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Abstract and Keywords

Public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management. As a concept, however, "public accountability" is rather elusive. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay. Historically, the concept of accountability is closely related to accounting. In fact, it literally comes from bookkeeping. Nowadays, accountability has moved far beyond its bookkeeping origins and has become a symbol for good governance, both in the public and in the private sector.

Keywords: public accountability, democratic governance, public management, good governance, public sector, private sector

8.1 The Concept of Public Accountability

PUBLIC accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management.

As a concept, however, "public accountability" is rather elusive. It is a hurrah-word, like "learning," "responsibility," or "solidarity"—nobody can be against it. It is one of those

evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay.

Historically, the concept of accountability is closely related to accounting. In fact, it literally comes from bookkeeping. According to Dubnick (2002: 7–9), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render *a count* of what they possessed. These possessions were valuated and listed by royal agents in the so called Domesday (p. 183) Books. This census was not held just for taxing purposes, it established the foundation of the royal governance. The Domesday Books listed what was in the king's realm; moreover, the king had all the landowners swear oaths of allegiance. In the early twelfth century this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account giving.

Nowadays, accountability has moved far beyond its bookkeeping origins and has become a symbol for good governance, both in the public and in the private sector.[1] Moreover, the accounting relationship has almost completely reversed. "Accountability" does not refer to sovereigns holding their subjects to account, but to the reverse, it is the authorities themselves who are being held accountable by their citizens.

8.1.1 What is "Public" about Public Accountability?

Here we will concentrate on *public* accountability. Most importantly, "public" relates to openness. The account giving is done in public, i.e. it is open or at least accessible to citizens. Therefore, we will only in passing take up the, often more informal, confidential, if not secret, forms of internal accountability. Secondly, for the purpose of this chapter, "public" refers to the public sector. We will concentrate on public managers, on officials spending public money, exercising public authority, or managing a corporate body under public law. We will therefore not discuss the public accountabilities of managers of purely private entities in great detail.

8.2 Accountability as an Icon

In the centuries that passed since the reign of William I of England, accountability has slowly struggled out of its etymological bondage with accounting. In modern political discourse, "accountability" and "accountable" no longer convey a stuffy image of bookkeeping and financial administration, but they hold strong promises of fair and

equitable governance. Accountability has become a Good Thing, and, so it seems, we can't have enough of it (Pollit 2003: 89). The concept has become a rhetorical device; it serves as a synonym for many loosely defined political desiderata, such as transparency, equity, democracy, efficiency, and integrity (Mulgan 2000*b*: 555; Behn 2001: 3–6; Dubnick 2002).

Melvin Dubnick (2002: 2–3) has made a scan of the legislation that has been proposed to the US Congress in the past years. The word "accountability" occurs in (p. 184) the title of between fifty and seventy proposed bills in each two-year term. The focus of these "accountability bills" is extremely broad and ranged in 2001–2 from the Accountability for Accountants Act, the Accountability for Presidential Gifts Act, and the Arafat Accountability Act, till the Polluter Accountability Act, the Syria Accountability Act, or the United Nations Voting Accountability Act. The use of the term "accountability" is usually limited to the title of these acts. In most bills the term rarely is mentioned again, let alone defined. It is merely used as an ideograph, as a rhetorical tool to convey an image of good governance and to rally supporters (McGee 1980). Dubnick calls this the iconical role of the word "accountability." Accountability has become an icon for good governance.

Anyone reflecting on public accountability cannot disregard these strong evocative overtones. It has made the concept less useful for analytical purposes and turned it into a garbage can filled with good intentions, loosely defined concepts, and vague images of good governance. Nevertheless, it is worth saving the concept from its advocates and friends, as Dubnick (2002) summons us. We then have to move from a rhetorical or discourse analysis to a more descriptive, sociological analysis.

8.3 Accountability as an Institutional Arrangement

8.3.1 Accountability as a Social Relation

"Public accountability" is not just another political catchword, it also refers to institutionalized practices of account giving. Accountability refers to a specific set of social relations that can be studied empirically. This raises taxonomical issues: when does a social relation qualify as "public accountability"?

Accountability can be defined as *a social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant other* (Day and Klein 1987: 5; Romzek and Dubnick 1998: 6; Lerner and Tetlock 1999: 255; McCandless 2001: 22; Pollit 2003: 89). This relatively simply defined relationship contains a number of

variables. The actor, or *accountor*, can be either an individual or an agency. The significant other, which I will call the *accountability forum* or the *accountee*,[2] can be a specific person or agency, but can also be a more virtual entity, such as, in case of devout Christians, God or one's conscience, or, for public managers, the general public.

The relationship between the actor and the forum, the account giving, usually consists of at least three elements or stages. First of all, the actor must feel obliged to inform the forum about his conduct, by providing various sorts of data about (p. 185) the performance of tasks, about outcomes, or about procedures. Often, particularly in the case of failures or incidents, this also involves the provision of justifications. The conduct that is to be explained and justified can vary enormously, from budgetary scrutiny in case of financial accountability, to administrative fairness in case of legal accountability, or even sexual propriety when it comes to the political accountability of Anglo-American public officials.

The obligation that is felt by the accountor can be formal and informal. Public managers often will be under a formal obligation to give accounts on a regular basis to specific forums, such as their superiors, supervisory agencies, or auditors. In the wake of administrative deviance, policy failures, or disasters, public officials can be forced to appear in administrative or penal courts or to testify before parliamentary committees. A tragic example of the latter is the arms experts David Kelly, of the British Ministry of Defence, who was forced to testify before two parliamentary committees in the summer of 2003 about his press contacts regarding the Cabinet's claim that the regime of Saddam Hussein in Iraq could launch weapons of mass destruction—and subsequently committed suicide. But the obligation can also be informal, or even self-imposed, as in the case of press conferences, informal briefings, or public confessions.

Second, the information can prompt the forum to interrogate the actor and to question the adequacy of the information or the legitimacy of the conduct. This is the debating phase. Hence, the close semantic connection between "accountability" and "answerability."

Third, the forum usually passes judgment on the conduct of the actor. It may approve of an annual account, denounce a policy, or publicly condemn the behavior of a manager or an agency. In passing a negative judgment the forum frequently imposes some sort of sanctions on the accountor. These sanctions can be highly formalized, such as fines, disciplinary measures or even penal sanctions, but often the punishment will only be implicit or informal, such as the very fact of having to give an account in front of television cameras, or of having your public image or career severely damaged by the negative publicity that results from the process, as was the case with David Kelly.

To qualify a social relation as a practice of public accountability, an actor should, therefore, at least feel obliged to publicly explain and justify his conduct to a specific forum. More specifically, this qualification contains five elements: (1) public accessibility of the account giving—and not purely internal, discrete informing; (2) explanation and justification of conduct—and not propaganda, or the provision of information or instructions to the general public; (3) the explanation should be directed at a specific forum—and not be given at random; (4) the actor must feel obliged to come forward—instead of being at liberty to provide any account whatsoever; and (5) there must be a possibility for debate and judgment, including an optional imposition of (informal) sanctions, by the forum—and not a monologue without engagement.
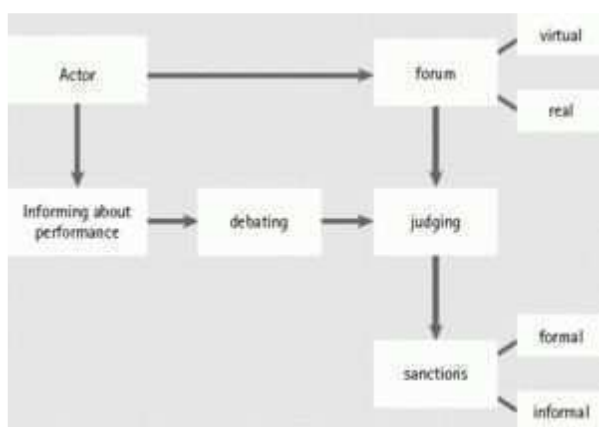
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Fig. 8.1 Accountability

(p. 186) 8.3.2 The Problem of Many Eyes: Who is the Accountee?

From a sociological perspective, public managers face multiple accountabilities. They may have to account for various elements of their conduct to a variety of forums. In classifying types of accountability it usually helps to distinguish two different questions: *to whom* and *for what*? The latter question is about the substance of accountability and would lead to distinctions such as managerial, financial, programme, or process accountability (Day and Klein 1987: 26; Sinclair 1996; Behn 2001: 6–10). Here I will limit myself to a relational classification of public accountability and I therefore concentrate on the various types of forums—on answers to the *to whom* question.[3]

In the daily life of modern public managers operating in a democratic system, there are at least[4] five different sorts of forums that they may have to face up to, and therefore also at least five major types of potential accountability relationships.[5] To make things even more complicated, each of these forums may require different data, and may have

different expectations, based on different sets of norms, about the propriety of the manager's conduct, and may therefore pass different judgments. Public managers, therefore, face a problem of many eyes: who are they to account to and on the basis of which criteria will they be judged?

(p. 187)

Organizational accountability: Superiors. The first and most important accountability relation for public managers is organizational. Their superiors, both administrative and political, will regularly, sometimes on a formal basis, such as with annual performance reviews, but more often in daily informal meetings, ask them to account for their assignments. This usually involves a strong hierarchical relationship and the accounting may be based on strict directives and standard operating procedures, but this is not a constitutive element.[6] Senior policy advisers and project managers, working in a highly professional setting, will often have a considerable amount of autonomy in performing their tasks, and yet may strongly feel the pressures of organizational accountability. Strictly speaking, this is not yet "public" accountability, because these internal account givings are usually not accessible to the public at large. Nevertheless, this organizational accountability is the *sine qua non* for the other, external forms of public accountability.

Political accountability: Elected representatives and political parties. For managers in the public sector, accountability to political forums, such as elected representatives or political parties, can be very important facts of life. In parliamentary systems with ministerial responsibility and a general civil service, such as Britain and The Netherlands, this political accountability usually is exercised indirectly, through the minister. Increasingly, however, public managers too have to appear before parliamentary committees, for example in the case of parliamentary inquiries. In the American presidential system, senior public managers—heads of agencies for example—are often directly accountable to Congress. In administrative systems that work with political cabinets and spoils, as for example in the US, France, or Belgium, public managers will also find they have an informal and discrete, but not to be disregarded, accountability relationship with party bosses. Public managers, especially those with a professional or legal background, often find political accountability difficult to handle, if not threatening, because of the fluid, contingent, and ambiguous character of political agendas and political norms. The criteria for political judgment are often contestable and contested and may depend on media coverage, coalition building, and political opportunity. Sometimes they may even be established after the fact, as was the case with Derek Lewis, the Director General of the British Prison Service, who had achieved almost all the performance tasks set in his contract, but was nevertheless dismissed because of a politically sensitive prison escape by IRA terrorists (Barberis 1998: 457–8; Pollitt 2003: 28, 92).

Legal accountability: Courts. Public managers can also be summoned by courts to account for their own acts, or on behalf of the agency as a whole. These can be the (p. 188) "ordinary" civil courts, as in Britain, or also specialized administrative courts, as in France, Belgium, and the Netherlands (Harlow 2002: 16–18). In some spectacular cases of administrative deviance, such as the *affaire du sang* (the HIV contaminated blood products) in France or the *Tangentopoli* prosecutions in Italy, public officials have also been summoned before penal courts. In most western countries legal accountability is of increasing importance to public managers as a result of the growing formalization of social relations (Friedman 1985; Behn 2001: 56–8) or because of the greater trust which is placed in courts than parliaments (Harlow 2002: 18). For European public managers in particular, the directives of the EU are an additional and increasingly important source of legal accountabilities (Harlow 2002: 156–7). Legal accountability usually will be based on specific responsibilities formally or legally conferred to authorities. Therefore, legal accountability is the most unambiguous type of accountability as the legal scrutiny will be based on detailed legal standards, prescribed by civil, penal, or administrative statutes, or precedent.

Administrative: Auditors, inspectors, and controllers. Next to courts, a whole series of quasi-legal forums, that exercise independent and external administrative and financial oversight and control, has been established in the past decades—some even speak of an "audit explosion" (Power 1994).[7] These new administrative forums vary from European, national, or local ombudsmen and audit offices, to independent supervisory authorities, inspector generals, anti-fraud offices, and chartered accountants.[8] Also, the mandates of several national auditing offices have been broadened to secure not only the probity and legality of public spending, but also its efficiency and effectiveness (Pollitt and Summa 1997). These administrative forums exercise regular financial and administrative control, often on the basis of specific statutes and prescribed norms.[9] This type of accountability can be very important for public managers that work in quangos and other executive public agencies.

Professional accountability: Professional peers. Many public managers are, apart from being general managers, professionals in a more technical sense. They have been trained as engineers, doctors, veterinarians, teachers, or police officers (Abbot 1988; Freidson 2001). This may imply accountability relationships with professional associations and disciplinary tribunals. Professional bodies lay down codes with standards for acceptable practice that are binding for all members. These standards are monitored and enforced by professional bodies of oversight on the basis of peer review. This type of accountability relation will be particularly relevant for public managers who work in professional organizations, such as hospitals, schools, psychiatric clinics, police departments, or fire brigades.

8.4 Accountability as a Scheme for Blaming

8.4.1 Accountability as Liability

Public managers may shrug their shoulders at the sociological variety of public accountabilities and the accompanying obligations and relations. For them, they all have one thing in common: being held accountable means being in trouble. To quote Behn (2001: 3): "They recognize that if someone is holding them accountable, two things can happen: When they do something good, nothing happens. But when they screw up, all hell can break loose. Those whom we want to hold accountable have a clear understanding of what accountability means: Accountability means punishment." Politicians and public managers, therefore, can get involved in extensive "blame games," that involve presentational, policy, or agency strategies to minimize or avoid blame in case of failures and to maximize credits for successes (Hood 2002).

In the world of modern public administration, accountability relations are important venues for delivering blame in case things go wrong. Being accountable means being responsible, which, in turn, means having to bear the blame. This too raises important analytical issues, this time of a more normative and substantive nature: Who qualifies as the accountor, who is to be held liable, and on the basis of what criteria?

8.4.2 The Problem of Many Hands: Who is the Accountor?[10]

Accountability forums often face similar problems as public managers, but then in reverse. They can be confronted with multiple potential accountors. For outsiders, it is often particularly difficult to unravel who has contributed to the conduct of an agency, and in what way, and who can be made to account for its actions, and to what degree. Dennis Thompson has called this the *problem of many hands*: "Because many different officials contribute in many ways to decisions and policies of government, it is difficult even in principle to identify who is morally responsible for political outcomes" (1980: 905). Policies pass through many hands before they are actually put into effect. Decrees and decisions are often made in committees and cross a number of desks before they (often at different stages and at different levels) are implemented. New members of committees, of administrative bodies, and of departments conform to the traditions, rules, and existing practices (or what they think are the traditions, rules, and existing practices) and sometimes contribute ideas and rules of their own. However, they often leave before those (p. 190) ideas and rules can be put into practice, or before it becomes obvious that

they did not work very well. Thus, the conduct of an organization is often the result of the interplay between fatherless traditions and orphaned decisions.

Who then, should be singled out for blame and punishment? With large public organizations, there are four accountability strategies for forums to overcome the problem of many hands.

Corporate accountability: The organization as accountor. Many public organizations are corporate bodies with an independent legal status. They can operate as unitary actors and can be held accountable accordingly. Most western countries accept corporate liabilities in civil, administrative, and even criminal law. Public organizations are usually included in these corporate liabilities, with the exception of criminal liability. Most European countries acknowledge penal immunities for all public bodies. Some, such as the UK, France, and The Netherlands, accept criminal liabilities for local public bodies, but not for the organs of the state. Only Norway, Denmark, and Ireland accept criminal liability of both central and local government (Roef 2001).

This corporate accountability strategy is often followed by legal and administrative forums. They can in this way circumnavigate the troublesome issues of identification and verification of individual actors. In the event of organizational deviance, they can turn directly to the organization and hold it to account for the collective outcome, without having to worry too much about which official has met what criteria for accountability. This strategy also assumes that the organization, just as natural persons, will learn from being held accountable and will adjust its policies accordingly. This assumption does not always hold true in practice. External norms do not automatically penetrate through into the organization; and even if they do so, they tend to lose out to other objectives. Sanctions that are directed against the organization may come too late, hit the innocent as well as the guilty, will be paid for by the public treasury, or cannot be made effective because of the actual or threatened liquidation of the public organization (Bovens 1998: 53–73).

Hierarchical accountability: One for all. This is the official venue for public accountability in most public organizations, and with regard to most types of accountability relationships, with the exception of professional accountability. It is particularly dominant in organizational and political accountability relations, for example in the Westminster system of ministerial responsibility. Underlying hierarchical strategies of accountability is a pyramidal image of complex organizations. Processes of calling to account start at the top. The rank and file do not appear before that external forum but hide behind the broad shoulders of the minister, the CEO or the commander in chief, who, at least in dealings with the outside world, assume complete responsibility and take all the blame. The lower echelons can in (p. 191) their turn, however, be addressed by their superiors regarding

questions of internal, organizational accountability. In the case of hierarchical schemes, processes of calling to account thus happen along the strict lines of the "chain of command" and the middle managers are in turn accountor and accountee.

Hierarchical schemes are by virtue of their simplicity and clarity highly attractive. Whenever one wants to hold someone to account for the conduct of a public organization, one knows immediately whom to turn to: the political or organizational top. It is not necessary to penetrate the organization and to unravel the intricate complex of powers and contributory actions. In practice, this strategy has serious limitations. The lines to the top are long, much vital information comes too late or is incomplete, and many agencies have formal or informal discretionary powers. Political leaders are by definition outsiders in their own organization. In Parliament there has been a tendency to restrict political accountability to that business of which the minister has had personal knowledge and that he was in a position actually to influence. This is documented for the UK (Turpin 1994: 432), Australia (Mulgan 1997: 32), and the Netherlands (Bovens 1998: 88). This means that in political practice, the hierarchical strategy has only limited power of control and preventive effects.

Collective accountability: All for one. Public organizations are collectives of individual officials. Theoretically, a forum could therefore also apply a collective strategy of accountability and pick any member of the organization and hold it personally accountable for the conduct of the organization as a whole, by virtue of the fact that it is a member of the organization. This makes quick work of the practical sides of the problem of many hands. In the case of organizational misconduct, every member of the organization can be held accountable.

The major difficulty with collective accountability lies with its moral appropriateness. Collective arrangements of personal accountability are barely reconcilable with legal and moral practices and intuitions current in modern western democracies. They are not sophisticated enough to do justice to the many differences that are important in the imputation of guilt, shame, and blame. It makes a substantial difference whether someone, for example in the case of the Eurostat frauds, is the director of Eurostat who ordered secret accounts to be opened, the head of the financial department who condoned the unofficial deposits, or a simple statistician who was just collecting and processing data. A collective accountability strategy will only be appropriate and effective in specific circumstances, for example with small, collegiate public bodies.

Individual accountability: Each for himself. This is the most specific strategy for the attribution of blame. In this strategy an attempt is made to do justice to the circumstances of the case. Each official is held liable in so far as, and according to the extent to which, he has personally contributed to the malperformance of the (p. 192)

agency. With this model, junior officials are not spared; the forum does not need to restrict itself to the general managers of the organization, but can hold to account each official of whom it might be supposed that he was involved in the misconduct. Furthermore, the imputation of responsibility will differ from person to person, whether one is at the top or at the bottom of the organizational hierarchy, one is judged on the basis of one's personal conduct. This strategy is typical for professional accountability, which operates on the basis of a strictly individual responsibility.

Such a strategy assumes that individual public managers have sufficient opportunities within their organization to make up their mind and to act accordingly. However, the hierarchical relationships within complex organizations, the powerful social pressure to conform to the aims and practices of the organization, and manifestations of "groupthink" and "peer-group pressure" can form real obstacles for individual officials who intend to act in a morally acceptable way. Hence, internal or external venues for exit and voice, such as whistle-blowing provisions, are an important complement (Bovens 1998: 113–34).

8.5 The Functions and Dysfunctions of Public Accountability

8.5.1 Why do we Need Public Accountabilities?

Public accountability is not just the hallmark of democratic governance, it is also a *sine qua non* for democratic governance. Modern representative democracy can be analyzed as a series of principal-agent relations. Citizens, the primary principals in a democracy, transfer their sovereignty to political representatives who, in turn (at least in parliamentary systems) confide their trust in a cabinet. Cabinet ministers delegate or mandate most of their powers to the thousands of civil servants at the ministry, which in its turn, transfers many powers to more or less independent agencies and public bodies. The agencies and civil servants at the end of the line spend billions of taxpayers' money, use their discretionary powers to grant permits and benefits, they execute public policies, impose fines, and lock people up.

The first and foremost function of public accountability, as an institutional arrangement, therefore, is *democratic control*. Each of these principals in the chain of delegation, wants to control the exercise of the transferred powers by holding the agents to account. At the end of the line of accountability relations stand the citizens who judge the performance of the government and can sanction their political representatives by "voting the rascals out." Public account giving, (p. 193) therefore, is a necessary condition for the democratic process, because in the end it provides political representatives and voters

with the necessary inputs for judging the fairness, effectiveness, and efficiency of governance (Przeworski, Stokes, and Manin 1999).

Second, public accountability functions to enhance the *integrity* of public governance. The public character of the account giving is a safeguard against corruption, nepotism, abuse of power, and other forms of inappropriate behavior (Rose-Ackerman 1999). The assumption is that public account giving will deter public managers from secretly misusing their delegated powers and will provide overseers, be they journalists, interest groups, members of Parliament, or official controllers, with essential information to trace administrative abuses.

The third function of public accountability is to *improve performance*. Public accountability is meant to foster individual or institutional learning (Aucoin and Heintzman 2000: 52–4). Accountability is not only about control, it is also about prevention. Norms are (re)produced, internalized, and, where necessary, adjusted through accountability. The manager who is held to account is told about the standards he must hold to and about the fact that in the future he may again (and, in that case, more strictly) be called to account. Outsiders are often addressed as well, particularly those outsiders likely to find themselves in a similar position. Parliamentary inquiries into policy fiascos, for example, cast their shadow ahead, way beyond the particular incident— especially when they are broadcast on prime time—and may prompt large numbers of public managers in similar positions to adjust their policies and procedures.

Together, these three functions provide a fourth function of public accountability: to maintain or enhance the *legitimacy* of public governance. Governments in western societies face an increasingly critical public. The exercise of public authority is not taken for granted. Public accountability, in the sense of transparency, responsiveness, and answerability, is meant to assure the public confidence in government and to bridge the gap between citizens and representatives and between governed and government (Aucoin and Heintzman 2000: 49–52).

Finally, in the incidental case of tragedies, fiascos, and failures, processes of public account giving have an important ritual, purifying function; they can help to provide public *catharsis*. Public account giving can help to bring a tragic period to an end and can allow people to get things off their chests, to voice their grievances, but also to give account of themselves and to justify or excuse their conduct. Parliamentary inquiries, official investigations, or public hearings in case of natural disasters, plane crashes, or railroad accidents, often fulfill this function. A recent example is the Hutton Inquiry into the death of David Kelly, which opened within weeks after he had been found dead. Also, the South African "truth commissions," and various war crime tribunals, starting with the Tokyo and Nuremberg trials up to the Yugoslav tribunal are meant to provide this

function, at least in part (Dubnick 2002: 15–16). Processes of calling to account (p. 194) create the opportunity for penitence, reparation, and forgiveness and can thus provide social or political closure (Harlow 2002: 9).

8.5.2 Excess of Accountability

Public accountability may be a good thing, but we certainly can have too much of it. Many scholars have pointed to what could be called the *accountability dilemma* (Behn 2001: 11–13) or the *accountability paradox* (Dubnick 2003b: 31). There exists an inherent and permanent tension between accountability and effective performance (Halachmi 2002). Each of these functions of public accountability arrangements can easily turn into dysfunctions if public accountability is too zealously pursued (see Table 8.1).

Too rigorous democratic control will squeeze the entrepreneurship out of public managers and will turn agencies into rule-obsessed bureaucracies. And, as Mark Zegans observed, "rule-obsessed organizations turn the timid into cowards and the bold into outlaws." (quoted in Behn 2001: 30). Too much emphasis on integrity and corruption control will lead to a proceduralism that seriously hampers the efficiency and effectiveness of public organizations (Anechiarico and Jacobs 1996). Too much emphasis on accountability and transparency can lead to sub-optimal and inefficient decisions instead of improved performance (Adelberg and Batson 1978; McLaughlin and Riesman 1986; Jackall 1988: 77–82).

In situations in which resources are scarce, a large measure of accountability can lead to an inefficient distribution of those resources. Adelberg and Batson (1978), two social psychologists, constructed a situation in which test subjects had to distribute scholarships to impecunious students, while there was not enough money to guarantee a reasonable grant to all those applicants who satisfied the formal requirements. It turned out that those who knew that they would have to account for their decisions after the event, regardless of whether this accounting (p. 195) was to be to the students or to the grant-givers, made much less efficient use of the scarce resources at their disposal than those who did not realise that their actions would be scrutinized. The first group tried to forestall any possible dissatisfaction (and any criticism of their own behavior) by giving each applicant approximately the same amount. However, that procedure led to a situation in which most students received a grant that was so low that they had no real chance of continuing with their studies. The second group, feeling itself under less pressure to honour the principle of equality, made a clear choice. They gave the applicants who were most in need of support a grant that was large enough to enable them to continue with their studies; the rest got nothing. Instead of everybody getting too

little, some received enough. A small measure of accountability thus led to a more efficient use of the funds.

Table 8.1 Functions and dysfunctions of public accountability	
Functions	**Dysfunctions**
Democratic control	Rule-obsession
Integrity	Proceduralism
Improvement	Rigidity
Legitimacy	Politics of scandal
Catharsis	Scapegoating

The findings of Adeberg and Batson have been replicated and refined in a series of social psychological experiments (Tetlock 1983, 1985; Tetlock, Skitka, and Boettger 1989). Lerner and Tetlock (1999), in an extensive overview of the research literature, come to the conclusion that only special types of accountability relations elicit open-minded and critical thinking: "Self-critical and effortful thinking is most likely to be activated when decision makers learn prior to forming any opinions that they will be accountable to an audience (a) whose views are unknown, (b) who is interested in accuracy, (c) who is interested in processes rather than specific outcomes, (d) who is reasonably well informed, and (e) who has a legitimate reasons for inquiring into the reasons behind participants' judgments" (Lerner and Tetlock 1999: 259). Accountability to an audience exclusively interested in outcomes rather than in decision processes, or to an audience who favors a specific outcome, tends to seriously decrease the complexity and quality of decision making and to amplify cognitive biases (Lerner and Tetlock 1999: 259–66). If accountability is pursued too harshly, public managers may therefore learn the wrong thing, they learn to avoid risk taking, to pass the buck, and to shield themselves against potential mistakes and criticism (Behn 2001: 11).

Similarly, there is no absolute commensurate relationship between transparency and legitimacy. Transparency does not guarantee a favorable press. Each imperfection, each transgression of rules and regulations, however unimportant they may be, each dispute about a decision, can be ruthlessly exposed as a sign of irrationality or deviance. After every affair and fiasco, but even in routine situations, journalists can always find procedures and rules that have not been followed by the book. In contemporary Britain,

according to Carol Harlow (2002: 189), "transparency has been taken to extreme lengths, and has become a weapon with which the media presses incursions into private life, howling for punitive action and seeking exaggerated redress for the simplest of errors." Similar concerns have been voiced in Belgium (Elchardus 2002) and the Netherlands ('t Hart, 2001). Increased transparency may thus turn public accountability into a politics of scandal and decrease the legitimacy of governance.

(p. 196)

Finally, the institution of tribunals, truth commissions, and parliamentary inquiries may lead to scapegoating instead of forgiving and in lieu of catharsis we may get blaming games in which public managers and policy advisers, such as Derek Lewis or the unfortunate David Kelly, function as lightning rods or sacrificial lambs for politicians (Ellis 1994; Sinclair 1996: 229; Bovens et al. 1999; Hood 2002).

8.6 From Vertical to Horizontal Accountability

In most western democracies, the dominant public accountability relationships traditionally have been vertical in nature. This has been particularly true for countries with a parliamentary system that operates on the basis of the doctrine of ministerial responsibility, such as Belgium, The Netherlands, Germany, and the countries of the former British Commonwealth with their Westminster system, such as the UK, Australia, and New Zealand. Formal public accountability is predominantly exercised through the ministerial responsibility to Parliament. Public managers are not politically accountable; for them organizational accountability prevails, they are accountable only to their direct superiors in the chain of command. Only the apex of the organizational pyramid, the minister, accounts for the organization in Parliament or in the media (Day and Klein 1987: 33–38). Public accountability thus follows the chain of principal-agent relations (see Figure 8.2). Over the past decades, this Weberian, or in Britain Diceyan, monolithic system of hierarchical political and organizational accountability relations has been under serious pressure and is slowly giving way to a more diversified and pluralistic set of accountability relationships.[11]
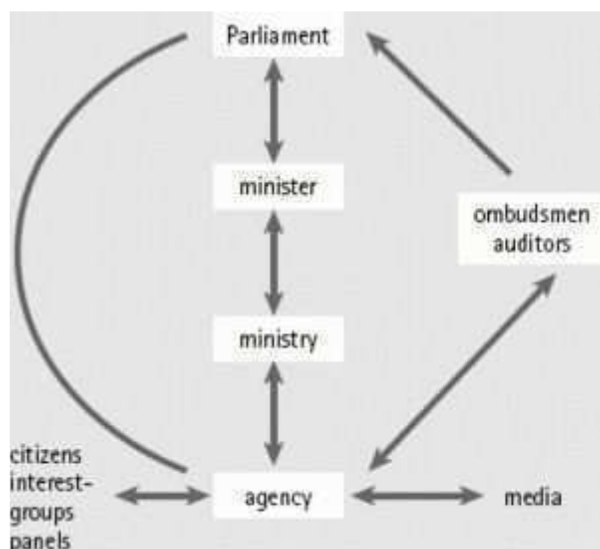
Fig. 8.2 Horizontal accountability

First of all, the rise of administrative accountability relations, through the establishment of ombudsmen, auditors, and independent inspectors, does not fit within the classic top–down, principal–agent relationships. Although most of these administrative forums report directly or indirectly to Parliament or to the minister, they often do not stand in a hierarchical relationship to the public managers. Some of them, such as ombudsmen, do not even have formal powers to coerce public managers into compliance. Most of these administrative accountability relations are a form of *diagonal* accountability,[12] they are meant to foster parliamentary control, but they are not part of the direct chain of principal-agent relations (Magnette et al. 2003: 836). These controlling agencies are auxiliary forums of accountability that were instituted to help the political principals control the great (p. 197) variety of administrative agents, but gradually they have acquired a legitimacy of their own and they can act as independent accountees.

Second, accountability forums increasingly adopt individual strategies of accountability. They are not satisfied with corporate or hierarchical liability, with calling only the agency or its minister to account, but also turn to individual officials. This rupture with the Weberian doctrine started in military and penal law in the Nuremberg and Tokyo Trials after the Second World War. The excuse of superior orders lost much of its legitimacy, first in the military sphere, but gradually also in the civil service (Bovens 1998: 122, 153). Nowadays, in many European countries individual public managers cannot always hide behind their agency or their superiors and can be held accountable by civil courts or sometimes even by penal courts for their personal contributions to organizational misconduct. Parliamentary committees of inquiry are not satisfied with the official view of the department, but do not hesitate to summon individual civil servants to be questioned in their hearings (Barberis 1998: 453, 466).

Third, the rise of quasi autonomous or independent agencies has weakened the legitimacy of the Weberian and Diceyan systems of political control through the minister (Van Thiel 2000; Pollitt et al. 2001). In the case of quangos, the traditional doctrines of ministerial responsibility is counterproductive. Although ministers formally remain answerable to Parliament for the daily performance of these agencies, they have far fewer powers of oversight and control than before. In many cases ministers have only retained a formal responsibility for policy formulation and institutional arrangements, whereas the operational responsibilities have (p. 198) moved to the heads of these agencies. In the absence of any political accountability of these agency heads, the agencies are effectively shielded from parliamentary scrutiny because the minister is structurally uninformed about their daily operations and will stand empty handed when questioned in Parliament about their performance. On top of this, there is also a tendency to reserve the full doctrine of ministerial responsibility to parliament, involving the threat of a loss of confidence and resignation, only to those cases in which the minister was personally involved (Harlow 2002: 22; Bovens 2003: 57). This political accountability gap partly explains the rise of legal and administrative accountability relations and causes a pressure for the creation of shortcuts to Parliament (Barberis 1998). Hence, heads of autonomous agencies are sometimes made directly accountable to Parliament and may appear before legislative committees or they are being subject to administrative scrutiny bodies such as national audit offices (Thatcher 2002: 142).

Fourth, the rise of New Public Management, which went hand in hand with the rise of quangos, has introduced more horizontal forms of accountability into the public sector. A variety of administrative reforms, that have been inspired by the private sector, such as the Financial Management Initiative and the subsequent Next Steps initiatives in the UK, or the Reinventing Government movement in the US, have tried to replace the hierarchical and bureaucratic logic of government operations with a contractual logic (Broadbent et al. 1996; Lane 2000; Pollitt and Bouckaert 2000; Behn 2001: 30–32). Public services are being contracted out to private or semi-public providers and executive agencies have been put "at arms length" from central government, or turned into performance-based organizations (PBO), and are being evaluated on the basis of targets, performance indicators, and benchmarks which have been laid down in (quasi)contracts (Behn 2001: 123).

Semantically, the logic of contracts implies a horizontal relationship, because both parties are free (not) to enter into the contract. In practice, due to a de facto monopoly on the part of the buyer, contract accountability can be another, more subtle form of hierarchical control, because the principal can unilaterally determine the terms of the contract. Some would even argue, that the use of "value for money" audits, with their wide array of performance indicators, allows for "total, 'before and after', supervisory

control" (Harlow 2002: 21). Other commentators have warned that the economically informed logic of contracts is inappropriate in the context of professional service delivery, such as in health and education, because these services involve a degree of professional autonomy and tacit knowledge which cannot be spelled out in contracts and performance indicators (Broadbent et al. 1996). Or they worry about the costs, in terms of time-consuming paperwork, an increased overhead, and goal displacement, that are involved in registering and processing all the data that the contracts require for monitoring (Power 1997; Halachmi 2002; Pollitt 2003: 47). Managerialist critics, for example, will argue that public services nowadays have far too many accountability arrangements for efficient performance (Behn 2001: 11–21; Dubnick 2003*b*: 31–3).

(p. 199)

In the fifth place, partly in reaction to a perceived lack of trust in government, there is an urge in many western democracies for more direct and explicit accountability relations between public agencies on the one hand and clients, citizens and civil society, including the media, on the other hand (McCandless 2001). The latter should become forums of political accountability, so the argument goes, and agencies or individual public managers should feel obliged to account for their performance to the public at large or to civil interest groups, charities, and associations of clients. This would be horizontal accountability in the true sense, as the complete hierarchical chain, including Parliament, is surpassed and the agency, the minister, or the public manager is directly accountable to the citizenry.
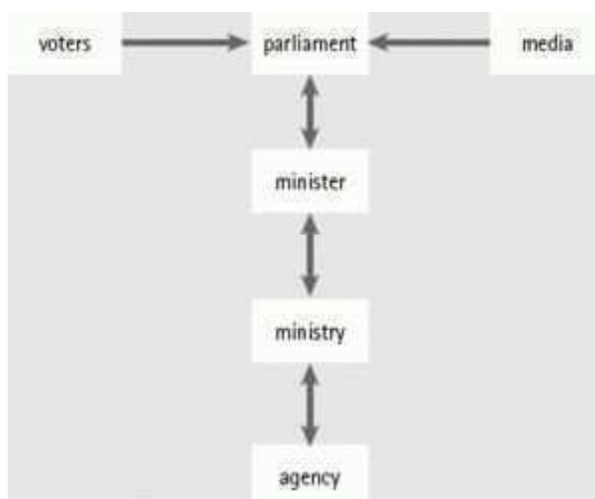
Click to view larger

Fig. 8.3 Vertical accountability

In the 1990s, many public agencies have established citizen charters, focus groups, and citizen panels to foster public accountability. In the UK, for example, the Blair

government in 1998 set up a so called People's Panel, which was made up of approximately 6,000 citizens who were representative for the whole population in terms of age, gender, regional and ethnic background, and a series of other demographic indicators. The panel was used to consult citizens about the quality and content of public services. This national panel came to an end in 2002, but new panels have been established at various government departments. Examples are the British Crime Survey, run by the Home Office annually questioning 40,000 citizens about their opinions on criminal justice, the police, and the courts; Through the Patient's Eyes, a regular survey of in-patients in NHS hospitals, seeking their views on how they were treated; the National Passenger Survey by the Strategic Rail Authority; and a series of surveys run by local government.[13] Likewise, many (p. 200) agencies have set up smaller consumer panels, or advisory boards with delegations of interest groups, which they can consult about performance or policy changes.

However, most of these panels do not fully qualify as accountability arrangements in the sense of this chapter. To start with, they do not act as accountability forums, there is no formal or informal obligation for these organizations to account for and justify their conduct, let alone a possibility for debate and judgment by these panels. At most these surveys can be used as inputs for other forums, such as parliament, supervisory boards, or the media, who then can hold public organizations to account. The Charter Mark assessments in Britain, in which public organizations volunteer for an extensive assessment of the quality of their public service delivery by independent Charter Mark Assessment Bodies, would probably come closest to horizontal accountability (Bellamy and Taylor 1995; Duggett 1998).[14]

A step further in the direction of genuine horizontal accountability has been the practice of publishing the results of inspections, assessments, and benchmarks on the internet. For example, in The Netherlands, just as in the UK (Pollitt 2003: 41–5), the National Board of School Inspectors, makes its inspection reports on individual schools widely available on the Internet. Parents, journalists, and local councils easily can compare the results of a particular school with similar schools in the region, because quantitative and comparative benchmarks are provided for, but they also have access to the quite extensive qualitative reports. Even though there is little evidence, so far, that many parents exercise their right of exit or chance to voice their concerns on the basis of these qualitative reports, local principals increasingly do feel obliged to publicly account for themselves (Meijer 2004).[15]

Finally, some advocate an even more radical break with hierarchical accountability in favor of "360–degree" accountability in which not only every individual public manager is accountable to everyone with whom he works, but also vice versa: "each individual who is

part of a public agency's accountability environment would be accountable to all the others" (Behn 2001: 199–201).

8.7 Privatization and Public Accountability

So far we have concentrated on the accountability relations of public managers. However, both the increasing use of private companies in the provision of public services and the privatization of public organizations, raise questions about the public accountability of private managers (Leazes 1997; Gilmore and Jensen 1998; Mulgan 2000a; Minow 2003; Trebilcock and Iacobucci 2003). What does the (p. 201) NPM-driven shift from public to private service delivery mean for the various forms of public accountability which we have discussed here?

Obviously, the most important consequence is a decrease in intensity and scope of political accountability. Private or privatized organizations are not subject to direct political accountability—that is what privatization usually is about, freeing organizations from the perceived burdens of political control. There is no direct ministerial responsibility to Parliament for the performance of these private bodies and they have far less stringent duties to report to the general public about their performance.

For those companies that have issued shares on the stock market, shareholders stand in a somewhat similar accountability relation to the general managers as citizens with regard to politicians. They usually have the right to certain reports and they may even have the right to pose some questions at general meetings, but the degree of scrutiny and the level of disclosure is far less than required of politicians and public managers; "private sector directors or managers do not open themselves to the same degree of media interrogation as politicians must accept, even on matters of clear public interest" (Mulgan 2000*a*: 94). Another, major difference is that this "private" form of public accountability is limited to shareholders, there is no general right for citizens to make inquiries into the affairs of private companies, even if these affect their lives. Freedom of information Acts, for example, do not apply to private entities in most countries.

It may be argued that corporations increasingly face public scrutiny, such as Shell did in the case of the Brent Spar or with its operations in Ogonoland in Nigeria. However, this public scrutiny is not yet based on institutionalized forms of public accountability, but only on a rather contingent interplay between interest groups and the media.

In a similar way, corporations and private managers are not subject to the same legal and administrative accountability relations and standards as governmental organizations and public managers are. Private sector companies are not subject to the stringent principles

of administrative law, Ombudsmen and national audit offices have no jurisdiction, and there are fewer, or less accessible, mechanisms for external complaints and redress (Gilmore and Jensen 1998: 249; Mulgan 2000*a*: 90; Minow 2003).

Some argue that, in the long run, given a well-functioning market for public service delivery, free competition among private companies will make most legal and administrative accountability relations superfluous. Market forces will "compel private firms to act as though governed by public accountability rules" (Trebilcock and Iacobucci 2003: 1448). If private schools compete for pupils on the market, there will no longer be a need for public school inspectors who have the right to visit and inspect schools and to publish about their findings on the internet. Private schools, attempting to attract students, will voluntarily disclose information about their performance; and private parties, such as magazines and (p. 202) newspapers, will find it profitable to benchmark and rank them. Market-based accountability will then take the place of administrative accountability.

Others suggest that the trend towards reinventing government will eventually lead to a reinvention of public accountability relations for private bodies delivering public services. Gilmore and Jensen (1998), for example, advocate a protocol for the establishment of appropriate accountability relations in the case of government transfer of authority. And Mulgan (2000*a*: 94–6) sees some signs of convergence between the public and the private sector, resulting in the extension of public accountability concerns into the private sector. Indeed, in the 1980s and 1990s in western Europe many new independent agencies were created that regulate the operation of markets or promote a variety of public interests (Thatcher 2002: 126). Particularly the privatization of public utilities has given rise to a whole new series of administrative accountability relations in a number of economic sectors.

A somewhat more general convergence can be observed in the case of companies that are quoted on the stock exchange. They operate with public money, albeit not with taxpayers' contributions but with the anonymous deposits of institutional or private investors who buy shares on the public stock exchanges. New accountancy rules, issued in the US in the wake of the Enron bankruptcy and similar financial scandals, also to be introduced in Europe, oblige listed corporations to supply much more financial information to the general public than ever before. Also, the rise of bodies for financial and economic oversight and control, such as the SEC in America, the Competition Commission, the Financial Services Authority and the Securities and Investments Board in Great Britain, or the NMA and the AFM in The Netherlands, is the private sector equivalent of the audit explosion in the public sector.

8.8 The Management of Public Accountability

Public accountability may be the complement of public management—it certainly is the predicament of public managers. For public managers public accountability has become an important, if not omnipresent, fact of life. Although reporting has always been an important element of the managerial tasks—see the "R" in Gulick and Urwick's PODSCORB acronym (Planning, Organizing, Staffing, Directing, Coordinating, Reporting, Budgeting)—it is not an exaggeration to say that nowadays much of the daily work of public managers consists of managing processes of account giving.

ICT-supported performance indicators and benchmarking systems have only increased the demands of their organizational superiors for frequent management (p. 203) reports and have accelerated the cycle of planning and control. The increasing political role of the media, with their bias for incidents and personal tragedies, has increased the importance, but also the volatility of political accountability. Public managers have to be constantly alert to the media, because the agenda of the media determines in large part the agenda of their political principals. Increasingly too, they may find themselves to be the subject of media attention and political scrutiny (Sinclair 1996: 225–7).

The litigation and audit explosions necessitate them to be alert to legal, financial, and administrative accountabilities. They may be faced with lawsuits and may have to coach staff members who represent their agency in court or consult with lawyers about legal defences and litigation strategies. They have to work their way through rituals of verification, compliance visits, and auditing operations. And the shift to horizontal accountability gives rise to new accountability relations. Panels of citizens and customers are emerging as new forums of accountability, interest groups demand to be treated as relevant stakeholders, and in the background the danger of negative publicity is always looming. Although some of this accountability management is largely symbolic or ritualistic, most public managers cannot afford to neglect or ignore it.

However, most of these shifts do also offer opportunities for public managers to influence the public agenda to the benefit of their own organization or clientele. They can put these shifts to strategic use by designing their own benchmarks, by setting up their own accountability forums, and by strategically publishing about their successes and positive assessments. The heads of a number of independent agencies in The Netherlands, for example, have voluntarily published a Charter of Public Accountability which established, among others, a board that can visit and inspect their agencies and publicly report on them. This board operates independent from the departments that are the principals of these agencies. In 2002 and 2003 this board inspected four agencies and issued—mostly positive—public reports.[16] These reports were published in the media and sent to

parliament and thus became a move in the chess game of politico-administrative relations.

Public managers, therefore, do not need to undergo the rise of public accountability pressures passively; they can to some extent manage them and become accountability entrepreneurs instead of accountability victims.

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Notes:

(1.) This emancipation of "accountability" is basically an Anglo-American phenomenon—if only because other languages, such as French, Portuguese, Spanish, or Japanese, have no exact equivalent and do not (yet) distinguish semantically between "responsibility" and "accountability" (Mulgan 2000; Harlow 2002: 14–15; Dubnick 2002). In Germanic languages, such as Dutch, there is a distinction between "verantwoordelijkheid" and "verantwoording," which more or less resembles the distinction between "responsibility" and "accountability." But even here, both obviously are semantically closely related, and connected to "responsibility."

(2.) The neologisms "accountor" and "accountee" are derived from Pollitt (2003: 89).

(3.) Others tend to combine the relational and the substantive aspects in making classifications, see Day and Klein (1987: 26) or Sinclair (1996).

(4.) This is not meant as a limitative enumeration. Sinclair (1996: 230), for example, also mentions personal accountability, in which the public manager is accountable to his or her personal conscience. However, I do not consider this as a form of *public* accountability.

(5.) These forms are adapted from Romzek and Dubnick (1987) and Romzek (1996). See Sinclair (1996), Behn (2001: 59) and Pollitt (2003: 93) for similar taxonomies.

(6.) Here I differ slightly from Romzek and Dubnick (1998), Behn (2001), and Pollitt (2003), who would call this hierarchical or bureaucratic accountability. I find these terms somewhat misleading. The defining element in this type of accountability relationship is not hierarchy or bureaucracy as such, but the intra-organizational nature of the forum. Some of the other accountability relationships, such as political or administrative accountability, may involve strong elements of hierarchy too. Also, not all public organizations are by definition bureaucracies; many public managers operate in

organizations that do not qualify as bureaucracies in the Weberian or Mintzbergian sense.

(7.) I have included financial accountability as a subspecies of this larger group of administrative accountabilities. Budgetary experts may of course be inclined to treat it as an independent form of accountability. Compare Laffan (2003: 764).

(8.) See for the rise of administrative accountability in the EU: Harlow (2002: 108–143), Magnette (2003), Laffan (2003), and Pujas (2003).

(9.) The rise of these administrative watchdogs raises interesting reflexive issues: how do these accountability forums account for themselves? See Pollitt and Summa (1997).

(10.) This paragraph is adapted from Bovens (1998).

(11.) See Day and Klein (1987: 10–29) for the general context and Barberis (1998) for the British context; see Mulgan (1997: 25–26) and Aldons (2001) for an overview of the Australian discussion; see Bovens (2003: 46–67) and Algemene Rekenkamer (2004) for the Dutch discussion. For an overview of the multi-level and composite character of accountability and control in the EU, see Harlow (2002), Costa et al. (2003) and Héritier (2003).

(12.) I owe this term to Thomas Schillemans.

(13.) http://www.cabinet-office.gov.uk/servicefirst/2001/panel/newsletter.final.htm.

(14.) http://www.chartermark.gov.uk/.

(15.) See Halachmi (2002) for the possible dysfunctions of too strict public performance measurement regimes.

(16.) http://www.publiekverantwoorden.nl.

Mark Bovens

Mark Bovens is Professor of Legal Philosophy and of Public Administration at Utrecht University and Research Director of the Utrecht School of Governance.