



## Blame avoidance strategies in governmental performance measurement

### Citation

Rajala, T. (2019). Blame avoidance strategies in governmental performance measurement. *FINANCIAL ACCOUNTABILITY AND MANAGEMENT*. <https://doi.org/10.1111/faam.12225>

### Year

2019

### Version

Peer reviewed version (post-print)

### Link to publication

[TUTCRIS Portal \(http://www.tut.fi/tutcris\)](http://www.tut.fi/tutcris)

### Published in

FINANCIAL ACCOUNTABILITY AND MANAGEMENT

### DOI

[10.1111/faam.12225](https://doi.org/10.1111/faam.12225)

### License

CC BY-NC-ND

### Take down policy

If you believe that this document breaches copyright, please contact [cris.tau@tuni.fi](mailto:cris.tau@tuni.fi), and we will remove access to the work immediately and investigate your claim.

Rajala, T. (2020) Blame avoidance strategies in governmental performance measurement. *Financial Accountability & Management*. 36: 278–299. <https://doi.org/10.1111/faam.12225>

# Blame avoidance strategies in governmental performance measurement

Tomi Rajala, University teacher, Ph.D. student

University of Tampere, School of Management, FI-33014 University of Tampere, Finland

Email: tomi.rajala@uta.fi

## Abstract

Performance measurement and blame avoidance are significant forces that shape the development of the public sector. Unfortunately, extant literature has not paid much attention to blame avoidance in performance measurement. Thus, this article aims to show how blame avoidance strategies can be embedded in performance measurement. This case study's results provide theoretical ideas and empirical examples that demonstrate how a particular performance measure—central government productivity—enabled blame avoidance. These results will help practitioners and academics view blame avoidance aspects in performance measurement.

**Keywords:** blame avoidance, performance management, performance measurement

## Introduction

Performance measurement and blame avoidance are essential aspects of public sector activities. “Performance measurement,” that is, the act of measuring performance with indicators, often is presented as a tool that leads to improved public sector performance (Van Dooren & Van de Walle, 2011) and transparent government (Johnsen, 2005). Extant blame avoidance literature presents blame avoidance as a central feature of public management and administration (Hood, 2011). In this paper, “blame avoidance” refers to the act of minimizing the expected blame that one must face when something unwanted happens in the public sector domain (Hood, 2014). Avoiding blame when service production operations in the public sector fail is a typical example of blame avoidance (Rajala, Laihonen, & Vakkuri, 2018).

Blaming, as a phenomenon, needs at least two actors: a blamer and a scapegoat. The scapegoat needs to do something blameworthy, and the blamer must be able to observe the scapegoat's blameworthy actions. Blame cannot happen without information that describes someone doing something blameworthy. Performance measurement provides information about the public sector's blameworthy actions. Indeed, performance measurement is related to accountability (Kloot, 1999) and to the question of who should be blamed when performance falls short (Bovens, 2010). Public sector actors operate in an environment characterized by a negativity bias (Charbonneau & Bellavance, 2012), and performance measurement, as an accountability mechanism, may be used to blame public managers (Flynn, 1986) or politicians (James, 2010). Because blame is a risk associated with performance measurement (Wholey & Hatry, 1992), risk management can be adopted (e.g., Hood, 2002) and based on blame avoidance strategies (Hood, 2011).

Until now, scientific research on performance measurement has focused on performance measures' design (Wisniewski & Stewart, 2004), as well as implementation (Collier, 2006) and use of such measures (Ho & Chan, 2002). Measurement systems' content also has been examined (Van Peurse, Pratt, & Lawrence, 1995). However, extant literature has not considered what type of measurement system content is an indication of the use of blame avoidance strategies.

The blame avoidance literature does not provide an answer to this question either, focusing mainly on blame avoidance strategies used in political and administrative functions to mitigate, delegate, or hide blame arising from public sector failures (Hood, 2011). These strategies explain how public officials and politicians try to avoid blame (Hinterleitner, 2017). However, none of these strategies requires performance measures, which partly explains why blame avoidance strategies used in measurement solutions are an underexamined topic (e.g., Hood, 2011; Weaver, 1986). To address this research gap, this article studies how performance management systems' design may facilitate blame avoidance strategies and how governments use these strategies in performance measurement systems.

As a result, this article demonstrates that performance measurement solutions can actualize blame avoidance strategies. This contributes to discourse on performance measurement and blame avoidance, as neither research stream has demonstrated how blame avoidance strategies can be incorporated into performance measures. A case study applying a hypothetico-deductive method is utilized to achieve these results.

For practitioners and academics, the contributions offer new ways to understand performance measurement as a system that utilizes blame avoidance strategies in its functions. This understanding is important because blame avoidance inhibits the ability to see reasons for failures; thus, it makes learning more difficult in the public sector. The theoretical ideas presented here also offer fresh starting points for future studies to examine blame avoidance in other types of performance measures, not just in productivity measures. Moreover, this study left many blame avoidance strategies uncovered; therefore, new research is needed to address these.

In the next section, the research gap in the previous literature is presented in more detail and the created theoretical hypotheses on blame avoidance strategies in performance measurement are demonstrated. In the third section, the research method is described. The fourth section provides an empirical analysis, and the article ends with a discussion and conclusions.

## Theoretical background

Using blame avoidance strategies in performance measurement refers to what extant literature calls "blame avoidance behavior," which several studies have examined. Blame avoidance behavior, as a research subject, was examined first by Weaver (1986), who said blame avoidance behavior existed in the political domain because politicians used blame avoidance strategies for two reasons: Politicians are loss averse, and their constituents had a negativity bias. According to Weaver (1986), loss averse

politicians aim to avoid blame more than they want to claim credit. Therefore, politicians are willing to give up opportunities to claim credit. As one can see, Weaver's focus focused on political decision-making, not on performance measurement systems enabling blame avoidance.

Since Weaver's (1986) seminal article, blame avoidance behavior has been studied in two fields: comparative welfare state research and public policy and administration (Hinterleitner, 2017). In comparative welfare state research, Pierson (1994, 1996) studied blame avoidance behavior and how it was used to pursue out of favor reforms. In Pierson's (1994) thinking, politicians have only two objectives: to advance their political agendas and ensure their re-election. If a politician's political agenda shifts from expansion to cutback politics, cutbacks can cause losses for politically important interest groups. Therefore, advancing a political agenda that calls for cutbacks can imperil re-election prospects. According to Pierson (1994), blame avoidance behavior is used to reconcile tension between retrenchment and electoral retribution to ensure re-election despite cutbacks.

Since Pierson's (1994, 1996) work, other scholars' studies have examined ideas about blame avoidance behavior suggested by Pierson and have confirmed their relevance (Lindbom, 2007; Mortensen, 2012; Vis, 2009; Vis & van Kersbergen, 2007; Wagschal & Wenzelburger, 2008; Wenzelburger, 2011; Zohlnhöfer, 2007). What is essential from the present study's perspective is that comparative welfare state research has not examined how performance measures can actualize blame avoidance strategies because they focus on blame avoidance behavior associated with cutback policies.

In addition to studies on welfare state retrenchment, blame avoidance behavior has been examined in public policy and administration research (Hinterleitner, 2017), which views blame avoidance behavior as a more widespread behavioral phenomenon in the political sphere than comparative welfare state studies, which view blame avoidance behavior as a tool used to achieve retrenchment while ensuring re-election (e.g., Hood, 2011; Pierson, 1994). Politicians are forced to use blame avoidance strategies not only when they exercise cutback policies, but also in other situations in which their political agendas are jeopardized. In fact, public policy and administration scholars assume that public accountability "comes in many guises" (Bovens, 2007, p. 454). As Hinterleitner (2017, p. 248) states, "public actors are generally held accountable by different actors in different forums, for different things and in different situations." Hinterleitner's (2017) statements indicate that blame avoidance behavior is used in many other situations in which political agendas are threatened, not only in the context of cutback policies.

Depending on the situation, extant literature has identified how public actors can use anticipatory and reactive forms of blame avoidance (Sulitzeanu-Kenan, 2006). In the anticipatory form, proactive public actors try to keep problems off the agenda before stakeholders detect them and react by voting for change in government. The anticipatory form has been studied to some extent (Fiorina, 1982, 1986; Hood, 2007; Horn, 1995). The reactive blame avoidance occurs after a problematic issue has surfaced

on the public agenda, and the blame arising from this issue must be addressed (Hinterleitner, 2017). Many studies have addressed reactive blame avoidance forms (Boin, Hart, McConnell, & Preston, 2010; Brändström & Kuipers, 2003; Hinterleitner & Sager, 2015). Unfortunately, the research on public policy and administration does not address how blame avoidance manifests itself in performance measurement systems (e.g., Hinterleitner, 2017).

Literature on accountability has considered how performance measures enhance accountability (Tilbury, 2006). These studies are useful because the “sanction-imposing” sense of accountability relates to the type of blame avoidance that refers to “outcome rather than activity” (Hood, 2014). Here, “accountability” means sanctions against those accountable, and this accountability remains unachieved when blame avoidance occurs. Unfortunately, the research gap in accountability literature is that no studies are examining blame avoidance strategies used in performance measurement systems. For this reason, current knowledge on the relationship between accountability and blame avoidance behavior is lacking.

Literature on performance management and measurement has addressed blame avoidance behavior only to a limited extent, but these studies have not examined how performance measures can actualize specific blame avoidance strategies (e.g., George, Desmidt, Nielsen, & Baekgaard, 2017; Nielsen & Baekgaard, 2015). Rajala et al. (2018) noted how outcome measures may attract more bad publicity than output measures; thus, outcome measures sometimes may be avoided in performance measurement systems. Many outcomes also require a longer time frame than, for example, outputs, which might appeal to those who need short-term success to avoid accusations of inefficiency. When compared to outcomes, outputs usually offer also more control over results, as they comprise goods and services manufactured in the public sector, whereas outcomes describe the effects that outputs directly and indirectly cause in society (Rajala et al., 2018). Thus, having more control over outputs can make output measures a less risky option.

These arguments that consider differences between output and outcome measures point out that certain elements in performance measures can encourage one to adopt blame avoidance strategies in performance measurement systems. These elements can be unseen or well-known. As performance measures can have many unintended effects (Smith, 1995), it is possible that some elements that encourage blame avoidance behavior are unseen in the design phase. However, if designers of performance measures know the blaming potential embedded within performance measures, they can build blame avoidance strategies into performance measures, assuming that the context enables this type of designing and that the designers have the desire and know how to do so.

The need to adopt blame avoidance strategies also relates to the purpose of measurement and to the surrounding operational environment. For example, if a measurement system’s purpose is to provide accountability (e.g., Behn, 2003), the need to adopt blame avoidance strategies may be more prevalent

compared with performance measurement systems that seek to enhance learning. The measurement context also plays a role, as Johnsen (2012), Nicholson-Crotty, Theobald, and Nicholson-Crotty (2006), and Nicholson-Crotty, Nicholson-Crotty, and Fernandez (2017) have implicated that using blame avoidance may be more likely in some administrative sectors and policy areas than others if the public sector is risk averse (see also George et al., 2017).

Considering the different literature streams that have addressed blame avoidance, the present study can bridge the aforementioned apparent research gap (see, e.g., Hinterleitner, 2017). New understanding on blame avoidance behavior in performance measurement systems can be gained by using the descriptions of blame avoidance behavior found in extant literature and testing whether this type of behavior also occurs in performance measurement systems.

### Blame avoidance in performance measurement: theoretical hypothesis

To create theoretical hypotheses to be tested, a citation analysis was used to identify highly cited publications and authors presenting blame avoidance strategies in the public policy and administration domain, which was chosen because research in this field has stated that blame avoidance strategies can be used on many different kinds of occasions, whereas comparative welfare state studies have examined blame avoidance behavior only as an instrument to pursue retrenchment (see, e.g., Hood, 2011; Pierson, 1994).

As a process, “citation analysis” entails counting the number of times a research article is cited by other studies to measure an author or publication’s impact on the field of study (Miller, 2009). As a search term, “blame avoidance” was used. Because no single citation analysis tool collects all publications and their cited references, in this study, many resources—including Web of Science, Scopus, and Google Scholar—were used. As a result, one author, Christopher Hood, had the most citations in the public policy and administration field. Hood (2011) addresses behavioral strategies used to prevent or mitigate blame that public sector activities generate. In the field of study that addresses blame avoidance, Kent Weaver had more citations, but his work focuses on the political domain, so Hood was chosen.

Because known blame avoidance strategies do not rely on the use of performance measures (see, e.g., Hinterleitner, 2017; Weaver, 1986), how these blame avoidance strategies could be applied in a performance measurement context had to be inferred. Four known strategies were adopted for the present study: herding, secrecy, reorganizing, and abstinence (e.g., Hood, 2011). As a theoretical contribution, this article proposes how these four blame avoidance strategies can be used in the context of performance measurement.

The first blame avoidance strategy addressed here is “herding,” in which citizens cannot tell who is responsible for poor results because so many hands are involved in the public service process (Hood,

2011). In the literature, this type of situation often is referred to as the problem of many hands (Thompson, 2014). As a blame avoidance strategy, herding uses collective decision-making and group work as a means to avoid blame. In herding, it is essential to stay with the herd so that no one will be held accountable individually for failures (Hood, 2011).

The problem of many hands can be incorporated into performance results with maneuvers conducted in performance measurement design. For example, performance information can be aggregated to a level in which it presents only the performance of a particular group of people or agencies operating within the public sector, for example, output measures can be defined in such a way that they present only group actions to the public. This way, the burden from poor performance results will not fall on the shoulders of any individual or agency. When a performance measurement system fulfills the herding strategy's requirements, citizens can report only that group performance is lacking in certain areas. However, citizens cannot identify the individual(s) or agency behind the failure.

Performance measurement systems can execute herding as a blame avoidance strategy when the blamer cannot disaggregate group performance results to a level at which it is possible to see root causes of aggregated performance results. "Root causes" in this paper refer to individual agency's contributions to group results. The inability to disaggregate performance results can result from limited access rights to performance data or a lack of understanding of how the aggregation of performance results can be disaggregated. To conclude, what extant blame avoidance literature calls herding is the same thing as aggregation in performance measurement literature whenever blamers cannot disaggregate group results to see how individual actors or agencies contributed to group results. In this study, individual actors are understood as agencies that comprise the government. Besides aggregating information, herding can be adopted by using measurement scales that make different units look similar in terms of performance.

In the design phase, before any blame arises, herding created by aggregating data or fixing the measurement scales is an anticipatory form of blame avoidance in which proactive public actors try to keep problems off the agenda before stakeholders detect them and react by voting for change in government. Herding, as a reactive form of blame avoidance, would point to two different types of cases when performance measurement systems are being reorganized. In the first case, measurement scales are changed after the blame has risen so that every agency starts to look similar in terms of results. In the second case, calculation procedures involving data aggregation are adopted after accusations have been provided. In the first case, changing the scales creates convergence. This is different from what Smith (1995) refers to as convergence, in which measured units want to be average and similar, instead of excellent or poor. Smith's convergence is herding but different kind of herding than changing scales. Changing scales to create convergence is performance measurement technique and blame-avoidance behavior seen in measurement design and redesign. Agencies who want to be average and therefore



change their behavior based upon measured performance are exercising blame avoidance behavior related to the measurement use, not measurement design or redesign. To conclude, the following hypothesis is developed from the theoretical ideas presented concerning herding:

**Hypothesis 1:** The government uses herding by aggregating data, which avoids blaming individual agencies for poor performance.

Generally, “secrecy” refers to intentional noninformation (Bok, 1983), and restricting information is one way to avoid blame (Hood, 2011). Designing performance measures involves choosing how phenomena are conceptualized and how activities are recorded, calculated, analyzed, and reported. Designing a performance measurement system in a particular way opens up opportunities for keeping secrets. Reasons behind results can be hidden in lengthy calculations and evaluations if citizens do not have access to all these calculations and evaluations. Moreover, blame avoidance can set the tone for how things are calculated or evaluated, and this method can be kept secret.

It is possible to design the amount of secrecy related to a particular performance indicator’s results if citizens do not demand full transparency in performance measurement, or they do not understand how secrecy can be built into performance indicators. Poor results for problem units can be buried in indicators that show positive development to the outside world, as long as the number of well-performing units outweighs the number of problem units when performance numbers of different units are being summed up. Unless citizens demand specific performance information about problem units, both aggregating performance information and leaving out problematic information can keep poor-performing units out of the public eye.

Secrecy, as a blame avoidance strategy, can take anticipatory and reactive forms. If secrecy is adopted before any blame arises, it is the anticipatory form of secrecy. However, if secrecy is added to a performance measurement system when performance measures are reorganized as a reaction to poor results, it is the reactive form. From the above ideas relating to secrecy, the following hypothesis is created:

**Hypothesis 2:** The government uses secrecy by limiting publication of or access to data, which avoids blaming individual agencies for poor performance.

Moving the blame target is the fundamental idea behind the defensive reorganization that Hood (2011) addresses. According to Hood, those who seek to level blame at a public sector organization:

“can always be answered by the counterclaim that the critics have not understood the complexities of the system or that they are hopelessly out-of-date and whatever faults they

are highlighting belong to an older system whose faults have now been overcome in the latest round of reorganization.”

Coe (2003) has captured this reorganization in a performance measurement context in his research examining performance report cards in the United States. According to Coe (2003), readers of performance report cards could not compare report card grades over time because indicators had changed, with some organizations even changing them annually. Lombardi, Craig, Capaldi, and Gater (2000) reported similar changes in performance measures in the United States, and Park and Cho (2014) reported changes in performance measures in Korea. Lonti and Gregory (2007) tracked changes in performance measures in New Zealand and argued that many measures had changed during the time interval examined. Some authors even have suggested changing performance measures periodically, as this prevents gaming the system in contracting out situations (Heinrich & Choi, 2007).

To summarize the past findings, it seems that a performance measurement’s designer can reorganize, that is, change indicators used to report public sector performance. The unit of analysis can be changed, as well as the overall phenomenon being captured with the indicator (e.g., Lonti & Gregory, 2007). These changes create a moving target for critics.

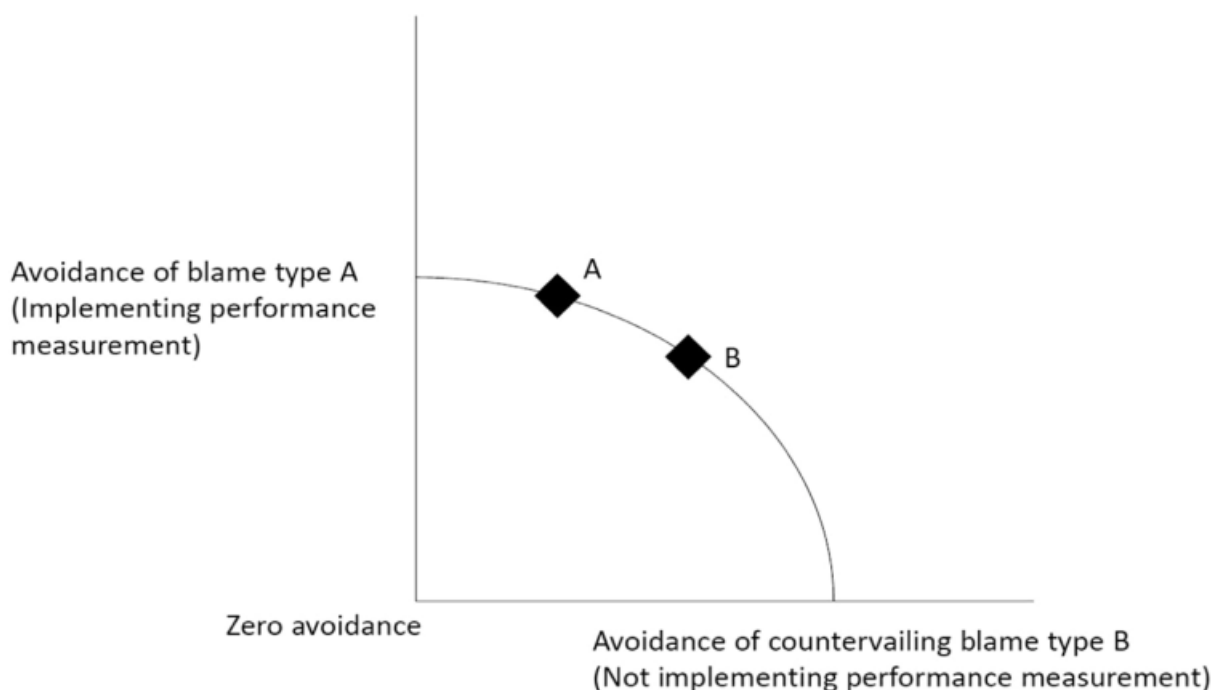
Out-of-date performance information can be countered by stating that the new measurement system better describes the performance in which we are interested. Scapegoats and the performance measurement system’s designers can use these counterarguments. If people criticize the performance indicators, the performance measurement system’s designer can state that the critics are looking at old indicators and should be looking at new indicators that will provide new data in the near future. Similarly, constant changes in indicators offer explanations to public managers responsible for the performance being measured. For example, a public manager whose performance is measured can state that the indicators were changed because they did not adequately reflect actual performance and that critics should not use these indicators if they want to avoid misperceptions.

Reorganization of performance measures is an anticipatory form of blame avoidance if performance measures are changed before any blame actually occurs. Here, one anticipates that not changing performance measures will generate blame in the future; therefore, it is better to change measures before the blame arises. Reorganizing performance measures is a reactive form of blame avoidance when measures are changed as a reaction because these measures revealed poor governmental performance or functioned poorly as indicators of performance. Overall, from the arguments addressing reorganization of performance measures, the following hypothesis can be derived:

**Hypothesis 3:** A government reorganizes data by changing the measurement system, which avoids blaming the government or individual agencies for poor performance.

As Hood (2011) notes, in the heart of abstinence is the choice not to provide service to citizens. On some occasions, not providing services produces less blame than providing services (Hood, 2011). Thus, abstinence refers to the decision to shut down a service that generates too much blame to mitigate any blame that public actors might face. In this case, the public actor has the right to stop providing this service (Hood, 2002).

Performance measurement can be considered a service that provides citizens with information about the public sector's performance. In the context of performance measurement, abstinence means that the performance remains unmeasured whenever measuring the performance would produce more blame than not measuring it. The logic behind abstinence is the following: If measured results would generate more blame than not measuring results, then inhibiting measurement would lead to lower blame levels. Inhibiting measurement also would eliminate the prospect of complaints from citizens alleging that performance measures inaccurately reflect performance. However, a lack of performance measurement can elicit complaints; thus, a blame avoidance frontier exists in performance measurement (see Figure 1).



**Figure 1.** The blame avoidance frontier in performance measurement (adopted and modified from Hood, 2011 and Wiener, 1998)

Abstinence can be either an anticipatory or reactive form of blame avoidance. If performance measures are terminated before any blame arises, abstinence is an anticipatory form of blame avoidance. If performance measures are terminated after blame has risen, then abstinence is a reactive form that is

often applied when performance measurement system is being reorganized. Drawing from the theoretical ideas presented above, the fourth hypothesis used in this study is the following:

**Hypothesis 4:** The government terminates performance measures that generate blame, which avoids blame for the government or individual agencies' poor performance.

## Research methods

The present study answers the proposed research question by using Popper's (1959) hypothetico-deductive method. The universal claim that this study aims to falsify is the following: Performance measurement does not incorporate blame avoidance strategies. To falsify the proposed claim, this study creates four hypotheses that predict the use of specific blame avoidance strategies in performance measurement. If even one hypothesis is accepted, it falsifies the universal idea that performance measurement does not use blame avoidance strategies. If all four hypotheses are rejected, then it can be claimed that this research did not find any support for the claim that blame avoidance strategies are used in performance measurement.

Finland's central government was used as a case-study organization, and the productivity data used in this study were acquired from Statistics Finland (e.g., 2006, 2007, 2008). The data present productivity figures from central government agencies during the 2006–2012 period. Other empirical data used in this study include national news articles (n =112), webpages (n =10), and documents (n =135) that Statistics Finland and other central government agencies have published. The research subject was chosen because the chosen statistic's measurement methods were criticized by National Audit Office of Finland (2011), and the productivity results generated public blame.

Content analysis was used as an analytical method. In a content analysis, descriptions of blame avoidance behavior described in the four theoretical hypotheses operate as coding categories, and the empirical data are coded accordingly. The coding aimed to locate public actors' actions that can be identified as blame avoidance behavior. The content analysis was used to reveal how blame avoidance is embedded in a performance measure. However, the objective of the content analysis was not to demonstrate how frequently blame avoidance is embedded in performance measures.

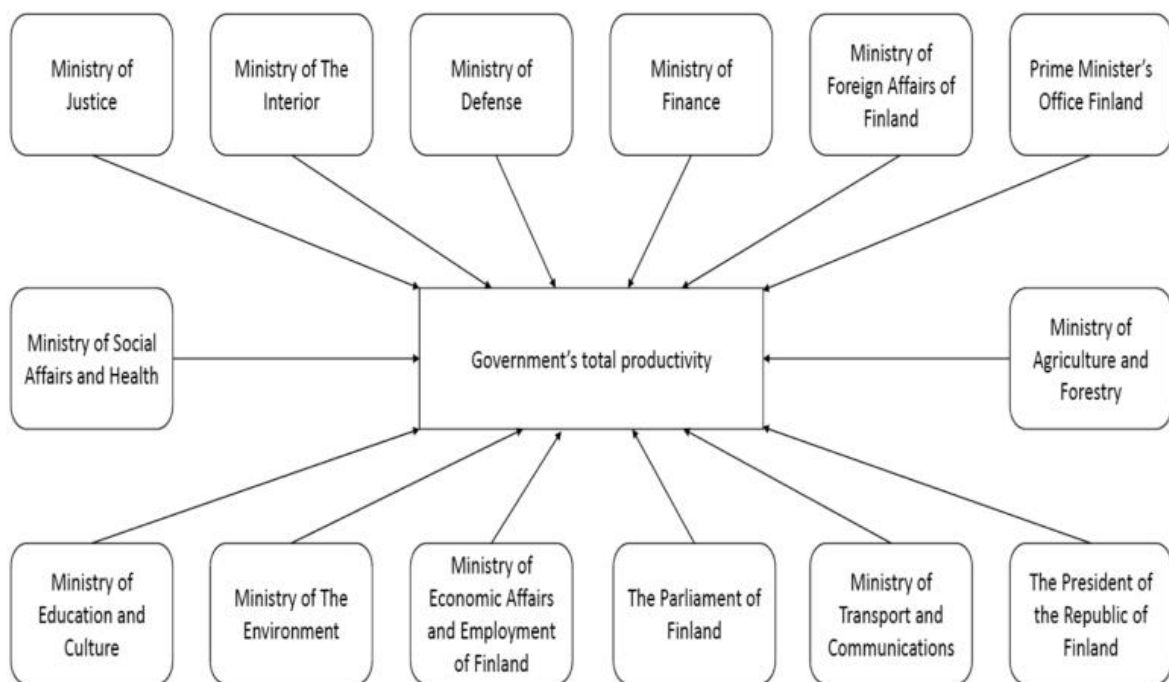
## Empirical analysis

This study's empirical analysis is divided into four sections. The first deals with herding in performance measurement, whereas the second is devoted to secrecy in performance data publishing. The third section examines procedures that reorganize performance measures to create moving targets for critics. The last section describes how abstinence works in performance measurement systems.

## Herding as a blame avoidance strategy in performance measurement

The statistics on central government productivity described volume changes in government agencies' total productivity and work productivity, as well as changes in outputs, labor inputs, and total inputs. The data were published online on the level of the whole government and administrative sectors

(Statistics Finland, 2013). Individual agencies' productivity figures were not published (Ministry of Social Affairs and Health, 2008), although they were collected (Statistics Finland, 2006, 2007, 2008, 2009, 2010a). For the sake of simplicity, this article only uses administrative sectors and central government's total productivity to demonstrate herding. The actual total productivity calculation process entailed the following: The numbers of individual agencies were tallied to calculate administrative sectors' total productivity, and administrative sectors' total productivity data were tallied to get the government's total productivity (see Figure 2). Thus, statistics on central government productivity incorporated herding as a blame avoidance strategy by publishing aggregated results and by not granting access to individual agencies' productivity figures (e.g., Statistics Finland, 2010a).

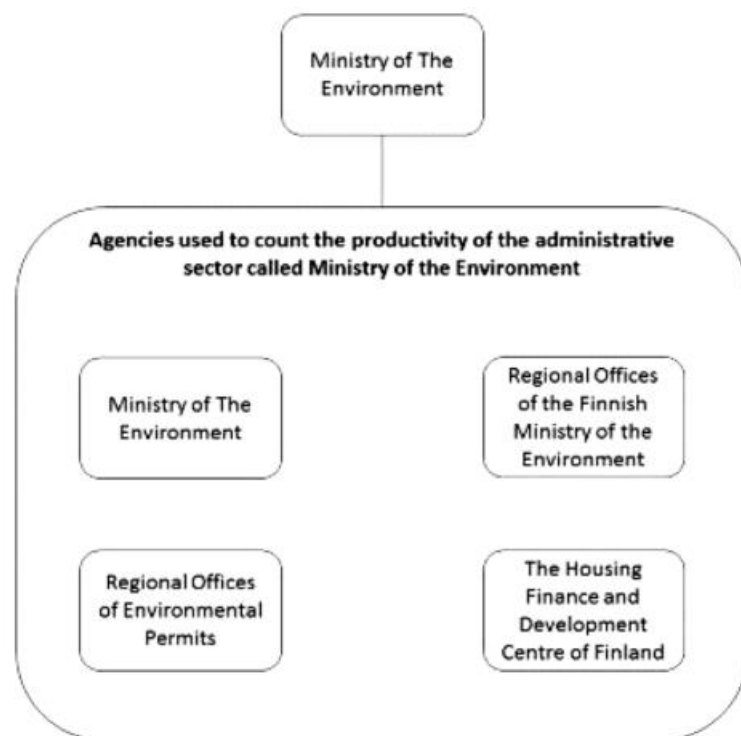


**Figure 2.** The 14 administrative sectors that were used to calculate the government's total productivity

Publishing productivity data on the total level meant, for example, that in the year 2012, all total productivity figures from 76 government agencies were tallied with a weighting system and that only one number was published online, representing the central government's total productivity (Statistics Finland, 2013). This one number presented the whole government's total productivity across 76 governmental agencies and their total productivity results. Producing the administrative sector's total productivity meant that productivity numbers of the agencies belonging to a certain administrative sector were tallied with a weighting system and that only one number was published online, representing the administrative sector's total productivity. For example, the total productivity of the Ministry of the Environment was calculated from the total productivity numbers of four agencies (see Figure 3).

By having access only to government and administrative sector-level data on productivity, the public could not see how individual government agencies contributed to the whole government or

administrative sector's total productivity. Thus, herding's effects emerged, and the public could not tell how different government agencies contributed to the government or administrative sector's total productivity. Citizens could ask for this information from Statistics Finland, but in the best-case scenario, they would need to pay a fee to get the information (e.g., Statistics Finland, 2018). However, it still was not guaranteed that one could get this information because producing it would have required manual calculations, and Statistics Finland could refuse to provide information that is not directly produced during normal processes relating to central government productivity statistics.



**Figure 3.** The government agencies that form the administrative sector known as the Ministry of the Environment

Manual calculations were required because the computer program automatically calculated and recorded productivity figures from agencies and administrative sectors, and it did not record which agencies contributed most to government productivity. Moreover, a weighting system was used in the calculations, which inhibited the possibility of inferring from the agency-level data how much a certain agency contributed to administrative sector's total productivity and government's total productivity. For example, when one tallied government agencies' productivity figures to get the numbers describing productivity development within administrative sectors, a weighting system based on total costs' proportions was applied. Because agencies' costs varied annually, the weights used also varied. A similar weighting system based on total costs' proportions was applied when administrative sectors' productivity numbers were tallied to determine the government's total productivity. The computer

program that calculated government productivity data did not record the weighting of different agencies in different years. Thus, the data showing which agencies were most responsible for the government's productivity results were limited.

To conclude, the productivity calculations incorporated herding in two stages. In the first stage, herding, as a blame avoidance strategy, was applied by using the weighting system and aggregating individual agencies' total productivity numbers into a single number representing the administrative sector's total productivity. In each administrative sector, many agencies were grouped together, and their work was presented through one number, representing a particular administrative sector's productivity development. Once this aggregation was done and the administrative sector's total productivity was published online, the public could not tell how well individual agencies were doing their jobs and how they contributed to the administrative sector's total productivity. In the second stage, herding, as a blame avoidance strategy, was applied for the second time by aggregating the administrative sector's total productivity numbers into a single number that represented the government's total productivity. Once again, the public could not tell from this published figure how well individual agencies were doing their jobs and how they contributed to the whole government's productivity data.

Based on the empirical evidence, it seems that data were aggregated in the statistics (Statistics Finland, 2010b) and the media did not blame individual agencies, although the Finnish government's productivity was criticized in the news articles (e.g., Helsingin Sanomat, 2010a; Mainostelevisio, 2005). From the above, it follows that hypothesis one can be accepted as it claimed that the government uses herding by aggregating data, which avoids blaming individual agencies for poor performance.

As Hautakangas and Heikkinen (2008) state in an article published in Statistics Finland, the central government's productivity statistics do not tell why productivity developed the way it did; thus, the statistics do not provide information on how to affect productivity results. This information must be sought from other information sources (Hautakangas, & Heikkinen 2008). Indeed, aggregating agencies' productivity results and limiting the access to data describing the exact productivity calculation hid reasons for the productivity development and generated herding effects in the measurement system. In this context, it is important to note that restricted information is a typical feature of secrecy, which is another blame avoidance strategy (Hood, 2011).

Besides Finland, aggregation also has been typical in other countries. For instance, the United Kingdom, Australia, and New Zealand have measured and reported government productivity at the national level, and all aggregated their productivity numbers (e.g., Campbell & Foxton, 2016; Industry Commission, 1997; New Zealand Productivity Commission, 2018). The gathered data are aggregated at the sectoral level, and data on individual agencies and organizations were not reported in these three countries.

### Using secrecy as a blame avoidance strategy

The principles of secrecy were actualized in statistics on central government productivity as demonstrated in the section addressing herding. The year 2010 provides another example case from this. The Finnish government's total productivity rose over 2% in 2010 (Statistics Finland, 2010a). However, out of the 66 agencies that this statistic comprised, in 33 agencies, productivity fell (see Appendix). The published statistic only showed administrative sectors and the government's productivity development as a whole, while not reporting agencies' productivity numbers. Thus, the public could not see that 33 government agencies trended downward in their productivity development in 2010. The public could see that four administrative sectors trended downward in their productivity development, but could not see which agencies were causing these downward trends (e.g., Statistics Finland, 2010a). The eight administrative sectors that showed positive development in their productivity numbers included agencies that had downward trends in their productivity development, but the public could not see these agencies' data in central government productivity statistics. Thus, in 2010, it was possible that poor results from problem units were buried in indicators that showed positive development to the outside world because well-performing units outweighed the number of problem units in eight administrative sectors, as well as at the whole-government level.

Of course, the secrecy only works in this case if no one from the public asks for the data comprising productivity numbers from individual agencies. However, some factors hindered public curiosity. For example, a service fee had to be paid, and a written service agreement with Statistics Finland was needed to procure such data. The service fee was set according to the work hours and hourly rate of the worker collecting the data, the amount of data that needed to be delivered, and how difficult it would be to collect or produce the data. The hourly rate was 110 euros, and the price for the data used in this study was approximately 500 euros.

The service fee and agreement may discourage citizens from seeking out government agencies' productivity development data, in which case, secrecy, as a blame avoidance strategy, is actualized in the statistics on central government productivity. Another factor contributing to secrecy was that the government's productivity publications did not inform the reader about the option of accessing individual agencies' productivity information. These publications only advised contacting statistics Finland for further inquiries about such statistics (e.g., Statistics Finland, 2010a). As the media did not blame individual agencies in the examined news articles, it is justified to accept the hypothesis two. The hypothesis two claimed that the government uses secrecy by limiting publication of or access to data, which avoids blaming individual agencies for poor performance.

Secrecy relating to productivity data is not an unfamiliar phenomenon in other countries concerning the collection and reporting of such data at the national level. For example, New Zealand, Australia, and the United Kingdom do not publish agency-level data in their government level statistics (e.g., Campbell & Foxton, 2016; Industry Commission, 1997; New Zealand Productivity Commission, 2018).



## Reorganizing performance measures to avoid blame

To see how reorganization, as a blame avoidance strategy, exhibited itself in central government productivity statistics, consider the following quotation (Statistics Finland, 2012):

“Statistics recording changes in central government productivity have been produced since 1995. The coverage of the statistics has increased annually, which means that the same units are not included in each measuring point within the time series... The productivity development in the period between 1995–2004 is not fully comparable with the productivity development that occurred after 2004. The change in the weighting method caused the change in comparability. The weighting method was changed because the statistics on central government productivity were developed... From the beginning of the year 2010, the statistics on central government productivity do not include universities that left the state sector in that year. Thus, the time series is not fully comparable with previous years from that point on.”

The above quotation indicates that the unit of analysis measured in the central government productivity statistics was changing constantly. By looking at the data that government agencies reported to Statistics Finland (2006, 2007, 2008, 2009, 2010a), one also can see that many outputs changed within agencies, that is, the production of some welfare services was shut down, and new welfare services emerged in the calculations. Changes in what was being produced also altered the unit of analysis when a particular government agency's productivity was being assessed. Developing output indicators was viewed as a continuous process in central government productivity statistics (Hautakangas & Heikkinen, 2008). Therefore, changes were constant in output indicators, which modified central government productivity statistics. Another change was that governments' business accounting procedures were reformed in 1998. The reforms changed one information source and its content because central government productivity statistics used the government's business accounting data to retrieve agencies' cost information. The calculation methods used to determine coverage of the statistic also were changed in 2004 (Hautakangas & Heikkinen, 2008).

These constant changes in the unit of analysis and calculation methods offered blame avoidance opportunities to public managers and statisticians. Thus, the reorganization provided a moving target for critics wishing to blame government performance or the reliability and validity of statistics on central government productivity. The reorganization inhibited the possibility to observe productivity trends, and therefore critics could not use trend information to criticize government productivity development. As a result of the constant reorganization, the actual productivity figures received less attention in public conversations as these conversations started to concentrate more on whether or not public sector productivity can be measured (Helsingin Sanomat 2010a). Based on the presented empirical evidence, it is justified to accept hypothesis three. This hypothesis stated that government reorganizes data by changing the measurement system, which avoids blaming the government or individual agencies for poor performance.

It is important to note that reforming productivity measurements is not only just a Finnish phenomenon. Australia, New Zealand, and the United Kingdom also reported frequent changes in their national-level productivity measuring methods. These changes can relate to data collection, unit of analysis, and calculation methods (e.g., Campbell & Foxton, 2016; Industry Commission, 1997; New Zealand Productivity Commission, 2018).

### Abstinence

Central government productivity statistics generated blame toward the government through published results showing downward productivity trends. National news outlets reported results from central government productivity statistics annually, so poor results received media attention (e.g., Helsingin Sanomat, 2010b; Mainostelevisio, 2005). Citizens also used the statistical data to criticize the government. A caption from an opinion piece in the most prominent Finnish newspaper captured the common criticism among citizens toward the government in the following way (Helsingin Sanomat, 2010b):

“Statistics Finland has measured the productivity of the public sector for 15 years, and the results are not flattering. State productivity weakened again last year despite the productivity program, or perhaps as a result of the program.”

Moreover, calculation methods used to determine central government productivity statistics also were criticized. For example, a National Audit Office of Finland (2011) report criticized the measurement system itself. The report cited problems in quality assurance, and that the measurement system did not describe the development of service production adequately. Moreover, some government agencies and institutions were unable to produce the required information (National Audit Office of Finland, 2011).

The government chose to cease production of central government productivity statistics in 2014 (Statistics Finland, 2014a); thus, they chose the abstinence route. The need to save 4 million euros through budget cuts was cited as the principal reason for this decision (Statistics Finland, 2014b). The termination meant that citizens could no longer use statistics to criticize the government's productivity development, and news outlets could no longer report on the government's productivity or any possible downward trends. Thus, blame generated from the release of productivity statistics vanished. Abstinence also limited blame toward the government's productivity measurement methods.

Criticism toward the termination was not substantial, and the statistic quietly ceased to exist. After the termination of central government productivity statistics, the media has not reported central government productivity figures anymore as no-one produces such figures. When productivity has been in the news in recent years, the focus has been on cutback policies and these policies' effects. Cutback policies can affect personal satisfaction and unemployment levels, as well as services and costs. Of course, critical

voices in public discourse still maintain that the government is being unproductive, but these critics do not have central government productivity statistics to back up their claims anymore. The lack of measured evidence makes these claims more contestable in current public conversations; thus, criticism of the Finnish government has weakened, as hard statistical data carry much more weight in public discourse.

### Was incorporation of blame avoidance strategies in productivity measurement inevitable?

In most cases, it is possible to avoid the formation of a state in which government's productivity-measurement system incorporates blame avoidance strategies. For example, when considering secrecy as a blame avoidance strategy, the central government actors designing the statistics on central government productivity had a choice concerning what numbers were published. Statistics Finland collected productivity data from individual agencies and calculated their productivity numbers, but did not publish these numbers, although it could have published the data if the government wanted to do so. Statistics Finland also collected data on municipalities, and one could get input and output data on individual municipalities from Statistics Finland, but one could not get any agency data as part of administrative sectors and the central government's productivity numbers. Thus, the central government chose to embed secrecy into central government productivity statistics.

Publishing data only on the administrative sector and central government levels was another choice in the measurement design. Statistics on municipalities also aggregated data to describe, for example, municipalities' total inputs, but these statistics included individual municipalities' data, though only aggregate data could have been published. When considering reorganization of performance measures, reorganization sometimes was given and other times chosen. It was given when agencies chose to change their cost calculating methods or improve their productivity measurement practices, or when political decision makers imposed new tasks on agencies. However, it was Statistics Finland's choice to change the weighting system used in productivity measurement, eliciting adverse effects on comparability.

When it comes to abstinence, the central government wanted to pursue productivity development, but opted mostly to use inputs (i.e., costs or staff-years) as a proxy for productivity (Ministry of Finance, 2017). However, some ministries still voluntarily provide information about their productivity development, measured as the ratio between outputs and inputs (e.g., Ministry of Transportation and Communications, 2017). Even when central government productivity statistics were produced, some of the agencies provided calculated productivity information produced by Statistics Finland in their financial statements, while others did not (e.g., Ministry of Finance, 2010; Ministry of Transportation and Communications, 2010). This shows that abstinence is a choice in performance measurement systems.

## Discussion

Many assume that performance measurement is to be used for holding someone accountable (Behn, 2003). Productivity measurement in Finland traditionally has been used for accountability purposes, which can explain why this study found blame avoidance strategies in productivity measurement. In Finnish politics, productivity has been a very appealing notion for a long time, with its importance emphasized in the eyes of politicians and the public. One study described this fascination with government productivity as follows (Kork, Mänttari, & Vakkuri, 2015):

“Productivity appears to be the panacea for dealing with difficult challenges within the public service system in Finland. Demographic changes, evolving needs of the social and healthcare services, and problems of long-term financial sustainability have all been addressed as major challenges... The perceived solution is ‘doing more with less,’ that is, economizing the uses of public finances. While this appears straightforward, it is a highly contested aim in practice.”

Politicians demanded productivity and measures to track it. Prime Minister Vanhanen started the government productivity program in 2003, and with it, the development of productivity measurement. However, many saw the original productivity program as inefficient, and it was terminated in 2011 after heated debate. The following news article describes the debate quite accurately (Kerkkänen, 2010):

“The state productivity program began to really work in 2007. When people retired, jobs have not been filled at the same pace. According to the National Audit Office of Finland, the productivity program has not reached its goals, that is, work productivity has not increased as desired, and the value of the program seems to come from the reduction of the staff. The Parliamentary Audit Committee believes that the entire program should be discontinued in its present form. ‘It is not a productivity improvement program, but a program for reducing the number of personnel years. We want this mechanical model to be terminated,’ says Matti Ahde, chairman of the committee (and a member of the Social Democratic Party).

The public official responsible for the program’s implementation, Tomi Hytönen from the Ministry of Finance, does not accept the allegations about the ineffectiveness of the program. According to him, the State Audit Office assessed the program incorrectly when it found that the productivity of the public sector fell in 2009 compared to the previous year. According to him, the results must be looked at in a longer time frame. ‘The productivity program has worked. The state uses less labor than before, and I have not heard that the level of service has somehow collapsed,’ Hytönen concluded.

The number of state employees has dropped from about 90,000 to 82,000, and in the next few years, there will be a further 5,000 jobs gone. The figures do not include universities and apprenticeships. The reduction comes first and foremost through the retirement of baby boomers.

According to the Ministry of Finance, the implementation of the program is necessary to meet the needs of the private sector. Antti Palola, chairman of the trade union Pardia, believes that the reasoning does not work here. 'I can't really believe that the private sector will have a huge labor shortage. People have been saying for almost 30 years that a labor shortage is coming,' he says. Heikki Taulu, Akava's employment policy advisor, estimates that the program has poor timing. The private sector reduced its recruitment during the recession, and the state's productivity program undermines employment in state government. 'It would be good to put a productivity program on hold at least until unemployment has fallen,' he feels. At the end of November, the Cabinet Committee on Economic Policy stated that the program had progressed largely in line with its objectives and should be continued."

The study's results are in line with studies by Johnsen (2012), Nicholson-Crotty et al. (2006), and Nicholson-Crotty et al. (2017), as these researchers have shown that blame avoidance strategies may be more prevalent in some policy areas compared with others. Indeed, the Finnish central government measures many things, but it was the central government's productivity statistic that was terminated, while many other performance measures remained intact. Productivity policies have raised lots attention, as the quoted news article demonstrates. The termination was perhaps not so surprising, as the productivity measure and program were both criticized.

This study's results raise several new research questions. For example, future research could focus on how political conflicts shape blame avoidance strategies used in different administrative sectors and policy areas (see e.g., Johnsen, 2012; Nicholson-Crotty et al., 2006). One also could examine how the measurement's purpose reflects blame avoidance strategies used in performance measurement (e.g., Behn, 2003). As the productivity measurement was used mainly for accountability purposes, it might induce more use in blame avoidance strategies than if productivity measures were serving some other purposes.

## Conclusions

This research examined blame avoidance behavior in performance measurement system in order to contribute to the extant performance management and accountability literature (see, e.g., Rajala et al.,

2018). The addressed research questions asked how the design of performance measurement systems may facilitate blame avoidance strategies and how governments use these strategies in performance measurement. As a result, the use of four blame avoidance strategies in performance measurement was theorized, and the empirical data demonstrated the use of these strategies and confirmed the four hypotheses that predicted such use. Based on these results, one can reject the claim that performance measurement does not incorporate blame avoidance strategies. In the case examined, blame avoidance in performance measurement was enabled through the following strategies:

1. Herding, in which the government aggregated measures of multiple units into one figure.
2. Reorganization, in which the government reorganized the measures' content constantly.
3. Secrecy, in which the government hid calculations and evaluation methods, and delivered different performance information to public sector actors and external citizens.
4. Abstinance, in which the government terminated criticized performance measures that demonstrated poor results.

This study has many limitations. First, only four types of blame avoidance strategies were examined, while many such strategies were left unexamined (see, e.g., Hood, 2011; Weaver, 1986). Second, one cannot claim that the examined case is representative of other cases that apply blame avoidance strategies in performance measurement. Other research contexts can manifest different approaches to blame avoidance, as the level of political conflicts, purpose of measurement, organizational designs, and policy areas may differ (see, e.g., Behn, 2003; Nicholson-Crotty et al., 2017; Stone, 1995). Thus, generalizing this study's results would be an unreliable inference. However, this study's findings can provide research questions and hypotheses that future research can investigate. Third, the study focused only on productivity measurement, and other measurement types were not addressed (see e.g., Hatry, 2006). Different measurement types may facilitate different blame avoidance strategies.

Another study limitation was that it did not ask designers of the measurement system whether they had blame avoidance motives when they designed the performance measurement system. The performance measurement system's designers unintentionally could have created a measurement system that operates according to the principles of specific blame avoidance strategies. The purpose of measurement also can require particular measurement techniques, such as aggregation; thus, it can be rational from this perspective to use aggregation in the measurement system. However, the designer's motives in this case are irrelevant because the measurement system also can incorporate blame avoidance strategies unintentionally, and this research only aimed to show that blame avoidance behavior can be incorporated into performance measurement systems.

As blame avoidance can be embedded in performance measurement unintentionally or intentionally, it is important to be aware of blame avoidance aspects in performance measures. This study's results can

help practitioners and academics examine blame avoidance aspects in performance measurement systems. These measurement aspects enable public sector actors to change blame avoidance practices if they wish to do so. By showing how blame avoidance strategies are incorporated into productivity measurement, this study also has contributed to extant performance management and accountability research and studies examining blame avoidance behavior (see, e.g., Hinterleitner & Sager, 2015; Hood, 2011; Kloot, 2009). From a methodological perspective, the study demonstrated how blame avoidance behavior in performance measurement systems can be examined empirically.

Because this research only focused on a few blame avoidance strategies, it left quite a few strategies unexamined (see, e.g., Hinterleitner, 2017; Hood, 2011; Weaver, 1986). Future research could explore these unexamined blame avoidance strategies, as well as further examine those covered in this study. Future studies also could examine the relationship between accountability and blame avoidance in the context of performance measurement. For example, it would be interesting to know whether performance measures that enhance accountability also can enable blame avoidance, or are they mutually exclusive features in a performance measurement system. Ultimately, this study's results can offer only a starting point in the quest to understand the relationships among accountability, blame avoidance behavior, and performance measurement systems. Thus, more research is needed, as many unexplored questions and aspects of this topic remain to be examined.

## References

- Behn, R. (2003). Why measure performance? Different purposes require different measures. *Public Administration Review*, 63(5), 588–606. <https://doi.org/10.1111/1540-6210.00322>
- Bok, S. (1983). *Secrets: On the ethics of concealment and revelation*. New York, NY: Vintage Books.
- Boin, A., Hart, P., McConnell, A., & Preston, T. (2010). Leadership style, crisis response, and blame management: The case of Hurricane Katrina. *Public Administration*, 88(3), 706–723. <https://doi.org/10.1111/j.1467-9299.2010.01836.x>
- Bovens, M. (2007). Analyzing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Bovens, M. (2010). Two concepts of accountability: Accountability as a virtue and as a mechanism. *West European Politics*. 33(5), 946–967. <https://doi.org/10.1080/01402382.2010.486119>
- Brändström, A., & Kuipers, S. (2003). From “normal incidents” to political crises: Understanding the selective politicization of policy failures. *Government and Opposition*, 38(3), 279–305. <https://doi.org/10.1111/1477-7053.t01-1-00016>
- Campbell, S., & Foxton, F. (2016). *Public service productivity*. London, UK: Office for National Statistics.
- Charbonneau, E., & Bellavance, F. (2012). Blame avoidance in public reporting: Evidence from a provincially mandated municipal performance measurement regime. *Public Performance & Management Review*, 35(3), 399–421. <https://doi.org/10.2753/PMR1530-9576350301>
- Coe, C. (2003). A report card on report cards. *Public Performance & Management Review*, 27(2), 53–76.



- Collier, P. (2006). Costing police services: The politicization of accounting. *Critical Perspectives on Accounting*, 17(1), 57–86. <https://doi.org/10.1016/j.cpa.2004.02.008>
- Fiorina, M. (1982). Legislative choice of regulatory forms: Legal process or administrative process? *Public Choice*, 39(1), 33–66. <https://doi.org/10.1007/BF00242147>
- Fiorina, M. (1986). Legislator uncertainty, legislative control, and the delegation of legislative power. *Journal of Law, Economics, and Organization*, 2(1), 33–51.
- Flynn, N. (1986). Performance measurement in public sector services. *Policy & Politics*, 14(3), 389–404. <https://doi.org/10.1332/030557386782628172>
- George, B., Desmidt, S., Nielsen, P. A., & Baekgaard, M. (2017). Rational planning and politicians' preferences for spending and reform: Replication and extension of a survey experiment. *Public Management Review*, 19(9), 1251–1271. <https://doi.org/10.1080/14719037.2016.1210905>
- Hatry, H. P. (2006). *Performance measurement: Getting results*. Washington, DC: The Urban Institute.
- Hautakangas, S., & Heikkinen, J. (2008). *Tuottavuuskehitys julkisten palveluiden tuotannossa*. Helsinki, Finland: Talous & Yhteiskunta.
- Heinrich, C., & Choi, Y. (2007). Performance-based contracting in social welfare programs. *American Review of Public Administration*, 37(4), 409–435. <https://doi.org/10.1177/0275074006297553>
- Helsingin Sanomat. (2010a). Julkisen sektorin tuottavuuden mittaamisesta lihava riita. Retrieved from <https://www.hs.fi/kotimaa/art-2000004754244.html>
- Helsingin Sanomat. (2010b). Hallinnon tehostamiset ovat vain luoneet byrokratiaa. Retrieved from <https://www.hs.fi/mielipide/art-2000004752488.html>
- Hinterleitner, M., & Sager, F. (2015). Avoiding blame: A comprehensive framework and the Australian home insulation program fiasco. *Policy Studies Journal*, 43(1), 139–161.
- Hinterleitner, M. (2017). Reconciling perspectives on blame avoidance behavior. *Political Studies Review*, 15(2), 243–254. <https://doi.org/10.1111/psj.12088>
- Ho, S., & Chan, Y. (2002). Performance measurement and the implementation of balanced scorecards in municipal governments. *Journal of Government Financial Management*, 51(4), 8–19.
- Hood, C. (2002). The risk game and the blame game. *Government and Opposition*, 37(1), 15–37. <https://doi.org/10.1111/1477-7053.00085>
- Hood, C. (2007). What happens when transparency meets blame-avoidance? *Public Management Review*, 9(2), 191–210. <https://doi.org/10.1080/14719030701340275>
- Hood, C. (2011). *The blame game: Spin, bureaucracy, and self-preservation in government*. Princeton, NJ: Princeton University Press.
- Hood, C. (2014). Accountability and blame-avoidance. In M. Bovens, R. E. Goodin, & T. Schillemans (Eds.), *The Oxford handbook of public accountability* (pp. 603–616). Oxford, UK: Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199641253.013.0007>
- Horn, M. (1995). *The political economy of public administration: Institutional choice in the public sector*. Cambridge, UK: Cambridge University Press.



- James, O. (2010). Performance measures and democracy: Information effects on citizens in field and laboratory experiments. *Journal of Public Administration Research and Theory*, 21(3), 399–418. <https://doi.org/10.1093/jopart/muq057>
- Johnsen, Å. (2005). What does 25 years of experience tell us about the state of performance measurement in public policy and management? *Public Money and Management*, 25(1), 9–17. <https://doi.org/10.1111/j.1467-9302.2005.00445.x>
- Johnsen, Å. (2012). Why does poor performance get so much attention in public policy? *Financial Accountability and Management*, 28(2), 121–142.
- Industry Commission. (1997). *Assessing Australia's productivity performance*. Canberra, Australia: AGPS.
- Kerkkänen, T. (2010). Valtion tuottavuusohjelma halutaan lopettaa - "Ei lisännyt tuottavuutta". Retrieved from <https://yle.fi/uutiset/3-5680686>
- Kork, A., Mänttari, P., & Vakkuri, J. (2015). Complexities of productivity policies in the Finnish public sector: Knowing how to do more with less? *Financial Accountability & Management*, 31(4), 395–414. <https://doi.org/10.1111/faam.12062>
- Kloot, L. (1999). Performance measurement and accountability in Victorian local government. *International Journal of Public Sector Management*, 12(7), 565–584. <https://doi.org/10.1108/09513559910308039>
- Kloot, L. (2009). Performance measurement and accountability in an Australian fire service. *International Journal of Public Sector Management*, 22(2), 128–145. <https://doi.org/10.1108/09513550910934538>
- Lindbom, A. (2007). Obfuscating retrenchment: Swedish welfare policy in the 1990s. *Journal of Public Policy*, 27(2), 129–150. <https://doi.org/10.1017/S0143814X07000645>
- Lombardi, J., Craig, D., Capaldi, E., & Gater, D. (2000). *The top American research universities*. Gainesville, FL: The Center, University of Florida.
- Lonti, Z., & Gregory, R. (2007). Accountability or countability? Performance measurement in the New Zealand public service, 1992–2002. *Australian Journal of Public Administration*, 66(4), 468–484. <https://doi.org/10.1111/j.1467-8500.2007.00557.x>
- Miller, M. (Ed.). (2009). *21st century criminology: A reference handbook*. Thousand Oaks, CA: Sage. <https://doi.org/10.4135/9781412971997>
- Ministry of Finance. (2010). *Financial statement*. Helsinki, Finland: Author.
- Ministry of Finance. (2017). *Financial statement*. Helsinki, Finland: Author.
- Ministry of Social Affairs and Health. (2008). *Sosiaali- ja terveystieteiden hallinnon alan tuottavuuden mittaamisen hanke*. Helsinki, Finland: Yliopistopaino.
- Ministry of Transportation and Communications. (2010). *Ministry of Transportation and Communications*. Helsinki, Finland: Author.
- Ministry of Transportation and Communications. (2017). *Ministry of Transportation and Communications*. Helsinki, Finland: Author.
- Mortensen, P. (2012). "It's the central government's fault": Elected regional officials' use of blame-shifting rhetoric. *Governance*, 25(3), 439–461. <https://doi.org/10.1111/j.1468-0491.2012.01585.x>

- Mainostelevisio. (2005). Valtion tuottavuus koheni. Retrieved from <https://www.mtv.fi/uutiset/talous/artikkeli/valtioon-tuottavuus-koheni/2115556>
- New Zealand Productivity Commission. (2018). Measuring state sector productivity: Final report of the measuring and improving state sector productivity inquiry (Vol. 2). Wellington, New Zealand: Productivity Control.
- Nicholson-Crotty, S., Nicholson-Crotty, J., & Fernandez, S. (2017). Performance and management in the public sector: Testing a model of relative risk aversion. *Public Administration Review*, 77(4), 603–614. <https://doi.org/10.1111/puar.12619>
- Nicholson-Crotty, S., Theobald, N., & Nicholson-Crotty, J. (2006). Disparate measures: Public managers and performance-measurement strategies. *Public Administration Review*, 66(1), 101–113. <https://doi.org/10.1111/j.1540-6210.2006.00559.x>
- Nielsen, P., & Baekgaard, M. (2015). Performance information, blame avoidance, and politicians' attitudes to spending and reform: Evidence from an experiment. *Journal of Public Administration Research and Theory*, 25(2), 545–569. <https://doi.org/10.1093/jopart/mut051>.
- Park, S., & Cho, Y. (2014). The influence of executive selection factors on the performance of public sector organizations in Korea. *Public Performance & Management Review*, 37(3), 412–440. <https://doi.org/10.2753/PMR1530-9576370304>
- Pierson, P. (1994). *Dismantling the welfare state? Reagan, Thatcher, and the politics of retrenchment*. Cambridge, UK: Cambridge University Press.
- Pierson, P. (1996). The new politics of the welfare state. *World Politics*, 48(2), 143–179.
- Popper, K. R. (1959). *The logic of scientific discovery*. London, UK: Routledge.
- Rajala, T., Laihonon, H., & Vakkuri, J. (2018). Shifting from output to outcome measurement in public administration arguments revisited. In E. Borgonovi, E. Anessi-Pessina, & C. Bianchi (Eds.), *Outcome-based performance management in the public sector* (pp. 3–23). Cham, Switzerland: Springer. [https://doi.org/10.1007/978-3-319-57018-1\\_1](https://doi.org/10.1007/978-3-319-57018-1_1)
- Smith, P. (1995). On the unintended consequences of publishing performance data in the public sector. *International Journal of Public Administration*, 18(2–3), 277–310. <https://doi.org/10.1080/01900699508525011>
- Sulitzeanu-Kenan, R. (2006). If they get it right: An experimental test of the effects of the appointment and reports of UK public inquiries, *International Journal of Public Administration*, 84(3), 623–653. <https://doi.org/10.1111/j.1467-9299.2006.00605.x>
- Statistics Finland. (2006). *Statistics on central government productivity*. Helsinki, Finland: Author.
- Statistics Finland. (2007). *Statistics on central government productivity*. Helsinki, Finland: Author.
- Statistics Finland. (2008). *Statistics on central government productivity*. Helsinki, Finland: Author.
- Statistics Finland. (2009). *Statistics on central government productivity*. Helsinki, Finland: Author.
- Statistics Finland. (2010a). *Statistics on central government productivity*. Helsinki, Finland: Author.
- Statistics Finland. (2010b). *Valtion tuottavuustilaston laatuseloste*. Helsinki, Finland: Author.
- Statistics Finland. (2012). *Valtion tuottavuustilaston laatuseloste*. Helsinki, Finland: Author.
- Statistics Finland. (2013). *Statistics on central government productivity*. Helsinki, Finland: Author.

- Statistics Finland (2014a). Tiedonkäyttäjää kuullaan tilastojen muutoksista [referred: 27.8.2018]. Retrieved from [https://www.stat.fi/ajk/tiedotteet/2014/uutinen\\_029\\_2014-09-26.html](https://www.stat.fi/ajk/tiedotteet/2014/uutinen_029_2014-09-26.html)
- Statistics Finland (2014b). Muutoksia tilastojen ja tuotteiden tuotannossa 2015 [referred: 27.8.2018]. Retrieved from [https://www.stat.fi/ajk/tiedotteet/2014/uutinen\\_040\\_2014-12-18.html](https://www.stat.fi/ajk/tiedotteet/2014/uutinen_040_2014-12-18.html)
- Statistics Finland. (2018). Maksullisuus ja hinnat [referred: 27.8.2018]. Retrieved from <https://stat.fi/tup/hinnat/index.html>
- Stone, B. (1995). Administrative accountability in the “Westminster” democracies: Toward a new conceptual framework. *Governance*, 8(4), 505–526. <https://doi.org/10.1111/j.1468-0491.1995.tb00225.x>
- National Audit Office of Finland. (2011). Tuottavuuden mittaaminen valtiolla. Helsinki, Finland: Edita Prima Oy.
- Thompson, D. (2014). Responsibility for failures of government: The problem of many hands. *American Review of Public Administration*, 44(3), 259–273. <https://doi.org/10.1177/0275074014524013>
- Tilbury, C. (2006). Accountability via performance measurement: The case of child protection services. *Australian Journal of Public Administration*, 65(3), 48–61. <https://doi.org/10.1111/j.1467-8500.2006.00493a.x>
- Van Dooren, W., & Van de Walle, S. (2011). Performance information in the public sector: How it is used. Houndmills, UK: Palgrave Macmillan. <https://doi.org/10.1007/978-1-137-10541-7>
- Van Peurse, K., Pratt, M., & Lawrence, S. (1995). Health management performance: A review of measures and indicators. *Accounting, Auditing & Accountability Journal*, 8(5), 34–70. <https://doi.org/10.1108/09513579510103254>
- Vis, B. (2009). Governments and unpopular social policy Reform: Biting the bullet or steering clear? *European Journal of Political Research*, 48(1), 31–57. <https://doi.org/10.1111/j.1475-6765.2008.00783.x>
- Vis, B., & van Kersbergen, K. (2007). Why and how do political actors pursue risky reforms? *Journal of Theoretical Politics*, 19(2), 153–172. <https://doi.org/10.1177/0951629807074268>
- Wagschal, U., & Wenzelburger, G. (2008). Roads to success: Budget consolidations in OECD countries. *Journal of Public Policy*, 28(3), 309–339. <https://doi.org/10.1017/S0143814X08000901>
- Weaver, K. (1986). The politics of blame avoidance. *Journal of Public Policy*, 6(4), 371–398. <https://doi.org/10.1017/S0143814X00004219>
- Wiener, J. (1998). Managing the iatrogenic risk of risk management. *Risk: Health, Safety, and Environment*, 9(1), 39–82.
- Wenzelburger, G. (2011). Political strategies and fiscal retrenchment: Evidence from four countries. *West European Politics*, 34(6), 1151–1184. <https://doi.org/10.1080/01402382.2011.572385>
- Wholey, J., & Hatry, H. (1992). The case for performance monitoring. *Public Administration Review*, 52(6), 604–610.
- Wisniewski, M., & Stewart, D. (2004). Performance measurement for citizens: The case of Scottish local authorities. *International Journal of Public Sector Management*, 17(3), 222–233. <https://doi.org/10.1108/09513550410530153>

Zohlnhöfer, R. (2007). The politics of budget consolidation in Britain and Germany: The Impact of blame-avoidance opportunities. *West European Politics*, 30(5), 1120–1138.  
<https://doi.org/10.1080/01402380701617498>

## Appendix 1

Productivity indexes of administrative sectors and agencies in 2010

<b>Administrative sector and its acronym</b>	<b>Productivity index</b>
Ministry of Foreign Affairs of Finland (MFAF)	MISSING
Ministry of Justice (MJ)	DATA
Ministry of The Interior (MI)	97.6
Ministry of Defence (MD)	101.3
Ministry of Finance (MF)	105.5
Ministry of Education and Culture (MEC)	100.4
Ministry of Agriculture and Forestry (MAF)	96.5
Ministry of Transport and Communications (MTC)	106.1
Ministry of Economic Affairs and Employment of Finland (MEAEF)	101.8
Ministry of Social Affairs and Health (MSAH)	98.8
Ministry of Environment (ME)	102
Rest of the administrative sectors in total (see figure 2) (RAS)	102.5
Agency and the acronym of the administrative sector it belongs to	78.4
	Productivity index
The Parliament of Finland (RAS)	MISSING
The national audit office of Finland (RAS)	DATA
	78.41554
Finnish Institute of International Affairs (RAS)	MISSING
	DATA
The Office of the President of Republic of Finland (RAS)	MISSING
	DATA
The Prime Minister's Office (RAS)	MISSING
	DATA
Ministry of Foreign Affairs of Finland (MFAF)	MISSING
	DATA
Ministry of Justice (MJ)	MISSING
Ministry of Justice/ special courts (MJ)	DATA
	105.5723
Criminal Policy Institute (MJ)	MISSING
	DATA
Office of Data Protection Ombudsman (MJ)	MISSING
	DATA
Safety Investigation Authority (MJ)	107.2266
The Office of Bankruptcy Ombudsman (MJ)	80.53291
	MISSING
Juridical Administration's Center of Technology (MJ)	DATA
Legal Register Centre (MJ)	113.6976
	MISSING
Institute of Criminology and Legal Policy (MJ)	DATA
Supreme courts (MJ)	97.37602
Court of Appeals (MJ)	97.79143

Administrative courts (MJ)	101.3635
Supreme Administrative Courts (MJ)	105.5767
District Courts (MJ)	90.47879
Legal Aid Offices (MJ)	100.6142
National Administrative Office for Enforcement (MJ)	106.7205
Prosecutors (MJ)	101.2055
Criminal Sanctions Agency (MJ)	96.4629
The Training Institute for Prison and Probation Services (MJ)	MISSING DATA
Ministry of the Interior (MI)	MISSING DATA
The Finnish Border Guard (MI)	106.7171
Aland's Government Agency (MF)	MISSING DATA
National Bureau of Investigation (4MI)	112.0753
Administration's Centre of Technology (MI)	MISSING DATA
Finnish Security Intelligence Service (Mi)	MISSING DATA
National Traffic Police (MI)	107.9008
Police Technical Centre (MI)	MISSING DATA
Emergency Services College (MI)	95.50672
Police University College (MI)	128.0274
National Police Board of Finland (Mi)	MISSING DATA
Population Register Centre (MF)	MISSING DATA
Finnish Immigration Service (MI)	73.85306
Regional State Administrative Agencies (MF)	MISSING DATA
Emergency Response Centre Agency (MI)	95.86473
Regional Police Departments (MI)	99.05326
Ministry of Defence (MD)	MISSING DATA
The Finnish Defence Forces (MD)	106.0614
Construction Establishment of Finnish Defence Administration (MD)	95.43244
Ministry of Finance (MF)	MISSING DATA
State Treasury (MF)	89.16449
Customs (MF)	110.1117
Tax Administration (MF)	99.1242
VATT Institute for Economic Research (MF)	100.2735
Finnish Government Shared Services Centre for Finance and HR	MISSING DATA
Statistics Finland (MF)	102.3633
Ministry of Agriculture and Forestry (MAF)	MISSING DATA
Appeal Board for Agriculture trade (MAF)	89.614

Information Centre of the Ministry of Agriculture and Forestry (MAF)	MISSING DATA
National Land Survey of Finland (MAF)	108.2652
Finnish Forest Research Institute (MAF)	107.1172
Finnish Food Safety Authority (MAF)	107.5563
Research Centre for Agriculture and Food Economy (MAF)	97.21049
Finnish Game and Fisheries Research Institute (MAF)	111.3911
Finnish Geodetic Institute (MAF)	MISSING DATA
Agency for Rural Affairs (MAF)	MISSING DATA
Ministry of Transportation and Communications (MTC)	95.31476
Finnish Transport Agency (MTC)	101.5981
Finnish Transport Safety Agency (MTC)	104.5753
Ministry of Economic Affairs and Employment of Finland (MEAEF)	76.31986
Finnish Meteorological Institute (MTC)	101.8281
Finnish Communications Regulatory Authority (MTC)	104.3005
Technical Research Centre of Finland (MEAEF)	103.6305
Geological Survey of Finland (MEAEF)	82.82827
Visit Finland (MEAEF)	MISSING DATA
Finnish Patent and Registration Office (MEAEF)	98.53014
Tekes (MEAEF)	MISSING DATA
Finnish Competition Authority (MEAEF)	89.76966
Finnish Consumer Authority (MEAEF)	95.90476
Finnish Safety and Chemical Agency (MEAEF)	84.28944
National Metrology Institute of Finland (MEAEF)	MISSING DATA
Centre for Consumer Society Research (MEAEF)	89.19836
The Consumer Disputes Board (MJ)	110.7028
Energy Authority (MEAEF)	MISSING DATA
Center for Economic Development, Transport and the Environment (MEAEF)	MISSING DATA
Ministry of Social Affairs and Health (MSAH)	116.9754
Unemployment Benefit Appeal Board (MSAH)	111.6177
Social Security Appeal Board (MSAH)	106.1307
Radiation and Nuclear Safety Authority (MSAH)	MISSING DATA
National Institute for Health and Welfare / research (MSAH)	MISSING DATA
Reform schools of the State (MSAH)	89.2304
Mental Institutions of the State (MSAH)	95.13413
Finnish Medicines Agency (MSAH)	91.2058
National Supervisory Authority for Welfare and Health (MSAH)	MISSING DATA
Ministry of Education and Culture (MEC)	MISSING DATA

Finnish Matriculation Examination Board (MEC)	MISSING DATA
Student Financial Aid Appeal Board (MEC)	96.10485
Institute for the Languages of Finland (MEC)	MISSING DATA
National Audiovisual Institute (MEC)	MISSING DATA
The Finnish Board of Film Classification (MEC)	66.3947
Russia and Eastern Europe Institute (MEC)	MISSING DATA
National Repository Library (MEC)	78.624
Finnish National Agency for Education (MEC)	122.9401
Celia (MEC)	MISSING DATA
Arts Promotion Centre Finland (MEC)	MISSING DATA
National Archives of Finland (MEC)	101.1456
Academy of Finland – Administrative Branch (MEC)	MISSING DATA
Academy of Finland – Research (MEC)	MISSING DATA
Finnish Heritage Agency (MEC)	MISSING DATA
The Governing Body of Suomenlinna (MEC)	114.463
National Gallery (MEC)	81.39945
Finnish national agency for education / Special schools (MEC)	96.1924
Finnish national agency for education / Language scholl (MEC)	93.90396
Finnish national agency for education / Career Colleges (MEC)	MISSING DATA
Finnish national agency for education / Training facilities (MEC)	93.66107
Finnish national agency for education / Administrative branch (MEC)	MISSING DATA
Ministry of Environment (ME)	MISSING DATA
The Housing Finance and Development Centre of Finland (ME)	102.5031
Finnish Environment Institute (ME)	MISSING DATA

Note. Missing data indicates that the agency could not provide the needed figures. Values over 100 show upward trend in productivity and values below 100 demonstrate downward trend in productivity.