

# Transparency or Apparent Transparency in Dutch Municipalities

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**Abstract:** This study focuses on the extent to which Dutch municipalities' decisions to make personal policy views public actually lead to greater transparency. The research finds that council members perceive increased transparency as a consequence of such decisions. However, the study also observes that administrative resistance may arise against the decision to disclose personal policy views. This resistance has various causes and can take different forms. Some forms of resistance are recognised by council members, while others are not. In the latter case, a degree of apparent transparency may emerge. The use of these unnoticed forms of resistance is strongly associated with the type of disclosure decision that is made. For example, in all cases where the decision was taken to actively disclose all communication, certain information is emphasised, and oral consultation is intensified.

**Keywords:** transparency, resistance, municipal transparency, apparent transparency

## 1. Introduction

Since the onset of the global transparency movement, the demand for transparency within public organisations has increased, and Freedom of Information legislation has expanded significantly (Grimmelikhuijsen et al., 2019; Tejedó-Romero & Ferraz Esteves Araujo, 2023). This development has also taken hold in the Netherlands. Following several high-profile incidents with substantial societal impact, the Dutch Parliament's trust in the Government declined. In response, the Open Government Act (hereinafter: Woo) was established to improve and make more transparent the flow of information from government organisations to elected representatives (Dutch Parliament, 2021).

The Woo grants universal access to public information without requiring a stated interest, besides certain legal limitations (Article 1.1, Woo). It aims to enhance access to government information, promote active disclosure and increase administrative transparency, and it applies to all administrative bodies, including municipal administrative

entities (Article 2.2, Woo). The Woo has implemented a marked reform compared to the former regulation, namely, it has an emphasis on active information provision. Administrative bodies are required to proactively disclose information, unless the interest served by disclosure is outweighed by the need to ensure the proper functioning of the administrative body (Article 5.1, Woo).

The Act prescribes several information categories that must be actively disclosed (Article 3.3, Woo), yet, in principle, personal policy opinions do not fall under this obligation. Personal policy opinions refer to civil servants' advice, views, positions, and deliberations intended for internal consultation (Article 5.2, Woo).

Municipalities may, beyond their legal obligations, choose to make additional information publicly available. This may also include internal policy opinions made accessible in an anonymised form (Article 5.2, Woo; Vereniging van Nederlandse Gemeenten, 2022). This may pertain, among other things, to proposals submitted to the municipal board, policy memoranda, meeting minutes, and other forms of written communication between civil servants and members of the board. The Administrative Jurisdiction Division of the Council of State regards the decision to disclose personal policy opinions as a discretionary power of the relevant administrative body (Tweede Kamer der Staten-Generaal, 2021, p. 62).

In certain municipalities, the municipal council or the board has indeed adopted decisions that go beyond legal requirements, opting to disclose policy opinions in an anonymised form. The scope of such decisions varies. In some cases, only proposals submitted to the board are disclosed upon request (passive disclosure); in other cases, in addition to board proposals, other forms of written administrative advice are proactively provided to the municipal council, such as decision memoranda.

There is a broad consensus that transparency can be regarded as a core element of good governance (Hood, 2006a; Grimmelikhuijsen & Meijer, 2014; Bauhr & Carlitz, 2021; Desmidt & Meyfroidt, 2021; Schnell et al., 2024), and transparency may lead to higher trust in government and even provide greater legitimacy to democratic governments (Tejedo-Romero & Ferraz Esteves Araujo, 2023). It may also enhance the performance of public administrations (Zagravan & Spáč, 2022; Li, 2023).

However, it is important to take into account possible resistance to transparency as well (Fernandez & Rainey, 2006; Hood, 2007; Reginato et al., 2016; Rho et al., 2021; de Boer et al., 2018; Li, 2023; Schnell et al., 2024). Transparency can strengthen the position of 'outsiders' and correspondingly weaken the position of 'insiders' (Lewin, 1947; Meijer, 2007; Wirtz et al., 2016; Li, 2023). Such resistance may lead to information being withheld or manipulated (ter Bogt, 2001; Groot & van Helden, 2003; Aardema, 2005; Hood, 2006a; Hood, 2007). And withholding or manipulating information can result in apparent transparency: an increased perception of transparency, without any viable increase in actual transparency.

Extensive research has been conducted on the effects of legislation on transparency and on factors that may influence the degree of transparency (Meijer, 2013; Tavares & da Cruz, 2017; Grimmelikhuijsen et al., 2019; Zagravan & Spáč, 2022; Tejedo-Romero & Ferraz Esteves Araujo, 2023). Considerable attention has also been paid to administrative resistance (Hood & Peters, 2004; Hood, 2007; Bouckaert & Halligan,

2008; Van Dooren et al., 2010; Lundy, 2013; Wirtz et al., 2016). However, there is less quantitative research available on potential resistance to efforts aimed at increasing transparency within Dutch municipalities and on the phenomenon of apparent transparency that may result from such resistance. Research on transparency within municipalities mainly focuses on information that is made public (Zagrapan & Spáč, 2022). While this type of research can provide insight into transparency, it offers a less comprehensive understanding of resistance and apparent transparency, as it requires insight into information that is not disclosed. Given the importance of transparency for good governance, this contribution aims to address this gap. This article, therefore, focuses not only on the extent to which the decision by municipalities to disclose personal policy views leads to an increase in transparency as perceived by the municipal council, but also on the extent to which this decision may potentially result in apparent transparency. It explicitly examines possible resistance to the disclosure of personal policy views, the causes of such resistance, and its consequences for actual transparency.

The study was guided by the following research question: To what extent does the decision by municipalities to disclose policy views lead to an increase in transparency, and what are the consequences of potential resistance to this decision for the degree of transparency?

To answer this question, the various disclosure decisions adopted by municipalities are first analysed and classified. Subsequently, the extent to which different types of disclosure decisions have resulted in a perceived increase in transparency is examined. These decisions are then related to the magnitude of resistance encountered. Next, the analysis focuses on the possible causes of resistance, considering to what extent different causes of resistance may lead to distinct forms of resistance.

Finally, the relationship between forms of resistance and experienced increases in transparency is explored. The underlying assumption is that resistance may lead to reduced transparency, and that when forms of resistance go unnoticed by council members, a situation of apparent transparency may arise. In such cases, council members may believe that, in accordance with the decision, more original information is being provided in a timely and accessible manner, while in reality, the information is not original, complete, timely, or accessible. Consequently, council members may perceive an increase in transparency, even though actual transparency has not increased.

This contribution begins with a theoretical exploration, providing a more detailed interpretation of the concepts of transparency and resistance to transparency, its potential causes, and the various forms it can take. Following an exposition of the research object and design, the results of the study are presented and analysed. This article concludes with several conclusions and a prelude to discussion.

## 2. Theoretical exploration

### 2.1. Towards a definition of transparency

Transparency refers to “lifting the veil of secrecy” (Davis, 1998, p. 121). Following Grimmelikhuijsen (2012), transparency in this study is defined as the availability of information about an actor that allows other actors to monitor the workings or performance of the first actor. This definition consists of an institutional relation in which an information exchange takes place that relates to the workings or performance of an actor (Grimmelikhuijsen 2012; Meijer, 2013, p. 430; Zagrapan & Spáč, 2022).

Transparency is generally interpreted as information transparency, which is unsurprising given that the importance of transparency has been explicitly highlighted by the ‘right to information’ movement (Schnell et al., 2024). Information transparency can be understood as the active or passive disclosure of information by public organisations. The disclosure of information can serve various objectives. Public organisations may aim to promote participation, improve service quality, reduce corruption, or enhance legitimacy by making information public (Piotrowski & Van Ryzin, 2007; Archel et al., 2009; Bauhr & Carlitz, 2021). Disclosing information enables citizens and representatives to verify the actions of public organisations, and it is generally assumed that this contributes to the efficiency and effectiveness of government operations (Bauhr & Grimes, 2014; Desmidt & Meyfroodt, 2021; Tejedo-Romero & Ferraz Esteves Araujo, 2023). From a principal–agent perspective, the disclosure of information reduces information asymmetry (Bauhr & Carlitz, 2021; Li, 2023). In nearly all cases, the ultimate aim of disclosing information is to increase transparency and trust in public organisations (Li, 2023; Tejedo-Romero & Ferraz Esteves Araujo, 2023; Schnell et al., 2024).

Public organisations may, on their own initiative, decide to disclose certain information. The risk, of course, is that only positive information is made public (Archel et al., 2009; Desmidt & Meyfroodt, 2021; Li, 2023). For this reason, Freedom of Information laws are increasingly being established at the national level, aiming to make information more public and accessible (Grimmelikhuijsen et al., 2019; Desmidt & Meyfroodt, 2021; Tejedo-Romero & Ferraz Esteves Araujo, 2023). Such laws may require the disclosure of performance indicators, minutes, preparatory decision memos, or administrative records (Piotrowski & Van Ryzin, 2007; Li, 2023).

Legislation aimed at making information public can result in an increased focus on negative information, as positive information is generally disclosed voluntarily (Li, 2023). In this context, it is also observed that legislative bodies tend to pay more attention to negative information or to parts of the organisation that appear to be underperforming (Hood, 2007). This emphasis on negative information can lead to blame avoidance (Hood, 2007; Li, 2023). The disclosure of information may then result in risk-averse behaviour at various levels within the public organisation, with media attention playing a significant role in this process (Desmidt & Meyfroodt, 2021). If the tendency toward blame avoidance is high, the disclosure of information can lead to perversity, that is, reverse effect outcomes, in which the result is the opposite of that intended by reformers (Hood, 2007).

In this context, the phenomenon can be described as apparent transparency: the recipient perceives an increase in transparency, while actual transparency has not increased.

## 2.2. Towards a definition of resistance

Although extensive research has been conducted on the phenomenon of resistance, the concept lacks a uniform definition (Hollander & Einwohner, 2004). In the social sciences, resistance is often conceptualised as an opposing movement (Wirtz et al., 2016). Resistance, therefore, operates on the same mechanisms as the movement it opposes but moves in the opposite direction (Kotter & Schlesinger, 1979; Nisar, 2018; Jenhaug, 2020). This perspective ties resistance to power dynamics and frames it as an effort to reconfigure power relations (Foucault, 1980; Frank, 2012; Wirtz et al., 2016; Nisar, 2018). Some researchers situate resistance in the context of change and define it as any action aimed at maintaining the *status quo* when that *status quo* is threatened by change (Lewin, 1947; Zaltman & Duncan, 1977; Hollander & Einwohner, 2004; Wirtz et al., 2016). Given this study's specific focus on resistance to the disclosure of information, this latter definition is endorsed.

In public administration research, administrative resistance to the disclosure of information is frequently observed but is often interpreted as deviant behaviour or perversity (Groot & van Helden, 2003; Hood, 2007). Various authors propose different causes at different levels for administrative resistance (Goodpaster & Matthews, 1982; Carpenter & Feroz, 2001; Reginato et al., 2016; Jenhaug, 2020). For one, providing information may conflict with existing external laws and regulations (Janssen et al., 2012). Or, at the organisational level, administrative procedures, hierarchical structures and the cultures within government organisations may obstruct intended changes (Haselbekke, 1990; MacManus, 2002; Pasquier & Villeneuve, 2007; Buurman et al., 2009).

Previous research has identified various causes for the emergence of administrative resistance to the disclosure of information at the individual level (Fernandez & Rainey, 2006; Nisar, 2018; Rho et al., 2021). Employees may resist disclosure when they perceive a potential loss of influence, status, or other valued aspects (Kotter & Schlesinger, 1979; Reginato et al., 2016; Jenhaug, 2020). Inadequate communication or low confidence in management or the representative body initiating the disclosure can also lead to resistance (Kotter & Schlesinger, 1979; Fernandez & Rainey, 2006; Rho et al., 2021). Additionally, employees may evaluate the pros and cons of disclosure differently from the initiator (Kotter & Schlesinger, 1979).

Resistance can arise if employees doubt their ability to develop skills required by the decision to disclose information (Kotter & Schlesinger, 1979). And fundamental resistance occurs when the norms pursued by the disclosure are not shared (Howlett et al., 2020). New rules resulting from disclosure may be perceived as burdensome and non-functional, leading to resistance (Bozeman, 1993; DeHart-Davis & Pandey, 2005; Moynihan & Pandey, 2007; Welch & Pandey, 2007; Brewer & Walker, 2010; Torenvlied & Akkerman, 2012). And potential resistance from managers themselves is a relevant factor as well (Burns & Scapens, 2000; Pronk, 2003; Gelderman et al., 2006), explained

through agency theory or divergent interests and perceptions (Merchant & Rockness, 1994; Kaplan, 2001; Hooghiemstra, 2012; Shrives & Brennan, 2015; Li, 2023). Another cause for administrative resistance to disclosure at the individual level stems from the inherent resistance to control (Bozeman, 1993; van Helden, 1999; Burns & Scapens, 2000; Aardema, 2010; Robalo, 2014; Ruimschotel, 2014). Particularly when disclosure is perceived as increasing control, there is a heightened risk of resistance and dysfunctional behaviour (Ouchi, 1979; Briers & Hirst, 1990; Lapsley & Pettigrew, 1994; Hood, 2006b; Anderson & Maks, 2012; de Boer et al., 2018; Li, 2023). Additionally, resistance to perceived control arises when legitimacy is not ascribed to the controlling entity (Howlett, 2018). An inherent tendency toward blame avoidance can also be a cause of resistance to the disclosure of information (Hood, 2007).

Scholars distinguish various types of resistance. It can manifest as material or physical resistance, such as organising protest marches or establishing blockades, but resistance can be purely communicative too or just symbolic in nature, with even silence potentially constituting a form of resistance. It can be individual or large-scale, with varying degrees of coordination (Nisar, 2018). Resistance may be directed against a natural person or be institutionally oriented (Hollander & Einwohner, 2004). A notable type of resistance involves some purposeful action against a particular change, deliberately concealed from those initiating the change. This type is characterised as strategic resistance, also known as hidden resistance (Hollander & Einwohner, 2004). In efforts to increase transparency in government organisations, this form of strategic resistance is frequently observed (Pasquier & Villeneuve, 2007).

Efforts to increase the disclosure of information within the public sector may evoke various forms of strategic administrative resistance (Anderson et al., 2010; Hendrickson & Grey, 2011). For instance, the provision of information may be intentionally delayed to hinder its disclosure (Groot & van Helden, 2003; Hood & Peters, 2004; Klijn et al., 2006; Aardema, 2010). Strict adherence to procedures may also constitute a form of administrative resistance. Furthermore, scholars have pointed to the phenomenon whereby civil servants focus solely on optimising the indicators observed by the controlling body (Ouchi, 1979; Pollitt, 1993; Brignall & Modell, 2000; Hood & Peters, 2004; Aardema, 2005; Anderson, 2006; Bouckaert & Halligan, 2008; Van Dooren et al., 2010; Herweijer, 2010).

Other researchers describe principal–agent patterns or alternative forms of tactical behaviour, such as deliberately refraining from recording information or providing an excess of information (“snowing”; cf. Hood, 2007). In extreme cases, this may involve information manipulation and the creation of shadow records to minimise or conceal the unfavourable information (Hopwood, 1972; Hopwood, 1973; Hood, 2006a; Bouckaert & Halligan, 2008; Nisar, 2018). The use of oral communication to avoid written documentation, as well as the use of easily disposable Post-it notes, are also identified as forms of opposition in this context (Gilliland & Manning, 2002; Groot & van Helden, 2003; Hood, 2007; Rho et al., 2021).

The theoretical exploration outlined above leads to the central expectation that the decision to disclose civil servants’ policy views induces forms of strategic bureaucratic resistance, and that these forms of resistance, in turn, result in apparent transparency.

### 3. Conceptualisation

#### 3.1. The disclosure decision

To delineate the scope of the disclosure decision, two variables are distinguished: policy opinions may be disclosed either passively or actively. In the case of passive disclosure, written policy opinions are only provided after a formal request has been submitted; in the case of active disclosure, these policy opinions are attached as annexes to the relevant council proposal. In addition, the disclosure decision may pertain exclusively to board proposals prepared in anticipation of a council proposal, or it may extend to other forms of written communication between a civil servant and a member of the board that relate to the council proposal (Zagrapan & Spáč, 2022). For the purposes of this study, such broader disclosure decisions must, at a minimum, include underlying decision memoranda that do not constitute part of the board proposals themselves. This results in a typology presented in Table 1.

Table 1  
*Various decisions to disclose personal policy views*

	Passive	Active
Only personal policy views included in board proposals	A: Board proposals are made public upon request	C: Preparatory board proposals are attached as an appendix to the relevant council proposal
Personal policy views included in any form of written communication	B: Upon request, as much written communication as possible between a member of the board and a civil servant concerning a specific administrative matter is disclosed	D: At a minimum, the decision memoranda prepared by a civil servant that pertain to a specific council proposal are attached as annexes to that council proposal

*Source:* Compiled by the author.

This gives rise to four types of decisions that differ not so much in an ordinal, but rather in a nominal sense. For example, it cannot be said that the active disclosure of board proposals is necessarily more far-reaching than the passive disclosure of a broad range of written communications. In contrast to council proposals, board proposals, decision-making memoranda, and other forms of written communication generally include personal policy views.

#### 3.2. Forms of resistance

Following the forms of strategic resistance distinguished in the literature, this study also differentiates between various forms of strategic resistance.

To recognise and distinguish these forms of strategic resistance from each other, one must understand the disclosure process within a Dutch municipality. Within Dutch municipalities, written communication about policy views that may be subject to

disclosure is archived. This archiving can take place centrally, but is usually done decentrally: each civil servant is responsible for their own archiving. In the context of active information provision, these personal policy views are appended as an attachment to the council proposal to which they pertain. In instances of passive information provision, these personal policy views are furnished upon request.

The first category of strategic resistance can be classified as bureaucratic behaviour: for instance, deliberately delaying the disclosure of policy views. In such cases, policy views are made public on the latest possible date. Additionally, in passive disclosure, repeatedly asking follow-up questions to the requesting party may indicate bureaucratic behaviour. The requesting party is then asked to elaborate on the background of the request or to explain how the request relates to General Data Protection Regulation (GDPR) provisions, even though these provisions might not be relevant to the disclosure of policy views. In both cases, the personal policy views are ultimately disclosed, but certainly not prematurely.

Tactical behaviour is identified as the second form of strategic resistance. Essentially, this form of resistance involves optimising only the factors that are observed. In the disclosure of policy views, only written communication is observed and made public. In this form of resistance, this written communication is meticulously screened, edited or omitted before being archived.

The third type of strategic resistance pertains to the manipulation of information. While tactical behaviour relates to information that still needs to be archived, information manipulation concerns information that has already been archived and subsequently needs to be made public. Information manipulation can take the form of providing incomplete information. In this form, certain archived policy views are deliberately not disclosed, even though they should be. Altering policy views after the documents have been archived can be considered as providing incorrect information. Correspondence is then rewritten. Information manipulation can also take the form of distorting the message. For example, an overload of information is deliberately made public: all memos, underlying documents, and all email and WhatsApp traffic are then offered to the requester or the council. Policy views can also be abstracted to an excessively high aggregation level. In this variant, the archived information is summarised at a very high level of abstraction, and this summary is made public. In the presentation of information, one can further strongly emphasise certain policy views, causing other statements to be underexposed. In this latter form, for example, certain text is displayed larger or certain views are given a different colour.

The fourth form of strategic resistance concerns opposition. Covert sabotage is the first form of opposition that is distinguished. For instance, it is agreed that personal policy views are communicated via WhatsApp in the form of emojis. The board member and the civil servant have agreed on a coding in advance that gives a specific meaning to an emoji. A certain smiley, for instance, could mean that the civil servant expects opposition in the municipal council. Should this communication traffic be made public, the reader will not understand much of it. The second form of opposition concerns withdrawal. In this case, for example, it is agreed with the board member that advice is given orally as much as possible and not in writing.



## 4. Research design

This study approached 70 municipalities where the municipal council decided in 2022 or 2023 to disclose personal policy views of civil servants in the interest of transparency. 62 municipalities agreed to participate in the research, varying in size and located across ten of the twelve different districts. With a total of 342 municipalities in the Netherlands, this provides a relatively reliable picture.

For each municipality, the decision to make personal policy views public was first analysed in detail, based on the typology of Table 1.

Subsequently, council members from all municipalities participating in this study were surveyed. Using a 10-point scale, they were asked whether the disclosure of personal policy views had led to a greater degree of transparency. Additionally, questions were posed regarding whether this information was provided in a timely manner and whether it was understandable. These questions referred both to the period before the decision to disclose was made and to the period after this decision. To accurately trace the effect of the decision to disclose personal policy views, only council members who had already been serving prior to 2022 or 2023 (depending on the year in which the disclosure decision was implemented) were invited to participate. In total, 316 council members completed the survey.

To identify potential resistance to the disclosure of personal policy views, the directors in each municipality were approached as respondents. A municipal director frequently interacts with board members, exchanging personal policy views. The directors could be working in the social domain, spatial domain, or even in business operations. To assess the degree of resistance and its potential causes, the directors were presented with statements in the form of a questionnaire, whereby they could indicate their level of agreement with the disclosure decision on a 5-point Likert scale (Reginato et al., 2016; Wirtz et al., 2016; Rho et al., 2021). In total, 167 directors completed the survey.

A problem arises regarding the possible forms of strategic resistance. One cannot assume that respondents will disclose potential forms of strategic resistance they employ themselves via a survey. This issue can be partially resolved by presenting hypothetical forms of resistance to the directors and having them evaluate these forms (Flory et al., 1992; Merchant & Rockness, 1994; Kaplan, 2001; Gelderman et al., 2006). However, the disadvantage of this method is that hypothetical statements cannot be directly translated into municipal reality. To address this problem, statements relating to forms of resistance employed by the director were not presented to the directors themselves, but to three colleagues working within the same directorate who have a good understanding of the director's practices (Flory et al., 1992; Merchant & Rockness, 1994; de Graaf & Strüwer, 2014). These three colleagues were selected and approached in consultation with the municipality's concern controller. Admittedly, this method still does not provide a completely reliable picture. After all, the response may be influenced by the nature of the relationship between the colleagues and the director (Singer & Singer, 1997; Kaplan, 2001). Since a Likert scale is used, the median of the responses from the three colleagues is employed.

To gain better insight into the underlying causes of potential resistance and the consequences this resistance may have on perceived transparency, an additional

Table 2  
*Causes and forms of resistance*

<b>Type of decision</b>
A: Board proposals are made public upon request
B: Upon request, as much written communication as possible between a member of the board and a civil servant concerning a specific administrative matter is disclosed
C: Preparatory board proposals are attached as an appendix to the relevant council proposal
D: At a minimum, the decision memoranda prepared by a civil servant that pertain to a specific council proposal are attached as annexes to that council proposal
<b>Perceived transparency</b>
Overall impression
Accessibility
Timeliness
<b>Extent of resistance</b>
Degree to which policy officials experience resistance against the disclosure of personal policy views
Causes for individual administrative resistance to change
Fear of losing status quo: influence over the decision-making process
Lack of knowledge/inadequate communication about the intended change
Reduced trust in the management/administration that decided on the change
Fear that required competencies are not present
The intended change affects fundamental norms: fundamental objections
Change results in higher administrative burdens
Change does not provide a functional contribution
Fear of control
<b>Forms of administrative strategic resistance</b>
Bureaucratic behaviour
Delay: disclosing on the latest possible date
Strict adherence to procedures: repeatedly inquiring about background
Strict adherence to procedures: GDPR screening
<b>Tactical behaviour (before information is archived)</b>
Optimising only the factors that are observed: screening and editing information
<b>Information manipulation (after information is archived)</b>
Not providing information
Altering information
Providing an overload of information
Providing only abstract information
Emphasising certain information
<b>Opposition</b>
Covert sabotage: agreeing on and using information coding
Withdrawal: as much oral consultation as possible and minimal written communication

*Source:* Compiled by the author.

23 directors and 44 council members were interviewed. These participants were randomly selected from the group that had completed the questionnaire validly.

The various concepts related to the decision, perceived transparency, the extent of resistance, the causes of resistance, and the consequences of resistance can be summarised as indicated in Table 2.

## 5. Analysis of the results

The survey results concerning transparency are presented in Table 3 as follows.

Table 3  
*Transparency*

	<b>Type A:</b> Board proposals are made public upon request		<b>Type B:</b> Upon request, as much written communication as possible between a member of the board and a civil servant concerning a specific administrative matter is disclosed		<b>Type C:</b> Preparatory board proposals are attached as an appendix to the relevant council proposal		<b>Type D:</b> At a minimum, the decision memoranda prepared by a civil servant that pertain to a specific council proposal are attached as annexes to that council proposal	
	<i>Mean</i>	<i>Wilcoxon</i>	<i>Mean</i>	<i>Wilcoxon</i>	<i>Mean</i>	<i>Wilcoxon</i>	<i>Mean</i>	<i>Wilcoxon</i>
Transparency general before the decision	3.1		5.1		4.0		4.8	
Transparency general after the decision	4.6	0.002	7.3	0.002	7.3	0.001	7.1	0.003
Accessibility before the decision	4.7		3.1		3.1		4.9	
Accessibility after the decision	5.7	0.010	3.8	0.031	6.5	0.001	2.3	0.001
Timeliness before the decision	5.1		3.6		5.7		5.0	
Timeliness after the decision	3.1	0.003	7.1	0.001	2.5	0.001	4.7	0.506

*Source:* Compiled by the author.

For each municipality, average scores were used as the basis for analysis. Table 3 shows that, for every type of decision, the general perception of transparency increased. However, when the decision was made to disclose board proposals either passively or actively, the perception of timeliness decreased. In cases where the decision was made to actively disclose more information than only board proposals, the perception of accessibility declined. No direct relationship was found between the decision to disclose information actively or passively and changes in perceived transparency. Actively disclosing information does not lead to significantly higher perceived transparency (Sig. = 0.193, Chi). Similarly, no relationship was found between the decision to disclose only board proposals or more information and changes in perceived transparency (Sig. = 0.089, Chi).

No correlation was observed between the degree of resistance and changes in perceived transparency as a result of the decision (Sig. = 0.262, Wilcoxon), nor was such a relationship found for any specific type of decision. Nevertheless, resistance to the

Table 4  
*Type of decision and the extent of resistance*

<b>Type of decision</b>	<b>Median</b>				
	<b>Overall</b>	<b>Type A:</b> Board proposals are made public upon request	<b>Type B:</b> Upon request, as much written communication as possible between a member of the board and a civil servant concerning a specific administrative matter is disclosed	<b>Type C:</b> Preparatory board proposals are attached as an appendix to the relevant council proposal	<b>Type D:</b> At a minimum, the decision memoranda prepared by a civil servant that pertain to a specific council proposal are attached as annexes to that council proposal
<b>Extent of resistance</b>					
Degree to which policy officials experience resistance against the disclosure of personal policy views	2	1	4	2	5

*Source:* Compiled by the author.

decision to disclose personal policy views does exist, as shown in Table 4. An analysis of the results reveals a relationship between the decision type and the extent of resistance. Decisions to passively or actively disclose more information besides board proposals generate more resistance than decisions to passively or actively disclose only board documents (Sig. < 0.001, Chi).

The magnitude of resistance does not exhibit a clear relationship with its underlying cause. Resistance stemming from fundamental objections is not necessarily greater than resistance arising from a heightened perception of administrative burden or non-functionality. Apart from the relationship between perceived administrative burden and non-functionality, no correlation has been observed among the other causes of resistance. Notably, certain causes, such as lack of knowledge, distrust towards the council, or concerns about required competencies, are rarely cited as sources of resistance.

The decision type correlates with the cause of resistance. Passively disclosing as much written communication as possible creates a certain fear of losing influence over the administrative decision-making process. It also generates a feeling of being more strictly controlled. Notably, the decision to actively disclose more information than only board proposals leads to fundamental objections. The decision to passively or actively disclose only board documents reinforces the feeling that it increases administrative burden, while also increasing the perception of non-functionality as a result of this type of decision. This

Table 5  
*Relationships between decision type and causes of resistance*

Passive disclosure of as much written communication as possible	Fear of losing influence	< 0.001
Passive disclosure of as much written communication as possible	Sense of being controlled	< 0.001
Active disclosure of more information than only board proposals	Fundamental objections	< 0.001
Passive or active disclosure of only board documents	Increase in perceived burden	< 0.001
Passive or active disclosure of only board documents	Increase in perceived non-functionality	< 0.001

*Source:* Compiled by the author.

Table 6  
*Relationships between causes and forms of resistance*

Variables	Spearman	Sig.
<i>Relationships between causes and forms of strategic resistance</i>		
Fear of losing status quo versus screening and editing information before archiving	0.655	< 0.01
Fundamental objections versus using information coding	0.703	< 0.01
Fundamental objections versus using as much oral consultation as possible	0.837	< 0.01
Fundamental objections versus providing an overload of information	0.682	< 0.01
Fundamental objections versus providing only abstract information	0.689	< 0.01
Fundamental objections versus emphasising certain information	0.702	< 0.01
Administrative burdens versus delay	0.762	< 0.01
Non-functionality versus delay	0.784	< 0.01

*Source:* Compiled by the author.

can be represented as shown in Table 5, where, given the nominal scale of the decision type, a Chi-square is presented.

Table 6 illustrates the observed relationships between the causes of resistance and the forms of strategic resistance. To this end, only relationships with a Spearman correlation greater than 0.6 and a significance level less than 0.01 are presented.

Resistance originating from apprehension regarding loss of influence over the administrative decision-making process correlates more strongly with tactical behaviour aimed at perception optimisation. In such instances, the director engages in document redaction prior to archiving. Resistance stemming from fundamental objections to the decision to publicise personal policy views demonstrates a strong correlation with forms of opposition. This may manifest as pre-arranged coded communication with the mayor and aldermen or limitation of communication to verbal consultations. Fundamental objections also exhibit a stronger correlation with certain forms of information manipulation, such as information overload, abstraction, or selective accentuation. When resistance is rooted in perceived administrative burden or the perception of the decision as non-functional, it tends to correlate strongly with bureaucratic behaviour, characterised by attempts to delay information provision.

The question now arises whether there is a relationship between a specific form of resistance and perceived transparency. These relationships are indicated in Table 7.

Table 7  
*Relationship form of resistance and perception of transparency*

Spearman	Transparency general	Accessibility	Timeliness
Delay: disclosing on the latest possible date	0.084	0.630**	-0.726**
Screening and editing information before archiving	-0.046	-0.170	0.628**
Providing an overload of information	-0.090	-0.682**	0.213
Providing only abstract information	-0.109	-0.595**	0.172
Using information coding	-0.154	-0.645**	0.215
Repeatedly inquiring about background	-0.488	-0.228	-0.023
GDPR screening	-0.300	-0.298	0.120
Emphasising certain information	0.044	-0.545	0.182
Withdrawal: as much oral consultation as possible and minimal written communication	-0.038	-0.524	0.196
Not providing information	0.031	-0.553	0.196
Altering information	0.075	-0.577	0.170

*Source:* Compiled by the author.

Table 7 shows that the form of resistance does not have a strong relationship with perceived general transparency. However, delaying the provision of information can negatively affect the perception of timeliness. Adjusting information before archiving, on the other hand, contributes positively to the perception of timeliness. Providing an overload of information or, conversely, abstracting information does not enhance the perception of accessibility. The same applies to the use of codifications.

However, perhaps the forms of resistance that are not related to the perception of general transparency, accessibility and timeliness are more interesting. After all, these forms of resistance remain unnoticed by council members. Repeatedly inquiring about the background, GDPR screening, emphasising certain information, the use of as much oral consultation as possible, not providing information and altering information after archiving may be mentioned as such instances.

For these unnoticed forms of resistance, it is possible to provide insight into their frequency of use for each decision type. To this end, Likert scores of 4 or higher were used as the criterion. The results are presented in Table 8. When the decision is made to

Table 8  
*Percentages of unnoticed strategies by decision type*

	<b>Type A:</b> Board proposals are made public upon request	<b>Type B:</b> Upon request, as much written communication as possible between a member of the board and a civil servant concerning a specific administrative matter is disclosed	<b>Type C:</b> Preparatory board proposals are attached as an appendix to the relevant council proposal	<b>Type D:</b> At a minimum, the decision memoranda prepared by a civil servant that pertain to a specific council proposal are attached as annexes to that council proposal
Repeatedly inquiring about background	77%	0%	0%	0%
GDPR screening	77%	0%	0%	0%
Emphasising certain information	0%	0%	0%	100%
The use of as much oral consultation as possible	0%	0%	0%	100%
Not providing information after archiving	0%	0%	0%	46%
Altering information after archiving	0%	0%	0%	53%

*Source:* Compiled by the author.

passively disclose only board proposals, in 77% of the cases, repeated inquiries are made regarding the background of the request or a GDPR screening is conducted. Furthermore, the table shows that emphasising certain information and intensifying oral consultation are strategies applied in all cases where the decision was made to actively share more information than only board proposals.

## 6. Explanations based on the interviews

Council members are generally positive about the decision to disclose personal policy views. The perception that the board operates in a more transparent manner has generally increased as a result of this decision. However, respondents indicate that, in some cases, information is delivered late. This is particularly the case when the decision is made to disclose only board proposals. In addition, respondents sometimes experience

that the information becomes less accessible, especially when the decision is made to actively disclose more information than only board proposals.

Based on the interview results, a certain relationship can be inferred between the type of decision, the cause of resistance and the form of resistance. Fear of losing influence is exacerbated by decisions to passively disclose as much information as possible. This fear subsequently leads to tactical behaviour, where communication is edited and sometimes substantively modified before being archived. Administrators anticipate the possibility that communication may be requested and that they may lose their influence over the political-administrative decision-making process as a result. By editing written communication, this fear is partially alleviated. Favourable information is emphasised more strongly, while unfavourable information is sometimes deliberately removed from documents prior to archiving.

Decisions to disclose only board proposals do not elicit fundamental resistance or fear. However, according to the respondents, such decisions are perceived as non-functional and result in increased perceived administrative burden. This leads to bureaucratic behaviour in the form of delays.

Fundamental objections are linked to the perception that administrators can no longer perform their advisory role as a result of the decision. Respondents emphasise that the ability to freely advise council members is considered essential for their work. Fundamental objections arise from the perception that this ability is removed when all written communication is actively disclosed. Some respondents refer to the dual system, where the municipal council and the board of Mayor and Aldermen are regarded as two separate entities, with the council expected to oversee the board. While the council's office and municipal audit office can be seen as instruments for the council, the administrative organisation can be seen as an instrument for the board, according to respondents. Actively disclosing more information than board proposals (particularly toward the municipal council) is perceived as less compatible with this dual system.

Fundamental resistance leads to manipulation and opposition as forms of resistance. In cases of manipulation, information overload or highly abstract forms of information are frequently provided. It also occurs that certain information is emphasised by using different colours or fonts for specific information. The deliberate omission or alteration of information subsequent to its archival, while conveying the impression of completeness and originality, is reported with lower frequency due to respondents' apprehensions regarding the potential for future detection and disclosure of such practices. Opposition often involves agreeing on codes with board members. These codes are primarily used in WhatsApp communications but are sometimes applied in email correspondence as well. Additionally, this form of opposition frequently emphasises verbal communication while minimising written communication. Post-it notes, which are easily removable, are also used. According to respondents, this is related to the scope of the decision. Decisions to actively disclose decision-making memoranda are perceived as less threatening than decisions to also disclose personal communication between a civil servant and the board member.

The forms of resistance are neither cumulative nor hierarchical. For instance, engaging in opposition does not necessarily follow the application of other forms of resistance. This



observation aligns with the finding that forms of resistance are associated with the type of decision. Different decisions lead to different forms of resistance.

The degree of resistance is not directly related to perceived transparency. However, certain forms of resistance can influence the perceived accessibility and timeliness of the information provided. Logically, delaying information provision leads to a negative assessment of timeliness. Similarly, respondents confirmed that providing an overload of information, abstracting information, or coding information does not enhance perceived accessibility.

Some forms of resistance, however, cannot be detected by council members. Withholding information or altering views after archiving has no effect on perceived transparency, accessibility, or timeliness. The same holds for emphasising certain information. Agreements between aldermen and civil servants to communicate as much as possible orally are also not known to council members. The same holds true for repeatedly inquiring about the background and for GDPR screening. Respondents generally indicate that they are not aware of these practices, although some suspect they do occur.

## **7. Conclusion**

Municipalities are increasingly disclosing civil servants' personal policy views with the aim of improving the provision of information to municipal councils and other stakeholders. This study focuses on the question of whether the disclosure of personal policy views of municipal civil servants leads to increased perceived transparency among council members, whether there may be resistance to the decision to disclose, and whether such resistance could result in apparent transparency.

The findings indicate that the decision to make civil servants' personal policy views public enhances council members' perception of transparency. However, when the decision is made to disclose only board proposals, council members report experiencing delays in the delivery of information. Similarly, when more information than only board proposals is actively disclosed, council members perceive the information as less accessible.

Nevertheless, these findings do not provide the full picture. It remains possible that perceived transparency increases following the decision to disclose policy views, while actual transparency does not necessarily improve. This discrepancy may be related to potential administrative resistance to the disclosure decision and the various forms such resistance may take.

The study demonstrates a relationship between the type of decision and the magnitude of resistance. Decisions to passively or actively disclose more information than only board proposals between civil servants and the board elicit more resistance than decisions to passively or actively disclose only board documents.

Different types of decisions of disclosure lead to various causes of resistance. Passive disclosure of as much information as possible generates resistance caused by fear of losing influence over the administrative decision-making process and feeling more controlled. The decision to disclose only board documents (passively or actively) intensifies the perception

of increased administrative burden and non-functionality. The decision to actively disclose more information than only board proposals can lead to fundamental objections.

Different causes of resistance can lead to various forms of resistance. Resistance stemming from fear of losing influence over the administrative decision-making process leads to a relatively stronger tactical behaviour aimed at optimising perception: communication is edited before archiving. If the cause of resistance lies in perceived administrative burden or if the decision is deemed non-functional, this can lead to a relatively stronger bureaucratic behaviour, where attempts are made to delay information provision. Resistance arising from fundamental objections to disclosing personal policy views leads to relatively stronger forms of information manipulation and opposition.

Forms of resistance do not affect perceived general transparency. However, delaying the provision of information negatively impacts the perception of timeliness. Providing an overload of information, abstracting information and coding information reduce perceived accessibility. Nevertheless, some forms of resistance go undetected. For example, withholding information, altering views after archiving, or emphasising certain information are generally not noticed by council members. The same applies to the intensification of oral consultations and the reduction of written communication, repeatedly inquiring and GDPR screening. This suggests that these latter forms of resistance may result in only an apparent transparency. Although council members perceive an increase in transparency following the decision to disclose, this may not necessarily reflect actual transparency.

The research findings support the expectation that the decision to disclose civil servants' policy views leads to forms of resistance, and that some of these forms of resistance remain unnoticed and result in apparent transparency. The use of these unnoticed forms of resistance is strongly associated with the type of decision that is made. For example, in all cases where the decision was taken to actively disclose more information than only board proposals, certain information is emphasised and oral consultation is intensified. The decision to passively disclose only board proposals results in repeated inquiries about the background of the request and the implementation of a GDPR screening in most cases.

## 8. Discussion

The causes of resistance identified in this study partially correspond with previous research. Resistance may arise from fear of losing influence over the administrative decision-making process (cf. Kotter & Schlesinger, 1979; Reginato et al., 2016; Jenhaug, 2020). It can also be caused by an increased perception of administrative burden or non-functionality (Bozeman, 1993; DeHart-Davis & Pandey, 2005). Additionally, resistance may stem from fear of being controlled (Ouchi, 1979; Briers & Hirst, 1990). Fundamental objections to the intended change can also cause resistance (Howlett et al., 2020). Not every cause of resistance identified in previous research was found in this study. Inadequate communication or distrust towards the council were less frequently cited as causes by respondents. Respondents were also less concerned about lacking necessary

competencies. This may be related to the type of decision at the centre of this study, and it is conceivable that other types of decisions would reveal different underlying factors.

The forms of resistance found in this study also align with previous research. Deliberate delay occurs relatively frequently (Hood & Peters, 2004). Information is edited, emphasising positive elements while less positive communication is not archived (Aardema, 2005; Hood, 2007; Bouckaert & Halligan, 2008). Information is also manipulated before release (Hopwood, 1972; Hopwood, 1973; Hood, 2006a). Forms of opposition where individuals withdraw from the decision have also been observed (Groot & van Helden, 2003; Hood, 2007). These forms of resistance can be traced back to the mode of information provision promoted by the decision. Decisions to disclose information often involve a one-way information flow, which provides a basis for strategic resistance. In this context, actual transparency might be better served by genuine two-way communication (Hood, 2007).

This study has certain limitations. The present study has focused exclusively on a single type of decision: the disclosure of personal policy views of civil servants. Furthermore, only municipalities were included in the research scope. The municipalities were selected based on their decision to disclose personal policy views in 2022 or 2023, resulting in relatively limited experience with such disclosure. It is plausible that perceived transparency or resistance may decrease or increase over time. Additionally, different forms of resistance may emerge over time, potentially leading to a cumulative nature of resistance strategies. Moreover, numerous factors that could influence the relationship between resistance and transparency have been excluded from consideration, such as the mode of internal communication regarding the decision and the organisational culture within the municipality. The forms of resistance were identified based on responses from three colleagues of the respective director. This raises questions about the reliability of this basis for inferring forms of resistance and whether other forms of resistance might be employed beyond the purview of these colleagues. Besides, it is never possible to obtain an entirely objective picture of actual transparency. This is particularly true when various forms of resistance are observed, raising the question of whether the disclosed information is truly complete. These limitations provide a foundation for future research. Such research could consider additional factors and potentially involve other types of changes and organisations.

The former regulation, prior to the Woo, provided an exemption ground for personal policy views, which was frequently utilised. The Woo aims to increase the disclosure of personal policy views. The explanatory memorandum accompanying the Woo states that a cultural change is necessary regarding transparency and information management. While cultural change cannot be legislated, the law can provide instruments to facilitate such a change. The question arises as to what extent the Woo adequately accounts for causes and forms of administrative resistance. Additionally, one may inquire whether a decision to disclose as much communication between civil servants and board members as possible strikes the right balance between information disclosure and the importance of freely communicating opinions to board members.

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