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# A behavioral view on responsibility attribution in multi-level governance: Upward and downward responsibility attribution in response to performance below aspirations

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## Abstract

Multi-level governance systems provide decision-makers with many avenues for external responsibility attribution in response to lacking performance. This study provides a behavioral perspective that examines responsibility attribution to the national government (upward) and policy implementers (downward) as a function of performance relative to decision-makers' aspiration levels. The study proposes that perceived accountability increases the propensity of external responsibility attribution, and that decision-makers' political alignment to actors on other governance levels explains when responsibility is deflected upwards or downwards. Using a survey experiment that presents factual information on youth care overspending to 1086 elected local government officials, the study finds consistent evidence that performance below aspirations increases upward responsibility attribution. Accountability strengthens responsibility attribution for negative performance downward to policy implementers. Finally, responsibility is attributed upward less frequently by decision-makers who are politically aligned with the national government, but information that signals performance below aspirations attenuates this tendency.

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## 1 | INTRODUCTION

The dynamics of responsibility attribution are of critical importance to understand the functioning of contemporary multi-level governance. Particularly in governance systems in which decision-makers are held accountable for lacking performance, external responsibility attribution is a core element of decision-makers' behavioral repertoire. Scholarship on responsibility attribution suggests that—in face of policy failures and inadequate performance – decision-makers regularly attempt to “deflect blame by blaming others” (Weaver, 1986, p. 385). For instance, scholars emphasize how blaming in multi-level governance systems is marked by a sturdy inclination of decision-makers to attribute responsibility vertically: decision-makers operating at one level to shift blame upward to actors on a different level (Heinkelmann-Wild and Zangl, 2020; Mortensen, 2012). Furthermore, blame games transpire in the interactions between political and bureaucratic actors. Political decision-makers regularly attribute responsibility downward to bureaucratic actors for unsatisfactory service implementation (Mortensen, 2016; Nielsen and Moynihan, 2017a). Bureaucrats, in turn, respond by assigning responsibility to political actors (Gilad et al., 2015; Hood, 2011). Additionally, research has detailed how responsibility attribution depends on the particular role of political actors in a governance system, for instance by demonstrating that members of government and opposition attribute responsibility for lacking performance in different ways (Heinkelmann-Wild, Kriegmair, Rittberger, and Zangl, 2020; Weaver, 1986).

Multi-level governance systems allow for a myriad of avenues for external responsibility attribution in response to lacking performance as they are characterized by the involvement of many policy actors on different levels, as well as fragmentation and diffusion of authority across these levels. A core tenet of research on responsibility attribution is that it occurs in circumstances in which performance is lacking (Sulitzeanu-Kenan & Hood, 2005). Strikingly, this is at odds with a major theory on organizational decision-makers' behavior in response to negative performance, namely the behavioral theory of the firm (e.g., Cyert & March, 1992; March & Simon, 1993; Simon, 1997). This theory proposes that decision-makers engage in constructive efforts to mitigate performance shortfalls when performance falls short of historical aspiration levels (i.e., performance is lower than expected based on prior results) or social aspiration levels (i.e., performance is lower than comparable peers) (Gavetti et al., 2012; Greve, 2003). Rather than attributing responsibility to other actors, public administration research has documented how decision-makers respond to lacking performance through search for alternative courses of action (Salge, 2011), the (re-) prioritization of goals (Holm, 2018; Nielsen, 2014), and the initiation of change to turn around low performance (Hong, 2019; Zhu & Rutherford, 2019).

This study puts forward a behavioral perspective on responsibility attribution in multi-level governance systems to make three contributions. First, we address the divergence between the literature on blame games and the behavioral theory of the firm by addressing in which circumstances decision-makers respond to performance below aspirations by attributing responsibility to other actors. To this end, we focus attention on decision-makers' perceived accountability, the notion that decision-makers have an obligation to justify their conduct, are subject to judgment from other actors, and may face consequences (cf. Bovens, 2007, 450). We propose that higher levels of perceived accountability increase the threat of lacking performance (cf. Jordan & Audia, 2012), thereby increasing the propensity of external responsibility attribution. Second, this study introduces a typology of upward and downward responsibility attribution as a conceptual innovation for the study of responsibility attribution in multi-level governance systems. *Upward* responsibility attribution concerns assigning responsibility toward national level political actors or principals, whereas *downward* responsibility attribution targets the policy implementers that are tasked with the execution of policy. Third, this study makes a theoretical contribution by explaining in what circumstances upward and downward responsibility attribution are favored by decision-makers. Drawing on politically motivated reasoning (e.g., Nielsen and Moynihan, 2017a; 2017b), we propose and test that political alignment with actors on higher levels decreases local government decision-makers' inclination to attribute responsibility for lacking performance upwards to national politics (cf. Mortensen, 2012).

Empirically, we conduct a survey experiment in the context of youth care policy in Dutch municipalities, in which factual performance information on youth care spending is presented to 1086 elected local government officials.

This methodology complements the literature on responsibility attribution, which relies largely on qualitative methods, and allows for relatively high levels of internal validity due to its randomized assignment to experimental conditions in which factual performance on youth care (over)spending is communicated. An innovative aspect of our study is that it relies on priming as experimental technique to activate participants' conceptions of accountability, allowing us to unobtrusively test how accountability perceptions influence decision-makers' responsibility attribution in response to the performance below aspiration levels. To this end, the central research question is: *What is the effect of the performance below aspirations on decision-makers' upward and downward responsibility attribution, and to what extent is this relationship moderated by perceived accountability and political alignment?*

Our study provides consistent evidence that performance below aspiration levels increases external responsibility attribution, and hints at how historical and social aspirations may determine responsibility attribution in different ways. Our study provides an effective accountability priming instrument that can be utilized in future experimental research on the effects of accountability on decision-making. Exposure to accountability priming is found to make decision-makers attribute responsibility for negative performance more strongly downward to policy implementers. Concerning political alignment, we observe that responsibility is generally attributed upward less frequently by decision-makers who are politically aligned with the national government. However, this tendency diminishes when decision-makers are exposed to information that signals performance below aspirations.

## 2 | THEORETICAL EXPECTATIONS

### 2.1 | Performance below historical and social aspirations and external responsibility attribution

A well-documented phenomenon is that policy failure generates more attention than policy success (e.g., Olsen, 2015). Consequently, the discussion who is responsible for the performance of public organizations becomes most fervid when performance is lacking. In these circumstances, scrutiny by citizens, the media and oversight by political principals and accountholders is intensified, as negative performance evokes greater attention than positive performance information (Van den Bekerom et al., 2020). A pivotal issue for public administration research and theory is therefore how decision-makers respond to instances of lacking performance.

The literature on responsibility attribution departs from the notion that decision-makers are more motivated to avoid blame, than to pursue a prospective agenda that aims to exploit opportunities for credit claiming (Weaver, 1986). The external attribution of responsibility for performance and policy outcomes is therefore most in evidence in the face of low performance and policy failure (Hood, 2011). Two situational characteristics are at the heart of blaming (Sulitzeanu-Kenan & Hood, 2005). The first is the occurrence of a negative event or loss that may have been avoidable. The second is the perception that an actor is responsible for the negative event or loss due to (not) having acted (i.e., causal responsibility). In this study, responsibility attribution is seen as step that precedes actual blaming behavior, which we define as the belief that the cause of a negative event or loss can be attributed to an actor's (lack of) behavior that preceded the negative event or loss.

Although the public administration literature on blaming indicates that responsibility is typically attributed to actors operating on different levels (i.e., Nielsen and Moynihan, 2017b; Mortensen, 2012; Heinkelmann-Wild and Zangl, 2020), a formal understanding of the preferred direction in which responsibility is attributed remains absent. To this end, we introduce a conceptual distinction concerning the direction of responsibility attribution between *upward* and *downward* responsibility attribution (cf. McGraw's (1990) –'vertical diffusion of responsibility'). From the perspective of elected local government officials, *upward responsibility attribution* concerns appointing blame toward national level political actors or principals that provide resources, set goals, and more generally shape the conditions for policy implementation (Meier et al., 2019). For instance, Mortensen's (2012), study shows that external responsibility attribution of local politicians most frequently targets the national government. *Downward responsibility attribution* occurs when

responsibility is attributed downward along hierarchical lines. Downward does not necessarily refer to lower levels of the organizational structure, but may also refer to the hierarchical relationship between principal and agent, as for instance in contracting relationships (Tirole, 1986). Downward responsibility attribution thus targets the policy implementers that are tasked with the execution of policy, such as bureaucratic leadership, front-line public professionals, or private sector actors that provide public services that have been contracted out. For example, Nielsen and Moynihan (2017b) demonstrate that low school performance increases elected local government officials' responsibility attribution to school principals.

As a first theoretical expectation, we specify the hypotheses that upward and downward responsibility attribution will be more in evidence in response to negative performance. The behavioral theory of the firm and its intellectual successors (Cyert & March, 1992; Gavetti et al., 2012; Greve, 2003) argue that decision-makers compare current performance to aspiration levels to determine if performance is interpreted as negative. When performance falls short of aspiration levels, we expect external responsibility attribution to be more in evidence. Specifically, decision-makers are argued to rely on performance comparisons to two types of aspiration levels. First, performance can be compared to historical aspiration levels. This heuristic implies that decision-makers will be inclined to attribute responsibility to others when performance falls short of expectations based on prior performance. Second, decision-makers can compare performance against social aspiration levels (Cyert & March, 1992). This decision rule implies that external responsibility attribution occurs when performance falls short of the performance of comparable peer organizations. This study examines the effects of performance below historical as well as social aspiration levels. Although recent public administration research has found that social performance comparisons solicit greater behavioral responses than historical performance comparisons (e.g., Nielsen, 2014; Olsen, 2017), the behavioral theory of the firm provides no formal guidance concerning the relative importance of historical and social aspirations. We, therefore, do not propose different theoretical expectations for the effects of the performance below historical and social aspirations on upward and downward responsibility attribution. We formulate the following hypotheses:

**Hypothesis 1a.** *Performance below historical and social aspiration levels positively affects upward responsibility attribution.*

**Hypothesis 1b.** *Performance below historical and social aspiration levels positively affects downward responsibility attribution.*

## 2.2 | Perceived accountability as an amplifier of external responsibility attribution

Ample evidence of external responsibility attribution in response to policy controversy and failure as well as lacking performance has been generated (e.g., Heinkelmann-Wild and Zangl, 2020). Nevertheless, there is also extensive evidence that decision-makers address lacking performance through constructive efforts to mitigate low performance (e.g., Hong, 2019; Nielsen, 2014; Rutherford & Meier, 2015; Zhu & Rutherford, 2019). A question that requires more theoretical understanding is therefore: in which situational circumstances is external responsibility attribution for performance below aspirations more likely? Here, we provide a theoretical argument of how accountability—a ubiquitous feature of decision-making in a public sector context—moderates the propensity of external responsibility attribution in response to negative performance.

Accountability generally stresses the embeddedness of decision-makers in an institutional context with “the implicit or explicit expectation that one may be called on to justify one’s beliefs, feelings, and actions to others” (Lerner & Tetlock, 1999, p. 255). Public administration research on accountability typically adheres to Bovens’ definition (Bovens, 2007, p. 450) of accountability as “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.” A key element of accountability is that decision-makers can suffer negative

consequences at the hand of those to whom accountability is owed. In a behavioral view on external responsibility attribution, accountability can be expected to impact decision-makers' when accountability is experienced as a relevant characteristic of the decision-making situation (cf. Overman & Schillemans, 2022).

We derive our theoretical expectations concerning the effect of accountability on responsibility attribution from Tetlock's (Tetlock, 1992) social contingency model of judgment and choice. This model states that the effects of accountability are situational, emphasizing among others whether accountability is stressed before a decision is made (predecisional accountability) or after a decision is made and outcomes are known (postdecisional accountability). Predecisional accountability promotes vigilant consideration of options, leading decision-makers to more accurate decisions and consider information more extensively (Lerner & Tetlock, 1999). Similarly, Overman and Schillemans (2022, p. 12) argue that a mental imprint of accountability mechanisms—so called “felt” accountability, defined as “the impression of account givers that they will be held accountable for their behavior and performance in the future”—affects future decision-making behavior. Their general expectation is that felt accountability leads to more attentive individual decision-making and, in turn, better organizational performance.

Postdecisional accountability—in particular when results are negative—instead triggers “defensive bolstering” behavior, intended to defend decisions or to portray earlier actions in the most positive light (Tetlock, 1992). As argued by Hood (2014, p. 167), we propose that postdecisional accountability will incentivize decision-makers to externally attribute responsibility to other actors, particularly when these outcomes are suboptimal: “After all, office-holders who do not have to account for their actions to effective legislatures or other public forums (...) can be expected to have less incentive to avoid blame in the eyes of the public at large than those who do have to account for their behavior to such forums.” We argue that this is the case because the recognition that one is held accountable for negative performance outcomes increases the level of threat that negative performance poses for decision-makers (Jordan & Audia, 2012; Lerner & Tetlock, 1999). Decision-makers who cannot convincingly defend themselves when faced with postdecisional accountability requirements may face negative consequences. The looming of negative consequences, in turn, is likely to stimulate defensive bolstering in which decision-makers engage in self-enhancing behavior (Jordan & Audia, 2012; Tetlock, 1992) by deflecting responsibility to others. We therefore argue that decision-makers are more likely to respond to performance below aspirations with external responsibility attribution when they perceive themselves to be accountable for organizational conduct. We propose the following hypotheses:

**Hypothesis 2a.** *Perceived accountability strengthens the positive effect of performance below historical and social aspiration levels on upward responsibility attribution.*

**Hypothesis 2b.** *Perceived accountability strengthens the positive effect of performance below historical and social aspiration levels on downward responsibility attribution.*

## 2.3 | Political alignment as a determinant of the direction of responsibility attribution

As discussed above, decision-makers' inclination to attribute responsibility to others is expected to increase when performance falls short of historical or social aspiration levels. Although it is acknowledged that decision-makers can attribute responsibility upward and/or downward in multi-level governance systems, relatively little theoretical understanding has been generated concerning the *direction* of responsibility attribution: Under what conditions do local-level decision-makers prefer to attribute responsibility for lacking performance upwards to central governments and when do they choose to attribute responsibility downwards to policy implementers? Building on scholarship arguing that ideological positioning and politically motivated reasoning underlies decision-makers responsibility attribution (Mortensen, 2012; Nielsen and Moynihan, 2017a; 2017b), we expect that the propensity of upward responsibility attribution depends on decision-makers' political alignment with actors on the national level of government.

A central observation in the literature on responsibility attribution is that blame games transpire in the interactions between government and opposition (Weaver, 1986). Opposition members seek to assign blame for lacking performance to the government coalition, and vice versa. Research has shown that in multi-level governance, such blame games involving government and opposition may cut across governance levels. For instance, in a study of local government politicians in the Danish context, Mortensen (2012) posits that responsibility attribution toward the central government varies considerably depending on ideological position and party affiliation of local government decision-makers. Decision-makers who are politically aligned with the central government were found to attribute less responsibility to the national government, for instance because they felt more closely associated with the national policies through party membership or because they supported the policies because of similarity in ideological views (cf. Bonica, 2013; Mortensen, 2012).

In a similar vein, theories of motivated reasoning inform how political alignment determines the direction of responsibility attribution. Prior studies have demonstrated that decision-makers' behavior in response to objective performance information is politically motivated (Baekgaard & Serritzlew, 2016; Bisgaard, 2015; Christensen and Moynihan, 2020). Motivated reasoning research posits that decision-makers are driven by directional goals, which entails that decision-makers seek to arrive at a conclusion that fits prior beliefs, attitudes or goals (Taber & Lodge, 2006). Applied to responsibility attribution in response to performance below aspirations, directional goals in information processing would lead decision-makers to deflect responsibility from actors with whom a decision-maker is politically aligned, and instead attribute responsibility in a way that is fitting with the decision-makers goals, attitudes, or worldview in general.

These arguments lead us to posit that political alignment of decision-makers with actors on higher levels of government will decrease the likelihood that responsibility attribution for lacking performance will be attributed upwards. Correspondingly, we expect that political alignment with actors on higher levels of government will encourage responsibility attribution “down the line” toward policy implementers (Hood, 2011). We propose the following hypotheses:

**H3a.** *Political alignment of decision-makers with central government actors decreases upward responsibility attribution in response to performance below historical and social aspiration levels.*

**H3b.** *Political alignment of decision-makers with central government actors increases downward responsibility attribution in response to performance below historical and social aspiration levels.*

## 3 | METHODOLOGY

### 3.1 | Research setting and sample characteristics

The study's hypotheses are examined by means of a survey experiment in the context of Dutch youth care policy. Following a 2015 nationwide reform, youth care implementation was decentralized from the national to the local government level. Dutch local government organizations—municipalities—are highly homogenous in terms of institutional and structural characteristics, although large variation in terms of population size exists (ranging from 947 to 872,229 inhabitants in 2020). The municipality council forms the municipality's legislative body, for which seats are assigned through four-yearly elections based on proportional representation. The college of mayor and aldermen is the municipality's executive body. Aldermen have individual portfolios that typically include a range of policy domains. Municipalities can be characterized as multipurpose organizations that cover several policy fields, including infrastructure, environment, local economy, culture, and social welfare. Since the 2015 youth care reform, municipalities deliver youth care services by contracting in professional workers and/or services from private sector youth care organizations. However, the budget for youth care is appropriated by the national government. The context is thus suitable for

the purposes of this study, as the youth care policy is ultimately dependent on a range of actors that operate on different levels.

Moreover, the context of youth care policy in the Netherlands is a highly suitable context for the purpose of studying responsibility attribution for lacking performance. Ever since the 2015 reform, youth care policy is the most contested policy area on the municipal level. At the core of policy discussions regarding youth care is an emphasis on cost-effectiveness, as the decentralization reform coincided with an annual budget cut that has been estimated at 15% of the total budget (3.459 billion euro in 2018). Simultaneously, the decentralization to the municipal level has led to an increase in demand for youth care services, partly because municipalities have been more effective in reaching the target population of youth care services. As a consequence, fervid debates about the budgetary performance are at the core of virtually any policy discussion about youth care on the local level. To illustrate, 92.3% of Dutch municipalities overspent their youth care budget in 2018. This makes budgetary performance in youth care a universally salient performance criterion for Dutch municipalities, and for this reason, this study examines budgetary performance as an indicator of performance vis-à-vis historical and social aspiration levels. Relative to prior public administration research, this places our study in an existing line of research into responsibility attribution in a context of overspending and budget cuts (Mortensen, 2012; Piatak et al., 2017).

An invitation to participate in a survey was sent to the email addresses of 7815 local council members in 328 out of 355 Dutch municipalities. For the excluded municipalities, individual contact information of council members and/or information regarding youth care spending was unavailable. This resulted in a complete response of 1167 participants from 310 municipalities who have fully participated in the survey experiment (response rate: 14.9%). The sample consists of 354 respondents that identify with the female gender (30.3%) and the average age reported by respondents is 54.6 years. The most prominent political parties that are represented by respondents are local parties (31.8%), Christian-democratic *Christen-Democratisch Appèl* (CDA, 13.3%), liberal-conservative *Volkspartij voor Vrijheid en Democratie* (VVD 11.6%), green *GroenLinks* (GL, 8.8%), social-liberal *Democraten '66* (D66, 8.5%), and social-democratic *Partij van de Arbeid* (PvdA, 8.1%). Appendix B reports a comparison of the sample to the population of Dutch local council members that shows that the sample is representative in terms of gender. However, the sample is on average slightly older than the population and has a slight overrepresentation of left and progressive parties at the expense of centre-right and local parties. The null hypothesis that the distributions of age and party membership of the sample is equivalent to the population must be rejected. Although the differences with the population distributions are small, a limitation is thus that the representativeness of the sample concerning age and party membership is not fully warranted.

### 3.1.1 | Experimental design and procedures

We examine our theoretical expectations through a pre-registered survey experiment<sup>1</sup> that communicates factual performance information about municipalities' budgetary performance for youth care policy to a sample of elected political decision-makers (local council members). In our view, this method is highly suited to the purposes of the study. First, the method achieves relatively high levels of ecological validity as compared to experiments that rely on fictitious scenarios about organizational performance, as real-life decision-makers receive factual and salient performance information about their own municipality's past performance. This approach mirrors other survey experimental studies in which decision-makers are exposed to factual performance information in a controlled setting (e.g., Desmidt & Meyfroot, 2020; Nielsen & Moynihan, 2017; Van der Voet, 2022). Second, the survey experimental method warrants high levels of internal validity, as budgetary performance information is provided in a randomized-controlled setting. As such, the relationship between performance below aspiration levels and responsibility attribution can be estimated without concerns for endogeneity (i.e., reverse causality and unobserved confounding variables).

The survey experiment relies on the random assignment of participants to two consecutive, independent conditions, resulting in a  $2 \times 2$  experimental design: (1) a priming condition to activate decision-makers experiences of perceived accountability, and (2) the dissemination of budgetary performance relative to historical and social aspiration levels. After exposure to both experimental conditions, the dependent variable responsibility attribution was measured, followed by manipulation checks for the two experimental conditions.

#### Priming condition

The first axis of the experimental design concerns random assignment of participants to a treatment that primes participants on perceived accountability, vis-à-vis a control treatment that primes participants on a concept that is unrelated to the dependent variable of the study (work-life balance). Priming is an experimental technique to cognitively activate concepts in a unobtrusive manner (Epley and Gilovich, 1999). “Priming refers to the activation of mental concepts through subtle situational cues, which can be used to measure the psychological impact of primed concepts on judgment and behavior in subsequent tasks” (Cohn & Maréchal, 2016, p. 2). Recent studies in public administration research have utilized this technique to prime experimental participants on for instance the social versus economic consequences of the Covid-19 pandemic (Van der Voet, 2021) and the level of professionalization of bureaucratic actors (Mikkelsen et al., 2022).

The experimental treatment invites participants to provide a qualitative response to three open-ended questions concerning the three aspects of accountability as defined in the definition of Bovens (2007, p. 450): “Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.” The three open-ended questions concern the views of participants on council members’ obligations to share information about the municipality’s conduct, the importance of dialogue with external audiences about the functioning of the municipality, and the (potential) consequences of insufficient account-giving to external parties. The control treatment that primes participants on work-life balance serves to strengthen the confidence that effects of the accountability prime can be attributed to the substantive content of the priming treatment, rather than the exposure to open-ended questions in general. The full operationalization of both priming instruments is reported in Appendix A.

A manipulation check was included at the end of the survey to examine if the accountability prime treatment influences participants’ levels of perceived accountability. Using a five-point Likert scale (ranging from ‘1: Strongly disagree’ to ‘5: Strongly agree’), participants responded to the statement ‘As a municipal council member I am accountable to external actors about the functioning of my municipality’. A *t*-test reveals a statistically significant difference ( $t = -6.314$ ,  $df = 1113.4$ ,  $p < 0.001$ ) in perceived accountability between participants assigned to the accountability priming treatment ( $\bar{x} = 3.61$ ) and participants assigned to the control priming treatment ( $\bar{x} = 3.19$ ). This result strengthens our confidence that the priming condition successfully activated participants’ accountability conceptions.

#### *Dissemination of performance information condition*

As the second experimental treatment, factual information is given about the budgetary of performance of the municipality for which each participant is an elected official. In line with the study’s theoretical expectations, the dissemination of performance information takes place after the priming condition, so that participants’ activated experiences of accountability may influence the way in which performance information is interpreted.

Participants either receive information about performance relative to *historical* aspiration levels, or information about performance relative to *social* aspirations. As the behavioral theory of the firm provides no formal guidance regarding the relative importance of performance relative to historical and social aspiration levels, our decision to include both types of aspiration levels is informed by empirical and methodological considerations. In the empirical context of youth care in the Netherlands—where negative budgetary performance is widespread—communication of performance information relative to historical aspirations may not be novel information to decision-makers, and negative performance may be perceived as the norm. As performance below social aspiration levels is less commonplace and such comparative information is less readily available to decision-makers, it may potentially evoke different decision-making responses. We therefore include both types of aspiration levels in the experimental design.

We rely on the following operationalizations of performance relative to historical and social aspirations. Historical aspirations refer to a comparison of current performance to “the organization's past goal” or “the organization's past performance” (Cyert & March, 1992:162). Other studies have mainly operationalized historical aspirations as a comparison to past performance (e.g., Nielsen, 2014; Zhu & Rutherford, 2019). Here, we opt for a comparison of current spending to the prior spending goal, as spending changes over time may be the result of changes in budgetary appropriations. In this study, performance relative to historical aspiration levels thus refers to the actual spending a municipality in the 2018 fiscal year is compared to the budget that the municipality had set for this year. For performance relative to social aspiration levels, the actual spending of a municipality in the 2018 fiscal year vis-à-vis the budget that was set is compared to the average spending of other municipalities that have a comparable number of inhabitants.<sup>2</sup>

Our theoretical expectations concern the effect of performance *below* aspiration levels. We therefore exclude responses of 81 participants who are nested in 23 municipalities that did not overspend the youth care budget. Next, we utilize natural variation in budgetary performance to disseminate either historical or social performance feedback to participants. We classify municipalities as *higher budgetary performance* when the level of overspending is lower than the average overspending of comparable peers (618 participants nested in 159 municipalities). Participants in municipalities with higher budgetary performance are randomly assigned to an experimental treatment that communicates performance information relative to historical aspiration levels, vis-à-vis a control treatment that does not provide municipality-specific performance information. Municipalities that overspent the budget more than comparable peers are classified as ‘lower budgetary performance’ (468 participants nested in 128 municipalities). Participants in the municipalities with lower budgetary performance are provided with performance information relative to social aspiration levels, vis-à-vis a control treatment that does not provide municipality-specific performance information. The full experimental vignettes for the treatment and control treatments are reported in Appendix A.

A manipulation check was included at the end of the survey to examine if the dissemination of performance information influences to what extent participants can accurately report if their municipality has overspent the youth care budget, with the response categories ‘spending did not exceed the budget’, ‘spending exceeded the budget’, and ‘I don't know’. A t-test indicates that exposure to the performance information treatment causes a 6.4% increase in accuracy ( $t = -3.094$ ,  $df = 996.5$ ,  $p = 0.002$ ).

Table 1 provides an overview of the experimental groups. Hypotheses will be tested within municipalities with higher budgetary performance (group 1–4) and municipalities with lower budgetary performance (group 5–8). To this end, Appendix C reports a balance check with regards to participants gender, age, political ideology (measured on a five-point scale ranging from ‘1: Strong left’ to ‘5: Strong right’) and political alignment (see operationalization section). One-way ANOVA tests fail to reject the null hypothesis that the experimental groups differ with regards to these variables, which indicates that random assignment to experimental conditions has been successful.

**TABLE 1** Overview of experimental groups.

	<i>Higher budgetary performance</i>		<i>Lower budgetary performance</i>		Total
	No municipality-specific performance information	Performance information relative to historical aspiration levels	No municipality-specific performance information	Performance information relative to social aspiration levels	
Control prime	Group 1: 181	Group 2: 179	Group 5: 114	Group 6: 131	605
Perceived accountability prime	Group 3: 113	Group 4: 145	Group 7: 110	Group 8: 113	481
Total	294	324	224	244	1086

## 3.2 | Operationalization of observed variables

### *Responsibility attribution*

After assignment to the experimental conditions, the dependent variable responsibility attribution is measured by asking participants to respond to the question: “To what extent can the following actors influence the financial situation of youth care policy in your municipality? We ask you to allocate 100 points. The more points you allocate to an actor, the more influence this actor has in your view.” The use of the word influence fits well with the notion of causal responsibility that is central to responsibility attribution (cf. Nielsen and Moynihan, 2017b). The answer categories specify three actors: (1) the national government (as indicative of upward responsibility attribution), (2) the municipality itself (as indicative of internal responsibility attribution), and (3) youth care policy implementation organizations (as indicative of downward responsibility attribution). These three actors provide a realistic representation of the actors that are commonly held responsible in the Dutch public debate for the budgetary problems in the youth care policy field: national government is criticized for not assigning adequate funds, local governments are blamed for creating too many administrative hurdles for efficient policy implementation, and youth care organizations are accused of taking in too many clients and delivering excessive youth care services without regard for cost-effectiveness. The measure is appropriate as respondents cannot assign full responsibility to all actors simultaneously, but can indicate that responsibility for youth care performance is shared among actors.

### *Political alignment*

We operationalize political alignment based on party affiliation. Specifically, we examine political alignment as party affiliation of participants vis-à-vis the party composition of the national government coalition that sets the national youth care policy. At the time the study was conducted, the national coalition government *Rutte III* was comprised of the parties VVD, CDA, D66 and *ChristenUnie* (CU). We compute a dummy variable with value “1” when participants represent VVD, CDA, D66 or CU in the municipality council, and value “0” when participants represent a party that is not part of the national government coalition.

## 4 | ANALYSIS AND RESULTS

We examine our hypotheses by means of regression analyses with municipality clustered standard errors to account for the multilevel nature of the data (i.e., council members nested in municipalities). We report regression analyses for three separate dependent variables: upward responsibility attribution to national government, internal responsibility attribution to the own municipality, and downward responsibility attribution to policy implementers. Table 2 reports the result for the analysis of hypotheses 1a and 1b. The intercepts of the regression analyses indicate that responsibility for budgetary performance is most commonly attributed upwards. Overall, municipalities with higher and lower levels of budgetary performance show highly similar responsibility attribution patterns, with upward responsibility attribution taking precedence over internal and downward responsibility attribution. On average, responsibility for performance is attributed upwards with roughly twice the magnitude of downward and internal responsibility attribution.

Relative to council members that did not receive performance information, council members that receive information that signals performance below historical aspirations increasingly attribute responsibility upwards (model 1). A similar effect is visible in model 4, which indicates that performance below social aspirations strengthens upward responsibility attribution. For both historical and social performance feedback, the effect is statistically significant, and thus provides support for H1a. An interesting observation is that council members increase upward responsibility to decrease internal responsibility attribution in response to performance below historical aspirations. In response to performance below social aspiration levels, in contrast, increased upward responsibility attribution coincides with decreased downward responsibility attribution.

**TABLE 2** Effect of performance below aspirations on responsibility attribution.

Responsibility attribution	Model 1: Upward	Model 2: Internal	Model 3: Downward	Model 4: Upward	Model 5: Internal	Model 6: Downward
Intercept	47.95*** (1.41)	28.19*** (1.02)	23.85*** (0.95)	46.75*** (1.62)	26.14*** (1.07)	27.11*** (1.17)
Performance below historical aspirations	7.37*** (1.95)	-5.64*** (1.40)	-1.74 (1.31)			
Performance below social aspirations				5.03* (2.24)	-1.70 (1.48)	-3.32* (1.61)
N (decision-makers)	618			468		
N (municipalities)	159			128		

Note: +  $p < 0.1$ ; \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$  (two-sided test).

**H1b**—which states that performance below aspiration levels increases downward responsibility attribution—does not find support. Model 3 indicates that council members attribute somewhat lower levels of responsibility downwards in response to performance below historical aspiration levels, but the effect does not achieve statistical significance. In response to performance below social aspirations (model 6), council members significantly decrease responsibility toward policy implementers. This effect goes against theoretical expectations and **H1b** is therefore rejected.

For **H2a** and **H2b** we test the expectation that perceived accountability strengthens upward and downward responsibility attribution in response to performance below aspirations. To this end, we expand the above statistical models with a dummy variable for exposure to the accountability prime treatment, as well as interaction variable for the two experimental treatments. Table 3 indicates that the direct effects of performance below historical and social aspirations on upward (model 7 and 10), internal (model 8) and downward responsibility attribution (model 12) are robust in comparison to Table 2. Furthermore, the results in Table 3 indicate that accountability does not significantly moderate upward responsibility attribution in response to performance below historical (model 7) and social aspirations (model 10). **H2a** is therefore rejected. Perceived accountability is found to significantly moderate the effect of performance below social aspirations on downward responsibility attribution. The visualization of this interaction effect in Figure 1 shows that decision-makers decrease downward responsibility in response to performance below social aspirations only in the absence of the accountability prime (group 5 vs. group 6). However, decision-makers' inclination to shield policy implementers from responsibility for low performance is not present in the presence of the accountability prime (group 7 vs. group 8). This moderating effect is consistent with **H2b**, as accountability increases the likelihood of downward responsibility attribution in response to negative performance information, relative to the condition with no perceived accountability.

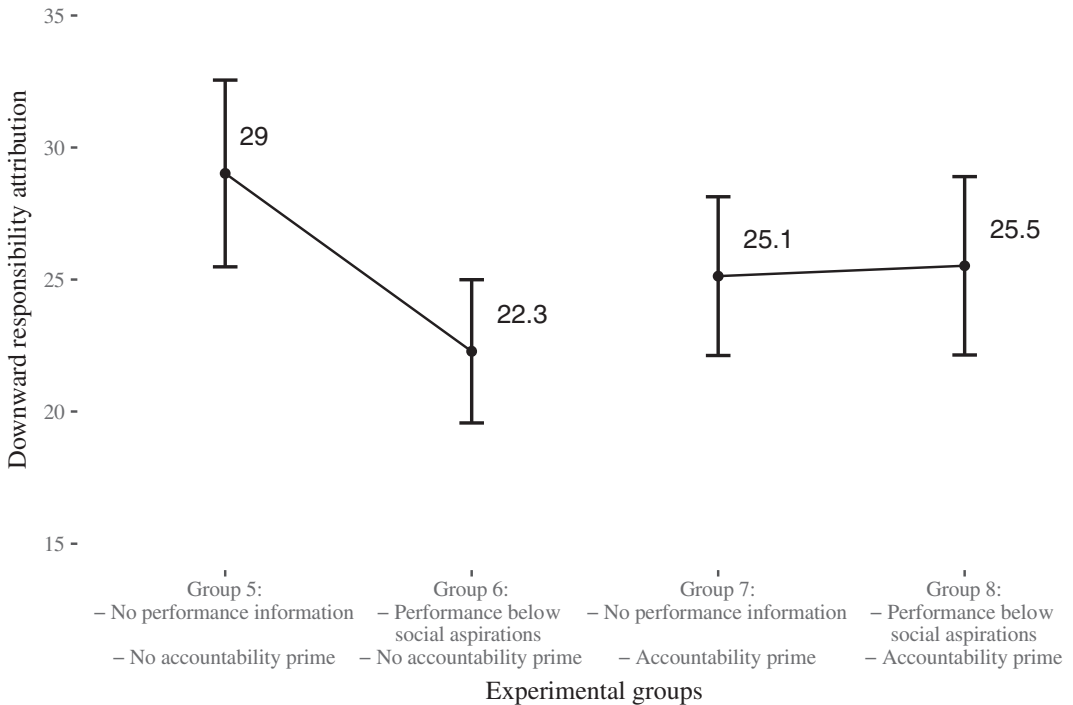
We now examine how council members' political alignment with the national government coalition that set the youth care policy affects upward and downward responsibility attribution. The results in Table 4 show a pattern of how political alignment with the national government coincides with a lower inclination to attribute responsibility upwards (models 13 and 16) and a higher inclination to attribute responsibility downwards (model 15). These results provide support for assertions that political alignment is a key determinant of the direction of responsibility attribution in multi-level governance systems.

**H3a** and **H3b** express how political alignment moderates the effects of performance below aspirations on upward and downward responsibility attribution. Political alignment is found to moderate the effects of performance below historical aspirations on upward and downward responsibility attribution. These interactions are visualized in Figure 2 (upward responsibility attribution) and Figure 3 (downward responsibility attribution). Both figures provide comparisons between a control condition that received no performance information and a treatment condition that

**TABLE 3** Effects of performance below aspirations and perceived accountability on responsibility attribution.

Responsibility attribution	Model 7: Upward	Model 8: Internal	Model 9: Downward	Model 10: Upward	Model 11: Internal	Model 12: Downward
Intercept	47.85*** (1.80)	28.20*** (1.02)	23.96*** (1.21)	44.88*** (2.27)	26.11*** (1.50)	29.02*** (1.63)
Performance below historical aspirations	7.13** (2.56)	-6.90*** (1.84)	-0.22 (1.31)			
Performance below social aspirations				8.05** (3.10)	-1.32 (2.05)	-6.74** (2.23)
Perceived accountability	0.28 (2.91)	-0.01 (2.09)	-0.27 (1.95)	3.82 (3.24)	0.07 (2.14)	-3.89+ (2.32)
Interaction: Performance * Accountability	0.51 (3.98)	2.83 (2.86)	-3.34 (2.67)			
Interaction: Performance * Accountability				-6.30 (4.49)	-0.83 (2.96)	7.13* (3.22)
N (decision-makers)	618			468		
N (municipalities)	159			128		

Note: +  $p < 0.1$ ; \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$  (two-sided test).

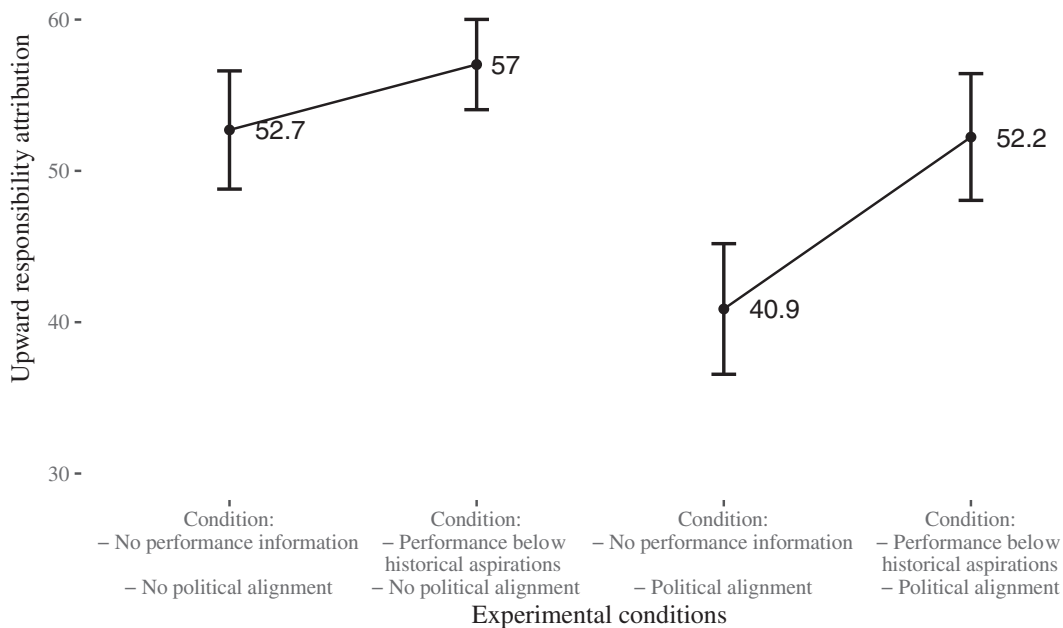
**FIGURE 1** Interaction effect of performance below social aspirations and accountability on downward responsibility attribution.

received information that performance was below historical aspirations. Furthermore, the figures compare council members that are not politically aligned with the national government to council members that belong to the same political parties as the national government coalition.

**TABLE 4** Effects of performance below aspirations and political alignment on responsibility attribution.

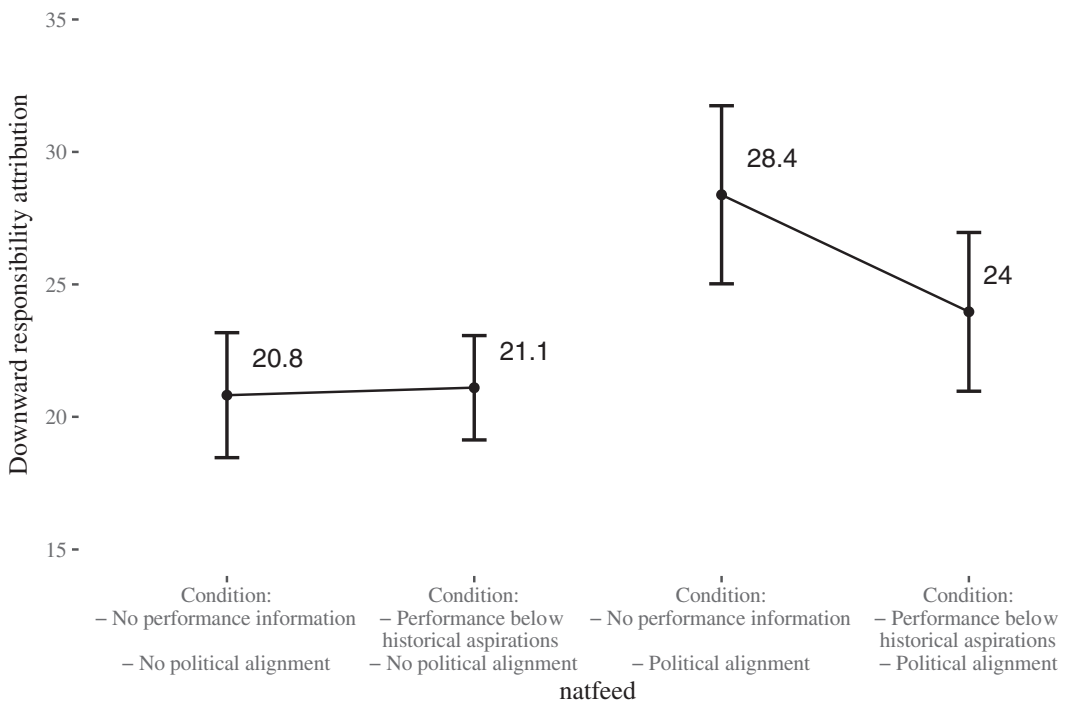
Responsibility attribution	Model 13: Upward	Model 14: Internal	Model 15: Downward	Model 16: Upward	Model 17: Internal	Model 18: Downward
Intercept	52.70*** (1.80)	26.48*** (1.31)	20.81*** (1.21)	49.59*** (2.09)	24.86*** (1.39)	25.55*** (1.52)
Performance below historical aspirations	4.33+ (2.44)	-4.61** (1.78)	0.28 (1.65)			
Performance below social aspirations				6.95* (2.87)	-2.77 (1.91)	-4.18* (2.09)
Political alignment	-11.83*** (2.84)	4.26 (2.07)	7.56*** (1.92)	-6.74* (3.22)	3.04 (2.14)	-3.70 (2.34)
Interaction: Performance * Alignment	7.04+ (3.97)	2.34 (2.90)	-4.70+ (2.68)			
Interaction: Performance * Alignment				-4.98 (4.47)	2.74 (2.97)	2.23 (3.25)
N (decision-makers)	618			468		
N (municipalities)	159			128		

Note: +  $p < 0.1$ ; \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$  (two-sided test).



**FIGURE 2** Interaction effect of performance below historical aspirations and political alignment on upward responsibility attribution

Figure 2 shows how political alignment has strong implications for the effects of performance information on upward and downward responsibility attribution. In the absence of political alignment, performance below historical aspirations causes a 4.3 point increase in upward responsibility attribution. This effect is significantly strengthened in the presence of political alignment, where performance below historical aspirations causes a 11.3 point increase in upward responsibility attribution. Our interpretation of this effect is that decision-makers who are politically aligned with the national government are generally less inclined to attribute responsibility upwards, but that this tendency is



**FIGURE 3** Interaction effect of performance below historical aspirations and political alignment on downward responsibility attribution.

attenuated by exposure to information that signals performance below aspirations. This effect is mirrored in the results for downward responsibility attribution. Here, no notable effect of performance below historical aspirations exists in the absence of political alignment, while a negative effect of performance below historical aspirations exists for decision-makers who are politically aligned with the national government. Our interpretation is that decision-makers who are politically aligned with the national government are generally inclined to more strongly attribute responsibility to policy implementers, and that this effect is attenuated by exposure to factual performance feedback. While these results provide statistical support for the expectation that political alignment moderates the effects of negative performance feedback, a more insightful interpretation of these findings is that exposure to factual performance information moderates the relationships between political alignment and external responsibility attribution.

The overall conclusion of our analysis is that the effects of performance below historical and social aspirations consistently increases upward responsibility attribution.<sup>3</sup> Despite the finding that perceived accountability reduces the inclination to shield policy implementers for responsibility for negative performance, our hypotheses regarding the effects of perceived accountability find limited support in the analysis. Finally, the analysis provides strong evidence that political alignment serves to withhold responsibility from politically aligned actors. Our results suggest that the effect of political alignment on responsibility attribution is moderated by performance below aspirations, as political loyalties and inclinations to shield political allies from responsibility largely disappear when decision-makers are confronted with negative performance information.

## 5 | DISCUSSION AND CONCLUSION

This study applied a behavioral perspective to examine responsibility attribution, demonstrating that performance below decision-makers' historical and social aspiration levels results in increased external responsibility attribution

(cf. Nielsen and Moynihan, 2017b). Our examination of budgetary performance in youth care policy in the Netherlands reveals that local council members mostly attribute responsibility for overspending to the national government, and that performance below historical as well as social aspirations strengthens this tendency to attribute responsibility upwards. Historical and social aspiration levels consistently explain upward responsibility attribution in our analyses, indicating that decision-makers rely on these decision rules to determine external responsibility attribution. Our analysis examines upward responsibility vis-à-vis internal and downward responsibility attribution. An interesting result is that performance below historical and social aspirations both increase upward responsibility attribution, yet have different effects on the actor from which responsibility is deflected. Performance below historical aspirations causes decision-makers to reduce internal responsibility attribution, whereas performance below social aspirations reduces decision-makers' downward responsibility attribution to policy implementers. While our quantitative examination does not provide insight into the decision-makers' reasoning, one interpretation is that social performance below social aspirations (i.e., performing worse than comparable peers) is inherently more difficult to deflect, and thus requires an alternative external responsibility attribution strategy. These differences suggest that performance below historical and social aspiration levels may give rise to different patterns of responsibility attribution. The differential effects of performance below historical and social aspirations on responsibility attribution therefore warrant additional theorization and empirical research attention. In particular, future experimental research can be designed to allow for a more direct comparison between historical and social aspiration levels. In addition, qualitative research may inform to what extent historical and social aspiration levels result not only in different levels of responsibility attribution, but also whether decision-makers have divergent motivations and considerations in attributing responsibility. We note that methodological limitation of this study's design is that the effects of historical versus social are confounded by different levels of overspending. As such their differential effects should be interpreted with caution.

One intended theoretical contribution of the study is to inform in which circumstances decision-makers are more likely to attribute responsibility for lacking performance to other actors. Through the activation of decision-makers' accountability conceptions, we have provided a test of the theoretical proposition that perceived accountability may increase the threat that lacking performance poses for decision-makers (Jordan & Audia, 2012). The manipulation check indicates that priming is an effective way to manipulate perceived accountability. Future research—for instance on “felt” accountability (e.g., Overman & Schillemans, 2022)—can rely on this manipulation to utilize experimental variation in accountability perceptions, in particular because decision-makers in the same institutional setting typically face identical “objective” accountability requirements. In addition to this methodological contribution, our study provides initial evidence that perceived accountability may make decision-makers less inclined to shield policy implementers from responsibility for lacking performance. This result is complimentary to existing public administration research, which has mostly proposed beneficial behavioral effects of accountability (Aleksovska, 2021; Schillemans, 2016).

The empirical analysis clearly shows that decision-makers' preferred direction of external responsibility attribution is upward, and that this preference is strengthened by exposure to negative performance feedback. Our interpretation of this finding is that upward responsibility attribution may entail fewer risks than downward responsibility attribution, as downward responsibility attribution can result in a “blame boomerang” in which policy implementers in turn assign responsibility back to decision-makers (Hood, 2002). In addition, downward responsibility attribution may erode policy implementers' trust and commitment. However, exposure to the accountability prime causes decision-makers to attribute responsibility for negative performance more strongly downward to policy implementers, compared to the condition in which the accountability prime is absent. Our interpretation of this moderation effect is that exposure to accountability prompts decision-makers to consider a wider range of avenues to externally attribute responsibility for negative performance. A testable hypothesis for future research is thus that accountability instills decision-makers with a willingness to attribute responsibility for negative performance to a wider range of actors.

As a theoretical contribution, this manuscript has relied on theories of politically motivated reasoning to test how the prevalence of upward and downward responsibility attribution is contingent on decision-makers' political alignment with other policy actors. Our study provides strong evidence that decision-makers withhold responsibility

from politically aligned actors, as is suggested by prior research (Mortensen, 2012, 2013). However, our behavioral perspective on performance below aspirations reveals that this tendency is less in evidence when decision-makers are confronted with performance below historical aspirations. In our view, this moderation effect may imply that behavioral explanations for responsibility attribution can take precedence over institutional explanations, as inclinations to withhold responsibility from political allies may become unfeasible in situations of lacking performance.

This study has provided evidence on responsibility attribution in multi-level governance systems through a randomized-controlled experiment involving factual performance information and a sample of actual local government decision-makers. Notwithstanding these methodological characteristics, limitations of the study include a particular emphasis on youth care policy in local government in a single national context. Although consistent with the conceptualization by Cyert and March (1992: 162), we note that our operationalization of historical aspirations levels differs from prior public administration research on aspiration levels (e.g., Nielsen, 2014; Zhu & Rutherford, 2019). We also note that our survey experimental study provides decision-makers with a relatively low-intensity and one-time performance information treatment. The manipulation check indicates that this treatment is effective in updating decision-makers' performance perceptions. We therefore believe that the internal validity of the experiment is warranted, but that the magnitude of the effect of performance information on responsibility attribution may potentially be larger in practice due to repeated exposure to more detailed performance information. An additional limitation is that the demographic characteristics of the sample slightly deviate from the population in terms of age and party membership. Generalizability to the population is therefore not fully warranted, as the sample—despite a random sampling strategy—is not fully representative of the population. Finally, in analyzing performance below aspirations, the study has emphasized budgetary performance (overspending) as a singular dimension of public performance. Although budgetary performance is highly salient in this policy context, we note that performance of youth care policy is more encompassing than budgetary performance alone Table A1, Table A2, Table B1, Table C1.

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## CONFLICT OF INTEREST

No potential conflict of interest was reported by the authors.

## DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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## ENDNOTES

<sup>1</sup> The pre-registration can be accessed through: [https://osf.io/9pyue?view\\_only=86fd9b4153496fa1c1ea08b68337c0](https://osf.io/9pyue?view_only=86fd9b4153496fa1c1ea08b68337c0)

<sup>2</sup> Municipalities were classified in one of six categories to compare spending to peer organizations: (1) fewer than 20.000 inhabitants, (2) 20.000 to 30.000 inhabitants, (3) 30.000 to 50.000 inhabitants, (4) 50.000 to 100.000 inhabitants, (5) 100.000 to 250.000 inhabitants, and (6) more than 250.000 inhabitants.

<sup>3</sup> The effect of performance below historical aspirations in model 13 lacks statistical significance for alpha 0.05 and two-sided test. The effect is statistically significant with a one-sided test, which is warranted since H1a specifies direction.

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## APPENDIX A: EXPERIMENTAL CONDITIONS

TABLE A1 Experimental condition 1: Priming

*Perceived accountability prime*

As a municipal council member, you are accountable for the decisions that are made by the municipality (municipality name), for instance to citizens, interest groups, businesses and the national government. These actors can signal their dissatisfaction through critique, warnings and sanctions.

1. Why does a municipal council member, in your view, need to share information with external parties to account for the functioning of the municipality?
2. Why is it, according to you, important that municipal council members are in dialogue with external actors about the functioning of the municipality?
3. What are the consequences for you as a municipal council member if you do not or insufficiently account to external parties?

*Work-life balance prime*

As a municipal council member, you combine your role as a representative with other roles, such as work, education, volunteering, hobbies or family life. The combination of these roles can sometimes conflict, resulting in a shortage of time, stress, or unavailability.

1. Can you briefly describe a situation in which the combination of different roles conflicted?
2. How often do you feel that combining different roles is difficult for you?
3. Which consequences does it have for you when different roles conflict?

Note: For the first experimental treatment, respondents are assigned to either the priming questions concerning accountability, or the priming questions concerning work-life balance.

TABLE A2 Experimental condition 2: Dissemination of performance information

<i>Control vignette</i>	<i>Performance relative to historical aspiration levels</i>	<i>Performance relative to social aspiration levels</i>
<p>Municipalities set a yearly budget in which they specify how much they will spend on youth care policy. In 2018, the collective youth care budget of all municipalities amounted to 3.459 billion Euro.</p> <p>The youth care budget specifies a distinction between generalist and escalated care (measures taken to house youths and to improve safety). On average, municipalities devote 84% of the budget to generalist care and 16% to escalated care.</p>	<p>Municipalities set a yearly budget in which they specify how much they will spend on youth care policy. In 2018, the collective youth care budget of all municipalities amounted to 3.459 billion Euro.</p> <p>In 2018 the realized youth care spending of municipality (Municipality name) exceeded the budget. This means that the youth care policy was not implemented within the allocated financial means. This is negative, as higher costs can come at the expense of other policy areas, such as safety, culture or the environment.</p>	<p>Municipalities set a yearly budget in which they specify how much they will spend on youth care policy. In 2018, the collective youth care budget of all municipalities amounted to 3.459 billion Euro.</p> <p>In 2018 the realized youth care spending of municipality (Municipality name) exceeded the budget. This means that the youth care policy was not implemented within the allocated financial means. This is negative, as higher costs can come at the expense of other policy areas, such as safety, culture or the environment.</p> <p>The shortage on the youth care budget in municipality (Municipality name) was greater than the average budget shortage in municipalities of comparable size ([specification of size class]).</p>

## APPENDIX B: CHARACTERISTICS OF SAMPLE AND POPULATION

TABLE B1 Representativeness of the sample

	Sample (n = 1167)	Population (n = 8779)	Test statistics
Individual characteristics			
Female gender	30.3%	31%	t = -0.14 df = 1148 p = 0.889
Age	54.6	52.2	t = 6.202 df = 1109 p < 0.001
Political party			
VVD	11.6%	13.7%	Chi-square = 69.647 df = 6 p < 0.001
CDA	13.3%	16.6%	
D66	8.5%	7.3%	
PvdA	8.1%	7.2%	
Groenlinks	8.8%	6.3%	
Local party	31.8%	36.9%	

## APPENDIX C: BALANCE CHECK FOR RANDOM ASSIGNMENT TO EXPERIMENTAL GROUPS

TABLE C1 Balance check and descriptive statistics

	Higher budgetary performance					Lower budgetary performance				
	1	2	3	4	p	5	6	7	8	p
Female gender	0.36 (0.48)	0.31 (0.46)	0.32 (0.47)	0.27 (0.44)	0.11	0.27 (0.44)	0.38 (0.49)	0.24 (0.43)	0.29 (0.46)	0.74
Age	53.4 (13.5)	54.0 (13.1)	54.1 (11.3)	54.7 (13.3)	0.42	55.7 (13.3)	53.8 (13.2)	56.4 (11.1)	55.4 (11.1)	0.74
Political orientation	2.9 (0.89)	2.8 (0.85)	2.9 (0.85)	2.9 (0.85)	0.98	2.8 (0.95)	2.8 (0.92)	2.8 (0.82)	2.9 (0.90)	0.73
Political alignment	0.40 (0.49)	0.32 (0.47)	0.40 (0.49)	0.40 (0.49)	0.75	0.45 (0.50)	0.40 (0.49)	0.39 (0.49)	0.42 (0.50)	0.64