ACCOUNTABILITY IN QUESTION: A CRITICAL REVIEW OF PUBLIC ACCOUNTABILITY

HESAP VEREBİLİRLİĞİ SORGULAMAK: KAMUSAL HESAP VEREBİLİRLİĞİN ELEŞTİREL BİR DEĞERLENDİRMESİ

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ABSTRACT

As a critical rhetoric term, accountability poses a per se signifier to describe the radical differences between traditional understanding of government and new public management. We observe that as the size and functions demanded from modern governments have expanded through time, the demands for the accountability of the governments have become increasingly more sophisticated. Today, one can hardly come across any term more stimulating than accountability revealing both the idealistic expectations and techninal requirements of democratic governance. This study intends to evaluate and criticize this late modern conception of accountability through depicting the fragile and fragmented contents of the term and questioning the controversial relationships between bureaucracy and democracy as well. Although accountability is fully considered as a critical element of democratic public administration, it is a crucial question to ask whether there exists an inevitable relation between accountability and democracy. In fact, we are not sure whether an ideal praxis of accountability is best achieved through a centralised concentration of control or through dispersed power and delegated responsibilities. Accountability has the potential to serve for both democracy and bureaucracy at the expense of each other. Therefore, in order to maintain a delicate balance between the two, we should always consider the fragile compatibility between the principles of Reason and Freedom as inherited from the onset of Enlightenment.

Keywords: Accountability, Bureaucracy, Democracy, New Public Management, Participatory Democracy.

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ÖZ

Eleştirel retorik bir kavram olarak hesap verebilirlik, geleneksel yönetim anlayışı ile yeni kamu yönetimi arasındaki köklü farklılıkları betimlemede başlı başına bir gösterge niteliği taşır. Modern yönetimlerden beklenen ölçek ve işlevlerin zamanla genişlemesiyle birlikte, yönetimlerin sorumlu tutulmalarına yönelik taleplerin de giderek daha karmaşık hale geldiğini gözlemlemekteyiz. Bugün, hem demokratik yönetimin idealist beklentilerini ortaya koymak hem de bu yönetimin teknik gerekliliklerini açığa vurmak bakımından hesap verebilirlik kavramından daha çok ilgi uyandıran bir kavrama rastlamak neredeyse mümkün değildir. Bu çalışma, kavramın kırılgan ve parçalı içeriklerinin ortaya konulması ve de bürokrasi ile demokrasi arasındaki tartışmalı ilişkinin sorgulanması aracılığıyla geç modern hesap verebilirlik kavrayışının eleştirel bir değerlendirmesini yapmayı amaçlamaktadır. Hesap verebilirlik kavramı, demokratik kamu yönetiminin kritik bir unsuru olarak kavranmakla birlikte, söz konusu kavram ile demokrasi arasında kaçınılmaz bir ilişkinin var olup olmadığı sorusu oldukça önemli bir sorudur. Gerçekte, hesap verebilirliğin ideal bir uygulamasının en iyi şekilde merkezi bir kontrol yapısıyla mı yoksa dağınık bir iktidar ve devredilmiş bir yetki yapısıyla mı gerçekleştirileceği konusunda kesin bir fikre sahip değiliz. Hesap verebilirlik, birbirlerinin aleyhine olmak üzere demokrasi ve bürokrasinin her ikisine de hizmet etme potansiyeline sahiptir. Bu nedenledir ki, her iki kavram arasında hassas bir denge gözetmek adına, Aydınlanmanın başlangıcından günümüze tevarüs edildiği haliyle Akıl ve Özgürlük ilkeleri arasındaki kırılgan uyumu daima göz önünde bulundurmalıyız.

Anahtar Kelimeler: Hesap Verebilirlik, Bürokrasi, Demokrasi, Yeni Kamu Yönetimi, Katılımcı Demokrasi.

INTRODUCTION

As a critical rhetoric term accountability poses a per se signifier to describe the radical differences between traditional understanding of government and new public management. No doubt that the shift from traditional understanding of government to new public management manifests itself best in the rising public awareness of average people to hold the performers accountable. In fact, the term "public accountability" paraphrases this paradigmatic and unresolved change in the modern public administration still mediating between representative democracy and participatory democracy.

There is a very robust understanding of public accountability both in technical and ethical terms, which endeavours to consider accountability like a magic swand

to smooth away all the malfunctionings in governmental performance. This study intends to evaluate and criticize this late modern conception of accountability through depicting the fragile and fragmented contents of the term and questioning the controversial relationships between bureaucracy and democracy as well.

By having a specific reference to the extensive literature on public accountability, this study mainly bears the following questions in mind: How can we explain the ambiguousness embedded in the concept of accountability? Is there any essential relationship between accountability and democracy? What should our choice be when there comes out a concrete contradiction between efficiency and democracy? Is it rational to vote for democracy at the expense of accountability? Should we conceive accountability as a well-designed system to improve productivity, effectiveness and efficiency or in contrast, as a simple and limited moral conduct to be pursued by both the accounter and the accountable? And yet; what can be done against the post-political implications of the notion of accountability?

This study consists of four chapters. In the first chapter, various definitions of accountability are introduced. In the second chapter, the relationship between accountability and new public management is highlighted. In the third chapter, equivocal tensions between the notions of accountability, bureaucracy and democracy are questioned. And finally, in the last chapter, an overall critical review of accountability is presented in an argumentative manner.

1. DEFINITIONS OF ACCOUNTABILITY

As a complex term, which is now a commonplace of the public administration literature, "public accountability"[2] is one of those golden concepts that no one can be against because it conveys an image of transparency, trustworthiness, fidelity, justice and democratic consciousness. Although it has some slippery and ambiguous meanings, no one can deny that public accountability is the hallmark of modern democratic governance (Ince and Taner, 2017:10). Although

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2-   The word 'accountability' is originally Anglo-Norman, not Anglo-Saxon. Historically and semantically, it is closely related to accounting, in its literal sense of bookkeeping. 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 assessed and listed by royal agents in the so-called Domesday Books. In contemporary 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 (Mulgan, 2000: 448-449; 449; Dubnick, 2002: 7-9).

the term "accountability" has leapt to prominence in the last three decades, it seems that unlike other core democratic values, such as freedom, justice and equality, accountability has not yet had time to accumulate a substantial tradition of academic analysis. "Many authors have been writing about accountability in a variety of contexts, political, legal and commercial, but there has been little agreement, or even common ground of disagreement, over the general nature of accountability or its various mechanisms" (Mulgan, 2003: IX).

Central to all definitions of accountability is the idea that one person or institution is obliged to give an account of his, her, or its activities to another (Jenkins, 2007). Accountability can be concisely defined as "the obligation to explain and justify conduct". This definition implies "a relationship between an actor, the accountor, and a forum, the accountholder or accountee" (Bovens, 2007: 450; Stewart, 1984). The most basic form of accountability in the public sector is the hierarchical Westminister system of government whereby: a) public servants are accountable to ministers; b) ministers are accountable to parliament; and c) parliament is accountable to the people (Fuller and Roffey, 1993: 12). Mulgan defines accountability as "the obligation to be called to account" (2003: 1). According to Day and Klein, accountability means "the responsibility of one party, the accountability holdee, to justify its actions to another, the accountability holder, according to a pre-existing set of rules, standards or expectations" (1987: 32). Another definition of accountability draws on result-oriented content of the term and describes it as "a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and the means used." In this description, accountability serves for three separate purposes:

- to control against the abuse or misuse of power;

- to provide assurance that activities were carried out as intended and with due regard for fairness, propriety, and good stewardship; and

- to encourage improved performance of programs and policies, through reporting on and learning from what works and what does not (Canada SAI, 2002).

Accountability is closely related with transparency, liability, controllability, responsibility, and responsiveness.[3] However, in order to eliminate some vague and confusing meanings, the term accountability should be meticulously differentiated from the above contents. In any accountability relationship, it is necessary to specify the following important matters:

- who is liable or accountable to whom;

- what they are liable to be called to account for;

- through what processes accountability is to be assured;

- by what standard the putatively accountable behavior is to be judged; and

- what the potential effects are of finding that those standards have been breached (Mulgan, 2003, 2008; Mashaw, 2006; Kim, 2009).

Today it is almost impossible to understand accountability apart from its close relations with democratic governance and democratic participation. The term, which was first introduced as an instrument to enhance the effectiveness and efficiency of public governance, has gradually become a goal in itself, an icon for good governance, first in the USA, but increasingly also in the EU. Many developing countries consider accountability as an indispensable instrument to provide a democratic means to monitor and control government conduct, for also preventing the development of concentrations of power, and yet to enhance the learning capacity and effectiveness of public administration.

Accountability can be analysed from different perspectives, each stressing on relatively different aspect of the term. For example in "political accountability"; elected representatives, political parties, voters and media play crucial roles. In this perspective, accountability is exercised along the chain of principal–agent relationships. According to this relationship, principals delegate authority to

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3- In his pertinent distinction between accountability and the notions of responsibility/responsiveness Jenkins underlines the different meaning contents of the terms. According to Jenkins, the idea of responsibility is closely related to accountability. Like accountability, it is characterized by the lack of formal compulsion. "An actor may feel responsible for taking action to improve the lot of poor people but may not be obliged to account for his or her actions or nonactions". On the other hand, responsiveness is the desired attitude of power-holders toward citizens: "officials should be responsive to the concerns and problems of ordinary people, to listen with impartiality and fairness to divergent views, and to subject all expressions of need and interest to publicly agreed rules for weighing the merits of competing claims" (Jenkins, 2007: 147). According to Mulgan, accountability implies more than the interchange of questioning and answering and the pursuit of transparency. "Agents must not only be "called" to account; they must also be "held" to account." Therefore, accountability is incomplete without effective rectification. Accountability involves an element of retributive justice in making the guilty pay for their wrongdoing (Mulgan, 2003: 9).

agents, who are expected to act on the principals' behalf. In democracies, the people (or voters) are the principals, and government officials (politicians and civil servants) are the agents. The central problem of principal-agent relationship is to make sure that agents do what principals have empowered them to do, which is to promote public welfare. Agents have a tendency to promote their own interests instead, often in collusion with a specific segment of the public (Jenkins, 2007: 137; Bovens, 2007: 463). In contrast to political accountability, the term administrative accountability stands for more formal and bureaucratic aspects of the accountability relations and it is generally described as the independent and external administrative and financial supervision and control executed regularly by auditors, inspectors and controllers in modern states. In addition to political and administrative accountability; relying on various accountability perspectives we have also other terms such as legal accountability, accountability, professional accountability, social accountability etc. each having a different implication on the accountability relationships involved (Salawu and Agbeja, 2007).

As the size and functions demanded of government have expanded through time, the demands for government to be kept accountable have become progressively more sophisticated. As a result of this complexity, many scholars began to consider accountability as a highly vague term to meet the emergent needs of modern states. Some speak of interlinked networks of accountability and overarching accountability burden of the modern governance while others argue that the application of accountability in the public sector is both complex and contestable, given the complexities of government and its accompanying multifaceted accountability dimensions and relationships. As Hodge puts it: "In contrast to the simple sounding notions of personal accountability and of ministerial accountability, multiple dimensions are relevant within a series of sophisticated and interlinked accountability "networks". This complexity works at several levels. We might cite on the basis of the brief review above the dimensions of; political, managerial, market, judicial/quasi-judicial review, constituency relations, and professional accountability. And each of these dimensions comprises a complex network. Thus, what appears to exist in terms of accountability mechanisms nowadays are overarching networks of political accountabilities for parliament and the government at the highest level…" (Hodge, 2009: 8).

2. ACCOUNTABILITY AND NEW PUBLIC MANAGEMENT

The adoption of New Public Management (NPM) by an increasing number of countries worldwide is described as one of the most striking international trends in public administration. Within the scope of government and governance, as part of NPM, the concepts of new governance, market-based governance, and good governance have replaced the traditional concepts of government and governance. The shift from traditional understanding of government to new public management manifests itself best in the rising public awareness of average people to hold the performers accountable.[4] In fact, the term "public accountability" paraphrases this paradigmatic change in all aspects (Ince and Taner, 2017: 3).

NPM is a new paradigm for public sector. As the inspiring spirit of the late modern states, the notion of NPM has been deeply influenced by neo-liberal conception of public management frameworks and from 1980s onwards many governments became committed to reducing the proportion of national income devoted to public expenditure, and the range of functions undertaken by government. Within the scope of government and governance, as part of NPM, the concepts of new governance, market-based governance, and good governance have replaced the traditional concepts of government and governance. In public administrations, implementations of new public management such as liberalizations, administration by proxy, deregulations, outsourcing, and public–private partnerships, privatization and contracting-out have been globally acknowledged (Farazmand, 2006: 352). The NPM approach advocates the superiority of values and techniques of market over the ones of traditional administration, stressing the need to provision of public services efficiently and economically. In NPM, the focus on market-oriented polices has to do with basic promises that Weberian bureaucracy model is no longer compatible with management of modern public organizations, the free market with discipline of competition is better at providing services, more efficiently and at lower, and yet there is a need for shift toward managerialism to ensure effciency and effectiveness in public sector (Ince and Taner, 2017: 8).

4- For a brief and detailed analysis of the historical transformation process in the structure and dynamics of public administration, see Cendon's "Accountability and public administration: concepts, dimensions, developments" (Cendon, 2000:22-61). Cendon's analysis begins with a terminological and conceptual definition of the different dimensions of "responsibility", followed by an analysis of the political, administrative, professional, and democratic forms of accountability; a study of the impact of the new public management techniques on the different forms of accountability; and it concludes with the consideration of a possible new model of administrative accountability, its content and conditions.

Various models of new public policies (NPAs) have been introduced and implemented to challenge the new efficiency and accountability problems in the world. Behind the idea of these NPA models there exists one crucial notion which encapsulates and legitimizes various implementations: the notion of minimal, efficient and regulative state (Osborne and Gaebler, 1993:321-331). Some critics of these NPAs insistently maintain that minimization and privatization policies do not necessarily produce higher efficiency; that the policy of sweeping public-private/corporate sector transformation only benefits corporate globalizers; and that these policies are indeed a threat for "democracy" and democratic rights of citizens because they undermine the sovereignty of nation states (Farazmand, 1999, 2001, 2010; Korten, 2001; Waldo 1992; Woods 2006).

Bearing in mind the above considerations, it is possible to paraphrase the main characrestics of "new public management" as follows;

- A substantial change in the strategic focus and in the culture of public administration.

- A process of deregulation or elimination of all those unnecessary rules and regulations considered restrictive of the capacity to perform of administrative units and individual officials.

- A process of decentralisation and deconcentration of powers and competences aimed at increasing the capacity to act of lower levels of public administration and of the peripheral and autonomous administrative units.

- The confering of ample autonomy to public employees to pursuit the programmed goals and targets.

- A management governed by the principle of economy and reduction of public expenditure.

- The introduction of private sector managerial practices and mentality.

- An administration oriented towards the full satisfaction of the citizen, who is now considered as a client or consumer of the public service.

- And yet an administration oriented towards the attainment of goals or objectives strategically defined, not simply guided by the execution of rules and procedural or budgetary principles (Cendon, 2000: 47-48).

3. ACCOUNTABILITY, BUREAUCRACY AND DEMOCRACY

Is democracy a model of government and/or does it roughly refer to a certain type of life style? This question brings us to a vital debate on the fundamental principles of modern democracy. Many scholars tend to conceive democracy as a negative guarantee system in which the rights of likely vulnerable minorities are safeguarded adequately. In this respect, the virtue of democracy rests with guaranteeing the rights of relatively unrepresented people, not the critical decision to determine "who will govern". Deciding on the question of "who will govern" can be considered as a basic problem when compared to the question of "what will happen to those who will be governed". No doubt that the definition and the performance of democracy should be closely related to the critical answers of the second question.

The representative democracy is a widely accepted phenomenon of modern state. The essential advantage of representative system is that it reduces the risk of "tyranny by the majority." As Madison once wrote, it is of great importance to guard one part of the society against the injustice of the other part (Madison, 1981). Given the wide populations and ever complexity of modern social need systems, it is somehow a compulsory choice for modern man to build his governability problem on representativeness. While some good examples of direct democracy can be wisely performed in some local regions, we must admit that we do not really have any other reasonable choice other than the representative democracy to cope with the modern governability problem. In most democracies, comparatively few decisions are made directly by the public. More often, the power to decide is delegated to representatives. The general reason for this delegation is that representatives are usually expected to do a better job. "As specialists in public decision-making, they are more likely than the average citizen to have the experience, judgment, and information to decide wisely" (Maskin and Tirole, 2004: 1034). It is this indispensable delegation that makes public accountability more problematic and demanding for modern democracies.

Accountability is normally considered as a critical element of democratic public administration. However, it is a crucial question to ask whether there exists an inevitable relation between accountability and democracy. Some scholars are of the opinion that we are not sure whether an ideal praxis of accountability is best achieved through a centralised concentration of control or through dispersed power and delegated responsibilities. A state having a histrocially well-

established and sound bureaucratic system, depending on a robust and well-defined accountability framework does really need to be called as democracy? In fact, this question is closely related with a more general question, that's, whether a strong and well-designed bureaucratic establishment is compatible with the essential pillars of democracy.[5]

Questioning the relationship between bureaucracy and democracy, bureaucratic politics and democratic politics, Farazmand lists three theoretical perspectives explaining this relationship, with implications for democratic theory. First is the "neutrality" of bureaucracy in governance and administration, regardless of who rules the society. In this perspective, the bureaucracy is viewed as a neutrally competent organization in service of the entire society and must stay as such, and by such virtue, it should not be involved in political regime or system changes, its neutrality is its best safeguard. This view roughly belongs to Woodrow Wilson and regards bureaucracy as a neutral competence. The second perspective argues against the first and sees the bureaucracy politically involved at all levels and with all social and normative values. There is no such thing as neutral competence, and bureaucrats or public administrators are involved in all types of policy, programmatic, personal, partisan, economic, and class politics, no matter what social or political change, administrators and members of the bureaucracy play a role and make a difference. According to Farazmand, there is also the third view on the role of bureaucracy with reference to change and revolution, as a powerful view espoused by Marx, Lenin, and revolutionary leaders. In this perspective, the bureaucracy is seen a dangerously powerful obstacle to revolutionary change, it is pro-status quo, and resists changes that threaten its existence, privileges, and power. Therefore, it must be changed or replaced once the revolutionary changes in political systems or regimes succeed (Farazmand, 2010: 251-252).

5- Touching the scholarly disagreement with regard to the notion of accountability Mulgan informs us of the controversial content of the term: "Accountability is thus a highly controversial issue and the subject of considerable political conflict. At the same time, the concept itself remains unclear and contested. What is the meaning of "accountability" and how does it differ from related terms such as "responsibility", "control" and "responsiveness"? Beyond questions of definition, lie disputed issues of institutional design. Is institutional accountability best achieved through centralised concentration of control or through dispersed power and delegated responsibilities? Does external scrutiny militate against professional trust and efficiency among the staff of an organisation? Do individual members of staff have accountability obligations that conflict with those of their organisations? On all such questions, linguistic and practical, the experts disagree" (Mulgan, 2003: 5).

It is apparent that in the era of so called NPA, nobody tends to talk about revolutionary changes or implications of the bureaucracy, nor there exists a clear discourse explicitly claiming that the bureaucracy and its rational accountability framework does really refer to a neutral state apparatus. As a Weberian rationalization instrument, bureaucracy served much for the rationalization and modernisation process of the state, both emerging as a threat for democracy and so as an applicable instrument for democratic questioning as well. Perhaps, we do not really have to mention a deep contradiction between democracy and bureaucracy. Eliminating the imbalances between the two, why might it not be a reconciliation to speak of in order to tackle the philosophical dilemma between Reason and Freedom in the guises of bureaucracy and democracy? Aspiring to this critical thesis Farazmand argues that although there are certain contradictions in the relationship between the two phenomena, in fact democracy and bureaucracy are reconcilable. "The political dilemma of democracy and bureaucracy has always confronted politicians and scholars with major choices to make—dismantling bureaucracy means chaos and disorder, and dismantling democracy means rule by bureaucratic officialdom. A balance must be maintained between the two, as there is no other alternative" (Farazmand, 2010: 256).

Of course, the reconciliation mentioned above is always predestined to be a fragile one. Keeping the balances needs more focus on the process, nevertheless the problem gains its discursive vulnerability in the following question; for whom (or what) this "focus" will serve, bureaucracy or democracy? Some authors insistently emphasize the power relations embedded in the social system as a whole; in this respect, we should ackkowledge that understanding the accountability realtions in modern states necessitates conceiving the accountability as a relationship of power. That means, it is deeply misleading to discuss accountability issues apart from the determining factors of ever-existent political power relations. Therefore, perhaps what we need in our modern states is not a sort of reconciliation but a sort of discursive/agonistic co-existence of the principles of freedom and reason as manifested in the institutional forms of democracy and bureaucracy.[6]

6- Elsewhere I discuss this matter in detail in order to elaborate on the main statute and role of Supreme Audit Institutions in the democratic system depending on the agonistic division between "political" and "politics". In line with the understanding of agonistic politics, I call the sheer originative/agonistic nature of in-between human relations as "political" and in contrast to this, the given institutional settlement of the social praxis is called as "politics". In this context, "political" is defined as an expression of the perpetual reconstructive nature of social domain and so as an expression of the impossibility of social essence, while "politics" is just implied for the institutional formation of a given state apparatus. As a result of this understanding, I assert that the democracy should not be considered as an "institutional formation" or a "governmental regime" to emerge once and for all, but rather a political process the paradoxes of which can never be removed. See "Supreme Audit Institutions: A Vanishing Mediator for Democracy?" (Ince, 2017); see also "A Critique of Agonistic Politics" (Ince, 2016).

Doubtlessly, from this perspective we can not deduce any plain understanding of accountability to legitimize the given political power relations, but (ideally) a more sophisticated understanding of accountability serving for dismantling the imbalanced sequences of state apparatus on the basis of freedom and equality.

4. CRITICAL REVIEW OF ACCOUNTABILITY

As the state is centralized, it becomes less challenging to design accountability relations depending on the well-defined lines of authorities and well-designed regulative framework. However, when the state becomes more scattered and wide-ranging, the accountability becomes more ambiguous and slippery as a guideline to be pursued effectively in all levels of authorities. Modern state, parallel to the ever-changing global trends, is undergoing a very rapid institutional settlement especially derived from the undermining and dynamic effects of private sector experiences. Today, to some extent, we have to call modern public administration or (so to say "new public management") as a sort of public entrepreneurship on the way to evolve eventually into a private one.

Doubtlessly, today's multiple networks of public accountability are the result of a lengthy history in which we have learned through the polity how to control personal and organisational frailties as public power and public resources are utilised for political purposes. To some scholars, we are witnessing an accountability crisis nowadays. For example, Dowdle (2006: 26) suggests that claims of accountability crisis will continue in the twenty first century, "simply because there is a foundational contradiction between our innate desire to trust others and the innate limits in our capacities to trust others." Does it mean that the idea of accountability will continue to be just a promising hope rather than being an applicaple device to cope with the fact of inefficiency arising out of sophisticated (but lively as well) power relations?

In line with the new public management frameworks, new methods of accountability schemes are being introduced. Within this concept, opponents of innovative ways of increasing accountability often argue that efforts to improve accountability often put nongovernment actors in prominent roles, having a damaging potential to undermine the proper development of state capacity. Jenkins argues that structural transformations in the nature of governance—including the privatization of some state functions—have blurred lines of accountability, making

it difficult to establish which actors hold ultimate responsibility for certain types of policies or services. "The ongoing process of globalization has introduced a range of new power-holders—such as multinational corporations and transnational social movements—that slip through the jurisdictional cracks separating national authorities, yet whose actions have a profound impact on people's lives. The influence exercised over economic policy in poor countries by such multilateral institutions as the World Bank, the International Monetary Fund, and the World Trade Organization has also reduced the autonomy of many governments, making domestic democratic accountability even more elusive" (Jenkins, 2007: 137). It should be also emphasized that we are living in an increasingly internationalised world in which many privately owned commercial companies exercise more power than some individual nation states. "Indeed, in modern democracies, the problem of regulating large, multinational companies and holding them to account for breaches of laws and regulations is often even more pressing than the control of government power. This rationale for accountability, the need to keep powerful institutions from harming the interests of the public, clearly extends across all sectors of society and is not confined simply to the government sector. The extent of this justification, however, is more circumscribed, being restricted to the prevention of harm and not encompassing, like the principle of ownership, a general right to determine overall purposes and objectives" (Mulgan, 2003: 13-14).

In one respect, the intstrumental and ethical perceptions of accountability are deeply in conflict with one another in today's modern governance debates. This conflict is primarily concerned with the questions of whether the accountability should be conceived as a well-designed system to improve productivity, effectiveness and efficiency or whether it refers to a moral conduct to be pursued by both the accounter and the accountable. In fact, there exists a sharp distinction between instrumental and ethical approaches to accountability. "The instrumental approach tends to conceive accountability more likely as an applicable instrument to set up a productive, effective and efficient public management system, while the latter invokes more likely process-focused, intangible and non-complementary norms to be ideally pursued. The instrumentality in accountability generally comes up with an idea of immanent mechanic state apparatus whose organs function in a great harmony. Here the classical distinction between the governor and the governed becomes somehow flue and the notion of accountability is taken like a magic wand to smooth away all the malfunctionings in governmental performance.

However, ethical adherence to accountability links these malfunctionings primarily to the ethical maturity of agents who are expected to adjust their behaviours in accordance with certain norms of codes and principles. Here the accountability is taken rather as a guideline to be ethically followed, not as a simple instrument to supply a seamless organic functioning of the state apparatus" (Ince and Taner, 2017: 11-12). Similarly, Bovens and others reiterate this division through the terms of "the accountability as a behaviour" and "the accountability as a social mechanism". According to them, accountability in its broadest sense is an essentially contested and contestable concept, because there is no general consensus about the standards for accountable behaviour; in addition, they differ from role to role, time to time, place to place, and from speaker to speaker. On the other side of the Atlantic, in British, Australian and continental European scholarly debates, accountability is often used in a much more narrow, descriptive sense. It is seen as a social "mechanism", as an institutional relation or arrangement in which an actor can be held to account by a forum. "Here the locus of accountability studies is not the behaviour of public agents, but the way in which these institutional arrangements operate. And the focus of accountability studies is not whether the agents have acted in an accountable way, but whether they are or can be held accountable ex post facto by accountability forums" (Bovens and others, 2008: 227).

The worldwide movement in favour of increased accountability reflects a growing democratic assertiveness in the world. As a result of this, we witness an increased community participation in today's policymaking processes. This fact brings additional burdens and aporias on the issue of accountability. As Edwards puts it; "important accountability issues arise as more non-government players are involved in the policy development process (2003: 15). It is evident that the wide range of collaborative government/partnership arrangements (the model of PPP "public-private partnership" constitutes only a small portion of this) in modern public administration made accountability relationships more ambiguous and complex than ever. Collaborative partnerships normally involve both governmental and non-governmental agents in delivering services and policy-making. While it is easy to hold a minister accountable for a certain governmental activity within the parliamentary context, it is somehow difficult to define and assess the responsibility of the collaborative partners in collaborative arrangements. Some refer to "joined-up government" in this regard: "As governments continually reassess their role

in society, they are being required to develop new approaches to policy-making and service delivery arrangements. These are increasingly likely to involve the establishment of partnership arrangements. Public sector reform is also resulting in government objectives requiring the collaborative efforts of two or more agencies/parties/levels of government - joined-up government" (Cameron, 2004: 65). Perhaps this development is closely related with the equivocal tension between the current model of representative democracy (in which citizens elect representatives to make policy decisions) and the participatory democracy (where citizens are directly involved in policy decisionmaking).

As mentioned above, colloborative and complex arrangements in governments have stimulated the need for developing more detailed and complex accountability schemes. Depending on this, some argue that modern governments should persistently strive for finding the new ways of holding accountability parallel to the ever-changing needs of modern societies. In order to overcome the undermining impact of a certain weakening in the performance of state apparatus we should maintain a critical grasp of the notion of accountability. For example, accountability should not be considered as a simple substitutory instrument for poor performance. As Jenkins underlines it; "Substituting nonstate actors when state capacity is weak may be tempting, but it is shortsighted: bypassing poorly functioning state institutions can lead to further atrophy of official organs" (Jenkins, 2007: 176). According to Mulgan, accountability rests on the right of principals to control their agents and assets (the "principle of ownership") and the right of the public to protect themselves from the adverse consequences of the actions of others (the "principle of affected rights and interests"). Therefore, the need for accountability to protect these principles rests, on the robust assumption that those entrusted with power cannot be trusted to comply with the law or to respect the rights and interests of others unless they are subject to effective external scrutiny. "However, accountability is not an unqualified good to be maximised at all costs. It must always be subject to reasonable limits in the light of other conflicting values, including practicality and cost (Mulgan, 2003: 236).

Another critical aspect with regard to accountability is the paradox between "accountability and efficiency". We must admit that there is not any automatic relationship between accountability and efficiency. It is apparent that the extended range of accountability mechanisms does not lead to a satisfying "state of accountability". Although the number and scope of NPM-inspired accountability arrangements have grown considerably in all over the world, many scholars are deeply suspicious about concurrent and compatible achievement of accountability and efficiency goals. Behn labels it as a "trade-off between accountability and efficiency" (Behn, 2001). According to Hodge and Coghill (2007), it is a paradox that in the midst of deregulating government operations, there is a tendency to strengthen public accountability mechanisms. Some others underline the fact that public accountability is losing ground, in fact is being sacrificed in the name of public sector efficiency (Flinders, 2001; Mulgan, 2003).

Cendon argues that there is today a real flourishing of instruments of supervision and control of administrative performance and that society is more and more aware of the relevance of this control, in order to assure the maximum efficiency of public administration. It is also pointed that we live today in an "audit society". However according to Cendon; "The consequences of the realisation of democratic accountability do not have a concrete legal profile and they depend on the character of the control and of the social pressure that public administration has to undergo. In any event, it is evident that the exercise of this control cannot include, from a formal point of view, concrete consequences other than, the adoption of certain decisions or administrative acts; the modification of acts or decisions previously adopted; the annulment of acts or decisions; or, finally, the opening of disciplinary processes against the civil servants involved in undue behaviour" (Cendon, 2000: 45). If an inconvenient formalization is the main price we have to pay for accountability, should not we need to reconsider the huge amount of requirements prescribed by the accountability arrangements? Similarly, in his critical analysis of accountability Bovens elaborates on this and refers to the dangers of "excess of accountability". According to him, public accountability may be a good thing, but we can certainly have too much of it. Each of the favorable functions of public accountability (such as democratic control, integrity, improvement, legitimacy and catharsis) can easily turn into dysfunctions if public accountability is too zealously pursued. In short, too rigorous control may squeeze the entrepreneurship out of public managers and may turn agencies into rule-obsessed bureaucracies (Bovens, 2003: 15).

Last but not least, we should be alert against the post-political implications of the notion of accountability as a whole. Although merged and transfused with both of the instrumental and ethical premises, the modern public accountability pursuits are overwhelmingly loaded with productivity and efficiency concerns which considerably lacks in appreciating the political undecidability emerging out of the fact of power. Mouffe describes this fact as a "post-political" situation and draws our attention to never-ending public contestation in democracy, which goes far beyond any deliberative understanding of consensual approach. According to her, political questions are not mere technical issues to be solved by experts. Properly political questions always involve decisions, which require us to make a choice between conflicting alternatives (Mouffe, 2006).[7]

CONCLUSION

We observe that as the size and functions demanded of modern government have expanded through time, the demands for government to be kept accountable have become progressively more sophisticated. Today, one can hardly come across any term more stimulating than accountability revealing both the idealistic expectations and techninal requirements of democratic governance. Having a consolidated image of transparency, trustworthiness, fidelity, justice and democratic consciousness the notion of accountability manifests a very storong discoursive temptation to be "ever more democratic" in our modern public administration.

Touching on the undecidable core of democracy, Derrida (1994) uses the term "democracy to come" in order to demonstrate the ever-idealistic/never-ending content of the term in philosophical terms. In his understanding, democracy never comes; it is always on the way to come. Perhaps it is meaningful to apply this insight to the notion of public accountability and conclude that public accountability is never performed at all; it is always on the way to be performed. We should bear in mind that the uncertainty or the ambiguousness implied here is not a sort of transitory disfunction to be overcome by long-run persistent commitments; on the contrary, it is the main feature, which essentially and ineradicably identifies accountability itself.

7- For a well discussed analysis relevant to this crucial topic under the theme of Public–Private Partnerships see also "Democratic Accountability in Public–Private Partnerships: The Curious Case of Flemish School Infrastructure", (Willems, 2014).

Although accountability is fully considered as a critical element of democratic public administration, it is a crucial question to ask whether there exists an inevitable relation between accountability and democracy. In fact, we are not sure whether an ideal praxis of accountability is best achieved through a centralised concentration of control or through dispersed power and delegated responsibilities. Accountability has the potential to serve for both democracy and bureaucracy at the expense of each other. Therefore, in order to maintain a delicate balance between the two, we should consider the fragile compatibility between the principles of Reason and Freedom as inherited from the onset of Enlightenment.

We are living in an increasingly internationalised world in which many privately owned commercial companies or supra-national organizations such as World Bank or IMF exercise more power than some individual nation states. On the one hand, we should be alert to the post-political implications of the notion of accountability as a whole. And on the other hand, we should avoid discussing accountability issues apart from the determining factors of ever-existent political power relations. As a last word; we should always keep in mind that the paradoxes of accountability extend its performative spirit much farther than expected and it is just this distance that makes accountability both elusive and tempting.

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