

The concept of 'accountability'

Prof. Werner Jann



Accountability is one of the most widely discussed concepts of public administration in the last decades. It is, like its counterpart transparency, a 'magic concept', and an indispensable part of the prominent and omnipresent discourse on good governance, as well as a significant element in all kinds of debates about public sector reform. But what does the concept mean and why is it so popular? Or, to put it differently, if accountability is the answer, what was the question? This article argues that the relevance of accountability can only be understood in its crucial relationship to the modern concepts of performance and legitimacy.

The current debate about the use, merits and problems of accountability has been very much influenced by the Dutch author Mark Bovens and the so-called 'Utrecht School' of accountability. He distinguishes between accountability as a virtue, as something being important and good just in itself, and **accountability as a process**, as something which can be observed and can be evaluated. Here we are concerned with this procedural understanding of accountability, which is defined as:

A relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences (Bovens 2007: 452).

It has thus become commonplace to differentiate the forum (to whom is an actor accountable?), the focus (about what is he/she accountable?) and the form (how does accountability work?) of accountability obligations.

But first we have to clarify the **actors**, which are held accountable. Actors can be all kinds of persons and organizations in a so called principal-agent relationship, i.e. bureaucrats vs. politicians, politicians vs. voters, ministries vs. governments, agencies vs. ministries, sections vs. the leadership of an agency or authority, employees vs. managers, and so on. The principal is supposed to control and supervise the actions of the agent, but this is difficult, because the agent necessarily knows more about his tasks than the principal (information asymmetry). So in the public sector all kind of public organizations and persons can be actors. But the relationship is much more complicated than a simple principle-agent system, because there are a number of different principles (i.e. supervising actors).

Therefore we can differentiate different **fora** of accountability in the public sector:

- political accountability towards elected politicians,
- administrative (or bureaucratic) accountability towards superior units (ministries, agencies, departments),

- financial accountability towards audit institutions,
- legal accountability towards courts and tribunals,
- professional accountability, towards peers and professional associations (e.g. for medical, legal or social professionals), and finally
- social accountability towards clients, stakeholders, interest groups or customers.

Different from this is the **focus** or content of the obligation, i.e. accountability for what, what kind of information is offered and what kind of questions are asked? Here one can distinguish

- legality: do actors act in accordance with existing laws and regulations?
- procedure: are procedures and decisions correct and fair?
- finance: are resources used as appropriated and with thrift? and
- performance: are results achieved, and furthermore efficient and effective?

The first three criteria are traditional 'input' criteria, and are usually controlled by courts, bureaucracies and audit institutions respectively, but not exclusively. The last 'output' criteria is newer, or at least it has become more prominent lately, labelled as 'managerial accountability' through contracts, management by objectives or results, performance measurement etc.. But it should be obvious that these criteria can be combined with different fora, i.e. political accountability is usually concerned with all four criteria, as is administrative accountability, and even financial accountability through audit institutions has changed, since they gradually have become more interested in performance and evaluation. The same holds true for social and professional accountability, even though the core focus may differ between different fora. As an example, accountability for **corruption** may thus be mainly concerned with legality (are laws broken?), but is also the concern of all other fora.

Finally, one can distinguish the **form** or the nature of the obligation, i.e. in which direction does accountability work. Here one distinguishes **vertical** (political, administrative, managerial, legal), **diagonal** (audit offices, ombudsmen, supervisory bodies) and **horizontal** (social, professional) forms of accountability based again on the content of the obligation and the nature of the forum. While vertical accountability relations tend to be mandatory and can result in direct sanctions, horizontal accountability relations are more voluntary and indirect. The diagonal accountability forums are in between and often operating in the shadow of hierarchy. Both for diagonal and horizontal accountability there are usually no direct sanctions, but public and political consequences can be severe.

Especially the concept of '**managerial accountability**' has created some confusion. As the delivery of public social services has been marked by greater devolution of budgets and responsibilities to lower-level (decentralization) or more independent units within the public sector (agencification) or even privatization, financial accountability is no longer just concerned with the spending of money according to appropriate rules and laws, but stresses questions of effectiveness, efficiency and productivity. The process of generating 'value for money' at the cheapest cost becomes ever more important, or even predominant. Bureaucrats are told to become managers and are held accountable for their performance on given objectives.

This leads to the question, how accountability relates to **performance**? The relationship is supposed to be close. Sometimes performance, accountability and transparency are treated as nearly identical. As Barbara Romzek (2015, p.28) states 'In its simplest sense accountability is answerability for performance, which, if it is working properly, should result in a reward or a sanction' and 'to do accountability you need performance information; accountability without performance information is a hollow concept'. But the relationship between accountability and performance is characterized by tensions, ambiguities and contradictions. There is no straightforward coupling between accountability and performance (Christensen and Lægveid, 2015).

Most of the empirical evidence about the problematic and uncertain relationship between accountability and performance can be summarized under the broad and well-known concepts of **bounded rationality, opportunistic behavior and unintended consequences**. First performance measurement and management are confronted with problems of task complexity, contradictory goals and values, and ambiguous causality.

It is very often hard to define and measure government performance, and it is even harder to establish clear causalities between management instruments, organizational behavior and outputs and outcomes. At the same time more managerial accountability may lead to accountability overload or even 'multiple accountabilities disorder', and in the end to opportunistic behavior, to manipulating numbers (hitting the target and missing the goal), gaming, target ratcheting and other forms of opportunistic behavior. The more information is produced, the larger are the incentives to manipulate this kind of information. And finally there is the unintended effect of what has been called the 'tyranny of light'. The more information is produced and processed, the more distrust between actors develops.

If the relationship between (managerial) accountability and performance is complex and blurred at best, the question remains, why both concepts are so popular, and why recently accountability has become such an important concept of public sector reform? Here the concept of **legitimacy** is of central importance (see for more details Jann 2016). The general definition and distinction of legitimacy builds on Max Weber (and later Easton), and relates to the extent to which (input) politics, (throughput) processes and (output) policies are acceptable to and accepted by the citizenry, such that citizens voluntarily comply with government acts and decisions even when these may go against their own interests and desires.

Input legitimacy thus refers to the participatory quality of the democratic process leading to government policies. It encompasses the democratic principle of 'rule by the people', meaning that political decisions are derived from the preferences of the population in a chain of accountability, linking those governing to those governed. But this is not the only form of legitimacy, even in modern democracies. It is accompanied by **output legitimacy**, i.e. the capacity of a government or institution to solve collective problems, or at least alleviate them. A system which is exemplary democratic, meeting the highest participatory standards, but which cannot deliver acceptable policies, e.g. levels of safety or social standards, will not be legitimate and will not be able to survive. Finally there is the concept of **throughput legitimacy**. It demands governance processes that are characterized amongst others by transparency, inclusiveness, openness and fairness. A decision, a policy or an organization possesses legitimacy if it is arrived at or if it decides in a formal and procedurally correct and accepted fashion.

Following from these three forms of legitimacy we can therefore distinguish **three forms of accountability**: traditional **input** political and democratic accountability which mainly follows chains of principal agent relationship between citizens, politicians and bureaucrats and is concerned with the democratic chain of command; outcome and **output** oriented accountability, which is mainly interested in performance, effective policies and 'value for money' by managers and for citizens, clients and 'customers'; and **throughput** oriented accountability, where formal procedures, due process, fairness, expertise and similar values are at the center of attention.

Accountability has become more important in discussion about 'good governance', because actors in the public sector are more and more not only judged on their responsiveness to participatory input demands, or are held responsible for the output and outcome of their decisions. Modern accountability is even more concerned with the quality of these decisions in terms of **procedure and due process**, and it is in this last dimension where most of the accountability revolution of the last years can be observed, e.g. in the rising importance of new forums, actors and concerns.

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