Introduction:

As the 2015 deadline for the Millennium Development Goals draws closer, standardized approaches to economic growth and abstract discussions on good governance prove insufficient. So does the unremitting debate between state-led versus market-driven approaches to development management. Citizens are increasingly asking for workable solutions to everyday problems spurred by the unresolved challenges of poverty, hunger, pandemics, environmental degradation, energy bottlenecks and security threats, only to name a few. Their common concern centres on two main items cross-cutting both the sustainable development and governance discourses: ensuring accountability and preventing corruption in the public sector. The perennial question is how to accomplish these goals, given the uniqueness of historical, contextual and circumstantial factors in each case, and where to start, given the magnitude of the new array of issues.

With these questions in mind, this paper undertakes a conceptual analysis of accountability from a multidisciplinary perspective. It finds that the literature on accountability has been dominated by dichotomous understandings, specifically of
prescriptive, descriptive, operational and longitudinal nature. Focusing on the linkages and the convergences among these (sub) categories, it concludes that a continuous understanding of accountability can be more useful for both research and policy purposes.

The paper does not aim to provide clear-cut answers nor does it profess to make groundbreaking recommendations. It does, however, seek to raise questions, foster debate and deliberation among practitioners, and prompt further research on the various modalities of creating, maintaining and strengthening accountable and corruption-resistant public administration in general, and public service delivery in particular.

A Conceptual Analysis: Dichotomies of Accountability

Scholars agree that accountability is an amorphous concept that is difficult to define. This partly arises from its dualistic nature as a concept. On the one hand, accountability is abstract and value-ridden because it is associated with, inter alia, the notions of responsibility, integrity, democracy, fairness and justice. As a matter of fact, the term accountability does not have a clear equivalent in French, Portuguese, Spanish or Japanese where “responsibility” is the semantically closest term to it (Dubnick 2002, Harlow 2002). On the other hand, accountability is highly concrete and value-free because its etymological origin lies in bookkeeping where account-holders must give justifications of their possessions to pre-determined bodies according to fixed procedures (Bowens 2007: 182). The first approach to accountability is broad as in all “state of being answerable” (Black 2009: 18); the second is narrower as in “given obligations to evidence management or performance imposed by law, agreement or regulation (Kohler 1975: 6).”

This inherent dualism of the concept coupled with the necessity for parsimony in social sciences has triggered a predominantly dichotomous analysis of accountability in the literature. The dichotomies can be said to transpire along the prescriptive, descriptive, operational and longitudinal nature. These categories are neither exhaustive nor mutually exclusive. Their purpose is to meaningfully summarize and make manageable a large body of definitional analysis.

In French, the term ‘rendre les comptes’ is relatively new and has arisen in response to the need to find a better equivalent to the originally Anglo-Norman term of “accountability.” For more, see Gordon (2006). Vielajus (2010), for instance, prefers to use the term "redévabilité" for it involves a larger sense of giving accounts arising from certain responsibilities than does the term "rendition" or "reddition de comptes" (6). In Spanish, it is often translated as "control" or "fiscalización" and the literal translation of "rendición de cuentas" only approximates but does not equal "accountability" (IFAI 2004, 11). The notion of accountability assumes that an actor is responsible for producing certain outcomes and is then accountable through oversight to ensure that those responsibilities are met. In this understanding, bureaucrats are responsible to the public but accountable to their superiors and the elected officials. For more, see Bowens (2007a) and Blair (2000). In accountability, there is also the notion of answerability. In other words, willingness to be responsible and responsive is not sufficient; also important is the actual procedural phase of control where answers must be provided (Schedler 1999).

With time, the obligation of the budget/resource officer to give an account of his use of these sources to the overseers has been extended to other domains of public management and to sources other than of pecuniary nature only, such as technological and human resources and other less easily quantifiable factors like judgment, leverage, planning capacity, organization and other management attributes, which ultimately impact the outputs, the performance and the overall outcomes. By extension of the concept, accountability also refers to what an agent provokes on third parties as a consequence of his relation to the principal (Villarreal 2011).
descriptive, operational and longitudinal dimensions, although these categories are neither exhaustive nor mutually exclusive. While useful for didactic purposes, taken separately, these polar perspectives can provide only a limited understanding of accountability. Furthermore, multiple convergences exist among them, both on the theoretical and the empirical planes. Ergo, much could be gained from a continuous understanding of accountability.

Prescriptive Dichotomies

In prescriptive terms, a dichotomous understanding of accountability can best be summarized as the philosophy versus the means of government. Lloyd (2008), writing on the challenges of embedding accountability into the culture of an organization, refers to the “hardware” versus the “software” of accountability. The hardware, or the structures of accountability, includes the procedures, mechanisms and processes while the software, or its cultural precepts, refers to the attitudes and behaviour, perceptions and the mindset. Lloyd, while pushing for a balanced approach between the hardware and the software, urges the policy-makers to favour the “software” for two reasons: (i) the hardware has already been largely examined, and (ii) the accountability structures without the supporting culture are a façade, at best.

Bowens (2010) is yet another scholar who offers a dichotomous understanding of accountability along prescriptive terms. His dichotomy consists of “virtue” versus “mechanism.” In the former case, accountability is seen as a positive quality in organisations or officials whose actual behaviour is the locus of attention. In the latter case, it is seen as an institutional arrangement where an accountee is held to account by a forum, or the accountor (Pollitt 2003: 89). Here, the gist of accountability is not the behaviour of public agents, but the way in which the principal-agent nexi operate. Besides their different foci, the two perspectives subscribe to different debates. While the virtue perspective encompasses a discussion about good governance and trust in

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4 Although Lloyd’s (2008) focus is on ‘global accountability,’ his hardware vs. software distinction applies to any organization, and thus, is pertinent here. Global accountability has been used to denote the accountability practices in the international organizations, including the International Financial Institutions (IFIs), Multilateral Development Banks (MDBs), International Non-governmental Organizations (INGOs), and international organizations such as the United Nations and its various entities. For more, see the Global Accountability Reports produced by the One World Trust. Others have referred to “global accountability” as the new norms of international accountability beyond the territoriality of sovereign states, and emanating from the globalization of production, investment and trade patterns (Mason 2005). Global accountability is outside the scope of this paper.

5 Bowens (2004), on the other hand, opts for the hardware approach of accountability dubbing the software as non-falsifiable and without boundaries. For more on falsifiability and concept boundaries, see Popper (1959) and Sartori (1970).

6 This prescriptive dichotomy is paralleled by a methodological one where Bowens refers to “virtue” as the dependent variable, and the “mechanism” as the independent variable. Since the implications of this dichotomy can spill to the discourse on quantitative versus qualitative research, it is beyond the scope of this paper.

7 Broadly, good governance describes an open, efficient, effective and legitimate way of conducting public affairs and managing public resources. Good governance accomplishes these goals in a manner essentially free of corruption and with due regard to rule of law. For many, good governance is synonymous with democratic and effective governance because it is participatory, transparent and accountable. See UNDP (1997a) and (1997b.) For others, good governance and democratic governance have diverged in the past decade due mainly to the crises triggered by globalization. For such a perspective, see Bang (2008).
government\textsuperscript{8}, the mechanism view of accountability subscribes to the public management discourse, including its old and new variants.\textsuperscript{9}

Ackerman (2005) also stresses two variants of accountability: accountability as "honesty" and accountability as "performance." On an individual level, the first variant is associated with the rule-following bureaucrats who restrain from the non-procedural, and the second variant, with the pro-active public decision-makers who are expected to perform efficiently and effectively. Ackerman indicates that the first "honesty" version is "process-oriented" and "negative" accountability because the public servants are evaluated through time and based on the extent to which they abide by the standard operating principles (SOPs). As for the second "performance" understanding of accountability, the association is with "results-driven" and "positive" accountability insofar as accountability is seen as the ability to produce effective policy outcomes, which are evaluated at project endings (8).

Martin and Webb (2009) are other scholars who adopt a dichotomous approach to accountability. Their juxtaposition consists of the "user-choice" versus the "social justice" dimensions of accountability. They demonstrate that, in Wales, as result of the shifts in the public administration ethos and practice from the competitive/consumer-driven performance management (user-choice) to collaborative/citizen-centric inclusive management (social justice), significant improvements were noted in public service delivery.\textsuperscript{10} Wales' experience with alternative accountability frameworks can open the door to further research on the possible transferability of its tools to cases with relatively low population density and a high degree of social capital.

**Table 1: Prescriptive Dichotomies of Accountability**

<table>
<thead>
<tr>
<th>Accountability as the &quot;philosophy&quot; of government</th>
<th>Accountability as the &quot;means&quot; of government</th>
<th>Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software</td>
<td>Hardware</td>
<td>Lloyd (2008)</td>
</tr>
<tr>
<td>Virtue</td>
<td>Mechanism</td>
<td>Bovens (2010)</td>
</tr>
<tr>
<td>Honesty</td>
<td>Performance</td>
<td>Ackerman (2005)</td>
</tr>
</tbody>
</table>

\textsuperscript{8} The more direct link between "accountability as virtue" and "trust in government" is through the link of a "trust culture." A trust culture is where citizens feel that they have a more or less equal and potential chance of making a difference in decision-making. For a discussion on trust culture, see Sztompka (1999). For a comprehensive analysis of trust in government and relations to good governance and accountability, see Blind (2006) and (2010).

\textsuperscript{9} Briefly, "Old Public Management" focuses on hierarchical, rule-oriented and centralized bureaucracies while the "New Public Management" favours an entrepreneurial, performance-driven and decentralized public administration. For more, see Riccucci (2002).

\textsuperscript{10} Some innovative tools in this shift have included the minimization of several conventional formal oversight mechanisms, such as audits, inspections and performance league tables and the adoption of intelligent commissions by different government agencies and/or third parties, all with extensive citizen engagement and with an eye to engaging the most deprived.
**Descriptive Dichotomies**

The prescriptive dichotomies have their counterparts in the descriptive domain which, at the risk of oversimplification, include: *market-based versus administrative accountability, political versus legal/judicial accountability, and social versus institutional accountability*. These comparative categories largely subsume the more enumerative and less analytical categorizations, such as the organizational, professional, managerial, moral, and fiscal accountability (Jabbar and Dwivedi 1989; Smith 1991; Romzek 2000) or programme, process and outcome accountability (Chandler and Piano 1988).

**Market-based versus Administrative Accountability**

Market-based accountability consists of perceiving citizens as consumers, whom must be accounted to on the basis of the services they receive. Market-based accountability gained currency in public administration when the New Public Management Theory of the 1990s emphasized the transferability of market forces to the public sector towards improving the efficiency, competitiveness and the accountability of government institutions (Bartley 1999). The seminal work "Reinventing Government" by Osborne and Gaebler (1992) praised an "entrepreneurial" government, which contracted out the production and the delivery of public services to the private sector and/or civil society, and then supervised the process towards ensuring the public interest.

Ladd (2008) examines market-based accountability schemes in current day public education sector in the United States. Correspondingly, parents, conceived as consumers or clients, are given several choices between different schools and school programmes, and in case they are not satisfied with the service, can easily exercise their right to "exit" by changing schools. In theory, this competitive logic should push schools to reform towards higher achievement for they would not want to lose their students. Yet, evidence shows that insignificant or no improvement ensues. Furthermore, the disadvantaged students are further marginalized. As a result, the governments have to look for complementary solutions, such as the establishment of charter schools ran by citizen groups and/or non-governmental organizations in the case of the United States.

In contrast to market-based accountability, administrative or organizational accountability refers to rules, regulations and norms of hierarchical obligation to

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11 Some scholars make a distinction between bureaucratic and political accountability on the grounds that the former concerns accountability to superiors and the latter accountability to the constituents. For instance, LaFrance (2009) shows that, in the case of law enforcement against drunk-driving, the police in the United States display accountability both to the chain-of-command and the external anti-alcohol lobbies. Most scholars, however, agree that political and bureaucratic accountability converge on several grounds. Page (2010), for instance, demonstrates that in the case of Sweden, Germany, the United States, France, the United Kingdom and the European Union, political accountability in the form of “ministerial responsibility” dominates and shapes administrative and other forms of accountability, including the legal/judicial and social variants.

12 Bovens (2007c) distinguishes among types of accountability based on the nature of the accountability forum, the organizational form of the actor, the nature of the issue of accountability at hand, and the nature of the obligation (461).
answer to one’s superior. Mexico’s Federal Law of Administrative Accountability of Public Officials, recently amended by President Felipe Calderón, gives a good idea of the currently expanding scope of administrative accountability. The amendments in question included protection measures, and for the first time, rewards to whistle-blowers, the possibility for filing anonymous reports, the suspension of a public officer from office for a period of up to twenty years in case of involvement in accountability offences, and the increase in the jurisdictional power of federal government controllers and the heads of audit agencies (CNN Mexico 2011).

Although administrative accountability involves answerability to superiors, it is no longer confined to an internally structured chain-of-command including internal auditing, evaluation and surveillance. Table 2 shows the diversity of the administrative accountability mechanisms and their cross-cutting nature with some of the other forms and dichotomies of accountability discussed here (Smith 1992, p.97).13

**Table 2: Mechanisms and Linkages of Administrative Accountability**

<table>
<thead>
<tr>
<th>INTERNAL</th>
<th>EXTERNAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hierarchy</td>
<td>Legislative review</td>
</tr>
<tr>
<td>Rules and Regulations</td>
<td>Advisory committees</td>
</tr>
<tr>
<td>Budgets</td>
<td>Judicial action</td>
</tr>
<tr>
<td>Personnel management</td>
<td>Ombudsman</td>
</tr>
<tr>
<td>Performance evaluation</td>
<td>Review tribunals</td>
</tr>
<tr>
<td>Auditing</td>
<td>Evaluation research</td>
</tr>
<tr>
<td>Programme monitoring</td>
<td>Freedom of information</td>
</tr>
<tr>
<td>Code of conduct</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INTERNAL</th>
<th>EXTERNAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal ethics</td>
<td>Public comment</td>
</tr>
<tr>
<td>Professionalism</td>
<td>Interest group pressure</td>
</tr>
<tr>
<td>Representative bureaucracy</td>
<td>Peer review</td>
</tr>
<tr>
<td>Commitment</td>
<td>Media scrutiny</td>
</tr>
<tr>
<td>Anticipated reactions from superiors</td>
<td>Political parties</td>
</tr>
<tr>
<td></td>
<td>Politicians and officials at other levels of government</td>
</tr>
</tbody>
</table>


Internal/Formal mechanisms are the command-and-control elements of public administration, which exist within bureaucracies and require compliance. In addition to the originally Weberian constructs of hierarchy, rules, regulations and budgets, more market-driven concepts and practices have made their way into administrative

13 The overlapping linkages between the sub-categories of administrative accountability mechanisms and among the larger dichotomous understandings of accountability are emphases added to the original table by the author.
accountability, hence the convergence with market-based accountability. Salient areas of convergence are personnel management, performance evaluation, auditing and monitoring, which could benefit from systematic comparative analysis.14

*Internal/Informal mechanisms* relate to personal and professional ethics. Although dubbed as "mechanisms" by Smith (1992), such informal elements, particularly commitment and anticipated reactions from superiors, can be quite abstract notions not unlike the prescriptive dichotomies of virtue vs. mechanisms, software vs. hardware, honesty vs. performance, and user-choice vs. social justice. Their informal character can be formalized to some extent through instruments such as the codes of conduct or through operationalizing them into internal performance evaluation, this attesting once more to convergences between the (sub)dichotomies of administrative/market-based accountability and prescriptive dichotomies.

*External/Formal mechanisms* are those controls related to parliament, advisory committees, ombudsmen, review tribunals, and so on. Such institutions of accountability coexist in the domain of political accountability, which is discussed next under the political versus legal/judicial accountability divide. Likewise, the *External/Informal mechanisms* of public opinion and feedback, interest group pressure and civil society participation, and media scrutiny are tools of social accountability discussed below in reference to the institutional-social accountability rift.

The overlapping of these administrative accountability mechanisms with those of political and social accountability evokes, once again, questions on the adequacy of dichotomous understandings of accountability prevalent in the literature. These convergences give the signals of potential advantages that may accrue if continuous and graded views of accountability were adopted instead of binary descriptions.

**Political versus Legal/Judicial Accountability**

Political accountability can be defined as the elected officials’ obligation to answer to the public, and of public servants to the elected officials. It is generally ensured through elections and the legislative system, and is supported by well-functioning political party systems and a healthy executive-legislature division of labour. The twin problematic of political accountability consists of (i) the need for additional accountability measures for periods in-between elections and the indirectness of public servants' accountability to citizens; and (ii) the increasing power of the executive vis-à-vis the legislative branch, also referred to as "decreetism" (O'Donnell 1994).15

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14 Particularly systematic analysis through small-N studies with middle-range generalizations, possibly at the regional level would be valuable. It would show the triggering factors, the causal mechanisms and the features of enabling environments for success and behind failure. For more on middle-range generalizations in social sciences, see Ziblatt (2006).

15 Decreetism is rule-making by decree often involving the bypassing of the legislative branch by the executive. It is often associated with the personalization and concentration of power in the executive and the weakening of legislatures.
Legal accountability is assured by the judiciary, which checks whether politicians and officials act within the confines of their prescribed jurisdictions (Goetz and Gaventa 2001: 7). As such, it has more to do with the rule of law and preventing the abuse of public service than efficiency and effectiveness concerns that are mostly associated with political accountability (World Bank 2004). In the same vein, Ferejohn (2006) distinguishes between political and legal accountability on the grounds that the former is more arbitrary. In political accountability, the political principle (in this case, the elected official) can hold the agent (in this case, the public servant) accountable without providing justifications, such as when he/she punishes an agency by removing a leader, reducing budgets and/or limiting its jurisdiction, etc. In contrast, legal accountability must be based on proof that in the case of a perceived breach of established rules and regulations, the agent is put on notice, through the enactment of prior law/standards. In this respect, legal accountability is based on reason while political accountability is not.

With the aim of alleviating the twin problematic of political accountability, i.e., the insufficiency of elections as viable accountability mechanisms, the indirectness of accountability ties between the public servants and the electorate, and the problem of decreetism, innovative practices, strategies and tools have emerged at the intersection of political and legal accountability. Some of these innovations include the creation of independent/external accountability agencies including corruption control bodies, independent electoral institutes, auditing agencies and ombudsmen. Research has shown that the strength of these agencies depends on their connection with society at large and their inclusion of civil society organizations and citizens' groups. Hence, the convergences across the (sub) dichotomies of political and legal accountability, and with social accountability are occurring.

Institutional versus Social Accountability

The institutional versus social accountability divide, also called the supply-driven versus the demand-led or top-down versus bottom-up accountability is more recent than the two previous descriptive sub-dichotomies. Researchers have enumerated the institutions of accountability as the parliament, electoral system, the judiciary and the myriad audit organizations, therefore constricting institutional accountability largely to the political and legal realms. Social accountability, on the other hand, has been analyzed as “social relations,” largely made up of ad hoc initiatives of direct and indirect civil society and citizen engagement in public affairs aiming to exact accountability (Ackerman 2005: 16).

16 Other studies find the significant weight of elections as accountability mechanisms. Lindstedt and Nauring (2010), for instance, determines that devoid of free and fair elections, the impact of information and transparency through education and media is flimsy. Halim (2010) corroborates a similar finding in the developing world.

17 Bowens (2007) finds that, with the transfer of power from the ministers to the heads of these agencies, public administrators have become more directly accountable to the public than to their political bosses. The decrease in political accountability has thus been paralleled by the increase in legal and social accountability, this further attesting to more convergences across accountability dichotomies.

18 McCubbins and Schwartz (1984) have made the "police patrol" versus the "fire alarm" analogy, the first one referring to rigorous performance targets from above, and the second, to openings of public administration to social pressures from below.
The institutional versus the social divide has been more implicit than explicit in the literature. Goetz (2003), for instance, has separated the traditional institutions of accountability, namely the electoral systems, legal and judicial entities (e.g. human rights commissions or gender-sensitive bodies, civil service reforms,), the more modern institutions of oversight (e.g. anti-corruption commissions) and the “new accountability agenda” defined as “rights operationalized” (4). Likewise, Joshi (2010) has maintained that the new social accountability mechanisms have “little traction” unless they trigger "conventional" accountability processes such as investigations, inspections and audits with formal sanctions (14).

Social accountability understood as such, was born in the mid-1990s as result of disenchantment with the new public management's market-inspired forces, such as privatization, contracting out, joint programme management, and later on the public-private-people partnerships (PPPPs), which social accountability has embraced, developed and expanded with time. It has also largely been associated with the drive to ensure effective, sustainable, and more importantly, pro-poor development (Ackerman 2004 and 2005; Malena et al. 2004). Some researchers have subdivided social accountability into two sub-components: the voice-led social accountability defined by citizen participation in policy-making, advocacy and deliberation processes (Arroyo2004, Malena et al. 2004), and the control-oriented social accountability defined by citizens’ watchdog role, often in cooperation with other societal actors, such as the media and professional associations (Peruzzotti and Smulovitz 2006, Orlansky and Chucho 2010). 19

Examples of social accountability practices are protests, advocacy campaigns, investigative journalism, public interest lawsuits, participatory data collection and analysis tools, participatory budgeting, public expenditure tracking, social audits, citizen report cards, community score cards and other forms of citizen monitoring and evaluation in public policy-making and service delivery. These tools and social accountability in general have been portrayed, implicitly or explicitly, as the non-state domain, although state has been very much involved both at the inception and the process of social accountability initiatives. 20

Given the involvement of the state, one wonders if some institutionalization of social accountability practices might not have taken place in some sectors and contexts. In this respect, Ackerman (2005) proposes three possible paths for the institutionalization of social accountability:

(i) blending participatory mechanisms into the strategic plans of government agencies and the rules and regulations of front-end bureaucrats;
(ii) creating specific government agencies with the explicit objective of ensuring societal participation; and
(iii) legalizing participatory mechanisms by requiring agreed agencies or the government as a whole to engage society in different segments and phases

19 Other scholars have taken a more empirical perspective attempting to discern the different social accountability tools and functions in different environments. See Cornwall and Coelho (2006) and Joshi (2010).

20 For an analytical analysis of the degree of state support per a given social accountability mechanism (SAM), please see Blair (2011).
of the public policy processes (design, planning, implementation and evaluation).

He states that the first and the second paths have been accomplished to a degree as opposed to the third route, which is still uncommon. However, hard evidence to support this argument is lacking in the literature. 21 One cannot help but wonder, therefore, if a cross-sectoral and cross-country inventory of (different degrees of) institutionalized social accountability practices can be compiled to show the cases of success and failure across time. In this respect, an empirical perspective on the actual tools of social accountability and their implementation patterns can bring a better grasp of the actual timeframes of the initiatives, their embeddedness, legality, direct outputs and more indirect outcomes with regard to accountability, governance and development.

In addition to the insufficiency of comparative hard data, the institutional versus social accountability divide might also convey the erroneous impression that citizen engagement that forms the core of social accountability is not part of state institutions. This goes against the recent innovations in integrating citizens into decision-making processes directly, such as the citizen councils or citizen advisory boards, which audit government expenditures, supervise procurement and monitor elections. 22 As examples of "diagonal," or "transversal," or "hybrid" accountability, these relatively newer constructs are the subject of the following accountability dichotomy.

21 Sarker and Hassan (2010) are other scholars who affirm that civic engagement processes in enforcing public accountability are still piecemeal efforts, and that it still remains an illusion how they would be effective on a larger scale. Once again, little empirical evidence is provided regarding the content of the "infancy level."

22 With respect to the social accountability tool of citizen councils, some have questioned their autonomy since they tend to be government-funded (Ackerman 2005). Based on his case study of Argentina, Salvochea (2007) distinguishes, for instance, between involving NGOs in such exercises of social accountability where they act as controllers of the execution of public policy, which he finds valuable, or those social accountability functions where they (NGOs) administer public funds, which he advises against for being amenable to patron-client dealings.
**Table 3:** Institutional versus Social Accountability

<table>
<thead>
<tr>
<th>COMPARATIVE ADVANTAGES OF DIFFERENT INSTITUTIONS FOR ACCOUNTABILITY</th>
<th>SPECIALIZED PROFESSIONAL AUDITING INSTITUTIONS</th>
<th>INSTITUTIONS FOR ENGAGING CITIZENS AND CIVIL SOCIETY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid knowledge of applicable formal rules and procedures</td>
<td>+</td>
<td>—</td>
</tr>
<tr>
<td>Perfect understanding of structure and organization of government</td>
<td>—</td>
<td>+</td>
</tr>
<tr>
<td>Technical capacities and expertise</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Well established practices and mechanisms to deliver actions for accountability efficiently and in relatively short time</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Continuity over time, learning and accumulation of skills</td>
<td>—</td>
<td>+</td>
</tr>
<tr>
<td>Easy access to budgetary and government programs information</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

Source: Villarreal, R. “Accountability, Auditing And Citizens’ Engagement: Public Policy Issues To Enhance Development,” presented at the seminar on Strengthening External Public Auditing in the ASOSAI Region hosted by the Bureau of Auditing and Inspection (BAI) for the Asian members of the International Association of Supreme Auditing Institutions (INTOSAI). Seoul, South Korea (December 13-18, 2010).

Note: (+) refers to strengths, (-) refers to weaknesses.

**Table 4:** Descriptive Dichotomies of Accountability

<table>
<thead>
<tr>
<th>System-based Accountabilities</th>
<th>Institution-based Accountabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market-based</td>
<td>Administrative/Organizational/Bureaucratic</td>
</tr>
<tr>
<td>Political</td>
<td>Legal/Judicial</td>
</tr>
<tr>
<td>Social</td>
<td>Institutional political, legal, market institutions, independent regulatory institutions (IRIs) including audit institutions</td>
</tr>
</tbody>
</table>
Operational Dichotomy

Accountability, either in prescriptive or descriptive terms, operates through “horizontal” or “vertical” channels. Horizontal accountability refers to within-state or internal accountability whereby public servants are held accountable to their peers, and public administrators, altogether, are held accountable to the relevant ministers.\(^{23}\) Horizontal accountability is thus linked with both political and institutional accountability. It is also linked with administrative and market-based accountability because a procedural strengthening of horizontal accountability requires audit reforms and/or the creation of autonomous entities such as anti-corruption or human rights commissions, while a less procedural, and a more substantial reinforcement of it warrants periodic measurements of government outputs.\(^{24}\)

Vertical or external accountability refers to the oversight provided by the civil society\(^{25}\), citizens’ groups, the private sector and the mass media. It includes citizens’ electoral choice and the collective exertion of pressure by civil society organizations\(^{26}\) (Goertz and Jenkins 2001: 1), citizens, communities and independent media (Malena et al. 2003). Informal mechanisms of vertical accountability include public pressure, negative or positive press releases, media coverage, public displays of support or protest movements, interface meetings between citizens and public officials and petitions. Formal means occur when citizens appeal to the institutions of horizontal accountability as in presenting evidence to a corruption control agency, appealing to a public ombudsman or filing a claim through the court system (4).\(^{27}\)

Although the overall effectiveness of social accountability as institutionalized practices have been questioned in the development management literature, some case-study evidence from comparative political science and sociology shows that vertical accountability, associated with pressure exerted by societal forces, is growing in importance. Anderson (2006), for instance, argues that vertical, and not horizontal, mechanisms of accountability have proved efficient in delimiting executive authoritarianism in Nicaragua. Chang, Golden and Hill (2010) find that the freedom and strength of the media, as measured by its ability to convey regular and extensive information on accountability breaches and corrupt dealings, has had significant positive effects on political accountability in Italy.\(^{28}\) These studies are useful, yet too

\(^{23}\) Within-state accountability to superiors is categorized as vertical or horizontal by different scholars depending on their emphasis on either the “internal/interagency,” hence horizontal, or the “hierarchical,” hence vertical nature of the relationship.

\(^{24}\) For Bowens (2007), these newer forms of accountability, such as the establishment of ombudsmen, auditors, and independent inspectors, are examples of diagonal, and not horizontal accountability because they do not fit within the traditional top-down, principal–agent relationships.

\(^{25}\) Schmitter (2007) calls the specific type of accountability between the officials and the civil society “oblique accountability.”

\(^{26}\) The still developing social accountability literature has often used civil society, and more specifically non-governmental organizations (NGOs) as the agents. There is, however, growing literature on the accountability of such processes themselves. For more, see Harsh (2010).

\(^{27}\) Some scholars use a reverse terminology. They refer to internal accountability mechanisms as vertical due to their command-and-control nature, and external accountability as horizontal due to the decentralized nature of the accountability mechanisms at the societal level. Bowens (2005) is an example. Clearly, the operational dichotomy of vertical versus horizontal dichotomy might confuse more than it elucidates.

\(^{28}\) While the media is a significant actor of vertical accountability, its own and internal accountability calls for a separate analysis. Butler (2010) shows in the case of Kenya, for instance, that journalists
few to give a comprehensive understanding of the significance of the new vertical accountability mechanisms and practices.\textsuperscript{29} As corroborated by Biela and Papadopoulos (2010), besides sporadic single-country studies in this area, there are not many comparative and evidence-based analyses. The few successful cases repeatedly cited in the literature leads one to question whether the past decade has not witnessed other success stories, which again further research can investigate.\textsuperscript{30}

More recently, other forms of operational accountability have arisen in the literature. One is \textit{diagonal accountability}, which refers to the direct participation of citizens in the state's own internal mechanisms of accountability. Ackerman (2004b) calls this approach “inviting society into the inner chambers of the state instead of sending sections of the state off to society” (448). Fung and Wright (2001) dub it “empowered participatory governance,” a society in deliberation over the design and operation of fundamental government services such as schooling, policing, environmental protection and urban infrastructure. Some examples of diagonal accountability are \textit{citizen oversight committees} or \textit{grievance redress mechanisms} with varying degrees of formality and legal authority,\textsuperscript{31} these examples indicating one more convergence area between social and legal accountability sub (dichotomies).

Conceptual convergences are there, but once again empirical research is weak. A basic Google search, let alone an academic key term query on "citizen oversight committees," in scholarly journal databases, mostly gives out examples from the educational, health and policing sectors in the United States. One then would wish that new research tackles diagonal accountability in the developing world more extensively.\textsuperscript{32}

Questions also abound with respect to diagonal accountability in the developed world. Trechsel (2011) has recently written about “reflexive accountability,” where citizens are responsible to themselves by initiating otherwise traditional forms of accountability, such as referenda, themselves. Then, the question becomes: Are these "postmodern" forms of diagonal accountability\textsuperscript{33} or is "reflexive accountability" just one more entry to the jungle of ‘accountability with adjectives" (101)?

One other new term coined by the students of accountability is "redundant accountability." \textit{Redundant accountability} refers to the multiplicity of accountability links, and therefore the obligation of persons and institutions to be accountable to several \textit{accountees} from different sources for the same given act. Schillemans (2010)

\begin{itemize}
  \item have extorted politicians to pay bribes by threatening image damaging in the press. There is, thus, a need to understand the nested horizontal accountability systems at the actor-level before moving on to assess the accountability processes at the sector and state-level.
  \item According to Peruzzotti and Smulovitz (2006) social accountability is a relatively new mechanism of vertical accountability.
  \item These repeatedly cited cases of success are Brazil/Porto Alegre's participatory budgeting, Mexico’s citizen-run Federal Electoral Institute, and India’s Mazdoor Kisan Shakti Sangathan movement in Rajasthan.
  \item According to Stapenhurs and O'Brien (2005), diagonal accountability occurs mostly when active citizens and civil society groups work with elected representatives to enhance the representation role of the parliaments.
  \item New volumes by Claasen and Lardiés (2011) and Odugbemi and Lee (2011) are positive steps towards this goal. However, for the most part, they are descriptive.
  \item For a perspective on “New Citizen Engagement” in postmodernism, see Chiou (2000).
\end{itemize}
finds that the multiplicity/redundancy of accountability mechanisms has improved the (i) reliability by increasing the chances of catching and correcting unwanted behaviour; (ii) information asymmetry problem between agencies and their principals by multiplying points of access to information; (iii) legitimacy of accountability systems by allowing a better incorporation of diverse values (Dubnick and Frederickson 2002)

Figure 1: Operational Dichotomies of Accountability

Longitudinal dichotomy

Another dichotomy found in the concept of accountability concerns its start and end points. This is the ex-ante versus ex-post dichotomy of accountability. Some scholars view accountability as an ex-post event of holding actors accountable for past acts and completed projects. In this view, accountability is perceived as a mechanism and is performance-related. Others associate accountability with ex-ante occurrences because they perceive it as “responsibility,” including government responsiveness to citizens.

Ex ante accountability can also be linked to representative democracy as in the elected officials being liable for their actions based on their pre-election knowledge of the needs and wants of the constituents. Consultation and the use of feedback mechanisms help ex ante accountability by making citizen interests known, and thereof reflected ex ante in policy making (Moncrieffe, 2001:27). Some examples of ex ante accountability are the Administrative Procedure Act (APA) and National Environmental Policy Act (NEPA) in the United States. Before agencies can adopt new regulations, they are required to give complete information as to their content, justify them based on cost-benefit analysis, and even defend them in court if questioned by civil society groups (Ackerman 2005). These understandings of ex ante
accountability point to convergences with operational-vertical and descriptive-social accountability as well as with the broad prescriptive (sub)dichotomies of accountability.

On the other hand, ex-post accountability refers to holding elected officials to account through law or other monitoring and sanctioning mechanisms, and ultimately through elections. While the sustainability of ex post accountability depends on the availability of information and the credibility of (formal or informal) sanctions (Biela and Papadopoulos 2010) as well as the fairness of elections, the viability of these traditional vertical accountability mechanism has been questioned particularly as elected officials who are charged with, or convicted of, criminal wrongdoing are typically re-elected rather than repudiated by the electorate, both at national (Chang et al. 2010) and local levels of government (Debrah 2009).

**Figure 2: Longitudinal Dichotomies of Accountability**

While a discussion on the dyadic nature of accountability is useful for didactic purposes, such dichotomous perspectives do not bode well with reality. As Ackerman (2005) affirms, and rightly so: "To be accountable is to be in motion, not simply sitting in an office while being open to criticism. It is a dialogue, explanation and justification"(5). Likewise, Hernandez (2009) suggests: "Accountability needs reinterpretation in the form of a system which allows a "process of responsibilizing" the governors, and a significant presence of citizens and societal groups in the formulation, implementation, evaluation and monitoring of public policies (61). This is the view of accountability as a process. Only a few studies have conceived accountability as a process. The few that have taken such an approach have been descriptive studies without making the analytical leap to analyze how the different stages of the process play out in relation to each other or how the same stages compare with respect to their counterparts in different sectors and/or environments."
Accountability as a Continuous Process

Given the complexities involved in finding a common ground between the twin aspects of accountability, some scholars have erred on the side of “workable definitions.” Ackerman (2005), for instance, has defined accountability as a “proactive process by which public officials inform about and justify their plans of action, their behaviour and results, and are sanctioned accordingly (p.1)” Taylor and Buranelli (2007), drawing on earlier definitions of political accountability, have conceived accountability as "ensuring that governments and their agents act in a public-regarding manner" (61). Kpatchavi (2009) has talked about the "obligation of power holders to give an account of their actions to service-recipient citizens, and of those citizens' rights to ask for this account" (11), and "to assess them in terms of 'availability, continuity and quality’" (9). Van Woerkum and Aarts (2010) have referred to “decisional accountability” as the process of "ongoing education, internal and external deliberation, and examination."
These studies, while conceiving accountability as a continuous process of successive stages, have stayed descriptive. No analytical and systematic efforts were made to assess the comparative weaknesses and strengths of given stages or their relation to each other in terms of sub-stage transitions within or across cases. Three groups of scholars have moved closer towards an analytical methodology of process-based accountability. These are Goetz and Gaventa (2001), Joshi (2010), and Taylor and Brunelli (2007).

Goetz and Gaventa's (2001) continuous conceptualization is *consultation, presence, and influence*. In the first phase, the government opens up arenas for dialogue and information sharing. This can include one-off consultative exercises, ongoing participatory assessments on any given topic of concern, citizens’ juries and/or surveys. In the second phase, society’s access to the government is institutionalized, meaning regularized and/or legalized. This can include quotas in local government for the marginalized segments of the society, structured access of grassroots organizations to local governance mechanisms such as budgeting or planning, etc. In the third phase, impact on policy-making is expected to occur. This can transpire in the form of incorporating citizen preferences into policy or service design, some form of diagonal accountability mechanism where citizens or citizen groups become integral parts of the accountability institutions and mechanisms, such as in financial audits, specific litigation rights in case of underperformance by specific government agencies or lack of quality in the delivery of public services. (9).

These stages do not necessarily take place in the order presented, nor do they mean that if they do take place consecutively, impact will be achieved at the end. There are several intervening variables that affect the success that each stage and the process of accountability as a whole can achieve. Some of these intervening variables can include contextual factors (state capacity and state autonomy, political system and the regime, economic development and growth, inequality, bureaucratic capacity), structural elements (depth of procedural and substantive democracy, the established roles and the relationship among the executive/legislative/judicial power, the level of political participation, party system, population, density of the population, ethnic homogeneity) and other more circumstantial issues (unexpected crises or natural disasters affecting the vulnerability points in the country).

Joshi (2010) is another scholar, who has taken a step towards a continuous graded view of accountability. Focusing more specifically on accountability in the area of public service delivery, he favours the “short route” of accountability, i.e., the more visible and direct linkages between users (citizens) and providers (street-level bureaucrats) as opposed to the “long route,” where elected politicians and public officials are accountable to the service-recipient citizens through the providers. In this more tightly circumscribed milieu, the continuous process of accountability is conceived to include the following stages: *setting standards, getting information about actions, making judgments about appropriateness, and sanctioning unsatisfactory performance*. As Joshi (2010) points out, there is high ambiguity in the literature about which stages are essential for a particular accountability initiative to be robust. Furthermore, in some cases, not all four stages are found and the possible and actual outcomes on service delivery have not been examined yet (2). To give a real world example, what are the accountability steps to undertake in order to solve the problem of teacher absenteeism, and from there, what are the additional initiatives
to envisage towards improving the overall quality of education and learning? Are there some accountability mechanisms that would yield more effective outcomes if introduced at any given stage, and before, after or simultaneous with other comparable mechanisms? If yes, what are these mechanisms?

Taylor and Buranelli (2007), in their study of accountability deficits in Brazil's public administration, break the accountability process into three component stages: *ex ante oversight, ex post investigation, and sanction*. They then trace how core accountability initiatives for each stage are allocated to specific institutional actors, and how, although these institutions are strongly accountable by themselves, taken together, their interaction nevertheless weakens accountability. They point to the politicized nature of accountability mechanisms such as the parliamentary commissions of inquiry, regulatory agencies’ weak or nonexistent sanctioning power, and the lack of inter-institutional cooperation as the reasons behind accountability and corruption problems in Brazil. Clearly therefore, there is a need to focus on continuous interactions rather than disparate categorizations of accountability.

**Conclusion:**

This paper has undertaken a literature review on the multidimensional concept of accountability. If anything, its findings corroborate Mulgan’s (2000) dictum that accountability is an “ever expanding concept,” where the multiplicity of forms and varieties of accountability almost render the term “meaningless” (Koppell 2005, 95). This study has attempted to make a modicum of sense out of the definitional brouhaha. It has shown that dichotomous understandings and categorizations have dominated most of the literature with a few relatively new studies adopting the alternate view of accountability as a continuous process constituted of successive stages.

Neither the definitions and types of accountability presented in this study nor the questions raised are exhaustive. The extensive list of background conditions, intervening variables, contextual factors, the triggering factors or the amplifying/buffering factors of accountability are real but have not been dealt with in this paper. The problem of endogeneity is glaring, and although it has not been emphasized in this paper, its existence should not discourage further empirical study. Last but not least, the infinite regress problematic vis-à-vis the start and end points of accountability processes often should go as far back as to consider the pre-responsibilities of account holders in terms of capacity building: without a literate population, social accountability would be a chimera; and without institutionalized political systems, political, legal or any other institutional accountability could be dwarfed by rising social tensions that are left unchannelled or mischannelled.

34 DDC--Direction du développement et de la coopération (2007), for instance, enumerates five principles of good governance including *accountability, transparency, non-discrimination, participation* and *efficacy* (5). These very same terms, however, are also used in defining the term accountability. Accountability, for instance, presupposes transparency because without the latter, it is practically impossible to accomplish it. Also, accountability breeds transparency and participation (Hernandez 2009).
There are myriad empirical questions of significance facing policy-makers: accountability deficits in development agencies vis-à-vis the donors, and between them and the aid-receiving countries (DARA 2010)\textsuperscript{35}, internal and external accountability issues in regards to non-governmental organizations (NGOs), civil society organizations (CSO) and citizen groups vis-à-vis aid disbursements (Beck, Mendel and Thindwa 2007) service delivery, and social mobilization (Blind 2009), and budgetary versus non-budgetary roles within the local government (Salvochea 2007), the growing impact of information technologies and knowledge management on accountability in the public sector (UN 2010), and other more general, yet critical concerns regarding the need to establish the "right institutions" (Inforesources 2008) versus the necessity to have "good politicians" (Halim 2008). This paper, while providing several empirical examples to support its arguments, has focused mainly on the conceptual issues surrounding the term accountability.

It is true that achieving accountability in the public sector and achieving participatory governance overall are intrinsically related\textsuperscript{36} but can also be distinguished through a constricted focus on public service delivery and the stages of the continuous process of accountability. Such exercise would not only bridge gap between theory and practice but could also open the door to other research questions of equal importance in the accountability field. Some of these questions can be:

(i) What are the linkages between accountability and corruption?
(ii) How a micro-focus on public service delivery can help delineating the internal gaps in accountability initiatives?
(iii) Why can the continuous view of accountability help draw the pathways between accountability and corruption across different accountability stages and in different sectors?
(iv) To what extent does e-government influence accountability in the public sector?

These are some of the questions that the citizen engagement research agenda of the Development Management Branch of the Division for Public Administration and Development Management will turn to in the near future.

\textsuperscript{35} Council on Foundations and the European Foundation Centre (2007) enumerate seven defining features of accountability in international philanthropy: integrity, empathy, respect, sensitivity, justice, cooperation and collaboration, and efficacy.

\textsuperscript{36} For an excellent analysis on this theme, please see Edwards (2011).
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