has expressed the ambition to work towards a more data-driven way of working. Private organisations have already embraced the use of data in their day-to-day operations, with public organisations lagging behind (Johansen *et al.*, 2016). Some private organisations, like Google, have even based their entire business model on the use of data (Simon, 2013). While requiring data capabilities, data analytics have been shown to be able to benefit a public organisation to improve its efficiency, effectiveness, and transparency (Klievink *et al.*, 2016).

In 2018, the VNG published a report that illustrates a current overview of development on data-driven practices in Dutch municipalities and provides a guideline for moving forwards (VNG, 2018a). In this report, the focus and proposed starting point for municipalities is the social domain of the program budget. The social domain of the program budget is stated as an

⁷ See <https://www.collegesontario.org/en/resources/2019-kpi-results>

appropriate starting point which provides numerous opportunities for improvement (VNG, 2018a). At the same time, it is a highly complex domain with several challenges related to, for example, privacy (VNG, 2018a). Being in line with the suggestions made by the VNG, this study focuses on implementing a data-driven performance reporting structure design within one theme of the social domain.

2.4 Change management

This study concerns exploring factors of importance for implementing a large change in an arguably sensitive part of the program budget. The research field of change management can provide some valuable insights in how the change should be implemented in the municipality of Rheden. Following Morgan's eight organisational metaphors, a municipality is an example of a political system (Morgan, 1986). Within a political system, an organisation and its hierarchy are built around power and its dynamics (Morgan, 1986). To facilitate change in an organisation characterised as a political system, Kotter provides a framework involving eight accelerators (steps) of change (Kotter, 2007; Cameron & Green, 2019). While these steps have been observed to not always be linear (Pollack & Pollack, 2015), they still provide a solid framework to implement innovative change (Gupta, 2011). Important first steps are creating the sense of necessity in top management and forming a guiding coalition to pioneer the change.

3. METHODOLOGY

This study is a qualitative case study at the Dutch municipality of Rheden consisting of two parts, a theory- and practice-review and indicative structured interviews.

3.1 Theory- and practice-review

The theory- and practice-review will be subject to the basic principles of Grounded Theory as described by Wolfswinkel *et al.* (2013). The Grounded Theory is a general methodology for developing theory that is grounded in analysed data. Wolfswinkel *et al.* (2013) adapt this theory as a method for rigorously reviewing literature and provide a five-stage methodology that can be iterated upon to conduct a structured literature review. Since this study is not intended to be a formal literature review, this methodology will be followed loosely. Nevertheless, the fundamentals of Grounded Theory provide a structural approach for reviewing theory and practices that will be of use to this study.

3.2 Interviews

The second part of the research revolves around assessing what is needed from practice at the municipality of Rheden to move towards a more data-driven way of working. Rather than providing a definitive action plan or a complete analysis, these interviews will provide indicative results.

Interviews are an often-used method of qualitative research in social studies. Ryan *et al.* (2013) provides several important factors that need to be addressed when conducting interviews, like the nature of the questions and what questioning techniques are being used. Moreover, they stress the importance of being aware of the potential biases that can influence the interview outcomes.

3.2.1 Interview characteristics

The interviews will be structured around set questions and will be conducted with relevant policy officers and other employees of the municipality of Rheden. Relevant people are people who work with the program budget, for example policy workers who translate the abstract goals and subgoals into actions that contribute towards these goals and subgoals. Five interviews will be conducted. Considering the restrictions on travelling during

the COVID-19 pandemic, the interviews will be conducted via an online platform.

Before the interview starts, the interviewees will receive more elaborate information on the goal of the interview. They will be familiarised with the findings originating from the theory and practice-review before the interviews.

3.2.2 Interview questions

The interview questions can only be stated after conducting the theory- and practice-review. Therefore, the questions used to structure the interview count as a result from the theory and practice-review and will be stated and elaborated upon later.

3.2.3 Interview analysis

Two main templates for qualitative studies of strategy and management can be distinguished, the Gioia Method and the Eisenhardt Approach (Langley, 2011). While both approaches are firmly based on the Grounded Theory (Gioia, 2012), the Gioia Method was favoured because, other than the Eisenhardt Approach, it employs a larger focus on the richness of data, which is in line with the indicative interviews that are being held. Another factor that was considered while choosing the analysis method was the time constraint of this study. Since the Eisenhardt Approach requires multiple cases, it was out of scope for this study.

The Gioia Method introduces a structural approach towards analysing interviews by organising critical statements, terms, and theoretical concepts in a clear overview (Gioia, 2012). First, first order concepts consisting of critical statements by the interviews are distinguished and noted in an overview. These full sentences then get reduced to a single term as second order themes. Lastly, similar terms get paired together under a broader theoretical concept. These concepts together are labelled as the aggregate dimensions and form the outcome of the analysis.

Due to the nature of the interviews, the aggregate dimensions emerging from the analysis will represent the dimensions most important to consider for a successful implementation of a data-driven way of working. In other words, they represent the success factors and pitfalls identified by practice in the municipality of Rheden.

4. RESULTS

4.1 Theory- and practice-review

Based on the principles of Grounded Theory, a theory- and practice-review has been conducted on the several research field of importance to this study. Next to this theoretical approach, practical examples of the implementation of a data-driven performance reporting structure and SDG-reporting were collected. Via the VNG, multiple 'best practices' on these fields were found in other Dutch municipalities.

4.1.1 Reporting structure

The municipality of Rheden has expressed the ambition to work towards a reporting structure based on the proposed objective tree analysis (Appendix A). This reporting structure, consisting of a vision, goals, and results, should be considered when giving recommendations. Fortunately, this reporting structure is found to be 'best practice', as we will see later in the results.

The Dutch government requires municipalities to report on a standardised set of financial information which are compiled in the IV3 reporting standards (Rijksoverheid, 2021). These IV3s are split in different task fields with a specific code that can be referred to while reporting. Consequently, the performance of a municipality can be compared to other municipalities' performance in the Netherlands. This framework provides a guiding line in reporting standards. The focus of the municipality

of Rheden lies on implementing the data-driven approach in one specific theme: 'Poverty alleviation and financial assistance'. This theme correlates to a task field described in the IV3 standards, 6.3: Inkomensregelingen (Rheden, 2021; Rijksoverheid, 2021).

As a backbone for a more thorough embedding of the SDG targets in the reporting structure, the IV3 codes associated with the social domain of the program budget and SDG targets as they were shaped by the VNG have been connected based on the descriptions and definitions given by the Dutch government and the VNG (Rijksoverheid, 2021; Reesch & Harst, 2018). The full connection overview and the specific outcome for the focus of this study are given in Appendix B.

The combination of the results thus far leads to the answer to sub-question one:

- 1) *"How can the reporting structure of the social domain of the program budget be redesigned to be result-oriented and represent the SDG targets set by the VNG?"*

To redesign the reporting structure, the proposed objective tree analysis needs to be implemented. To increase the representation of SDG targets in the reporting structure, the overview visualised in Appendix A will provide guidance. Being goal-oriented is one of the first steps (VNG, 2018a). To be more result-oriented, indicators for these goals need to be implemented and reported upon.

4.1.2 Key Performance Indicators

To operationalise the SDG targets embedded in the reporting structure, KPIs need to be formulated and assigned. From different sources, an overview of KPIs emerging from practice will be compiled to be used as a reference when formulating KPIs for the municipality of Rheden.

As a starting point for formulating relevant KPIs, the United Nations have compiled a list with indicators to assess a countries' performance considering the SDGs⁸. This list, however, is compiled to be used on a national level, and is therefore not always of the same relevance to all local governments (Dagevos *et al.*, 2017). The Dutch research institution Telos has assessed the SDG-indicators provided by the UN. They selected relevant indicators and translated them to a local level to be useful to Dutch municipalities (Dagevos *et al.*, 2017). Unfortunately, this report is not the holy grail for SDG target KPI formulation and implementation. The methodology of the UN and the methodology of the Telos research institute are not fully compatible (Dagevos *et al.*, 2017). Nevertheless, these two sources of KPIs will be added to the overview.

Multiple Dutch municipalities have started to include the SDGs in their reports. The municipality of Rheden even belongs to the best five examples⁹. To develop the embedding of KPIs further, the municipality of Utrecht provides a strong example. They have created an online dashboard to specifically report on indicators linked to the SDGs (Gemeente Utrecht, 2021). Their indicators will be included in the overview. The other municipalities in the top-five list, Oss, Tilburg, and Haarlem, have yet to specify on indicators so they will not be included in the comparison. For further inspiration, a look across the border can be taken. The approach of the Flemish counterpart of the VNG, the Vereniging van Vlaamse Steden en Gemeenten (VVSG) is included in the overview. They commissioned a monitoring tool to make the SDG targets actionable and to

provide Flemish municipalities with a platform where they can learn from each other¹⁰.

Since the complete overview is too large to include in this report, an example for the chosen focus theme was constructed and can be found in Appendix C.

4.1.3 Data analytics

While research on the data analytics topic within the public sector is sparse, its thriving in the private sector. Several studies have explored the critical success factors and common pitfalls of implementing data analytics in organisations. Müller *et al.* (2020) identify three critical success factors: Top Management Support, IT infrastructure, and Organisational Learning. At the same time, IT Capabilities and Technical Implementation are two key pitfalls that data analytics face (Kache & Seuring, 2017; Birkel *et al.*, 2020). This overlap in critical success factors and pitfalls shows that the organisation can benefit significantly from getting the implementation done right. The challenges associated with moving towards a prescriptive level of data analytics in the public sector have been described by Brandt *et al.* (2021). These outcomes overlap to the critical success factors and pitfalls that arise from research in the private sector.

One of the Dutch municipalities leading the practice of data-driven working and reporting in the social domain of the program budget is the municipality of Enschede (VNG, 2018b). Their approach resembles the objective tree analysis that has been proposed to be implemented in the municipality of Rheden. Enschede has also formulated clear indicators, operationalising their goals. Moreover, they made those measurable by stating ambitions related to the future performance on these indicators.

Another leading Dutch municipality is Zaanstad, who expressed their ambition of moving towards a prescriptive level of data-driven working (VNG, 2018a). Although the step to a prescriptive level of data-driven work is inevitable at some point in time, the municipality of Rheden is not currently in a realistic position to strive towards this level. Therefore, the approach of the municipality of Zaanstad is not relevant now but will be in the future.

With the information that is now collected, an educated answer can be given on the second sub-question:

- 2) *"What relevant data should be collected within the municipality and reported based on the SDGs, the VNG report, and the local council and what Key Performance Indicators (KPIs) can be formulated to assess and monitor performance in this domain?"*

A specific answer to this question cannot be given with the limited context available. Data collection can be performed after the data that needs to be collected has been clarified. At the same time, the data that needs to be collected can only be clarified after formulating relevant indicators to measure performance/progress towards the goals that have been set. The overview that has been created can function as a source of inspiration or even as a guideline for the municipality of Rheden to operationalise their goals with specific indicators linked to the SDG targets that their goals represent. Unfortunately, specific indicators cannot be suggested due to the political nature of a municipality. What can be suggested is to decrease the level of abstraction of the chosen indicators and set ambitions for the future, thereby following the example of the municipality of Enschede.

⁸ See <https://unstats.un.org/sdgs/indicators/indicators-list/>

⁹ See <https://www.sdgnerland.nl/sdgs/sdgs-voor-gemeenten-de-5-beste-praktijkvoorbeelden/>

¹⁰ See www.sdgmonitor.be

4.1.4 Recommendations

Since the discrepancies between the current reporting structure and the reporting structure emerging from theory and practice have been covered in the previous sections, summing up the recommendations originating from the theory and practice-review answers the third sub-question in a clear overview:

- 3) *“What are the discrepancies between the current reporting structure and the reporting structure emerging from theory?”*

The following recommendations can be made:

- Implement the proposed objective tree analysis in the reporting structure
- Operationalise goals with indicators via the Enschede way
- Embed the SDG targets in the reporting structure via indicators
- State ambitions for each indicator
- Be aware of the critical success factors and pitfalls identified in implementing data analytics

4.2 Interviews

Now that recommendations towards improving the performance reporting structure and integrating a data-driven way of performing have been provided, interviews can be conducted to get clarity on what is needed by employees to implement the recommendations. Since the interview questions result from the theory and practice-review, they will be stated below.

4.2.1 Interview questions

Top management support has been described to be a critical success factor in the implementation of data analytics (Müller *et al.*, 2020). Additionally, following the eight accelerators of change as proposed by Kotter (2007), the first steps towards a change involve creating the sense of necessity in top management and the forming of a guiding coalition. Therefore, it's relevant that the first questions in the interviews regard on-boarding and a possible guiding coalition to facilitate an effective implementation of a data-driven way of working, which will be the following:

- How do we make sure that everybody is on board, especially managers, policy workers and the local council?
- Who should take place in the guiding coalition?

Since the implementation of a performance-driven and result-oriented way of reporting is based on the use of data, it is relevant to see what data is available and what additional data should be collected. To operationalise this data, it should be linked to specific KPIs. Questions regarding the use of KPIs and the process of formulating them should be asked as well. Therefore, the following questions will be asked:

- Which data related to the SDG targets relevant to your activities is currently available?
- What other data could and should be collected?
- Which KPIs can be used to report on this data?
- How much and what kind of guidance is needed for formulating these KPIs?
- Do you prefer a top-down or a bottom-up approach for formulating these KPIs?

After getting clear what kind of data needs to be collected and how it should be used, its collecting and processing play a key role in the data-driven performance reporting process. IT-infrastructure and -capabilities are found to be relevant factors in a successful implementation. Additionally, data quality is of key

importance to ensure a smooth processing of said data. Therefore, the following questions will be asked:

- How can we guarantee the data quality?
- To what extent does the current data collection structure support this?
- What does the ideal reporting structure look like?

Lastly, to see if all bases have been covered, the last question of the interview will be an open possibility for the interviewees to add whatever they believe is necessary for a successful implementation of a data-driven performance reporting structure.

- What else is needed for a successful implementation of a data-driven performance reporting structure?

4.2.2 Interview analysis

Indicative interviews were conducted with five people. In the analysis of these interviews via the method proposed by Gioia (2012), 44 first order concepts were identified. These led to several second order themes. From these second order themes, six aggregate dimensions became apparent. These are: communication, involvement, goal setting, reporting structure, data quality, and data value.

The amount of first order concepts linked to each second order theme are listed in Table 4 below. The full data structure can be found in Appendix D.

Table 4. Aggregate dimensions to the number of first order concepts.

Aggregate dimensions	First order concepts
Communication	8
Involvement	5
Goal setting	8
Reporting structure	4
Data quality	10
Data value	9

These found aggregate dimensions are similar to the critical success factors and pitfalls identified in earlier research (Müller *et al.*, 2020; Kache & Seuring, 2017; Birkel *et al.*, 2020). This implies that the implementation of a data-driven way of working in the public domain faces similar challenges as the private sector. This implied similarity is in line with the findings of Brandt *et al.* (2021).

Concurrently, the aggregate dimensions signal the concerns of the employees. This leads to the fourth sub-question:

- 4) *“What is needed by employees to implement a more data-driven way of reporting?”*

The six aggregate dimensions imply that the assurance of data quality and -value, a clear communication and goal setting strategy, involvement of all concerned parties, and a solid reporting structure are needed by employees to implement a more data-driven way of reporting.

Sub-question five:

- 5) *“How can we solidly digitalise this data-driven way of reporting?”*

This sub-question can be answered by taking inspiration from the ‘best practices’ identified earlier under the theory- and practice-review. Combining the reporting approach of the municipality of Enschede with the SDGDashboord of the municipality of Utrecht would result in a digital solution that encompasses both sides of the matter at hand. To facilitate this digitalisation, the interviews

show that the implementation of a data warehouse could be an option to increase the accessibility and value of the collected data.

The last sub-question, six:

6) “How can we sustain the change?”

This sub-question is answered by the eight accelerators of change identified by Kotter (2007) and the elaboration on the first accelerators explored in the interviews. The eight accelerators of change are defined as follows:

1. Create a sense of urgency
2. Build a guiding coalition
3. Form a strategic vision and initiatives
4. Enlist a volunteer army
5. Enable action by removing barriers
6. Generate short-term wins
7. Sustain acceleration
8. Institute change

Integrating the entire framework is outside the scope of this study. The interviews show that the sense of urgency has been created by the local council. The municipality of Rheden then continued immediately towards starting an initiative. The importance of a guiding coalition has been overlooked before and the interviews, together with theory, show that involving all concerned parties in such a coalition is a critical success factor. The focus that has been chosen to function as a pilot for thorough implementation of a data-driven performance reporting structure and as subject of analysis for this study can be classified as an initiative. Therefore, the municipality of Rheden currently resides around accelerator number 3.

The recommendations originating from the interviews will be discussed when answering the central research question.

5. ANSWERING THE RESEARCH QUESTION

This study set out to answer the following research question:

“What is needed for the implementation of a data-driven performance reporting structure which is aligned with the SDG targets set by the VNG in the social domain of the program budget of the Dutch municipality of Rheden and to what extent can this be designed in a concrete framework?”

After conducting a theory- and practice-review to explore what such a performance reporting structure would entail, several recommendations were made. After which, five interviews were held to assess the needs and thoughts of relevant employees on implementing such a reporting structure. These interviews led to more insights and further recommendations. Together, the recommendations made indicate what is needed for the implementation of a data-driven performance reporting structure which is aligned with the SDG targets set by the VNG in the social domain of the program budget of the Dutch municipality of Rheden.

The following recommendations were made after the theory- and practice-review:

- Implement the proposed objective tree analysis in the reporting structure
- Operationalise goals with indicators via the Enschede approach
- Embed the SDG targets in the reporting structure via indicators
- State ambitions for each indicator
- Be aware of the critical success factors and pitfalls identified in implementing data analytics

The further recommendations after the interviews are as follows:

- Get clarity on the data that is relevant to collect and develop guidelines for data collection to ensure data quality
- Deploy a data warehouse to facilitate a broader, integral approach to data analysis
- Employ clear communication throughout the change process
- Involve all layers and actors of the organisation in the change process
- Use Kotters’ eight accelerators of change to shape the future of the implementation project

To answer the last part of the research question; it is nearly impossible to suggest one central approach that would be usable by every Dutch municipality (i.e., a concrete framework). The specific characteristics of the municipality should always be considered when embedding SDG targets and formulating KPIs for these targets. Some SDG targets that are deemed relevant by the VNG are not relevant to the municipality of Rheden. Examples of this are the targets associated with SDG 14: Conserve and sustainably use the oceans, seas, and marine resources. This is simply because the municipality of Rheden is a landlocked municipality.

6. DISCUSSION

The execution of the qualitative research conducted in this study can be seen as successful. Every sub-question could be answered by the information gathered in the theory and practice-review and interviews. Several recommendations could be made to support the implementation of a data-driven performance reporting structure and the embedding of SDG targets in said structure. Ultimately, a real-world example for implementing the proposed reporting structure and SDG embedding has been created for the focus of the municipality of Rheden. This proposal can be found in Appendix E.

During the creation of the real-world reporting structure example based on the proposed objective tree analysis and the results of this study, it became apparent that the framework from practice as proposed by Walraven (2020) didn’t hold up to the desired reporting standards. This is, of course, a logical outcome since the framework from practice was shaped around the reporting standards of that time. The framework from theory proved to be better suited towards the objective tree analysis-based reporting structure. At the time, the framework from practice was constructed to relieve the dominance of the SDGs in the framework from theory. Argued can be that, in order for the municipality of Rheden to stay a leader in the field of SDG-implementation in Dutch municipalities, a stronger focus on embedding the SDGs, their targets and indicators in the reporting structure of the program budget should be employed.

The support of top management has been shown to be a critical success factor both in the implementation of a change in a political system organisation and more specifically in the implementation of data analytics. The created proposal for implementation can be used as a pilot to show proof of concept to top management of the municipality. For the future, a project that encompasses a broader scope of the program budget can be based on the proposed reporting structure. To guide this project process, the accelerators of change should be followed to ensure success.

Multiple sources for specific SDG target indicators have been found in practices ranging in level of abstraction from the global indicators of the UN to the municipality-specific approach of Utrecht. When formulating SDG target indicators for the deeper embedding of these targets in the program budget, the

municipality of Rheden can use the created overview as a reference list. Important is to keep a critical point of view considering relevance of certain goals to the municipality.

From the found results, it would appear that an overlap between several topics exists and that the process of aligning theoretical best practices from these topics could be easier than it seems at first glance. Integrated reporting can be strengthened by the practice of working in an integral way and ensuring a high level of data quality. Additionally, reporting on the SDG-indicators embedded in the performance reporting structure can become more accurate and significant with deploying a data warehouse and employing data analytics alongside it. Moreover, the eight accelerators of change provide a framework for the process in which all aspects can be implemented successfully.

7. CONCLUSION

In this study, first research was conducted on combining the implementation of a data-driven performance reporting structure with the embedding of the SDG targets in the social domain of the program budget of the municipality of Rheden. A theory- and practice-review was done and found several factors of importance that were carried over to the indicative interviews. In these interviews, the practical needs of employees were explored. Ultimately, the findings of the study were applied by creating a proposal for the objective tree analysis-based, data-driven, and SDG-aligned reporting structure on the focus theme within the social domain.

The recommendations made in this study are a starting point towards implementing a data-driven way of working in the municipality of Rheden. If the implementation within the focus theme proves to be successful, this approach can be carried over towards a broader implementation within the program budget.

Implementing a data-driven way of working in a municipality brings forth several challenges. These challenges are mostly associated with the political nature of the municipality. Theory provided a starting point, but thoroughly embedding the SDGs in the pilot theme required an integral effort. For the continuation of this process, an even larger integral effort is sure to be needed. Fortunately, theory and best practices (also from the private sector) provide tools and grips for a successful embedding

In a broader perspective, the findings of this study can be of further use for implementing a data-driven and SDG-aligned performance reporting structure in other municipalities as well. However, it should always be remembered that every case is different and that not everything that is relevant to the municipality of Rheden carries over to other municipalities. More empirical research on this topic would be preferred.

8. LIMITATIONS & RECOMMENDATIONS FOR FUTURE RESEARCH

Due to the inherent time constraints of this study, the theory- and practice-review could not be conducted to the proposed standards of Wolfswinkel *et al.* (2013), which is a limitation for this study and can be resolved by conducting more in-depth empirical future research. Additionally, the extent to which the proposed objective tree analysis-based, data-driven, and SDG-aligned reporting structure has been applied is limited. It cannot be said for certain that the approach holds up for other themes within the social domain and broader, the other domains of the program budget. A recommendation for further research is to implement the proposed reporting structure further in the social domain while keeping in mind all factors identified in this study. If this proves to be successful, the step can be taken to implement the approach in the other domains of the program budget as well.

Additionally, an audit can be conducted after the thorough implementation to review to what extent it is aligned to the SDG targets. This could lead to a study where the possibilities for a deeper embedding of the SDG targets are explored and where the opportunities for a stronger performance reporting structure lie.

The way in which the SDG targets as defined by the VNG and the IV3 reporting standard codes are connected to each other is also a limitation of this study. This connection is the backbone of all further recommendations and has not been studied before. Therefore, the connection had to be made by the researcher based on the given definitions and explanations given by the VNG and the Dutch government. To strengthen this connection in theory, further research should be conducted on this topic. A potential outcome could be a high-level integration of the SDG targets in the national reporting standards for municipalities.

Another limitation of this research is the SDG target indicators overview. Despite all definitions being based on the general definitions provided by the United Nations, the definitions of the localised SDG targets differ slightly from source to source. Moreover, while the approaches of both Flemish and Dutch sources have been included, this overview is not exhaustive and can most likely be expanded with different approaches from other countries as well. With the expansion of the overview, scope and relevance are critical point to keep in mind. Would it be relevant for, say, a Dutch municipality to use indicators that are commonly used in south-east Asia? Or would an exhaustive overview of all SDG target indicators used in Dutch municipalities be of higher academic importance? Nevertheless, a rigorous review of SDG target indicator use in a certain scope is an interesting topic for further research.

The interviews proved to be another point of limitation. The warning from Ryan *et al.* (2013) for the emergence of biases prior to and during the interview stuck. Nevertheless, not all questions proved to be of the same level of relevance for different interviewees. This is most likely because the interview questions emerged from different research fields and were all asked to different people with very different roles. Further research on this topic could benefit from extending the number of conducted interviews to be able to come to some well-substantiated conclusions. Additionally, research can be conducted to provide a standardised list of interview questions that relate to the topic.

Further recommendations for future research include the use of developments on the field of data science like Artificial Intelligence and Machine Learning. An acquaintance of the researcher has just pre-published a paper about data quality and how these two developments can be of use in this regard (Mauritz *et al.*, 2021). Another interesting research field is human-technology interaction, and especially the design of a digital tool to present data. The Utrecht Monitor and Flemish SDG-Dashboard are both examples of how such a design can look like. In further research, this can be adapted upon to make it relevant for the municipality of Rheden.

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11. APPENDIX A



Figure 1. The objective tree analysis as proposed by the municipality of Rheden; adapted and translated from a presentation held by the financial commission of the municipality of Rheden on the 23rd of March 2021.

12. APPENDIX B

IV3 task field code	Themes and IV3 task field description	Relevant SDG targets
	<i>Thema: Algemene voorzieningen</i>	
6.1	Samenkracht en burgerparticipatie	5.4, 10.2, 11.2, 11.3, 16.7, 17.16, 17.17
	<i>Thema: Jeugd</i>	
6.72	Maatwerkdienstverlening 18-	3.2, 3.3, 3.4, 3.5, 3.7, 8.6, 11.2, 17.17
6.82	Geëscaleerde zorg 18-	3.5, 5.2, 5.3, 8.7, 16.2, 17.17
	<i>Thema: Volwaardige maatschappelijke deelname</i>	
6.2	Wijkteams	3.8, 5.4, 10.2, 16.6, 16.7, 17.17
6.6	Maatwerkvoorziening (WMO)	11.1
6.71	Maatwerkdienstverlening 18+	3.5, 10.2, 10.3, 11.2, 16.6, 16.7, 17.17
6.81	Geëscaleerde zorg 18+	3.5, 5.2, 5.3, 8.7, 11.1, 16.1, 17.17
	<i>Thema: Armoedebestrijding en financiële hulpverlening</i>	
6.3	Inkomensregelingen	1.1, 1.2, 1.3, 2.1, 2.2, 8.3, 10.1, 10.2, 10.4, 16.6, 16.7
	<i>Thema: Volksgezondheid</i>	
7.1	Volksgezondheid	3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 5.6, 17.17
7.5	Begraafplaatsen en crematoria	-
	<i>Thema: Sport en bewegen</i>	
5.1	Sportbeleid en activering	3.4, 17.17
5.2	Sportaccommodaties	11.3, 11.7, 12.2, 12.7, 17.17
	<i>Thema: Cultuur</i>	
5.3	Cultuurpresentatie, cultuurproductie en cultuurparticipatie	3.4, 4.7, 8.9, 16.7, 17.17
5.6	Media	16.10, 17.17
	<i>Thema: Erfgoed</i>	
5.5	Cultureel erfgoed	11.4

Table 1. Connection between IV3 task fields and the VNG SDG targets.

IV3 code 6.3: Inkomstenregelingen	
<i>SDG target</i>	<i>Description as given by the VNG</i>
1.2	Het aandeel mannen, vrouwen en kinderen van alle leeftijden die volgens nationale definities in armoede leven in al haar dimensies, minstens halveren
1.3	Nationale sociale zekerheidssystemen en maatregelen implementeren voor iedereen
2.1	Een einde aan honger en toegang tot veilig, voedzaam en voldoende voedsel voor iedereen
2.2	Einde aan alle vormen van ondervoeding
8.3	Beleid ter ondersteuning van productieve activiteiten, waardevolle banen, ondernemerschap, creativiteit en innovatie, en de groei bevorderen van MKB.
10.1	Zorgen voor een blijvende inkomensstijging voor de onderste 40% van de bevolking in een tempo dat hoger ligt dan het nationale gemiddelde (Zie GG 1, 8)
10.2	De sociale, economische en politieke inclusie van iedereen mogelijk maken, ongeacht leeftijd, geslacht, handicap, ras, etniciteit, herkomst, godsdienst of economische of andere status
10.4	Beleid voeren dat tot een grotere gelijkheid leidt, in het bijzonder fiscaal en inkomensbeleid en sociale zekerheid
16.6	Doeltreffende, verantwoordelijke en transparante instellingen ontwikkelen op alle niveaus
16.7	Ontvankelijke, inclusieve, participatieve en representatieve besluitvorming op alle niveaus garanderen.

Table 2. Potentially relevant SDG targets related to IV3 code 6.3: Inkomstenregelingen.

13. APPENDIX C

SDG target	SDG target description (VNG)	Indicators UN	Indicators VVSG (Flanders)	Indicators Telos Institute	Indicators Utrecht Monitor
1.2	Het aandeel mannen, vrouwen en kinderen van alle leeftijden die volgens nationale definities in armoede leven in al haar dimensies, minstens halveren	<ul style="list-style-type: none"> - Proportion of population living below the national poverty line, by sex and age - Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions 	<ul style="list-style-type: none"> - Fiscaal inkomen beneden de kritische grens - Geboortes in kansarme gezinnen - Inwoners met betalingsmoeilijkheden - Onderwijs kansarmoede-indicator - Subjectieve armoede 	<ul style="list-style-type: none"> - Arme huishoudens 	<ul style="list-style-type: none"> - Aantal en aandeel huishoudens met inkomen tot 101% en 125% van het Wettelijk Sociaal Minimum - Aantal minderjarige kinderen in huishoudens met een inkomen tot 101% en 125% Wettelijk Sociaal Minimum - Aandeel huishoudens met problematische schulden - Aandeel inwoners dat niet rondkomt
1.3	Nationale sociale zekerheidssystemen en maatregelen implementeren voor iedereen	<ul style="list-style-type: none"> - Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable 	<ul style="list-style-type: none"> - Personen met een (equivalent) leefloon - Personen met een Inkomensgarantie voor Ouderen (IGO) of een Gewaarborgd Inkomen voor Bejaarden (GIB) - Personen met een verhoogde tegemoetkoming in de ziekteverzekering - Aantal nieuwe dossiers OCMW met historiek (generatiearmoede) - Aanvullende financiële steun van de gemeente 	<ul style="list-style-type: none"> - Bijstand - Arbeidsongeschikten 	<ul style="list-style-type: none"> - Aantal U-pashouders (vergelijkbaar met GelrePas) - Aantal deelnemers aan het huishoudboekje
2.1	Een einde aan honger en toegang tot veilig, voedszaam en voldoende voedsel voor iedereen	<ul style="list-style-type: none"> - Prevalence of undernourishment - Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES) 	<ul style="list-style-type: none"> - Voedselbedeling 	<ul style="list-style-type: none"> - 	<ul style="list-style-type: none"> - Gemiddeld aantal uitgegeven voedselpakketten per week
2.2	Einde aan alle vormen van ondervoeding	<ul style="list-style-type: none"> - Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age - Prevalence of malnutrition (weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight) 	<ul style="list-style-type: none"> - Ondervoeding bij ouderen 	<ul style="list-style-type: none"> - Riskant gedrag 	<ul style="list-style-type: none"> - Aandeel inwoners dat dagelijks groente eet - Aandeel inwoners van 19 jaar of ouder dat 5 of meer dagen per week ontbijt

		- Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage)			
8.3	Beleid ter ondersteuning van productieve activiteiten, waardevolle banen, ondernemerschap, creativiteit en innovatie, en de groei bevorderen van MKB.	- Proportion of informal employment in total employment, by sector and sex	- Netto-groei aantal ondernemingen	-	- Potentiële beroepsbevolking (15-74 jaar) - Totaal aantal banen - Beroepsbevolking - Aandeel werklozen - Aandeel werklozen naar opleidingsniveau - Aantal werklozen naar opleidingsniveau - Aantal werkzoekenden zonder dienstverband - Volumegroei van het bbp (provincie Utrecht)
10.1	Zorgen voor een blijvende inkomensstijging voor de onderste 40% van de bevolking in een tempo dat hoger ligt dan het nationale gemiddelde (Zie GG 1, 8)	- Growth rates of household expenditure or income per capita among the bottom 40 per cent of the population and the total population	- Fiscaal inkomen beneden de kritische grens	- Inkomensgroei (40% laagste inkomens)	- Gini coëfficiënt inkomen
10.2	De sociale, economische en politieke inclusie van iedereen mogelijk maken, ongeacht leeftijd, geslacht, handicap, ras, etniciteit, herkomst, godsdienst of economische of andere status	- Proportion of people living below 50 per cent of median income, by sex, age and persons with disabilities	- Aantal participatie- en toegankelijkheidsinitiatieven - Sportaanbod voor kansengroepen - Deelnemers met Uitpas - Toegang tot sociale huisvesting - Diversiteit bij het bestuur - Herkomstkloof in de werkzaamheidsgraad en werkzaamheidsgraad per herkomstgroep	- Arme huishoudens	- Levensverwachting in goed ervaren gezondheid per stadsdeel
10.4	Beleid voeren dat tot een grotere gelijkheid leidt, in het bijzonder fiscaal en inkomensbeleid en sociale zekerheid	- Labour share of GDP - Redistributive impact of fiscal policy	- Kaartvisualisatie welvaartsindex per statistische sector	- Aandeel arbeid	-
16.6	Doeltreffende, verantwoordelijke en transparante instellingen ontwikkelen op alle niveaus	- Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar) - Proportion of population satisfied with their last experience of public services	- Tevredenheid over de (fysieke of digitale) dienstverlening - Spreiding van informatie	- Verschil resultaatsaldo begroting en jaarrekening	- Aantal klachten over gemeente - Opkomstpercentage Gemeenteraad - Rapportcijfer bellers met Klant Contactcentrum

16.7	Ontvankelijke, inclusieve, participatieve en representatieve besluitvorming op alle niveaus garanderen.	<ul style="list-style-type: none"> - Proportions of positions in national and local institutions, including (a) the legislatures; (b) the public service; and (c) the judiciary, compared to national distributions, by sex, age, persons with disabilities and population groups - Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group 	<ul style="list-style-type: none"> - Consultatie van bewoners - Actief in bewonersgroep - Diversiteit bij het bestuur - Diversiteit in raad en college 	- Vrouwelijke gemeenteraadsleden	-
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Table 3. Overview of indicators used for relevant SDG targets for the focus theme of this study.

14. APPENDIX D

Respondent	First order concepts	First order code	Second order theme
1 & 2	"We need to inform everyone at the right moment"	Communication timeliness	Communication
1 & 2	"We want to, we just don't know where to start"	Clarity	
3	"We need a clear communication system"	Communication clarity	
3	"The question about usefulness and necessity needs to be clear to everyone"	Communication clarity	
3	"Communication and building a support base are key"	Building support	
4	"Thorough communication is everything"	Communication	
4	"Everybody needs to be on-board and committed to the goal"	Building support	
4	"Monthly meetings to analyse the data and make decisions based on this data would be ideal"	Decision making	
1 & 2	"Involve everyone in the conversation"	Involvement	Involvement
3	"Everyone involved, policy workers, management, local council"	Involvement	
4	"Policy workers are important to set the goals, technical people to facilitate them"	Involvement	
4	"Involve multiple task fields"	Involvement	
4	"We need an interactive process between all parties"	Interactive involvement	
1 & 2	"Different layers in the organisation need different kind of goals"	Different goals	Goal setting
3	"We need to have a clear view on what we want to measure for certain goals"	Clear measurements	
3	"Goal setting needs to come from different sources"	Goal setting	
3	"A thinktank with all involved parties could be a solution"	Think tank	
3	"Start with the why"	Purpose	
4	"Business Intelligence as a predicting tool is not used to its potential"	Business intelligence	
5	"Long-term thinking is the way to go, instead of going for quick wins"	Decision making	
5	"Prevention is better than healing"	Decision making	
1 & 2	"Schematic and precise reporting of performance in one clear factsheet would be great"	Precise reporting, fact sheet	Reporting structure
3	"An all-encompassing integral solution would be a dream scenario"	Integral solution	
3	"Yearly developments should be communicated via a fact sheet"	Fact sheet	
4	"Standardise reporting structures"	Standardisation	
1 & 2	"It's hard to get accurate data on people with debts"	Data accuracy	Data quality
1 & 2	"At this moment, the data quality is so low that we cannot use it"	Data quality	
1 & 2	"We need to standardise working processes for data gathering"	Standardisation	
3	"Basic measurements are in place, but semi-related data is not gathered"	Data gathering	

3	"Data quality starts with knowing what you want to measure and how you want to measure it"	Data quality	
4	"Standardise data gathering"	Standardisation	
5	"A lot of relevant data is easily available"	Data availability	
5	"Data gathering via paper is not a clean method"	Data gathering	
5	"There is still a lot of manual work involved in processing some types of data"	Data gathering	
5	"There is not one clear overview of all data we have"	Data quality	
1 & 2	"We are lacking in valuable qualitative data and have unvaluable quantitative data in abundance"	Data value	Data value
1 & 2	"Data has value when we can combine it together"	Data value	
3	"Minima & SHV is very much linked to other taskfields"	Data linkage	
4	"New systems should support old data, which is valuable as well"	Backwards compatibility	
4	"Full connection between task fields increases data value"	Connecting	
5	"We could use more qualitative data to accompany the quantitative data"	Data types	
5	"We shouldn't wait for the CBS report when we have our own data readily available"	Data usage	
5	"We should strive towards a data warehouse where all data is brought together"	Data warehouse	
5	"External sources of data are valuable as well"	Data gathering	

Table 5: Interview data structure

15. APPENDIX E

Visie		
Wij stellen alle inwoners van Rheden in staat om mee te doen in de samenleving en zetten in op laagdrempelige toegang en optimalisering van gebruik van onze regelingen en voorzieningen		
Doelen	Indicatoren	Resultaten
Alle inwoners zijn in staat zelf (met hulp) hun financiële situatie op orde te houden door stabiele inkomsten en overzicht op de administratie	1. Aantal deelnemers educatieprogramma's 2. Aantal deelnemers voorliggende voorzieningen 3. Aantal scholen dat financiële educatie als vast onderdeel heeft van lesprogramma	1. ... 2. ... 3. ...
De gemiddelde schuld van inwoners die een schuldenraject starten daalt en onze hulpverlening leidt tot succesvolle uitstroom uit deze schuldhulptrajecten.	1. De gemiddelde hoogte van de schuld van inwoners die een schuldenraject starten in Euro's 2. Percentage succesvolle uitstroom	1. ... 2. ...
In 2024 is het gebruik van het Kindpakket gestegen van 78% in 2019 naar 85% in 2024. Tevens is het gebruik van de Gelrepas gestegen van XX% in XXXX naar XX% in 2024.	1. Gebruik Kindpakket 2. Gebruik GelrePas door kinderen	1. ... 2. ...
Inwoners zijn bekend met alle ondersteuningsmogelijkheden en beoordelen deze met een 7 in 2024	1. Aantal huishoudens dat gebruik maakt van ondersteuningsmogelijkheden 2. Rapportcijfer	1. ... 2. ...

Visie: Wat willen we bereiken?

Wij stellen alle inwoners van Rheden in staat om mee te doen in de samenleving. Ook de inwoners van Rheden met financiële zorgen die schulden hebben en/of een inkomen onder <120% van de bijstandsnorm en voor meedoen zelf (dan wel binnen hun omgeving) onvoldoende mogelijkheden vinden. Wij zetten in op laagdrempelige toegang en optimalisering van gebruik van onze regelingen en voorzieningen. Alle inwoners hebben makkelijk en snel toegang tot de voorzieningen en dienstverlening. We leggen de nadruk op preventie, vroegsignalering, en het bestrijden van kinderarmoede.

Bijdrage aan de Sustainable Development Goals (SDGs)

Alle doelen en resultaten die onder dit thema zijn beschreven leveren een bijdrage aan de realisatie van de SDGs. De invulling van dit thema sluit aan op verschillende onderliggende doelstellingen binnen meerdere SDGs. Voornamelijk SDG 1: geen armoede is relevant voor dit thema. Hierin zijn twee relevante doelstellingen te onderscheiden voor dit thema. Ook andere SDGs bieden doelstellingen die op verschillende manieren relevant zijn voor dit thema. Alle indicatoren die worden genoemd onder doelen en resultaten brengen de prestaties die bijdragen aan de realisatie van de SDGs in kaart. Hieronder vindt u een overzicht van de SDG-doelstellingen die relevant zijn voor dit thema.

1-2	Het aandeel mannen, vrouwen en kinderen van alle leeftijden die volgens nationale definities in armoede leven in al haar dimensies, minstens halveren
1-3	Nationale sociale zekerheidssystemen en maatregelen implementeren voor iedereen
2-1	Een einde aan honger en toegang tot veilig, voedszaam en voldoende voedsel voor iedereen
2-2	Einde aan alle vormen van ondervoeding
8-3	Beleid ter ondersteuning van productieve activiteiten, waardevolle banen, ondernemerschap, creativiteit en innovatie, en de groei bevorderen van MKB.
10-1	Zorgen voor een blijvende inkomensstijging voor de onderste 40% van de bevolking in een tempo dat hoger ligt dan het nationale gemiddelde (Zie GG 1, 8)
10-2	De sociale, economische en politieke inclusie van iedereen mogelijk maken, ongeacht leeftijd, geslacht, handicap, ras, etniciteit, herkomst, godsdienst of economische of andere status
10-4	Beleid voeren dat tot een grotere gelijkheid leidt, in het bijzonder fiscaal en inkomensbeleid en sociale zekerheid
16-6	Doeltreffende, verantwoordelijke en transparante instellingen ontwikkelen op alle niveaus
16-7	Ontvankelijke, inclusieve, participatieve en representatieve besluitvorming op alle niveaus garanderen.

Doelen: Wat zijn de doelen (voor 2022-2025)?

Per **Doel** worden *Indicatoren* gegeven. Binnen elke *Indicator* wordt een Ambitie aangegeven waar de gemeente over X jaar wil staan zodat hier duidelijk naartoe kan worden gewerkt.

Doel: Alle inwoners zijn in staat zelf (met hulp) hun financiële situatie op orde te houden door stabiele inkomsten en overzicht op de administratie

Aan een deel van de minima- en schuldenproblematiek, ligt een gebrek aan educatie ten grondslag. Educatie gericht op omgaan met geld, maar ook tekstbegrip, reken- en digitale vaardigheden. We willen inwoners de mogelijkheid bieden hierin te ontwikkelen. Voor hen die dit niet (direct) kunnen, bieden wij laagdrempelige, vrij toegankelijke vormen van ondersteuning om problemen te voorkomen.

Indicator: Aantal deelnemers educatieprogramma's

Ambitie: ...

Indicator: Aantal deelnemers voorliggende voorzieningen

Ambitie: ...

Indicator: Aantal scholen dat financiële educatie als vast onderdeel heeft van lesprogramma

Ambitie: ...

Doel: De gemiddelde schuld van inwoners die een schuldentraject starten daalt en onze hulpverlening leidt tot succesvolle uitstroom uit deze schuldhulptrajecten.

Inwoners komen pas in actie als de problemen groot zijn. Op dat moment is de schuld opgelopen en zijn er een hoop schuldeisers betrokken. We wachten niet tot inwoners zich melden, maar bieden actief onze hulp aan. We zien dit terug in de gemiddelde hoogte van de schulden. Hoe eerder wij erbij zijn, hoe lager de gemiddelde schuldlast is.

Schulden zorgen voor een uitzichtloze situatie die verlamdend werkt. We zetten in op het oplossen van de schulden via onze partners, minnelijke regelingen, wettelijke regelingen en saneringskredieten. We streven naar succesvolle schuldhulptrajecten, waarbij de inwoner schuldenvrij een nieuwe start kan maken. Eind 2021 wordt een 0-meting uitgevoerd

Indicator: De gemiddelde hoogte van de schuld van inwoners die een schuldentraject starten in Euro's

Ambitie: ...

Indicator: Percentage succesvolle uitstroom

Ambitie: ...

Doel: In 2024 is het gebruik van het Kindpakket gestegen van 78% in 2019 naar 85% in 2024. Tevens is het gebruik van de Gelrepas gestegen van XX% in XXXX naar XX% in 2024.

Wij bieden kinderen een zo groot mogelijke kans om te participeren met behulp van het Kindpakket en de Gelrepas. Daarmee vergroten wij kansen voor kinderen en verkleinen we de kans dat ook hun kinderen in een situatie van tekort opgroeien (doorbreken van generatie-armoede). De inzet is gericht op gelijke kansen voor kinderen, maximale participatie en meedoen.

Indicator: Gebruik Kindpakket

Ambitie: ...

Indicator: Gebruik GelrePas door kinderen

Ambitie: ...

Doel: Inwoners zijn bekend met alle ondersteuningsmogelijkheden en beoordelen deze met een 7 in 2024

We willen dat alle inwoners makkelijk en snel toegang hebben tot de voorzieningen en dienstverlening waar zij recht op hebben. Vanuit de minimaregelingen en de schuldhulpverlening geldt dat de groepen: werkende minima, ouderen en jongeren de gemeente nog niet weten te vinden, en de gemeente hen ook nog onvoldoende weet te bereiken.

Indicator: Aantal huishoudens dat gebruik maakt van ondersteuningsmogelijkheden

Ambitie: ...

Indicator: Rapportcijfer

Ambitie: ...

Resultaten: Wat zijn de resultaten per doel voor 2022?

Per **Doel** worden *Indicatoren* genoemd. Binnen elke *Indicator* wordt het Resultaat gegeven.

Doel: Alle inwoners zijn in staat zelf (met hulp) hun financiële situatie op orde te houden door stabiele inkomsten en overzicht op de administratie

Indicator: Aantal deelnemers educatieprogramma's

Resultaat: ...

Indicator: Aantal deelnemers voorliggende voorzieningen

Resultaat: ...

Indicator: Aantal scholen dat financiële educatie als vast onderdeel heeft van lesprogramma

Resultaat: ...

Doel: De gemiddelde schuld van inwoners die een schuldentraject starten daalt en onze hulpverlening leidt tot succesvolle uitstroom uit deze schuldhulptrajecten.

Indicator: De gemiddelde hoogte van de schuld van inwoners die een schuldentraject starten in Euro's

Resultaat: ...

Indicator: Percentage succesvolle uitstroom

Resultaat: ...

Doel: In 2024 is het gebruik van het Kindpakket gestegen van 78% in 2019 naar 85% in 2024. Tevens is het gebruik van de Gelrepas gestegen van XX% in XXXX naar XX% in 2024.

Indicator: Gebruik Kindpakket

Resultaat: ...

Indicator: Gebruik GelrePas door kinderen

Resultaat: ...

Doel: Inwoners zijn bekend met alle ondersteuningsmogelijkheden en beoordelen deze met een 7 in 2024

Indicator: Aantal huishoudens dat gebruik maakt van ondersteuningsmogelijkheden

Resultaat: ...

Indicator: Rapportcijfer

Resultaat: ...

Welke context speelt er? (Kader, achtergrond, actualiteit, ontwikkeling)

- Risico: Corona, demografie, flexibilisering arbeidsmarkt en complexe samenleving (geldt eigenlijk voor alle doelen)
- Nieuw beleidskader 2021
- Wettelijke taken 2021 (moet dat nog terugkomen in begroting 2022?)
- Effecten corona
- Demografie
- Flexibilisering arbeidsmarkt (al komen er nieuwe regels?)
- Complexe samenleving

Wat mag het kosten?

Wordt opgenomen door financiën