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Public Sector Downsizing and Public Sector Performance: Findings from a Content Analysis

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Abstract: The current literature suggests that downsizing is a popular strategy among public sector managers to improve organizational efficiency, effectiveness, and performance. To extend this line of research, this study aims to empirically examine the effects of public sector downsizing on organizational performance in the context of the Kurdistan Region of Iraq. To determine the effects of the subdimensions of public sector downsizing on the subdimensions of public sector performance, a conceptual model is developed and examined based on qualitative data collected from a sample of 20 public sector managers in various organizations in the Kurdistan Region of Iraq. Content analysis of the interviews reveals that, as a subdimension of public sector downsizing, privatization is suggested to link to the subdimensions of public sector performance. Implications of the findings for theory and practice are discussed, and avenues for future research are recommended.

Keywords: public sector downsizing; public sector performance; budget deficit; content analysis



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1. Introduction

Over recent years, there has been widespread interest in a well-designed evaluation system that can provide positive benefits to managers, employees, and organizations [1]. The transfer of new public administration practices from different places to the public sector is discussed in practice and theory [2]. The new approach to public sector management requires that all services be capable of being contracted to free-standing agencies, often based on a competitive bidding process [3]. It can be stated that research on new public administration tends to focus on changes in structures and processes [4,5]. Moreover, governments around the world focus on developing a flexible and more responsive citizen-oriented organizational culture, moving away from rigid hierarchies [6]. Downsizing can sometimes be used as a strategy to improve organizational performance. The reduction can be proffered by reducing costs and adapting to the environment appropriately [7]. For instance, revenue refocusing has been the primary reason for employee downsizing [8]. If the level of downsizing is not managed well, positive outcomes compared to performance may vary from one organization to another [9].

Performance measurement as a social structure considers that institutional rules arise from the interaction of individual reactions [10]. The capability of a country's public sector to provide high-quality goods and services cost-effectively is crucial to foster long-term growth [11]. Governments attempt to identify the most effective production processes to increase efficiency, effectiveness, and performance [12]. On the other hand, performance can be considered a combination of effectiveness and efficiency in the public and private sectors [13]. Public sector performance is considered through its indicators at the international level across countries [14]. A public sector's goods and services can be efficient in volume and quality, with good corporate performance [15].

A review of the literature shows that a large number of studies are available that focus on public sector downsizing and how it might help public organizations improve performance. However, these studies are limited in that they mostly focus on developed countries and non-Islamic settings, with a limited focus on developing countries such as Iraq. It is argued that many of the public management strategies and techniques used to improve organizational performance are situational; that is, what works in one country, organization, or culture may well produce failure in a different situation [16]. Despite such potential differences, no empirical research has, to the best of our knowledge, examined the applicability and generalizability of Western studies to a non-Western, Muslim-majority country like Iraq. Thus, to address this void in the literature, the following research question is put forward: What is the relationship between downsizing strategies adopted by managers in the public sector and public performance?

Furthermore, the literature shows that downsizing has various subdimensions. It has been reported which of these has the most significant role in improving public sector performance. Therefore, this study puts forward the following research question: How do downsizing strategies adopted by managers in the public sector affect public performance? To answer these research questions, a conceptual model is developed based on an extensive review of the literature and is examined empirically based on data collected from multiple organizations in the Kurdistan Region of Iraq. The findings of this study are expected to contribute to the generalizability of the existing body of research, which has been conducted mostly in Western settings, to non-Western settings in general and Islamic settings in particular.

2. Literature Review

2.1. Public Sector Performance

The field of performance management has been vibrant and productive over the past decades. Many previous studies have been extended with new evidence. At the same time, although the development of tools and measurements remains a major challenge, more and more studies emphasize the importance of factors in achieving performance improvement. [17], for instance, examines the main themes, strategies, implications, and challenges of contemporary performance management reform over the past decade. It is also shown that during this period, useful strategies and tools were developed in three areas: objective measurement, subjective measurement, and performance management. Although performance measurement is seen as an essential tool of performance management [18], the performance management system obtains information such as performance feedback, salary management, and employees' strengths and weaknesses [19].

Several studies and indicators have become available to compare countries' public sectors [14]. Performance measurement is a significant tool to achieve better performance in determining targets and performance indicators in the public sector [18]. However, performance indicators can emerge as a significant element in improving performance and defining low performance. According to performance indicators, public sector activities can be determined [20]. On the other hand, financial measures are used to evaluate performance, such as return on sales, ROI, productivity, and profit per production [21]. The Organization for Economic Co-operation and Development has specified reforms to address the growth in public spending. These can be handled under three headings: examining the budget process more closely, making management practices more flexible, and ensuring that public services are more competitive [22].

Public sector performance is considered as having indicators at the international level across countries [14]. A public sector's goods and services can be efficient in volume and quality, with good corporate performance [15]. In addition, performance measurement results may need to be examined in terms of issues that need to be resolved in the public sector. First, communities that can be affected by the program must be considered. Secondly, the indicators that determine success must be suitable for measurement. Finally, the interpretation of outcome measures must be taken into account [3]. It is difficult to measure

performance in a broader context, where political, economic, and cultural factors can influence measurement application. These challenges appear international rather than short-sighted.

In the current literature, performance is measured with labor productivity, capital efficiency, and total factor productivity [23]. Other measures suggest the performance indicator is effectiveness. Research on public performance focuses on activities to increase accountability for its design and management [24]. Another important concept is transparency. Firms are expected to be managed transparently, with more reliable information flow [25]. Finally, performance can be addressed through accountability. Considering the changing economic and political conditions, the concepts of accountability and performance must be addressed with an operational meaning in the public sector [26]. In the light of the above, specific performance indicators are clearly expressed and used effectively to improve the processes in performance management and policies based on organizational success. The importance of public performance indicators is discussed below.

2.1.1. Efficiency

Efficiency can manifest itself in the economic and social environment of the public sector [2]. In practice, efficient performances are defined as un-dominated performances, i.e., performances located on the “best practice frontier” [11]. Efficiency is calculated with the effects achieved concerning the resources used to meet the conditions for maximizing the results of an action [27].

The public sector can be downsized inefficiently compared to the private sector [28]. One of the main reasons can be the goals that are adopted and pursued in this way. The public sector does not focus on economic benefits like private entities, but aim to provide social benefits for public welfare [27]. In this way, performance is realized depending on sub-services, and the ideal performance must be determined for public institutions [29].

On the other hand, there may be problems with resource allocation and technical efficiency in the public sector [30]. How resource allocation and procedures are handled can be considered as significant to performance. The wasting of resources, such as technically inadequate purchases, poor distribution systems, and staffing redundancy, can occur in this context [30]. In addition, inefficiencies can be affected by the political system. The structures and services can be determined in a political way, and regulations can be considered a significant step to increase efficiency [31].

In addition, inputs and outputs can be considered among the factors affecting productivity in the public sector. Expenditure for the service and the project may be considered significant in terms of inputs in the public sector. On the other hand, outputs are more difficult than inputs because social and economic consequences are more prominent in the public sector. As social and economic results are more prominent, market value is considered more difficult in terms of the process in the public sector [27].

2.1.2. Effectiveness

Prevailing ideas about the effectiveness of economic and social organizational forms have been developed over the past two decades, primarily under the influence of the New Right ideology [32]. Economic efficiency has an essential quality in terms of the efficient social and political fields for governments to achieve their goals [32].

Effectiveness is the indicator given by the ratio of the result obtained to the one intended to achieve [27]. However, effectiveness can affect efficiency. Elements can be considered a significant factor related to awards, participation of employees in the design process, performance improvement training, the scope of senior management support, and the use of multidimensional performance criteria [33]. Management effectiveness, technical training, political support, and external stakeholder engagement are recognized as necessary in performance effectiveness [34].

2.1.3. Transparency

Transparency is a significant issue in public policy, non-profit organizations, international relations, and management research [35]. The adoption of transparent policies is thought to provide citizens with the ability to make choices and obtain information [35]. Although transparency is seen as necessary, it may seem difficult to understand in public expenditures. This difficulty may develop due to several technical and political processes [36]. On the other hand, promoting accountability and legitimacy together with governmental and public participation is considered necessary to ensure fiscal discipline in budget evaluations [36]. How transparency mechanisms are structured will shape their impact on public policy and on efficiency, equity, and democratic accountability.

The transparency of government in the use of public funds is one of the widespread issues that have been researched in recent years. In this context, it can be considered that fiscal transparency significantly shapes the duties and functions of the state in the public sector. Fiscal transparency can be considered a clear and comprehensible presentation of the state's duties and responsibilities in terms of taxes, borrowing, and expenditures. In this sense, it is thought that financial resources and markets can work more effectively and reduce uncertainties in policy.

Furthermore, different ideological views and policy suggestions have an impact on transparency. Some researchers have linked transparency to policy processes [37]. In this way, it may be helpful to adopt some programs and practices for transparency in the public sector. Programs designed on transparency do not simply involve oversight bodies; they must provide avenues of understanding [35].

2.1.4. Accountability

Accountability is the cornerstone of public governance and management because it constitutes the principle that informs the processes whereby those who hold and exercise public authority are held to account [38]. Performance-based accountability requires performance measurement, the ongoing production of information about an organization's actual outputs, and results measured against its goals and objectives [39]. Accountability can manifest itself in the public sector in three critical ways. These can be thought of as (1) abusing of public authority and its control, (2) securing resource use, and (3) provision of legal procedures necessary to promote learning [38].

The concept of accountability is determined according to performance reports in the public sector. Accountability is thought to emerge with reporting of different performance dimensions in the public sector [40]. For this reason, plans and reports must be created to incorporate interpersonal information flow. On the other hand, the three reform areas are considered significant for the public sector, since changes in government happen while trying to respond to various challenges and demands [38]. These are authorization or authorization applications, management and collaborative practices, and changes in the government's performance reporting management for results.

2.2. Public Sector Downsizing

Several researchers have examined why organizations downsize on the basis of fundamental structures. Downsizing may occur depending on internal or external factors. This imposes both financial and labor-related psychological costs on organizations [41]. Increasing competitive pressures may cause organizations to reduce their costs, restructure, and even decrease their workforce [42]. Any crisis can lead to downsizing by reducing labor requirements within an organization [43]. Organizations may require structural redesign, privatization, a decrease in activities, reorganization, or bankruptcy. In addition, job insecurity and organizational change are the main stress factors that cause downsizing [44]. Since job insecurity is related to individuals, it may not be fully elucidated as a cause of downsizing [45].

The current literature on downsizing is extensive, and downsizing issues from restructuring to the survival of organizations are frequently considered in contemporary manage-

ment theories. Organizational downsizing has become more familiar with the increase of global competition and the restructuring of the economy [46]. Organizational downsizing can be considered the set of activities controlled by organizational management designed to achieve a superior competitive power and increase efficiency and productivity [46]. There are specific issues to be realized when developing an organization's downsizing plan. These issues can be determined as economic and legal obligations, human resources policies, and the degree of being ethical in the society in which it operates [47].

Downsizing is handled in three ways in the literature: organizational, individual, and global [42]. Organizational (strategic) downsizing is related to the organization's expected benefits and goals through its performance, efficiency, and effectiveness; it includes some strategies, such as stress and psychological coping strategies, from an individual perspective [42]. From a global or industry perspective, discussions of downsizing include mergers and acquisitions, joint ventures, and market strategies [48].

Unlike the private sector, the public sector is managed with different variables and organizational goals. For example, employees' organizational commitment is significant for performance in the public sector [49]. It is thought that organizational commitment also has an essential effect on motivation in the public sector [50]. For instance, studies have reported significant institutional and social factors in terms of productivity, trust in government, improved management practices, and accountability in the public sector [51]. However, performance management is also considered a significant factor, since public sector employees are expected to perform well in a challenging work environment [52]. Finally, the public sector is considered significant in terms of strategic management. If commercialization acts as the impetus for public sector entities to adopt a strategic approach to resource management, then employee management plays a vital role in the strategic management process [53]. Public participation can be inclusive of having a strategic economic and political role for public services.

The belief in private sector solutions to public sector problems reflects the changing paradigm in public personnel management, which has resulted from the anti-government sentiment in the reinvention movement [6]. Managing employment relations is much more complicated than it appears. The problems are legal, managerial, and political, and they have a direct impact on public trust and institutional integrity [54].

2.2.1. Downsizing in the Budgeting of Government

The financial crisis in Europe has dramatically affected the public sector and has led to many reforms [4]. However, these effects may differ across countries. For example, Norway is shown as one of the countries minimally affected by financial cuts, while financial cuts in Estonia have manifested themselves as an output through personnel cuts [4].

The failure to correctly identify labor redundancies in specific government agencies and state-owned enterprises explains the disappointing results of some of the downsizing operations carried out with World Bank support [55]. Economic reform is increasingly more significant for developing countries with a public sector contraction [55]. The workforce is usually the organization's most significant expenditure, impacting the bottom line in private industry and the budget in government agencies [56]. The downsizing of the state can generally be considered as revenues and expenses in terms of economic output. The state may adopt a policy of reduction in terms of incomes by providing a decrease in tax rates. However, the state can reduce expenditures by making specific arrangements for wages and social benefits.

The issue of how layoffs contribute to the public sector is discussed in the literature. To what extent the public sector downsizing process contributes to the economy is discussed in the literature [55]. Therefore, the financial results can be followed in this way: while most cost recovery is limited, explicit subsidies or budget constraints often support state-owned businesses. On the other hand, some public institutions can transfer the resources to the budget; because these transfers and the downsizing taxes can change the balance levels,

public sector downsizing may affect the rest of the economy not only through its fiscal impact but also because of its direct impact on private-sector output [55].

2.2.2. Downsizing in the Number of Employees in the Public Sector

In the late 1980s and 1990s, public and industrial reforms, changing labor markets, and public employment policies were affected by many external factors (Colley, 2013). Downsizing processes can cause undesirable results [57]. One of these can be considered as labor reduction. Labor reduction may be considered differently by employees and decision makers. Employees expect job security, a fair wage distribution, and various career development opportunities within the organization [58]. Therefore, trust can be considered as a significant factor. Recent empirical evidence has shown that perceptions of psychological contract violation have a significant negative impact on employee work attitudes and behaviors [58].

On the other hand, the recruitment and selection processes of the public sector differ from the private sector in terms of the complexity of the process, legal frameworks, a detailed examination of the decisions due to appeal processes, age policy, and lack of a for-profit motivation [59]. In addition, public services are perceived to be better in terms of tolerance towards inclusive workforces and the combatting of discrimination, and it is considered an institution accepting of older workers [59].

2.2.3. Downsizing in the Structure of Government (Privatization)

Adopting downsizing strategies is necessary for employees to develop relational contracts to survive, such as privatization or procurement [6]. Since the development of e-government, many governments have used a public-private partnership model to deliver their official web portal [60].

Privatized enterprises may reduce costs due to their competitive environment. Accordingly, privatized enterprises may cause the employment conditions to deteriorate [61]. The approaches and strategies that companies can adopt are significant in this situation. For instance, these can include rearranging the working conditions of the companies and reviewing problems. In addition, improvement of occupational safety and various training programs is considered necessary for productivity and to improve employees' skills, adopt technology, and increase job satisfaction [62]. According to Kim & Panchanatham [63], customization has certain advantages; private companies offer higher incentives than public institutions, providing an advantage in terms of efficiency. Private companies are not affected in terms of political factors, providing an advantage in terms of short-term goals and an advantage to the consumer in terms of competition.

2.2.4. Downsizing in the Centralization of Government

Public sector downsizing can also be evaluated in terms of the powers of the state. The state has powers in many areas, such as health education justice. Some limitations may come into play in the process of public downsizing. For instance, the preservation of the supervisory authority can be considered when downsizing. It can be thought that the state benefits from many laws, such as trade, debt, consumer, and competition laws in regulating the market. Since budget authority increases over time, a reasonable portrayal of limited government must capture parliament's absolute power to act [64]. Accountability can be thought of as a benefit of centralization. Centralization improves accountability, but it precludes the ability to match local public goods to idiosyncratic local preferences [65]. Centralization is also thought to have significant effects on the public, such as size, economies of scale, and incentives. In addition, centralization is thought to affect the size of the state in terms of the financial structure [66]. In terms of size, in the context of centralization, the state is thought to secure itself with the taxpayer's income [66]. On the other hand, centralization can create a change between economies of scale and lobbying incentives [67].

2.2.5. Public Sector Downsizing and Public Sector Performance

Performance evaluation practices continue to increase in the public sector in America [1]. As mentioned earlier, the public sector has undergone substantial reform in the last 20 years. There have been fundamental trends such as downsizing, transparency, cooperation, and e-government in the public sector [4]. Downsizing reform offers a broader perspective on improving organizational performance rather than a narrow definition [68]. Public sector downsizing is an increasingly important component of economic reform, both in industrial and developing countries [69].

On the other hand, performance and efficiency may be considered essential in evaluating and monitoring the implementation of microeconomic reform [70]. Performance indicators are necessary to measure the government's financial performance and its effectiveness [70]. In addition, the adoption of different performance criteria enables efficiency and effectiveness evaluations in business processes in terms of strategic goals [71]. Studies on downsizing are generally thought to be related to performance and employee morale and welfare [72]. Studies conducted on downsizing and performance have reported improved performance in the initial downsizing, while ultimately labor decline is associated with poor performance [73].

Based on the foregoing discussion, a conceptual model (see Figure 1) was developed to evaluate the effects of public sector downsizing on public sector performance, based on the views of 20 senior public sector managers. The model delineates the extent to which participants of the study believe that the subdimensions of public sector downsizing—downsizing in government budgeting, the number of employees, structure of government, and downsizing by centralization of the government—are linked to the subdimensions of the public sector performance—efficiency, effectiveness, transparency, and accountability.

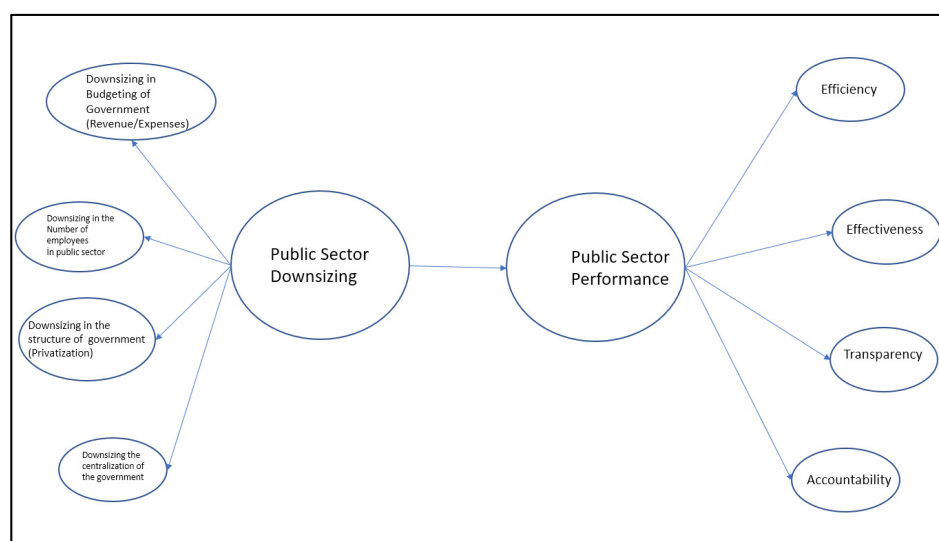


Figure 1. Research model of the study.

3. Research Method

The study was conducted in Kurdistan, a semi-autonomous region in the north of Iraq. With a population of nearly six million, the Iraqi Constitution defines Kurdistan as a federal entity in Iraq, having its own government and enjoying the right to exercise legislative, executive, and judicial powers [74]. Data for this study were obtained from various public organizations (ministries of planning, electricity, the interior, government and some general directorates). Information regarding experts in these public organizations was obtained from the Media and Information Office of the Kurdistan Region Government. In total, 35 experts (including ministers, deputy ministers, general managers, and government consultants) were selected for interview; the participants were informed about the interview and its purpose through an email, and 20 people agreed to the interview. The participants

of this study are ministers, deputy ministers, general managers, and senior advisors and consultants. They were purposefully chosen for this study, as each of the participants has worked with the government for over twelve years on various public sector reforms and downsizing projects.

The research design uses phenomenology, which aims to investigate concepts in-depth and create a suitable infrastructure [75], since the current study aims to reveal the perceptions of the managers about specific issues and problems and the meanings they attribute to them. The fundamental objective of the design is to arrive at a description of the nature of a particular phenomenon [76].

For sample size determination, there are some major differences between quantitative and qualitative studies. For example, Malterud and colleagues [77], mentioned that although there is a need for power calculations for determining sample size in quantitative studies, no standards exist for the assessment of sample size in qualitative interview studies. Furthermore, Morse [78], stated that rather than an exact sample size, the scope of the study, the nature of the topic, the quality of the data, and the study design are seen to be more important in qualitative studies. On the other hand, Young and Casey [79], stated that while a study is underway or about to be completed, the researchers must take into consideration whether the sample is robust enough to address the research aims.

The qualitative sample in this study is described as purposeful and non-probabilistic, and its size relied on the concept of “saturation” or the point at which no new or different dimensions, properties, or conditions are seen in the data [80]. Based on the data from 60 in-depth interviews, Guest, Bunce, and Johnson [81] found that saturation could occur as early as after six interviews or within the first 12 interviews. In our study, we found that saturation occurred after 16 interviews, but carried out four more interviews to verify the saturation [82].

3.1. Data Collection and Analysis

Interview and observation are the methods employed in this study to gather data. The field experts evaluated interview and observation forms, which are data-gathering means. The field experts also evaluated the interview forms in terms of compatibility. The interview form has two basic parts. The first part includes questions regarding public performance and public downsizing, whereas the second part has questions that focus on demographic information.

The data gathered from the research were analyzed utilizing QDA Miner Software. For analyzing the interview results, content analysis was used. The content analysis method is widely used for coding written text into several classes or categories, which is subjected to selected criteria [83]. In addition, this analysis can be accepted as a technique used to describe the content of the messages that are objective, systematic, and quantitative [84].

Content analysis is analyzed in four stages. These are (1) coding of the data, (2) finding themes, (3) organizing the data according to codes and themes, and (4) interpreting the findings [85]. The codes and themes were examined in the literature in terms of internal and external validity and were formed in the light of these examinations. The codes and themes of the research are considered keywords in the field in the literature. These codes and themes were generated in line with the participants’ answers, establishing a proper connection between the keywords and the questions. The results of the research were then analyzed by experts an additional time. The whole process of reliability and validity was fully supported by the literature and verified within the framework of expert opinion.

There are numerous studies in the literature that have analyzed the effects of public sector downsizing and/or public sector performance with content analysis. For example, ref. [86], investigated public sector performance and politicians’ preferences for reforms with content analysis. They performed a content analysis of the Norwegian media archive to investigate the municipalities’ budget preparations. Vivian and Maroun [87] used content analysis to identify themes pointing to acceptance or rejection of new public management principles by stakeholders for public sector accountancy. Oana-Romana and Cristina [88]

again performed content analysis to find the right indicators and definition of public sector performance. Their content analysis was of public management and public administration. Kealesistse, O'Mahony, Llood-Waşker and Polonsky [89]. again performed content analysis to identify the degree to which the performance-based reward system was customer focused. Rajala, Laihonon and Haapala [90]. aimed at investigating performance management as a social phenomenon that included the challenges of performance dialogues. They collected their data by interviewing 30 public managers in three different Finnish municipalities.

3.2. Findings

3.2.1. Demographic Information

This study covers the analyses of 16 interview questions regarding the research question. The demographic information of the study focuses on age, gender, position, total job experience in the public sector, and job experience in the current institution of the employees. General information on each of the interviewees is given in Table 1.

Table 1. General information of the interviewees.

Interviewee No.	Gender	Position in Public Sector	Age	Years in Institution	Total Years in Public Sector
1	M	Deputy Minister of Planning	43	14	15
2	M	President of The Statistics Authority	48	11	20
3	M	General Manager	42	2	15
4	M	General Manager of Health Projects	50	1	12
5	M	Parliament Member	43	2	12
6	F	General Manager	41	4	16
7	M	General Account Manager	46	7	22
8	M	Ministry of Electricity	54	2	29
9	M	Ministry of Interior	51	2	20
10	M	General Director of The Ministry of Electricity	41	10	21
11	F	Ministry of State for Parliament Affairs	45	2	21
12	M	Consultant	43	23	23
13	M	Deputy Minister of Ministry of Industry and Trade	49	1	25
14	F	Dean at Salahaddin University	52	4	28
15	M	Parliament Consultant	50	1	14
16	M	Director of Communication in Office of President	39	12	12
17	M	Senior Manager in Ministry of Finance and Economy	48	6	18
18	F	General Account Manager	39	4	15
19	M	Parliament Consultant	44	8	22
20	F	General Manager	47	9	23

M: Male; F: Female.

As seen in Table 1, The positions of the interviewees included general manager, parliament consultant, general account manager, dean, senior manager in the ministry of finance and economy, president of the statistics authority, deputy minister of planning, deputy minister of industry and trade, and director of communication. As seen in Table 1, 75% of the interviewees are male, and 25% of the interviewees are female.

3.2.2. Findings for Effects of Downsizing on Public Sector Performance

The content analysis results for the main themes are given in Table 2. The codes that emerged within the participants' answers were taken into consideration. For the main downsizing theme, reducing the number of people was mentioned by (29.3%), reducing the budgets and expenses (17.1%), reducing the size (17.1%), followed by reducing the number of people. The code labeled as "know-how" had the highest percentage (35.1%), followed by system quality (16.2%) and tasks and duties (16.2%).

Table 2. The distribution of the codes and percentages for downsizing and public sector performance themes.

Main Theme: Downsizing	(%)	Main Theme: Public Sector Performance	(%)
Reducing the Number of People	29.3	Know-How	35.1
Reducing Budgets and Expenses	17.1	System and Quality	16.2
Reducing the Size	17.1	Outcome of the Tasks and Duties	16.2
Removing or Merging Several Administrative Units	9.8	Providing Activities and Services	13.5
Redesigning Structure of the Government	9.8	Time, Cost and Quality of Implementation	13.5
Privatization	4.9	Efficiency	5.4
hiring More Qualified Staff	4.9		
Downsizing Resources	4.9		
Changing Culture and Values	2.4		

At the second stage, the effects of each subdimension of public sector downsizing on public sector performance were analyzed. The tables given for each subdimensions are related to each other. In Table 3, downsizing in the government's budgeting, which is the first dimension of the public sector downsizing to the subdimensions of the public sector, is given. Improving effectiveness for efficiency (31.8%), negative impact on effectiveness (34.8%), clarifying implementation of tasks and outcomes for transparency (40%), and responsibility of performance for accountability (54.5%) had the highest frequencies. The percentages for the other codes for efficiency, effectiveness, transparency, and accountability are specified in Table 3.

Table 3. The effects of downsizing in the budgeting of the government on the subdimensions of public sector performance.

Subdimension of Public Sector Downsizing	Subdimensions of Public Sector Performance							
	Efficiency	%	Effectiveness	%	Transparency	%	Accountability	%
Downsizing in the budgeting of the government	Improving Effectiveness	31.8	Negative Impact	34.8	Clarifying Implementation of Tasks and Outcomes	40.0	Responsibility of Performance	54.5
	Planning	22.7	Effective Performance	21.7	Reducing Corruption	20.0	Achieving Strategic Objectives	18.2
	Reducing Unnecessary Expenditures	18.2	Achieving Functionality	13.0	Knowledge	20.0	Effective Planning	9.1
	Redistributing Human Resources	9.1	Arranging Laws and Regulations and Reducing Size	8.7	Eliminating the Waste of The Budget Codes	20.0	Culture and Society	9.1
	Reorganizing the Size of the Government	9.1	Preventing Increasing Size	8.7			Negative Expectations	9.1
	Modern Technology	4.5	Supervision	4.3				
	Ethical Considerations	4.5	Relationship between Citizens and Government	4.3				
			Reducing Expenses	4.3				

Table 4 shows the effects of downsizing in the number of employees in the public sector on the subdimensions of public sector performance, which are efficiency, effectiveness, transparency, and accountability. Redistributing tasks and duties and improving efficiency for efficiency (27.3%), managing process effectively for effectiveness (48.1%), determining unnecessary employees for transparency (50%), and responsibility for accountability (64.7%) are the subdimensions that had the highest percentages for code distributions.

In Table 5, the effects of privatization, which is another subdimension of public sector downsizing, on the subdimensions of public sector performance are given. Solving public problems for efficiency (21.4%), effective performance (31.8%), better transparency for transparency (42.9%), and developing productive capabilities for accountability (21.4%) have the highest frequencies. The other distributions for the codes of efficiency, effectiveness, transparency, and accountability are specified in Table 5.

In Table 6, the effects of downsizing the centralization of government on the subdimensions of public sector performance are given. Negative impact for efficiency (21.1%), merging the policy and mission for effectiveness (31.8%), improving transparency for transparency (30%), and improving accountability for accountability subdimensions have the highest percentages for the code distributions.

Table 4. The effects of downsizing in the number of employees on the subdimensions of public sector performance.

Subdimension of Public Sector Downsizing	Subdimensions of Public Sector Performance							
	Efficiency	%	Effectiveness	%	Transparency	%	Accountability	%
Downsizing in the Number of Employees	Redistributing Tasks and Duties	27.3	Managing Process Effectively	48.1	Determining Unnecessary Employees	50	Responsibility	64.7
	Improving Efficiency	27.3	Improving Public Performance	14.8	Distribution of Salaries and Services	16.7	Redistributing Duties and Regulations	17.6
	Improving Performance	13.6	Effective Decisions	11.1	Decreasing Corruption	16.7	Motivation	5.9
	Planning	13.6	Help to Define Labor	11.1	Accountability Towards Quality and Planning	8.3	Recommendation of the Political Parties	5.9
	Quality of Employee	13.6	Creativity	3.7	Planning	8.3	Controlling	5.9
	Reducing Expenses	4.5	Rate of the Reduction	3.7				
			Preservation	3.7				
			Responsibility	3.7				

Table 5. The effects of downsizing in the structure of the government (privatization) on the subdimensions of public sector performance.

Subdimension of Public Sector Downsizing	Subdimensions of Public Sector Performance							
	Efficiency	%	Effectiveness	%	Transparency	%	Accountability	%
Downsizing in the Structure of Government (Privatization)	Solving Public Problems	21.4	Effective Performance	31.8	Better transparency	42.9	Developing Productive Capabilities	21.4
	Capability	17.9	Benefit from Private Sector Capabilities	31.8	Controlling Expenditures and Regulations	28.6	Raising Level of Responsibility	14.3
	Raising Efficiency	14.3	Setting Conditions and Instructions	10.1	Presenting More Knowledge	14.3	Improving Accountability	14.3
	Knowledge	10.7	Privatization in Some Parts of Institution	9.3	Presenting Right Information to Public	14.3	Providing Political Stability	7.1
	Organizing and Planning	10.7	Time	7.5			Employee's Ability	7.1
	Improving Efficiency in Service	7.1	Sharing Technical Work with Private Sector	5.5			Adopting Principles	7.1
	Best Opportunities	3.6	Distributing Roles between both the Public and Private Sector	4.0			Negative Impact	7.1
	Helping to Solve Problems	3.6					Providing Foreign Investment	7.1
	Creating Competitive Environment	3.6					Power of Private Sector	7.1
	Specialization	3.6					Reducing the Size	7.1
	Arranging Labor Activities	3.6						

Table 6. The effects of downsizing in the centralization of the government (privatization) on the subdimensions of public sector performance.

Subdimension of Public Sector Downsizing	Subdimensions of Public Sector Performance							
	Efficiency	%	Effectiveness	%	Transparency	%	Accountability	%
Downsizing in the Centralization of the Government	Negative Impact	21.1	Effectiveness	31.8	Improving Transparency	30	Improving Accountability	29.4
	Particular Areas	21.1	Merging the Policy and Mission	18.2	Relating Decisions	20	Relating Authorities and Decisions	29.4
	Making Decisions	10.5	Relating Political Parties	13.6	Designing Responsibilities	15	Leading the Responsibility of the Public Sector	23.5
	Reducing Corruption	10.5	Relating Size and Authority	9.1	Authorities and Revenues	10	Services	5.9
	Creating Energy	5.3	Providing Military and Financial Situations	9.1	Better Results in Financial Issues	10	Emergency Situations	5.9
	Saving Time	5.3	Maintaining the Available Economic Capabilities	9.1	Negative Way	5	More Centralized Government	5.9
	Obstacles with regard to Centralization	5.3	Negative Impact	4.5	High Formalization	5		
	Financial Decisions and Issues	5.3	Controlling Budget	4.5	Providing Opportunities	5		
	Reducing the Number of Routines in the Process	5.3						
	Increasing Efficiency of Public Sector	5.3						
	Applying Administrative and Economic Centralization System	5.3						

4. Discussion and Conclusions

Downsizing is a common strategy used by organizations facing problems such as excess staff, increased expenditure, and unprofitability. Within the framework of downsizing, organizations tend to decrease the number of services rendered to reduce expenditures, expedite decision processes, resolve communication disorders, and reduce the number of employees and line positions. In this context, downsizing is defined as eliminating the elements that do not contribute to the production within the organizations and the minimization of unnecessary works and employees [91].

Performance management has gained importance thanks to the idea that private sector and public management are not different from each other in terms of the methods employed. The successful applications in the private sector can be used in public management to achieve the same efficacy, effectiveness, and productivity. However, it is crucial to carefully plan performance management, which is a true reflection of the public enterprise concept and considered to be a prevalent trend nowadays, as a process to develop criteria regarding performance and then evaluate them and detect negative deviations, if any, and take supportive measures when necessary.

According to the results of the study, the participants described downsizing in the public sector under the codes of reducing the number of people, reducing budgets and expenses, reducing the size, removing or merging several administrative units, redesigning the structure of the government, privatization, hiring more qualified staff, downsizing resources, and changing the culture and values. Furthermore, know-how, system and quality, the outcome of the tasks and duties, providing activities and services, time, cost, quality of implementation, and efficiency are the codes in line with participants' answers to describe the "public sector performance". Interest in performance measurement has expanded in public sector organizations because of increased demands for accountability on the part of governing bodies, the media, and the public in general, and a growing commitment on the part of managers and agencies to focus on results and strengthen performance [92]. In this way, performance indicators in different models include quality audits, accreditation, surveys, tests, and performance reporting [93].

The results in Table 3 support the literature. According to some studies, human resource outputs, organizational results, financial accounting outputs, and capital market results are seen as essential factors in the relationship between downsizing and performance [94]. Another critical point in the practices regarding downsizing are ethical considerations. Too many ethical issues can negatively affect performance. The failure to disclose downsizing information represents a violation of employee rights [95]. In addition, some studies show that downsizing will not provide economic gains in the long term [96].

On the other hand, standard voluntary separation programs can result in the loss of talented employees in the public sector [69]. In this way, one of the negative consequences of downsizing can be related to the institution's knowledge. The organization loses the knowledge of laid-off employees, but downsizing also negatively affects the whole network of knowledge within the organization [97]. The clarity of the tasks and related outcomes can be considered as essential for public performance in terms of transparency. In addition, reducing corruption, increased knowledge, and eliminating the budget waste are other research findings. Regardless of the cause, in today's workplace, layoffs have become commonplace, as organizations actively seek ways to reduce expenses and optimize labor costs [98].

The results in Table 4 strongly support the literature. Downsizing an organization means reducing the personnel, costs, work, and processes through conscious decisions and strategies implemented by the management of the enterprise. In this way, the public sector measures efficiency as one of the performance indicators by comparing specific programs based on performance budgets to evaluate strategic goals [92]. The purpose of downsizing is to increase the effectiveness of the public sector performance by using strategies such as early retirement, transfers, expenses, exports, and layoffs. On the other hand, the responsibility of management is essential for public performance. The responsibility of

management is to clarify and communicate the strategic framework and orient performance measures toward that framework [93]. It is shown that unnecessary employees, distribution of salaries and services, decreasing corruption, accountability towards quality, and planning are the codes in line with participants' answers. Providing transparency is essential in decision-making processes and is also related to obtaining accurate and reliable information in the public sector [99].

The findings in Table 5 support the literature. Privatization due to the inefficient planning that arises from economic problems in the public sector can be essential [100]. Developing countries require privatization and economic restructuring due to their economic inadequacies [100]. The rationale behind the privatization is linked with the idea that the transfer of ownership from public to private hands will ultimately lead to improved efficiency and financial and operational performance [101]. Privatization can provide benefits in many areas, such as efficiency, competitive advantage, and increased revenues [102]. Privatization provides certain benefits in many fields, such as improving economic efficiency and effectiveness, increasing income or reducing budget deficits, and developing financial markets [103]. On the other hand, public sector downsizing leads to fiscal externalities because it reduces the equilibrium level of government expenditures and hence the burden from distortionary taxes [69].

Finally, the findings in Table 6 also support the literature. Outplacement and relocation assistance consist of helping the employees find a new placement: the company may pay for targeted employees to find a new job through employment agencies or help relocate workers to another firm's unit [9]. In addition, the use of corporate resources to fund disengagement incentives may create an additional need for cash flow, which might harm firm performance [9]. There is a relationship between size and performance. Likewise, gains in performance from small reductions in the number of employees may indicate that the firm is already close to its optimal organizational size [9]. In addition, the increased quantity and quality of information is likely to make the coordination and integration more efficient and effective [104].

The primary responsibility for adjusting and refining the organization's structure and control systems falls to the middle manager [105]. In this sense, it can be necessary to follow management strategies, structure, trust, and control systems. Centralization increases trust among members by reducing opportunistic behaviors of employees [106]. It can be considered that efficient use of public resources, reducing corruption, and increasing trust is significant in the public sector. Responsibility has been adopted within the framework of public interest. It can be seen as essential that individuals are responsible for their administrative, legal, and political areas [107].

The contribution of this paper was the building of a theoretical model with the sub-dimensions of public sector downsizing and of public sector performance in the context of the Kurdistan Region of Iraq. The model used content analysis to determine the themes for the subdimensions of public sector downsizing. The themes, detected from the interviews using qualitative methods, that represent the effects of public sector downsizing on public sector performance are given in tables in detail in the paper. In addition, these results were discussed in the discussion section of the paper. The model built with the support of the literature was the first model of its kind in the literature. In the literature survey, no model was found to be like the model proposed by the paper. Another contribution is the methodology. The current literature is focused on quantitative methods rather than qualitative methods. Using a qualitative design to answer the research questions can be seen as a contribution to the literature.

Limitations and Avenues for Future Research

Like all studies, this study has several limitations, which are presented as opportunities for future research. The first limitation is the number of managers we interviewed. As mentioned before, in qualitative studies the quality of interviews is much more important than the sample size, and there are no certain methods for determining the sample size.

Therefore, interviews are done face to face to obtain more detailed information. Future studies could employ quantitative approaches to extend and empirically test the research model developed in this study. Other limitations were due to the COVID-19 pandemic. The interviews were not intended to be done online, because it was thought that with online communications, no detailed information would be acquired. The third limitation was the geographical size of the region. A total of 20 managers were reached, and they were at the highest level of the public sector. Again, the answers of the managers were accepted and coded without their judgments, which can affect their likes or dislikes. Future studies could attempt to understand whether the findings of this study will hold in different settings.

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Institutional Review Board Statement: This study is carried out in accordance with the ethical guidelines of affiliated University. The name and affiliation of the researchers together with the contact information forwarded to the participants prior to the interview. Text explains in writing to the participant that there is no personal risk and discomfort as a result of their participation and it will be totally anonymous. Researchers also ensured the confidentiality of the information collected from the interview, meaning that no information can be directly traced to their identity since no information whatsoever, related with the participant, neither requested nor recorded with the survey. Also it is emphasized that their participation is totally voluntary and they have the right to refuse to participate or leave the interview anytime without penalty. Therefore, it is clarified that completion of the interview will be an indication of virtue of the consent of the participant. It has been cleared that no further permission was necessary for the conduct of this research.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

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