

Mads Bøge Kristiansen
Department of Political
Science, University of
Copenhagen
mkr@ifis.ku.dk

Abstract

Viewed from abroad, Denmark, Norway and Sweden look very similar. In the literature on public management reforms and performance management, these countries are frequently regarded as one, and the literature often refers to a specific Nordic or Scandinavian model. The aim of this paper is to empirically test the argument concerning the existence of *one* Nordic perspective on performance management. The paper presents a comparative study of Management by Objectives and Results (MBOR) in Prison and Probation Services, Food Safety, and Meteorology in Denmark, Norway and Sweden. The paper examines differences and similarities in the design and use of MBOR across the countries (within each of the different tasks), and within each of the three countries (across the three tasks). The paper finds that it is difficult to identify *one* Scandinavian approach to MBOR, as variations in MBOR are observed across countries as well as within countries (across tasks). The paper shows that the performance movement becomes translated when it encounters the national and/or organisational context in which it is implemented. The findings in the paper point to the importance of the national and organisational context in which MBOR is implemented. An important implication therefore is that it is unlikely that there is 'one best way' of managing or steering an agency, and MBOR will appear and function differently in different contexts.

Introduction

Over the past three decades, the introduction of performance management has been one of the most widespread international trends in public management (Radin, 2006; Moynihan, 2008). Although the performance movement is global, we know from previous research that the concept might become translated when it encounters the national and/or organisational context in which it is implemented (see, for example, Pollitt, 2006; Bouckaert & Halligan, 2008; van Dooren, 2005; 2006; Lægreid, Roness & Rubecksen, 2006; De Lancer Julnes & Holzer, 2001).

As part of the performance movement, Management by Objectives and Results (MBOR)¹ was also introduced in central government in Denmark, Norway and Sweden in the 1980s and early 1990s. Viewed from abroad, the Scandinavian countries, Denmark, Norway and Sweden, look very similar. In the literature on public management reforms (e.g. Pollitt & Bouckaert, 2003; 2011) and performance management (e.g. Johnsen & Vakkuri, 2006), these countries are frequently regarded as one, and refer to a specific Nordic or Scandinavian model. Although the countries share a lot of similar characteristics, previous research on public management reforms in these countries has shown rather distinct reform strategies (Lægreid & Pedersen, 1999). This is a reason to question the argument that there is *one* Nordic perspective on performance management. The aim of this

Keywords:
Management by objectives
and results
Comparisons
Scandinavian countries
Differences
Similarities

Scandinavian Journal of
Public Administration
20(1):45-70
© Mads Bøge Kristiansen
and School of Public Admin-
istration 2016
ISSN: 2001-7405
e-ISSN: 2001-7413

*Mads Bøge Kristiansen is currently a post doc in the Department of Political Science, University of Copenhagen. He holds a PhD from the Department of Political Science, University of Copenhagen. His research focuses on public administration and management, organisational theory, public management in times of austerity, public management reforms and performance management. Since 2012, he has devoted himself to a project concerning "Public Management in Times of Austerity", financed by the Velux Foundation.

paper is therefore to test this argument empirically.

In order to do so, the paper examines the design and use of MBOR in Prison and Probation Services, Food Safety, and Meteorology in Denmark, Norway and Sweden². The research questions covered in the paper are: 1) Which differences and similarities in the design and use of MBOR are identified across the three countries (within each task) and within each country (across the three tasks)? 2) How can the differences and similarities identified be interpreted?

Thus, in this paper it is analysed whether and how contextual factors at national as well as agency level affect the design and use of MBOR. The empirical basis comprises comparative case studies of MBOR in nine agencies (Prison and Probation Services, Food Safety, and Meteorology in Denmark, Norway, and Sweden) and their parent ministries, carried out in 2010-2011. In these case studies similarities and differences are observed in three different dimensions of MBOR: 1) formulation of goals and performance targets/indicators; 2) performance reporting; 3) use of performance information (especially by the parent ministries).

The paper is structured as follows. First, we look into the theoretical framework, and expectations on the relationships between certain factors and the design and use of MBOR are deduced. In section two the research design and methods are described. Section three holds the analysis of differences and similarities in design and use of MBOR across countries and across tasks. Section four discusses whether the theoretical expectations are met, and how differences and similarities might be interpreted; conclusions are drawn and discussed in section five.

Theoretical framework and expectations

In this section, expectations on variation in the design and use of MBOR across states and agencies are deduced on the basis of a broad theoretical framework based on ideas from the transformative approach developed by Christensen & Lægreid (2011). In this framework, international doctrines, ideas and reform movements such as performance management are filtered, modified, translated and interpreted by national and organisational processes. As shown in figure 1 below, the framework illustrates pressures for differences and similarities at three analytical levels: international, national and agency.

As performance management is one of the most widespread international trends in public management, promoted by among others the OECD (1997), there is an international pressure to adopt performance management that is expected to be leading to isomorphic organisational forms and similarity. The international level is seen as the starting point for the analysis, but will not be discussed in depth in this study.

The performance management doctrine might, however, be transformed when it meets state-specific factors; structural (e.g. integrated/disintegrated system; centralised /decentralised system), cultural (e.g. administrative traditions) and environmental (e.g. economic pressures or pressures from international

organisations). Thus, states with different structural and cultural features and different environmental pressures are expected to adopt the performance management doctrine in different ways and show dissimilarities (see e.g. Lægneid, Roness & Rubecksen, 2006; Pollitt et al., 2004; Pollitt, 2006; Bouckaert & Haligan, 2008).

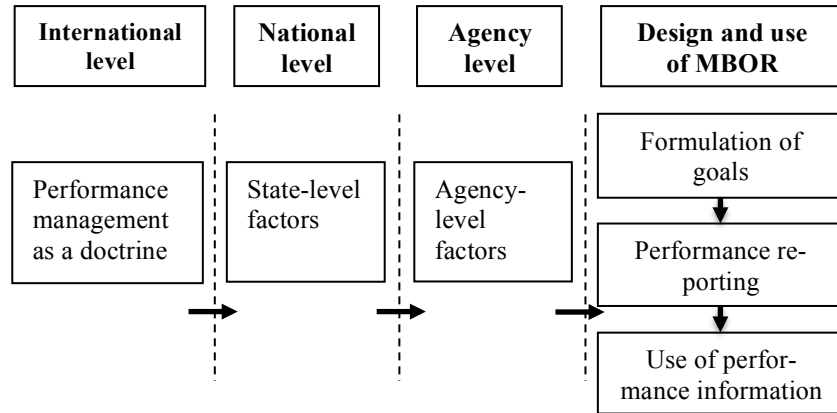


Figure 1: Theoretical model

These potentially different programmes at state-level may be further reformulated and adapted when they are applied to agencies with different features, such as organisational structure (e.g. ministerial organisation; geographical specialisation; existence of an executive board; size), organisational cultures (e.g. homogeneity; trust level), environmental pressures (e.g. economic pressures, pressures from regulators and institutionalised myths) and tasks (e.g. measurability of tasks, number of tasks, standardisation and political salience) (see e.g. Askim, 2015; Lægneid, Roness & Rubecksen, 2006; van Dooren, 2005; Pollitt et al., 2004; Pollitt, 2006). Agencies with similar features, on the other hand, are expected to show similarities across states. This means that state-level pressures for differences can be counterbalanced by, or may interact with, pressures at the agency level towards similarity (Verhoest et al., 2010).

In the following, expectations on the relationships between certain factors and the design and use of MBOR are developed at both state and agency level.

Factors at state-level affecting MBOR

Denmark, Norway and Sweden all have very large public sectors, are unitary, decentralised states with multi-party systems and proportional elections usually resulting in coalition governments (Hansen, 2011). The political-administrative culture in the Scandinavian countries is characterised by an egalitarian and consensus-oriented approach to public administration (Johnsen & Vakkuri, 2006). According to the cultural dimensions developed by Hofstede (2001), the Scandinavian countries are generally characterised by scoring low on the Masculinity

Index (being feminine societies), and having a low power distance, meaning a very egalitarian mindset (Hofstede, 2013a,b,c). Despite numerous similarities across the three countries, differences such as varying pressures from economic crises and varying bureaucratic structures are, however, also identified. Based on these differences, expectations on variation in MBOR are deduced in the following.

Pressure from economic crises

Economic crisis has been examined in various studies as a factor that might have strong implications for organisational forms (see e.g. Christensen, Lægheid & Wise, 2002; Bezes et al., 2013; Christensen & Lægheid, 2009). The main idea here is that economic crises might affect how MBOR is adopted. In a comparative study of public management reforms in the Nordic countries, Lægheid and Pedersen (1994, 1999) identified differences in the economic situations during the adoption of MBOR. The economic crisis was put on the political agenda in Denmark in the 1970s and later in Sweden (Lægheid & Pedersen, 1994; 1999; Hansen, 2005). At that time a special crisis consciousness was developed in the two countries, whereas it might never have developed in Norway (Lægheid & Pedersen, 1994: 252). Variation in the economic situations across the three countries during the adoption of MBOR leads to the following expectation:

E1. High intensity of economic crises and the development of a crisis consciousness will lead to a more radical and NPM-like adoption of MBOR.

Hence, more goals and performance targets/indicators for efficiency, and a closer link between performance and incentives, are expected in Denmark and Sweden compared to Norway.

The political-administrative structure: monistic or dualistic?

Formal structure might also affect the design and use of MBOR (Egeberg, 2003).

Based on a structural-instrumental approach (Christensen & Lægheid, 2011) it is presumed that organisational structure matters. It makes a difference whether central government is an integrated system under ministerial responsibility or a disintegrated system of autonomous or semi-autonomous organisations (Lægheid, Roness & Rubecksen, 2006). When looking into the political-administrative structure, variation across the three countries also appears. Denmark and Norway have a mode of ministerial responsibility, meaning that a minister can be held politically accountable by the Parliament for any decision made by the administration under their control. In contrast, an organisational split characterises the Swedish political-administrative structure, with agencies subordinated to the government as a whole as opposed to a particular minister (Lægheid & Pedersen, 1999). Variation in formal structures might cause dissimilarities in the design and use of MBOR, as the principle of ministerial responsibility is assumed to be leading to stronger accountability mechanisms, and to parent ministries more interested in deciding what agencies should do and in

knowing how agencies perform. Variation in this structural feature leads to the following expectation:

E2. The principle of ministerial responsibility will lead to a closer steering of agencies from the parent ministry.

Hence, MBOR in Denmark and Norway is expected to a greater extent than in Sweden to be characterised by more goals and performance targets/indicators at a more detailed level, and by more frequent performance reporting and formal steering meetings with the parent ministry.

Factors at agency-level affecting MBOR

The importance of the type of activity an agency engages in has been emphasised by several authors (see, e.g. Rubecksen, 2010; Wilson, 1989; Pollitt et al., 2004; Pollitt, 2004; 2006; Verhoest et al., 2010). Two well-known parameters for defining tasks are the extent to which their outputs and outcomes can be observed (the measurability of tasks) (Wilson, 1989). Other important considerations are to what degree the tasks can be standardised, whether they are politically salient or not, whether they involve major budgets and whether they are subject to market competition (Pollitt et al., 2004; Pollitt, 2006; Christensen & Lægreid, 2013; Verhoest et al., 2010; Rubecksen, 2010). In the following we look into the measurability and the political salience of tasks, and how this might affect the design and use of MBOR (Pollitt et al., 2004; Wilson, 1989).

Tasks matters: measurability of tasks

Although ideas evolving around the significance of tasks have been present for a long time, it is a relatively new phenomenon to study tasks within public administration compared to, for example, structure and culture (Rubecksen, 2010: 41). Wilson (1989) distinguishes partly between outputs (the work or activities that the agencies do) and outcomes (the result of their activities), and partly between whether outputs and outcomes can be observed and measured or not.

By combining these two dimensions, four types of organisations are presented: 1) production, 2) procedural, 3) craft and 4) coping. Both outputs and outcomes of production organisations are observable. Procedural organisations have outputs that are observable, and outcomes that are less well defined. Craft organisations have observable outcomes, but their output is not visible. And finally, coping organisations have problems in observing both outputs and outcomes.

The agencies included in this study are selected on the basis of Wilson's (1989) typology. Prison and Probation Services is selected as representing procedural organisations. It seems to be quite easy to measure outputs, but outcomes might be more difficult to observe or to attribute to activities in Prison and Probation Services. Agencies taking care of Food Safety are selected as representing production organisations from a point of view that both outputs and outcomes seem observable. This assumption could be questioned, as Food Safety is primarily a regulatory task and therefore a procedural rather than a production or-

ganisation. In spite of that, Food Safety is categorised as production organisation, as the outcomes are assumed to be easier to measure than for the Prison and Probation Services. Finally, the Meteorological agencies are selected as representing craft organisations, because it seems possible to measure outcome or quality of output, whereas it might be difficult for parent ministries to observe the activities (output) in these highly scientific organisations. Thus, contrary to what is often assumed, it might be very difficult for many agencies to observe both output and outcomes. Variation in this task feature leads to the following expectation:

E3. Organisational tasks affect the type of performance targets/indicators (output and/or outcome) in the performance contracts

Hence, performance contracts for Prison and Probation Services are expected to contain performance targets/indicators for internal activities and quantitative outputs; performance contracts for Food Safety are expected to contain performance targets/indicators for both outputs and outcomes; and performance contracts for the Meteorological agencies are mainly expected to contain performance targets/indicators for the quality of outputs and for outcomes.

Tasks matters: political salience of tasks

The political salience of the tasks agencies perform also varies. Some have constantly high political salience due to their importance to society, their sensitivity in relation to values or political ideologies, or their high budget weight (Pollitt et al., 2004; Askim, 2015). Tasks having a high political salience are expected to a larger degree to be controlled by their parent ministry, having a smaller degree of autonomy, which might be reflected in the design and use of MBOR by a more comprehensive MBOR system and a more intense and sensitive performance reporting.

The agencies studied have been selected in order to obtain variation in the political salience of the tasks. Prison and Probation Services is assumed to be the most politically salient task included in the study, whereas political salience usually seems to be low in Meteorology. Food Safety is expected to be placed somewhere in between Prison and Probation Services and Meteorology as the political salience is expected to be medium to high.

Meteorology is normally noncontroversial, barring climatic disasters, and seems to be the least politically salient of the three tasks. Prison and Probation Services are in the daily eye of politicians and the media much more: gang-related crimes and drug abuse inside prisons as well as prominent escapes are news. Whether the Prison and Probation Services are becoming *too* soft is also a recurring issue. Food Safety is normally quieter in terms of party politics than Prison and Probation Services, although in Denmark in particular, foods export is big business and therefore a target for political attention and attention from the food industry. The expected variation in political salience across the three different tasks leads to the following expectation:

E4. Agencies with highly politically salient tasks are exposed to a closer steering from the parent ministry and less autonomy in MBOR.

Hence, it is expected that MBOR in Prison and Probation Services to a greater extent than in Meteorology is characterised by a top-down process in formulating goals, by more performance targets/indicators at a more detailed level, by more frequent performance reporting and formal steering meetings with the parent ministry. Food Safety is expected to be placed in between Prison and Probation Services and Meteorology.

Research method

The study is comparative, as it compares MBOR across three countries: Denmark, Norway and Sweden (within each of the different tasks), and within each of the three countries (across the three tasks). The empirical basis comprises therefore case studies in the nine agencies and their parent ministry, carried out in 2010-2011. Agencies and ministries included in the study are shown in Table 1:

Table 1: Agencies and ministries included in the study

	Denmark	Norway	Sweden
Prison and Probation Services	Danish Prison and Probation Service (Ministry of Justice)	The Norwegian Correctional Services (Ministry of Justice and Police)	Swedish Prison and Probation Service (Ministry of Justice)
Food Safety	Danish Veterinary and Food Administration (Ministry of Food, Agriculture and Fisheries)	Norwegian Food Safety Authority (The Ministry of Agriculture and Food - administratively responsible)	National Food Agency (The Ministry of Agriculture)
Meteorology	Danish Meteorological Institute (DMI) (Ministry of Climate and Energy)	The Norwegian Meteorological Institute (Ministry of Education and Research)	Swedish Meteorological and Hydrological Institute (SMHI) (Ministry of the Environment)

Case selection

The cases studied have been selected in order to obtain variation at both state and agency level and allow internal variations in and across the units (Gerring, 2004). The three countries included in the study were selected because they are often described as one unit in cross-national studies. As they are viewed as some of the most similar countries, they are expected to be least likely to show differ-

ences. Despite numerous similarities, differences across the three countries are, however, also identified. These differences, shown in Table 2, are expected to be important for the design and use of MBOR.

Table 2: Variations in state-level factors

	Economic crises	Bureaucratic structure
Denmark	Economic crisis and crisis consciousness during the adoption of MBOR	Ministerial responsibility (monistic structure)
Norway	Less severe economic crisis than Denmark and Sweden	Ministerial responsibility (monistic structure)
Sweden	Economic crisis and crisis consciousness during the adoption of MBOR	Organisational split: Agencies subordinated to the government as a whole (dualistic structure)

The three different tasks were selected in order to obtain variation in the measurability and the political salience of the agencies' primary tasks. Thereby it becomes possible to examine whether MBOR is characterised by similarities or differences within each of the three countries, and whether similarities or differences dominate when the same tasks are compared across countries. The expected variations between the selected tasks (agencies) are shown in the table below:

Table 3: Variation in agency-level factors: Task characteristics

	Measurability	Political salience
Prison and Probation Services	Procedural organisation	Normally high
Food Safety	Production organisation	Medium to high (high in Denmark, where food export is big business)
Meteorology	Craft organisation	Usually low

The small number of cases included in this study precludes statistical testing of hypotheses; the strength of the study lies instead in the depth of the study and the richness of data. Whereas the internal validity of the findings tends to be high due to the wealth of information collected, the findings are, however, difficult to generalise to other cases. The identified patterns might, however, be an interesting point of departure for future studies of how contextual factors affects the design and use of MBOR based on different kinds of research design.

Operationalisation of MBOR

As the aim of this study is to search for similarities and differences in three different dimensions of MBOR, an operationalisation of these is needed.

In the first phase it is asked how goals and targets/indicators are formulated. How specific and testable are they? How many targets/indicators are used? Do they focus on quantitative or qualitative elements of performance, and are they activity-focused, output-oriented, efficiency-oriented or outcome-oriented? Are there any efficiency targets/indicators?

The second phase concerns performance reporting, including the formal reports to the ministry and formal steering meetings between the parent ministry and the agency. The questions asked are: How often is performance information reported? How do agencies report to their parent ministry? How many formal steering meetings are held?

The third and final phase concerns the use of performance information, and it is asked: To what extent is performance rewarded or sanctioned? What kinds of rewards and sanctions are used? Is the use of performance information soft or hard?

Data and research methods

The case studies included an extensive study of the agencies' performance contracts, annual reports, internal documents and systems. Semi-structured interviews were carried out with 58 senior managers, managers and employees in the agencies and their parent ministry (sometimes individually, sometimes in smaller groups). In agencies with regional and local units (Prison and Probation Services and Food Safety), interviews were also carried out at these levels (but only in one unit at each level). Interviews were sought carried out at three levels in the agencies: the managing directors, employees operating the MBOR system (most often managers and employees in financial offices) and frontline civil servants. Based on the three dimensions of MBOR the interview guide was developed. The operationalisation was moreover translated into a number of reference points, used as the basis for a closed deductive coding of the empirical data and for comparing MBOR.

The basis for the comparison was mainly a deductive research strategy, in which data was coded against the concepts and the reference points stemming from the operationalisation of MBOR and explanatory factors, with the purpose of observing differences and similarities, whether the expectations were met, and to identify patterns in the empirical data. The closed deductive coding was, however, supplemented with a more open and inductive coding in which other interesting patterns were followed. In the analysis, quotations are used to illustrate the patterns, and to relate explanatory factors to the design and use of MBOR.

Differences and similarities in the design and use of MBOR

The analysis of differences and similarities focuses on the three phases of MBOR outlined above. For each of these phases, differences and similarities are

identified first across countries (within tasks) and second within countries (across tasks).

Comparisons across countries

Formulation of goals and targets/indicators

Across countries the formulation of goals and targets/indicators was a result of joint cooperation between agency and parent ministry, but the process was also characterised by an extended use of bottom-up processes. Normally, agencies formulated a first draft, after which the parent ministry and the agency negotiated the details.

Display 1: Examples of formulation of goals and targets/indicators as a result of joint cooperation

“We have a lot of influence, but of course it is not us who has decided it; they (the parent ministry) have listened to us” (Employee, Norwegian agency).

“...as the agency has got more experience, more documentation of what they are actually doing, and more experience in what we (the ministry) want, then they deliver still more of the premises (for the performance contract)” (Manager, Norwegian ministry).

“Our General-Director has a dialogue with the political leadership [...] And there you have an opportunity to influence the political level” (Manager, Swedish agency).

We formulate the first draft [of the performance contract], and therefore we have a lot of influence [...], but in the end the ministry have the opportunity to force something through (Manger, Danish agency)

Minor differences in the formulation of goals and targets/indicators were, however, also observed across countries. For instance, the formulation and negotiation of the Danish Veterinary and Food Administration’s performance contract was characterised by more sensitivity compared to their Scandinavian sister organisations, and three ministries were involved in the formulation of the Norwegian Food Safety Authority’s contract; one ministry was, however, administratively responsible for the process.

Across the countries studied, efficiency measures were almost absent in all performance contracts. Most agencies did not have any efficiency measures in their performance contract at all³.

If we look into the goals and how specific and testable they were, differences across the three countries were observed. Comparing the Prison and Probation Services across countries, it appeared that the performance contracts for

the Danish and Norwegian agencies were longer than for the Swedish, and they contained more concrete and testable goals.

When the Food Safety agencies were compared across countries it appeared that the contracts for the Danish and Norwegian agencies were longer (25 and 20 pages) than the contract for the Swedish agency (7 pages), and they contained more goals, as no goals were presented in the Swedish one.

The same pattern was observed when comparing the meteorological agencies across countries, as the contracts for the Danish and Norwegian agencies were longer (28 and 10 pages compared to 6), and they contained more goals.

Following this, performance contracts for the Danish and Norwegian agencies studied generally also contained more performance targets/indicators than those in the Swedish agencies. For Prison and Probation Services the number of targets/indicators were 137 (covering a four year period) in Denmark, 24 (and a range of reporting demands) in Norway, and 20 (and a range of reporting demands and some special mandates) in Sweden. For the Food Safety agencies the number of targets/indicators were 42 in Denmark, 33 (and 14 sub-indicators) in Norway, and zero in Sweden, whereas the number of targets/indicators for the Meteorological institutes were 40 in Denmark, 23 in Norway, and 3 in Sweden.

All in all, the empirical data shows that the performance contracts in the Danish and Norwegian cases contained more goals and targets/indicators that were more concrete and testable than those in the Swedish cases.

Performance reporting

When it comes to performance reporting, a range of differences across the three countries were observed, as the frequency of performance reporting to the parent ministry and the formal steering meetings were higher in the Danish and Norwegian cases than in the Swedish. The Swedish agencies only reported performance formally to the parent ministry once a year in the annual report, and just one formal steering meeting was held each year (the annual steering meeting). In comparison, performance was reported three times annually from the analysed Norwegian agencies to their parent ministry (only twice for the Norwegian Meteorological Institute) and three formal steering meetings were held per year (only two for the Norwegian Meteorological Institute), whereas the Danish agencies reported performance four times annually to their parent ministry and four formal steering meetings were held each year.

In the Swedish cases studied, performance information was discussed and deviations had to be explained at the annual steering meeting between parent ministry and agency, but ministries seemed to be less involved in the ongoing performance steering of the agencies during the year compared to those in the Danish and Norwegian cases.

Use of performance information

Across the countries examined, performance information was to a very limited degree used for rewarding good performance or punishing a bad one. Sanctions

for bad performance were almost absent, and rewards were primarily used in relation to performance-related pay. Performance information was primarily used in a soft way, where judgement and decision-making were mediated by interpretation and dialogue, and the consequences of bad performance were quite low:

Display 2: Examples of soft use of performance information

“There is no tradition for that (sanctions from the parent ministry), nothing noticeable” (Employee, Norwegian agency).

“A good report of deviations and a good explanation, then I guess nothing special will happen” (Manager, Norwegian agency).

“If they (the agency) don’t attain a goal, we will have a dialogue with them” (Employees, Swedish ministry).

Across the countries (and agencies) studied, MBOR and performance information was used as a frame for dialogue between different levels in the hierarchy: *“It (performance information) is the basis for the dialogue), but the dialogue is the most important”* (Manager, Swedish agency). The main differences and similarities across countries are summarised in the table below:

Table 4: Main differences and similarities across countries

	Denmark	Norway	Sweden
Formulation of goals and targets/indicators	More and more concrete goals and targets/indicators	More and more concrete goals and targets/indicators	Fewer and less concrete goals and targets/indicators
Performance reporting (to parent ministry)	Normally four times per year	Three (two) times per year	One formal reporting per year.
Use of performance information	Relatively soft use. Mediated by interpretation and dialogue	Relatively soft use. Mediated by interpretation and dialogue	Relatively soft use. Mediated by interpretation and dialogue

Comparisons across tasks

After having compared MBOR across countries we will now look into the comparisons across tasks.

Formulation of goals and targets/indicators

Although the formulation of goals and targets/indicators in general was a result of joint cooperation between agency and parent ministry, as argued above, minor differences were, however, also observed across tasks. The empirical data showed that the meteorological agencies generally had more influence on the formulation of goals and targets than the Prison and Probation Services and Food Safety agencies:

The thing about meteorology is [...] that when the ministry does not know so much about meteorology, then it is natural that we listen to what they say are realistic performance demands. We are definitely listening to the agency” (Manager, ministry steering a Meteorological Institute)

In Norway, the Prison and Probation Services generally had less influence on the formulation of goals and targets/indicators compared to the other tasks, and in Denmark the political level (signatory parties) were directly involved in the formulation of goals in a multi-year agreement for the Prison and Probation Services. This multi-year agreement was translated into an implementation plan, which (at the time when data was collected) was functioning as the performance contract.

Looking into the number of performance targets/indicators across tasks, the largest number appeared in the contracts for the Prison and Probation Services in Denmark and Sweden. The steering document for the Danish Prison and Probation Service covered, however, a four-year period, which made it difficult to compare. Besides that, clear patterns in the number of performance targets/indicators were difficult to identify.

Comparing the type of performance targets/indicators across tasks shows significant differences. In the Prison and Probation Services in the three countries, almost all performance targets/indicators were formulated as quantitative outputs or internal activities. The number of drug-addicted inmates who have applied for treatment, the number of completed treatment or education programmes, the number of urine samples carried out, the average daily occupancy and capacity utilisation rate, the number of escapes and the number of convicted people on waiting lists for serving a sentence were important indicators. None of the performance contracts for the Prison and Probation Services contained performance targets/indicators for outcomes such as relapse into crime.

In contrast to the Prison and Probation Services, performance contracts for the Food Safety agencies across the three countries contained performance targets/indicators for outputs as well as outcomes. In the Danish Veterinary and Food Administration’s performance contract, 43% of the performance targets/indicators were related to outcomes and quality of outputs, 50% to the quantity of output or internal activities and 7% to productivity. In the Norwegian Food Safety Authority’s performance contract, 52% of the performance indicators were related to outcomes and quality of outputs, 46% to the quantity of

output or internal activities and 2% to productivity. The performance contract for the National Food Agency in Sweden did not contain any performance targets/indicators at all, but in the internal management system, 60% of the performance indicators were related to outcomes and quality of outputs, 32% to quantity of output or internal activities and 8% to productivity.

Finally, the most important performance targets/indicators for the Meteorological agencies seemed to be targets/indicators for outcomes and the quality of outputs. The performance contract for the Swedish Meteorological and Hydrological Institute contained only three performance targets/indicators, all related to the quality of outputs such as the accuracy of weather warnings and forecasts. The performance contract for the Danish Meteorological Institute contained, however, many performance targets/indicators for internal activities and quantitative outputs (25 of 40). Also, to a smaller degree, the Norwegian Meteorological Institute's performance contract contained performance targets/indicators for internal activities and quantitative outputs (9 of 23). Although the performance contracts for the Danish and Norwegian Meteorological Institutes contained performance targets/indicators for internal activities and quantitative outputs, the most important of these were related to the quality of outputs such as the accuracy of the weather forecasts and warnings.

Performance reporting

As shown above, the frequency for performance reporting from agencies to their parent ministry differed across countries, whereas similarities within countries (across tasks) were observed. Although the similarities across tasks (within countries) seem to be more significant than the differences, minor differences were also observed. In Norway, performance was reported three times annually from The Norwegian Correctional Services and The Norwegian Food Safety Authority to their parent ministry, and three formal steering meetings were held per year, whereas performance was only reported twice from the Norwegian Meteorological Institute, and only two formal steering meetings were held each year. In Denmark, the frequency of the performance reporting was the same across tasks. Despite this, some differences were also observed, as the Danish Prison and Probation Service, besides the performance reporting to their parent ministry, also reported directly to the signatory political parties twice annually. Differences (qualitative, not quantitative) were also seen in the Danish Veterinary and Food Administration's performance reporting, which included a very intensive monitoring of a few very important performance targets/indicators and a lot of sensitivity related to the reporting.

Use of performance information

As mentioned above, a lot of similarities were observed in the parent ministries' use of performance information, which to a very limited degree was used for rewarding good performance or punishing a bad one. Sanctions for bad performance were almost absent, and rewards were primarily used in relation to per-

formance-related pay. The main differences and similarities across tasks are summarised in table 5.

Table 5: Main differences and similarities across tasks

	Prison and Pro- bation Services	Food Safety	Meteorology
Formulation of goals and targets/ indicators	More goals and targets/indicators. Targets/indicators oriented towards activities and quantitative outputs	Targets/indicators oriented towards outputs as well as outcomes	The most important targets/ indicators oriented towards the quality of outputs and outcomes
Performance reporting (to the parent ministry)	Four times per year in Denmark, three times per year in Norway and once a year in Sweden	Four times per year in Denmark, three times per year in Norway and once a year in Sweden	Four times per year in Denmark, two times per year in Norway and once a year in Sweden
Use of performance information	Relatively soft use. Mediated by interpretation and dialogue	Relatively soft use. Mediated by interpretation and dialogue	Relatively soft use. Mediated by interpretation and dialogue

Interpreting differences and similarities in MBOR

After having compared the design and use of MBOR across countries and across tasks, this section discusses how differences and similarities might be interpreted, and whether the theoretical expectations were met.

Interpreting differences and similarities across countries

Across countries, certain similarities in the design and use of MBOR were identified, as goals and targets were formulated in joint cooperation between agency and parent ministry and sanctions for bad performance were almost absent. Even though the study showed a number of similarities, it also showed some differences. In the following we look into the expectations developed in section 3.

Pressure from economic crises

Differences in the design and use of MBOR across countries were expected because of variation in the economic situations across the three countries during the adoption of MBOR. This was expected to enable more measures for efficiency in the performance contracts and a closer coupling of performance information and incentives in the Danish and Swedish agencies compared to the

Norwegian ones. These expectations were not met. Efficiency measures were almost absent in all performance contracts across the countries and tasks studied, and performance information was not more closely coupled to incentives in the Danish and Swedish agencies compared to the Norwegian ones examined.

The political-administrative structure: monistic or dualistic?

Due to variation in formal structures across countries, differences in the design and use of MBOR across countries were expected, as the principle of ministerial responsibility in Denmark and Norway was expected to be leading to a relatively closer steering of the agencies, resulting in more and more detailed goals and performance targets/indicators, and a closer monitoring in the Danish and Norwegian agencies compared to the Swedish.

Overall, these expectations were met by the empirical data. The performance contracts in the Danish and Norwegian cases were larger, and they contained more goals and performance targets/indicators that were more concrete and testable than in the Swedish. Moreover, the frequency of formal performance reporting to the parent ministry and the formal steering meetings were higher in the Danish and Norwegian cases than in the Swedish.

The dualistic structure in Swedish central government and the extensive formal autonomy of the Swedish agencies seem in other words to be related to a more restricted steering from the parent ministry. In contrast, the principle of ministerial responsibility in Denmark and Norway seem to enable a demand for a stronger vertical coordination through more and more specific and testable goals and performance targets, a more frequent performance reporting and more frequent formal steering meetings between the parent ministry and the agency. In display 3, shown below, quotations linking the bureaucratic structure and the design and use of MBOR are presented.

These findings correspond with the long history in Swedish central government of devolved responsibility for operating matters handled by agencies enjoying a considerable degree of autonomy (Modell, Jacobs & Wiesel, 2007). Research on MBOR carried out in Swedish central government (Jacobsson & Sundström, 2002; Sundström, 2006; Modell & Grönlund, 2007; Modell, Jacobs & Wiesel, 2007) has, however, shown a more nuanced view of how the Swedish agencies are actually governed. At first, these findings might conflict with those in this paper, presenting Swedish agencies as being more autonomous and subject to less political interference in MBOR than their Danish and Norwegian counterparts. These diverging findings might reflect the specific cases examined, as different agencies might have different levels of autonomy, or the fact that the previous studies of Swedish MBOR do not include cross-national comparisons.

Display 3: Linking bureaucratic structure and MBOR

Quotations linking ministerial responsibility and MBOR
<p><i>“There are elements in the performance contract to which you say, why is that included? [...] But it is included because it from a ministerial perspective and from a political perspective might be important if it might get the minister into the soup”</i> (Manager, Danish agency).</p> <p><i>“We also have some shared goals for the entire ministry”</i> (Employee, Danish agency).</p>
Quotations linking dualistic structure and MBOR
<p><i>“And then we meet the minister once a year. As you know, we don’t have ministerial responsibility as in Denmark, so the minister focuses on whether we are doing what is written in our instructions, and then it is up to me to decide how we do the rest”</i> (Manager, Swedish agency).</p> <p><i>“In Sweden, the agencies are much more autonomous than in Denmark”.</i> <i>“... the government are not that interested in steering us. In Denmark, that is quite another matter”</i> (Managers, Swedish agency).</p> <p><i>“What is special in Sweden is that the agencies are so big, and the ministries are so small...”</i> (Employee, Swedish ministry).</p>

Another interpretation is that earlier studies of MBOR in Sweden are based on empirical evidence that pre-dates a government report presenting a new view of how the government, can steer its agencies (Statens Offentliga Utredningar, 2007). In 2007, a committee concluded that MBOR had acquired certain ritual features (Statens Offentliga Utredningar, 2007). In response to this critique, the government abolished the common activity structure (Finansdepartementet, 2008) among other things, in order to establish a more long-term and strategic management and to reduce the number of goals and reporting demands in the letters of regulation:

The result of this report was an increased focus on expanding the scope of action for agencies. [...] Earlier you should report on this and that; the number of controls, inspections etc. [...] Now, the performance contract (regleringsbrevet) is more general [...], and now it is up to the agencies to report what they think is relevant, [as] we believe that the agencies possess more relevant competencies in this subject than we do. Therefore, the performance contract has become much shorter and more concise, and a lot of issues have been put in the instruction, which is a more long-term oriented document” (Employee, Swedish ministry).

Changes in the Swedish approach to MBOR were observed in both the content of the performance contracts over time and in the interview data. This does not, however, mean that the Swedish agencies are not steered, but now it is to a larger degree through the instruction, the special mandates given throughout the year and informal contact.

In recent years the number of goals and targets/indicators have, however, also decreased in Danish central government. Through a study of the content of all performance contracts in Danish central government in 2002, 2006, 2009, 2012 and 2014, Kristiansen (2015a) has shown that the number of performance targets per contract halved from an average of 37.3 in 2002 to an average of 18.6 in 2014. Thus, besides variation in the political-administrative structure, some of the variation across countries might be understood on the basis of a time perspective, as Sweden reformed their MBOR system earlier and more radically than Denmark and Norway.

Interpreting differences and similarities across tasks

Similarities across tasks (within countries) were observed in the formulation of goals and targets/indicators, almost absent sanctions for bad performance and the frequency of performance reporting to the parent ministry and the formal steering meetings. As discussed in the section above, these similarities might potentially be related to central factors at national level. Despite these similarities across tasks, the study also showed differences.

Tasks matters: Measurability of tasks

Variation in measurability of the tasks was expected to result in variations in the design and use of MBOR across the three tasks examined. More specifically, it was expected that performance contracts for Prison and Probation Services would primarily contain performance targets/indicators for internal activities and quantitative outputs. Performance contracts for Food Safety were expected to contain performance targets/indicators for both outputs and outcomes, and performance contracts for the Meteorological agencies were mainly expected to contain performance targets/indicators for the quality of outputs and for outcomes. Although the patterns were quite complex, the expectations overall were met, and patterns quite close to them were identified.

Almost all performance targets/indicators in the contracts for Prison and Probation Services were formulated as quantitative outputs or internal activities, whereas performance targets/indicators for outcomes such as relapse into crime were not included. Although the Prison and Probation Services had such data (see e.g. Kriminalforsorgen, 2010), recidivism was regarded as too difficult for use as a valid indicator. It was too difficult to attribute outcomes to activities, because too many external factors affected the recidivism:

It is a challenge for the Prison and Probation Service to measure the outcomes of our activities because so many other factors are in-

volved. So very often it ends up in measuring activities [...] we have a lot of discussions on whether the Prison and Probation Service can affect this and that” (Manager, Prison and Probation Service).

Similar examples were given across the Prison and Probation Services.

In contrast to the Prison and Probation Services, but in line with the expectations, the performance contracts for the Food Safety agencies across the three countries contained performance targets/indicators for outputs as well as outcomes. As expected, but however questioned, parts of the Food Safety agencies’ tasks concern production, because one can measure the number of inspections (outputs), and whether or not the regulated business after an inspection and/or a sanction had changed behaviour at the next inspection (outcomes). Whether changes in behaviour can be attributed to activities carried out by Food Safety is, however, more difficult to assess. Across the three Food Safety agencies there was an intensified focus on measuring outcomes, although all informants mentioned that this was difficult, as many factors were outside their control. Thus, attribution problems (OECD, 2009; Talbot 2005; de Bruijn, 2007) were also identified in Food Safety:

We have had intense discussions concerning what is causing the absence of outbreaks of diseases. Is it us, is it the food industry etc.? So, we experience that our parent ministry has been quite critical towards the outcome indicators, because they say that we can’t control the goal attainment alone” (Manager, Food Safety agency).

Although some parts of the Food Safety agencies’ tasks might be categorised as allied to production, others are more difficult to measure. Tasks such as coordination in international and supranational organisations such as the EU and services for the parent ministry and the minister can probably be ascribed to a coping organisation. Another important activity in the Food Safety agencies comprises emergency preparedness, an activity that might probably best be categorised as pertaining to a procedural organisation outside times of crises, and a craft organisation when a crisis hits, because it will be difficult to observe the activities, whereas the results of the efforts seem possible to examine.

The most important performance targets/indicators for the Meteorological agencies were oriented towards outcomes and the quality of outputs. Contrary to the expectations, the contract for the Danish and Norwegian Meteorological Institutes contained a lot of performance targets/indicators for internal activities and quantitative outputs. Most were, however, oriented towards the quality of outputs.

Despite most of the expectations were met, the analysis showed a range of challenges in using Wilson’s (1989) typology for the measurability of tasks. The most essential challenge is that the typology risks showing a rather stereotypical image of the agencies based on a limited number of activities. Many agencies

have several different tasks and activities that might be placed in different parts of the typology. It might therefore be more useful to typify activities and not agencies. Thus, better operationalisations and measures of the measurability of tasks are needed in future studies.

Tasks matters: Political salience of tasks

Some of the expectations related to the political salience of tasks were also met, as the performance contracts for politically salient tasks contained more goals and performance targets/indicators at a more detailed level, which is why performance reporting from the Prison and Probation Services was also more voluminous compared to Food Safety and Meteorology.

However, not all expectations were met. Contrary to the expectations, highly politically salient tasks (Prison and Probation Services) seem generally not to report their performance (formally) to their parent ministries more frequently compared to less politically salient tasks. Neither are formal steering meetings with parent ministries held more frequently.

Besides a general tendency toward more performance targets/indicators for politically salient tasks, clear patterns are difficult to identify, and the way that political salience affects MBOR seems rather complex. Political salience related to the Danish Prison and Probation Service was seen in a direct political involvement in the formulation of goals in a multi-year agreement that was translated into an implementation plan (which functioned as the performance contract). The political involvement was, however, also a consequence of the big budget (Pollitt, 2006) allocated to the Danish Prison and Probation Service, meaning that the budget as well as goals and targets were negotiated among the signatory parties to the agreement.

Political salience was not only directed at the Prison and Probation Services. The Danish Veterinary and Food Administration was also a target for political attention due to the fact that food export was big business for the Danish economy (Nordic Council of Ministers, 2010: 104), but also related to the history of the agency, where a former minister had to resign partly due to elements in the performance contract (Rigsrevisionen, 2006). In the Danish Veterinary and Food Administration, political salience was seen through an intensive monitoring of a few very important performance indicators and a lot of sensitivity related to performance reporting. In sum, political salience seems to affect MBOR in different ways.

Although the patterns are complex, many of the informants pointed at the significance of political salience. It is, however, not necessarily expressed in ways that were captured by the operationalisation of MBOR.

Overall, the expectations related to the measurability of tasks seem to have been met, whereas those related to political salience were accomplished to a far lesser extent. In particular, measurability of tasks pulls towards variation within each country. At the same time it leads to similarities within the same tasks (across the three countries). This means that factors pressuring towards dissimi-

larity within countries at the same time pressure towards similarity within tasks across countries.

Discussion and conclusion

The analysis showed a range of similarities, as the formulation of goals and targets were characterised by negotiations (and bottom-up processes), and performance information was loosely coupled to sanctions and primarily used in a soft and dialogue-based way. These similarities identified across the countries and agencies studied are quite close to characteristics presented as the Nordic model of performance management identified by Johnsen & Vakkuri (2006). Thus, performance management in the Nordic countries may differ from how performance management is practised in an Anglo Saxon context. Pollitt (2006) has for instance argued that it was easier to push performance management faster and further in the UK compared to Finland, Sweden and the Netherlands, allowing more vigorous use of devices like performance-related pay and transparent public reporting of targets and achievements. Based on the applied research design it is, however, not possible to assess whether the identified similarities are unique for the Scandinavian countries. This has to be examined in future studies by comparisons with countries outside Scandinavia.

Differences across the three countries were also identified. In the Danish and Norwegian agencies examined, MBOR was characterised by more and often more detailed goals and performance targets/indicators, more frequent performance reporting and formal steering meetings. It was discussed whether variations in the formal political-administrative structure enabled the observed differences in the design and use of MBOR. The analysis indicated that, when MBOR meets the principle of ministerial responsibility in Denmark and Norway, intentions of giving autonomy and delegating competencies and responsibility might end up being translated into a more centralised and detailed steering than envisaged. Variations in the design and use of MBOR within each country (across tasks) were also observed. These differences were especially enabled by the measurability of tasks that affected the possibilities for measuring performance (and the kind of performance that could be measured).

All in all, it seems to be difficult to identify *one* Scandinavian approach to MBOR, and the argument of the existence of *one* Scandinavian perspective on performance management is questioned, as variations in MBOR were observed across countries as well as within countries (across tasks). Thus, in line with previous research (e.g. Pollitt, 2006; Bouckaert & Halligan, 2008; van Dooren, 2005; 2006; Læg Reid, Roness & Rubecksen, 2006; De Lancer Julnes & Holzer, 2001) the paper has showed that the performance movement gets translated when it meets the national and/or organisational context in which it is implemented.

The analysis also showed that state-level factors seem to affect the intensity of the steering of agencies, especially the number of goals and targets/indicators, as well as the frequency of performance reporting and formal steering meetings,

whereas agency-level factors seem primarily to affect the (number and) type of performance targets/indicators in the contracts.

The findings in the paper point thus to the importance of the national and organisational context in which MBOR is implemented. An important implication therefore is that it is unlikely that there is ‘one best way’ of managing or steering an agency, and MBOR will appear and function differently in different contexts. When implementing MBOR it is therefore important to consider how the specific context in which MBOR is implemented will affect the system, and the consequences it will have.

Although some of the expectations presented in the analytical framework were met, a lot of other factors at both state and agency level, derived inductively from the empirical data, also seem to enable the observed differences in the design and use of MBOR. First of all, the recent changes in the Swedish approach to MBOR have enabled and increased the differences across the three countries. In recent years central actors such as the Ministry of Finance in Denmark and Norway have, however, argued that MBOR has become too detailed and comprehensive, and that the number of targets should decrease (Kristiansen, 2015b). These tendencies are not only seen in publications from the Ministries of Finance. The actual number of targets has also decreased in the Danish central government, and seems set to reduce even further in the years ahead. Differences across countries might therefore decrease in the future.

Besides this, a range of other context-specific factors at the agency-level, different from those outlined in the analytical framework, enabled variations in the design and use of MBOR even further. The Danish Veterinary and Food Administration was for instance exposed to a closer steering through MBOR from the parent ministry compared to its sister agencies in Norway and especially Sweden. These variations partly stemmed from the ministerial responsibility, but were further enabled because food export is big business for the Danish economy, and because of past experiences in the Danish Veterinary and Food Administration, where a former minister had to resign partly due to elements in the performance contract (Rigsrevisionen, 2006).

Comparisons of MBOR across the Prison and Probation Services showed a direct political involvement in the formulation of goals in a multi-year agreement for the Danish Prison and Probation Service, and performance was also reported directly to the signatory political parties twice annually. The direct political involvement in the formulation of goals in a multi-year agreement was unique for the Danish Prison and Probation Service, affecting the content of the performance contract. Moreover, variations in the formal organisation structure also enabled variations in MBOR, as the Norwegian Directorate for Correctional Services was integrated in the Norwegian Ministry of Justice, meaning that the Norwegian Prison and Probation Service appeared to be exposed to a closer steering through MBOR than its sister organisations. Furthermore, the number of hierarchical levels in the internal organisation of the Prison and Probation Services varied, as the Norwegian and Swedish agencies were organised in three levels, compared with two in the Danish agency. This means that fewer princi-

pals had competencies to add further targets/indicators to the system in the Danish case. Finally, the formal autonomy also varied across the agencies examined, as the meteorological agencies all had some kind of an executive board, which might blur the hierarchy and authority relations (Lægheid, Roness & Rubecksen, 2006) making it more difficult for the ministry to formulate many and very detailed performance targets. All these factors increase the complexity in the patterns observed.

The question is then whether differences are more prevalent than similarities or vice versa. This is quite difficult to answer, as certain factors pressure towards similarities and others towards dissimilarities. The political-administrative structure pressures towards similarities between the Danish and Norwegian cases at the same time as pulling towards variation between the Swedish and the Danish and Norwegian cases examined. Similarly, the measurability of tasks pressures towards similarities within each task (across countries) at the same time as it pulls towards differences within each country (across tasks). When the agencies are examined in detail, a range of unique characteristics in each agency's design and use of MBOR are, however, observed, which is pointing in the direction of differences being more prevalent. Whether differences or similarities are the most prevalent seems in other words often to depend on the level at which the analysis is being conducted.

References

- Askim, Jostein (2015) The Role of Performance Management in the Steering of Executive Agencies: Layered, Imbedded, or Disjointed? *Public Performance & Management Review* 38 (3): 365-394.
- Bezes, Phillipe, Anne Lise Firmreite, Patrick L. Lidec & Per Lægheid (2013) Understanding Organizational Reforms in the Modern State: Specialization and Integration in Norway and France, *Governance*, 26 (1): 147-175.
- Bouckaert Geert & John Halligan (2008) *Managing Performance. International Comparisons*, Routledge, NY.
- Christensen, Tom & Per Lægheid (2009) Coordination and hybrid governance – theoretical and empirical challenges. *Working paper*. Stein Rokkan Centre for Social Studies, Bergen.
- Christensen, Tom & Per Lægheid (eds.) (2011) *The Ashgate Research Companion to New Public Management*, Ashgate Publishing Limited, Aldershot.
- Christensen, Tom & Per Lægheid (2013) 'Contexts and administrative reforms: a transformative approach' in Christopher Pollitt (ed.), *Context in public policy and management*, Edward Elgar Publishing, Cheltenham.
- Christensen, Tom, Per Lægheid & Lois R. Wise (2002) Transforming Administrative Policy, *Public Administration*, 80 (1): 153-178.
- De Bruijn, Hans (2007) *Managing Performance in the Public Sector*, Routledge, London.
- De Lancer Julnes, Patria & Marc Holzer (2001) Promoting the utilization of performance measures in public organizations: An empirical study of factors

- affecting adoption and implementation, *Public Administration Review*, 61 (6): 693-708.
- Egeberg, Morten (2003) 'How bureaucratic structure matters: an organisational perspective' in Guy B. Peters & Jon Pierre (eds.), *Handbook of Public Administration*, Sage, London.
- Finansdepartementet (2008) *Budgetpropositionen för 2009 (Prop. 2008/09:1). Förslag till statsbudget för 2009, finansplan och skattefrågor m.m.*, Finansdepartementet, Stockholm.
- Gerring, John (2004) What is a Case Study and What is it Good For?, *American Political Science Review*, 98 (2): 341-354.
- Hansen, Hanne F. (2005) Evaluation in and of Public-sector Reform: The Case of Denmark in a Nordic Perspective, *Scandinavian Political Studies*, 28 (4): 323-347.
- Hansen Hanne F. (2011) 'NPM in Scandinavia' in Tom Christensen & Per Lægred (eds.), *The Ashgate Research Companion to New Public Management*, Ashgate Publishing Limited, Aldershot.
- Hofstede, Geert (2001) *Culture's Consequences: Comparing Values, Behaviors, Institutions and Organizations across Nations*, Sage, Thousands Oaks, CA.
- Hofstede, Geert (2013a) *What about Denmark?*, Accessed October 10: <http://geert-hofstede.com/denmark.html>
- Hofstede, Geert (2013b) *What about Norway?*, Accessed October 10: <http://geert-hofstede.com/norway.html>
- Hofstede, Geert (2013c) *What about Sweden?*, Accessed October 10: <http://geert-hofstede.com/sweden.html>
- Jacobsson, Bengt & Sundström, Göran (2002) Resultat utan lärande?, *ESV-nytt*, 2002 (1), Ekonomistyrningverket, Stockholm.
- Johnsen, Åge & Jarmo Vakkuri (2006) Is there a Nordic Perspective on Public Sector Performance Measurement?, *Financial Accountability & Management*, 22 (3): 291-308.
- Kriminalforsorgen (2010) *Statistik 2009*, Kriminalforsorgen, Copenhagen.
- Kristiansen, Mads B. (red.) (2014) *Resultatstyrning i den offentlige sektor*, DJØF Publishing, Copenhagen.
- Kristiansen, Mads B. (2015a) *Performance Contracting in Changing Environmental Circumstances: Changes in Contract Content Over Time in Danish Central Government*, Paper prepared for the 2015 Structure and Organization of Government (SOG) conference, Bergen, Norway.
- Kristiansen, Mads B. (2015b) Management by Objectives and Results in the Nordic Countries: Continuity and Change, Differences and Similarities, *Public Performance and Management Review*, 38 (3), 542-569.
- Lægred, Per & Ove K. Pedersen (1994) *Forvaltningspolitik i Norden*, DJØF Publishing, Copenhagen.
- Lægred, Per & Ove K. Pedersen (1999) *Fra opbygning til ombygning i staten*, DJØF Publishing, Copenhagen.

- Læg Reid, Per, Paul. G. Roness & Kristin Rubecksen (2006) Performance management in practice: The Norwegian way, *Financial Accountability & Management*, 22 (3): 251–270.
- Modell, Sven & Anders Grönlund (2007) Outcome-based performance management: experiences from Swedish central government, *Public Performance & Management Review*, 31 (2): 275-288.
- Modell, Sven, Kerry Jacobs & Frederika Wiesel (2007) A process (re)turn? Path dependencies, institutions and performance management in Swedish central government, *Management Accounting Research*, 18 (4): 453-475.
- Moynihan, Donald P. (2008) *The Dynamics of Performance Management*, Georgetown University Press, Washington D.C.
- Nordic Council of Ministers (2010) *Nordic Statistical Yearbook 2010*, Volume 48, Scanprint A/S, Copenhagen.
- OECD (1997) *In Search of Results. Performance Management Practices*, Public Management Publications, OECD, Paris.
- OECD (2009) *Measuring Government Activity*, OECD, Paris.
- Pollitt, Christopher (2004) 'Theoretical Overview' in Christopher Pollitt & Colin Talbot (eds.) *Unbundled Government: A Critical Analysis of the Global Trend to Agencies, Quangos and Contractualisation*, London, Routledge.
- Pollitt, Christopher (2006) Performance Management in Practice: A Comparative study of Executive Agencies, *Journal of Public Administration Research & Theory*, 6 (1): 25-44.
- Pollitt, Christopher & Geert Bouckaert (2003) 'Evaluating public management reforms: An International Perspective' in Hellmut Wollmann (ed.), *Evaluation in Public-sector Reform*, Edward Elgar, Cheltenham.
- Pollitt, Christopher & Geert Bouckaert (2011) *Public management reform: A comparative analysis*, (3. ed.), Oxford University Press, Oxford.
- Pollitt, Christopher, Colin Talbot, Janice Caulfield & Amanda Smullen (2004) *Agencies: how governments do things through semiautonomous organizations*, Palgrave-Macmillan, Basingstoke.
- Radin, Beryl A. (2006) *Challenging the Performance Measurement: Accountability, Complexity, and Democratic Values*, Georgetown University Press, Washington.
- Rigsrevisionen (2006) *Beretning til statsrevisorerne om fødevarekontrollen*. RB A402/06, Rigsrevisionen, Copenhagen.
- Rubecksen, Kristin (2010) *Autonomy, Control and Tasks in State Agencies*, Dissertation for the degree of philosophiae doctor (PhD), University of Bergen, Bergen.
- Statens Offentliga Utredningar (2007) *Att styra staten – regeringens styrning av sin förvaltning*, SOU 2007:75, Edita Sverige AB, Stockholm.
- Sundström, Göran (2006) Management by results: Its origin and development in the case of the Swedish State, *International Public Management Journal*, 9 (4): 399–427.

- Talbot, Colin (2005) 'Performance Management' in Ewan Ferlie, Laurence E. Lynn & Christopher Pollitt (eds.), *The Oxford Handbook of Public Management*, Oxford University Press, Oxford.
- Van Dooren, Wouter (2005) What Makes Organisations Measure? Hypotheses on the Causes and Conditions for Performance Measurement, *Financial Accountability and Management*, 21 (3): 363-383.
- Van Dooren, Wouter (2006) Performance Measurement in the Flemish public Sector: a Supply and Demand Approach, Faculty of Social Science, K.U. Leuven, Leuven.
- Verhoest, Koen, Roness, Paul G., Verschuere, Bram, Rubecksen, Kristin & MacCarthaigh, Muiris (2010) *Autonomy and Control of State Agencies*, Palgrave-Macmillan, NY.
- Wilson, James Q. (1989) *Bureaucracy: What Government Agencies Do and Why They Do It*, Free Press, NY.

Notes

¹ In this study MBOR is defined as a quasi-contractual arrangement in the relationship between agencies and ministries in order for the ministries to exercise arm's length control (Lægreid, Roness & Rubecksen, 2006).

² This article is a further development of a chapter presented in a Danish anthology (Kristiansen, 2014).

³ The highest proportion of efficiency measures is found in the Danish Veterinary and Food Administration and the Swedish National Food Agency in which the efficiency measures add up to 7 and 8% of the performance targets/indicators.