Accountability of Public Institutions: A Bibliographic Survey

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Abstract

This study is about accountability of public institutions. Accountability is an important aspect of good governance as without it there can be no democratic governance. The purpose of this study is to review the literature available about accountability and identify the gap in previous studies. This study, before focusing on accountability, first searched for the available literature on this topic. Once this was done, theoretical and empirical literature were reviewed. Published books, previous research papers, and the Internet were the secondary sources used to obtain the qualitative data for this study. These secondary sources were analyzed using the descriptive method. Through this study, much knowledge was gained of the actors and processes of accountability, history of accountability, accountability framework, importance of accountability, and types of accountability, by reviewing the theoretical literature. Further, the accountability practices of different countries were scrutinized by going through the empirical literature. An important research gap this study noted was that socio-demographic and administrative factors were not fully identified in previous studies. This gap must be narrowed or eliminated if further progress is to be made in future studies.

Keywords: accountability, accountability framework, responsibility, transparency

1. Introduction

Accountability is one of the most crucial components of good governance and therefore it is taken seriously in every aspect of management by all organizations including the government. Koppell (2008) and Papadopoulos (2010) have stated that accountability is the central concept of governance. The term accountability has obtained much attention in contemporary political affairs, administration, development, and etc. Accountability is very close with other relevant concepts. For the instance "accountability, transparency, and trust are inseparable" (Schedler, Diamond & Plattner, 1999 cited in Newell & Bellour, 2002). Some time, practically it can be seen as monitoring, controlling, punishing, checking, and oversighting. It can have different meanings and involve different actors and processes in politics and public administration.

Commonly every one follows the accountability in his / her public and private life. Individual is accountable to his / her parent, partner, employer, and etc. to get satisfaction of them by expressing genuine answers. In public life, accountability is different. It regards the matters of public institutions

about using public fund and resources, authorities, decision. Especially, it focusses on public finance. Thus, different kinds of mechanisms including audit system, action plan, performance report are followed by public institutions. Bovense, Goodin and Schillemans (2014) have mentioned some more accountability mechanisms in their handbook. Elections, hierarchy, accounting auditing, performance reporting, independent regulations, audit institutions, transparence, and journalism are considered as the accountability mechanisms.

We can define accountability simply as answerability. Elected political representatives are accountable to the public directly but the administrators are only accountable to the public indirectly. Rahman (2008) also has same idea about democratic countries. Government is accountable to the parliament which represents the citizens of the country. Government includes two types of executive branches namely political executive and administrative executive branches. Political executive is to be accountable to the parliament, at the same time, administrative executive is to be accountable to the political executive. In public administration, accountability is to focus in structure, system, regulation, and service delivery. The general thing about these accountabilities is that a person who is holding a responsible position has to answer to someone when something bad or irregular happens under his watch.

The word accountability is historically related to the accounting process. This word is derived from the word for bookkeeping (Dubnick, 2002). Later, the meaning of this word was expanded to cover different fields of study. The purpose of this study is to review the literature available about accountability and identify the gap. The study explores the different actors and processes involved in accountability in public institutions and attempts to identify practical aspects through reviewing empirical literature.

2. Research Method

This research is based on the qualitative method. Qualitative data was collected from various secondary sources such as published books, previous research, and the Internet. These secondary sources were categorized as theoretical and empirical data. Empirical literature was further categorized as global and local literature. E-books and e-papers also were reviewed during this process. These secondary sources were analyzed using the descriptive method. Through analyzing the theoretical literature, actors and processes of accountability, history of accountability, accountability framework, importance of accountability, and types of accountability were described. Further, the aspects and accountability practices of different countries were scrutinized by going through the empirical literature. The findings of this study were presented in texts, tables, and figure.

3. Findings and Discussion

Accountability is one of the fundamental concepts in the public administration and service delivery. It is a type of answerability conducted by public institutions to ensure the effective public service delivery and good governance. Citizens and government expect accountability in various perspectives. Sometime it makes the pressure on public institutions to response to the multiple demands of many actors. Several studies examined the accountability in multidimensional nature. This study found out meaning, process, history of accountability, accountability framework, importance of accountability, and types of accountability. In addition to that practical aspects of accountability identified from empirical literature.

Governments, researchers, academics and policy reformers in the developing world have put in much effort to improve the practice of accountability in public institutions. Two actors, namely accounters and

accountees will be participating in this process (Mulgan, 2001). It is a process designed to provide answers to senior administrators about the talents, responsibilities, duties, decision-making skills, effectiveness, results, etc. of their subordinates. According to Schillemans (2015), some managers restrict accountability only to matters that fall within the scope of their duties, but most of the managers consider accountability as a process that encompasses a web of different actors. The actors maintain formal and informal relationships among themselves. Bovens (2007a) refers to a form of accountability that involves a relationship between an actor and a forum. Further, he refers to continuous accountability that is based on good governance, transparency, equity, responsibility, and coordination (Bovens, 2010).

There is an obligation for a democratic country to be accountable to its citizens. People's representatives are accountable to the voters. It means that the legislature is also accountable to the voters. The accountability process in government administration is different compared with political accountability. There is a legal requirement for the administrators to be accountable to the citizens both directly and indirectly. Christensen and Lægreid (2011) describe accountability as a complex concept. The literature also defines accountability in complex terms. According to Schillemans (2015), a company annual report could be a very good example of accountability. Accountability means a truthful explanation and interpretation of what happened, what is happening, and what is expected to happen in future. All these fall under one system. According to Jackan (1992, as cited in Levaggi, 1995), it is very important to define the scope of someone's accountability.

All organizations have responsibility and accountability. Responsibility is perceived as an obligation to perform tasks and account for their satisfactory completion. According to this definition, responsibility is downward-looking meaning. Mescon's concept of accountability is rather upward-looking: "accountable means that the person is held answerable to the delegator." responsibility and accountability or obligation and answerability are two overlapping concepts as they are applied to various situations found in the management literature (Nanayakkara, 1996).

Bovens (2010) stated that accountability is a process that cannot be separated from good governance, transparency, equality, responsibility, and coordination. But some other scholars consider accountability as a control mechanism. According to Koppell (2005, as cited in Hwang, 2013), accountability has five dimensions, viz. transparency, liability, controllability, responsibility, and responsiveness. His idea gives a clear picture that accountability is not limited only to answerability. It involves a deeper explanation.

Accountability has a long history in political science. John Lock mentions accountability in his Social Contract Theory. Accountability is a necessity when people are divided as rulers and the ruled (cited in Lindberg, 2009). Rousseau viewed accountability in terms of general will. According to that all are accountable to the general will because everyone is a part of general will. The basic idea is related to the principal–agent theory. Principal is the citizen and agent is the government. So, the agent should be accountable to the principal.

Historically, accountability was closely associated with accounting. It means this process had limited applicability to economic and financial matters (Bovens, 2003). In 1085, accountability was introduced in England to prepare a comprehensive document on the properties of Lords and landowners. It was recorded in what was known as the Domesday book. Later, it was used by the centralized monarchy for auditing purposes and for preparing semi-annual reports.

Nowadays, accountability is an attractive concept that is used in multiple fields. Recently it has been used in various fields such as development, administration, business, governance, international institutions, policymaking, democracy, as well as civil society related work.

Many scholars have tried to make an accountability framework. An accountability framework can be used to understand the concept of accountability. Scholars have differing ideas about how to make this type of framework. Hudaya (2014) describes the contents of an accountability framework in terms of who, for what, and to whom. He developed his idea from Patton (1992), Mulgan (2001), Hughes (2003), Bovens (2007a), and Castiglione (2007).

Bovens (2007a) explains one more thing about the three elements of the accountability framework discussed above.

1. Who is accountable?
   Accountor may be an organization or the members of an organization. But Mulgan (2001) has a different idea that accountability should be according to the hierarchy.
2. For What?
   Mulgan (2001) asserts that accountability is for three matters, namely legal activities and financial report, general dynamics, and customers.
3. To whom?
   Bovens (2007a) stated that actors should be accountable to the citizens, courts, audits, inspectors, professionals, and interest groups. But Mulgan (2001) stated that public institutions are accountable to the courts, audit, and the public in respect of legal and financial matters. However, they are accountable to the people, audits, as well as ombudsman on their direction and performance.
4. Why?
   In an organization hierarchy is very important. So, accountability is enforced according to the hierarchical order.

Christensen and Lægreid (2011) mention that accountability is an elusive, complex, and multifaced concept. Further, they focus conceptual, analytical, and evaluative questions. In conceptual question they discuss a question of what is meant by accountability. Types of accountability and accountability arrangements are discussed to find the answer to the analytical and evaluative questions.

Recently, Christie (2016) designed a comprehensive framework for accountability. He described six types of accountability in his framework (Table 01).

This framework will be very useful to learners who are involved in accountability related research as it would help them to decide what type of accountability is suitable for the particular environment. Nowadays, all institutions have many mechanisms in place to ensure accountability. Accountability is very important for both the public and private sectors.

Christensen and Lægreid (2011) emphasize that public organizations are accountable to a number of different forums that apply different sets of criteria. Accountability is defined more broadly as a web of formal and forms of public accountability. Some actually found the less formal and less structured forms of accountability most meaningful (Schillemans, 2015). According to him, formal actors may be minister, supervisory board, client council, inspectorate. Further, he considers informal actors are clients, media, and peer reviews.

Accountability transforms the administrators into effective personnel. This is because they are made accountable to their higher officers in respect of the duties they perform and decisions they make, while the higher officers are constantly monitoring and supervising them. Thus, the errors and mistakes they make are reduced or avoided. Further, this can encourage the administrators to become hard workers. Internal controls as well as motivation and external support contribute towards improving this condition.

Table 01: Comprehensive Accountability Framework

Accountable to whom?	Accountability type	Accountability for what	How is accountability ensured?	How is accountability evaluated	Consequences of failed accountability
Courts	Legal	Acting in full compliance with the legally established rules and procedures	Courts Contracts	Ensure that tasks are carried out in accordance with contractual obligations	Revision of the administrative act Sanction or recognition of the official involved Compensation for the citizen
Auditors, Comptrollers, Inspectors	Bureaucratic	Responsible for forms and procedures followed by administrative action	Monitoring Auditing Outcome-base-measurement	Ensures the efficiency and effectiveness of services being provided	Resignation or dismissal
Professional Peers	Professional	Uploading professional rules and practices	Code of ethics Licensure Registries	Ensures that public executives adhere to professional guidelines Ensures that experts are answerable for their decisions and actions	Sanction or recognition the official involved
Citizens, Interest Groups, Civil Society	Social	Results of administrative performance	Public reporting	Stimulates public executives and bodies to focus consistently on achieving desirable societal outcomes	administrative act Revision of administrative decision Democratic legitimization of administrative performance
	Moral/Ethical	Carry out their duties and functions following accepted rules of behavior	Code of ethics	The extent to which an organization or individual choses a course of action and subsequently defends it as being right or wrong	Sanction or recognition of the official involved Resignation or dismissal
Elected officials	Political	Results of administrative performance	Competition for contracts Whistle blowing	Enable democratically legitimized bodies to monitor and evaluate executive behavior and to induce executive actors to modify that behavior in accordance with their preferences	Political criticism or recognition Resignation or dismissal

Source: (Christie, 2016)

A one-way relationship does not contribute towards the achievement of goals in an organization. It needs a two-way relationship, which means there must be feedback. If any issues are raised in the organization, the administrators should be accountable by responding to the feedback adequately. Further, it ensures that rules, regulation, and procedures are being followed because it is essential that every administrator follows them. Administrators are accountable in the matter of abiding by these procedures in their efforts to achieve the goals of the organization. When administrators are aware, they are accountable for their acts of commission and omission they are more likely to follow the administrative procedures properly, in which case the issues and crises that arise will be reduced. It makes things much easier when they attempt to resolve any problems according to the place, position, and environment.

Public institutions are expected to accomplish tasks within specified time frames. Administrators have not only to answer for their tasks and decisions but also the time period they need to accomplish a task. According to Schillemans (2015), administrators must be ready to answer any questions relating to their work as accountability requires it. Thus, they will be ready to answer all queries when internal inquiries are held.

If accountability is not taken seriously by the managers and employees, their organization will soon face many issues that affect every aspect of its business and/or institutional operations. Thus, accountability has to be an indispensable component of every organization. It helps to identify the problems as they arise as well as to prevent the small issues from turning into big ones (Bhen, 2001, cited in Schillemans, 2015). Bovens (2003) divides the benefits of accountability as direct and indirect. Accountability plays a vital role in ensuring democratic control, checks and balances, improvement in procedures, monitoring and evaluation, as well as reducing bribery and corruption.

Scholars have described various types of accountability. Cendón (cited in Christie, 2016) identified two types of accountability as very important. They are political and administrative accountability, which may be regarded as the two main types. There are also other sub-types, such as hierarchical accountability, bureaucratic accountability, and legal accountability that come under administrative accountability. Further, he discusses democratic accountability, professional accountability, moral accountability, and social accountability in his framework.

Every type of accountability has attached to it a certain value and behavioral expectation (Romzek & Ingraham, 2000). Christensen and Lægreid (2011) divide accountability into four types as below. Internal and external actors participate in this process.

1. Bureaucratic accountability: high level of internal control by and accountability towards political-administrative leaders.
2. Legal accountability: strong control by accountability towards an external actor (ex-lawmaker).
3. Professional accountability: internally related, low on control and deals with professional standards and expertise.
4. Political accountability: low level of external control of an agency by different actors or institutions in the environment and is often labeled responsiveness.

But Bovens (2003) declared there are five types of accountability.

1. Political accountability: He explains it in terms of the principal–agent theory. Voters handover their authority to the civil service through parliament and cabinet. At the same time, the civil service is accountable to the voters through the same procedures. The below figure shows political accountability very clearly.

Authority

Civil Service | Cabinet | Parliament | Voters
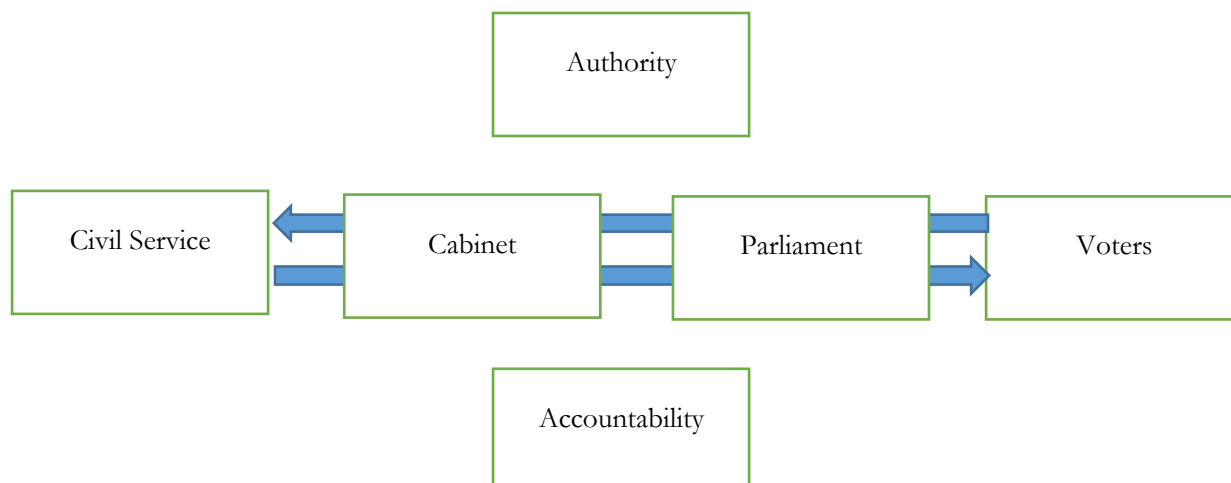
Accountability

Figure 1: Political Accountability (Bovens, 2003)

2. Legal accountability: People have greater faith in the court than in parliament.
3. Administrative/ managerial accountability: It ensures the effectiveness and efficiency of the organization. This includes the financial aspects for which the audit inspectors, ombudsman, and supervisor are accountable.
4. Professional accountability: Administrators responsible for the work are accountable according to the professional code.
5. Social accountability: It describes the accountability process and the progress that has been made to the public through general reports, meetings, and the Internet.

Further, Hudaya (2014) summarize the types of accountability which discussed by scholars as follow.

Table 02: Types of Accountability

Types	Romzek & Dubnick (1987)	Sotne (1995)	Sinclair (1995)	Bovens (2007a)	Erkkilä (2007)
Bureaucratic accountability	√				√
Legal accountability	√	√		√	
Professional accountability	√		√	√	√
Political accountability	√	√	√	√	√
Market accountability		√			
Personal accountability			√		√
Public accountability		√	√	√	√
Managerial accountability		√	√		
Performance accountability					√
Administrative accountability				√	

Source: Hudaya (2014)

Chakrabarty and Chand (2012) define accountability as one of the preconditions essential for citizen centered administration. They identify two important aspects of accountability. The first one is that public officers have an obligation to be answerable to any issues that arise in relation to their work. The second one is that if public officers violate their obligations on accountability, the administration has the power to impose a ban on them.

In empirical studies, Stiftung (2011) considered that accountability is achieved through elections, law, and administration. Sannudee (2009) stated that the idea of accountability varies between western countries and third world countries. Further, he identified the factors that impact on accountability as culture, motivation, pressure, and organizational culture.

Tough (2011) mentions that accountability is used to turn administrators into effective citizens as well as to equip them to cope effectively with the future needs of society. Ray (2012) tried to prove that the role of information technology is very important to improve accountability. And Hudaya (2014) has emphasized that public reports should be easily accessible to all to ensure the accountability.

A limited amount of literature on accountability is available in Sri Lanka. Much of it is focused on accountability in the local government process. Some of these papers have confined their attention to the accounting processes of institutions.

Somasundram (1997) observes that responsibility trickles down from top to bottom. But accountability flows from bottom to top. Ramesh, Ihjas, and Dickwella (2014) explain that when the accountability mechanism is effective, level of corruption will reduce. They identify two dimensions. Government officers are accountable to the elected representatives whereas the elected representatives are accountable to the parliament. And they found that the lack of monitoring and supervision of provincial councils and the lack of transparency of local government authorities as the factors responsible for poor accountability. Fowsar (2015) explained that accountability is one of the important aspects of local democracy and that it was not functioning properly due to various political factors. Rahman (2008) stated that Sri Lanka had a weak parliament and a weak parliamentary committee system, which inevitably led to poor accountability.

Nanayakkara (1994) discussed the accountability with the citizens' charter and local government system. In Sri Lanka, public administration and local government are expected to pass a series of test of accountability. These are relevant to the central, provincial, and local government system (Nanayakkara, 1996). He considers the six dimensions of accountability in Sri Lankan context. (1) constitutional accountability is derived from many constitutional provisions. (2) financial accountability effective and efficiency in the usage of public funds. (3) service delivery accountability is about the administrative obligations to deliver the goods and services with an effective and efficient manner. (4) democratic accountability is explaining the local authorities as the elected bodies must participate in their communities' affairs. (5) systems accountability is about the subject of public administration to their systems, procedure, and methods. (6) legal accountability states that local authorities must be mindful of the legal implication of their work (Nanayakkara, 1996).

From the above literature review, previous studies have explained many aspects of accountability. However, socio-demographic, and administrative factors that determine accountability have not been fully identified in these studies.

4. Conclusion

This research identifies and reviews literature on accountability, including both global and Sri Lankan documents. It reviews many theoretical and empirical studies and journal articles. The reviewed theoretical literature discussed the meaning, identify the actors, and emphasize the importance of accountability in various field and area of activity. In addition to empirical data from the global literature, information was gathered on accountability framework.

Accountability is a process used for ensuring that rules and regulations are strictly observed in institutions, both private and public. Researches on accountability in Sri Lanka have paid more attention to the

parliament and local government institutions. However, there is no sufficient local literature that identifies the socio-demographic, and administrative factors that determine accountability in public institutions. There is also little in the way of Sri Lankan literature devoted to an examination of the accountability process in the private sector or in a socio-economic context. Further, this study instigates searching more on accountability in future studies.

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