Accountability in Central and Eastern Europe: concept and reality

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Abstract
This article deals with accountability in EU new member states (the EU-10). First, the different meanings of the concept of accountability are reviewed. Second, accountability in the EU-10 is analysed in terms of three theoretical perspectives (accountability deficits, overloads and traps). Then the specificity of the accountability regime in the EU-10 is discussed as well as its possible explanations. It is argued that the accountability regime in the EU-10 is characterized by discrepancy between the formal existence of many accountability mechanisms and their actual performance ('sleeping accountability'). This might be explained by the context in which accountability mechanisms are embedded (the high level of corruption, clientelism, low level of trust), frequent changes in political representation and public administration and the lack of knowledgeable and impartial accountees. The article concludes with implications for empirical comparative research and theory-building.

Points for practitioners
Accountability is one of the most important public administration concepts, but its empirical investigation is underdeveloped, especially in Central and Eastern European countries. Empirical research must be led by propositions that have practical relevance. Three such propositions – the accountability deficit, overload and asymmetry – are suggested. This includes considering the broader contexts in which accountability is embedded, analysing accountability relations over time, and carefully distinguishing between *de jure* and *de facto* accountability.

Keywords
accountability, Central and Eastern Europe, comparative research, EU-10, institutionalized irresponsibility, public sector

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Introduction

Accountability is one of the most frequently used terms in current public administration (Mulgan, 2000; Sinclair, 1995). Since the 1980s, the concept of accountability has become highly popular, not only in the scholarly literature, but also in public administration practice. As the widespread use of the term has resulted in the blurring of its meaning, many attempts have been made to specify that meaning so as to enable systematic research (Bovens, 2006). The concept of accountability, in a more restricted sense, has indeed proven to be useful in analysing changes in public administration (Mattei, 2009). Nevertheless, some unsettled conceptual and methodological issues remain (Bovens et al., 2008).

One of the unresolved questions is how to comparatively analyse accountability. Is the concept of accountability applicable in different contexts? At this point we cannot say, because the accountability concept has been applied almost exclusively in the most-developed countries with long-established democracies.[1] The aim of this article is thus to broaden this perspective and discuss how this term is applied in the Central and Eastern European countries of the EU-10.[2] More specifically, the goals of this article are to analyse (1) how the term accountability is conceptualized and used in the EU-10, (2) which topics are researched in terms of accountability in the EU-10, (3) what is specific (if anything) about the accountability regimes in the EU-10 and how this can be explained, and (4) what follows from these findings for comparative research.

Studying accountability in EU-10 countries is interesting for several reasons. First, while many authors have noticed that the level of accountability of governments in EU-10 is quite low (Wegener et al., 2011), the literature on the topic is very scarce. Both elected politicians and researchers have had little interest in accountability (Nakrošis, 2000). This is in contrast with extensive research on public administration reforms in EU-10 countries (Ágh, 2003; Bouckaert, 2009; Bouckaert et al., 2009; Bouckaert et al., 2011; Nemec, 2011; Verheijen and Kotchegura, 1999) which provides a solid basis for theory-building.[3] It is thus interesting to discuss why so little scholarly attention has been given to accountability, how this term was conceptualized and how the lack of accountability in the EU-10 can be explained.

Second, the EU-10 could be seen as a 'laboratory' of public management reforms. After 1989, all of these countries fundamentally reformed their public sectors. The early years of transition coincided with a period in which neo-liberal concepts of public policy were dominant in thinking about the state in the West (Randma-Liiv, 2008). As a consequence, at least some of these countries have tried to adopt particularly strong versions of New Public Management (hereinafter 'NPM') ideas. However, those ideas have collided with different traditions and cultural contexts (Bouckaert et al., 2011) and with unpreparedness in terms of the lack of a well-functioning democratic administration (Drechsler, 2005). The result of unceasing, unsystematic reforms combining parts of different traditions is that 'a patchy agency landscape has gradually evolved in most post-transition

EU-10 countries, characterized by a broad and poorly regulated plethora of various, often idiosyncratic, organizational forms and a variety of different (and frequently changing) modes of autonomy and control' (Randma-Liiv et al., 2011: 164). Thus it could be argued that the accountability problems associated with public management reforms are likely to be especially empirically visible in the EU-10.[4]

Third, despite the obvious differences between the most-developed countries and the EU-10, there are similar processes under way in both settings as far as so-called agencification is concerned: 'CEE countries have followed a path similar to the Nordic countries.... but in a less harmonic way as agencification in CEE countries was seldom pursued within a systematic conceptual and legal framework, partly because of the lack of administrative capacity but also due to the speed with which it was undertaken' (Van Thiel, 2011: 21). Thus, studying CEE countries can show what happens if these same ideas are implemented 'with much less funding and "reform capacity"' (Van Thiel, 2011: 21).

In this article I ask four interrelated questions: (1) How is accountability conceptualized in the EU-10? (2) Which topics have been studied from the accountability perspective and what has been found? (3) Is there anything specific about accountability in the EU-10 and if so how it could be explained? (4) What can be implied from this analysis for comparative accountability research? The article is structured in accordance with these questions. First, I review the meaning of accountability in the EU-10 and its possible translation. In the second part of the article I discuss accountability in the EU-10 in terms of its deficits, overload and traps. Then I debate what is specific about accountability in the EU-10 and how it can be explained. I conclude with the implications and challenges for research.

As for methodology, I draw mostly upon an extensive literature review. I have analysed all the main bibliographic databases and looked for articles that use the term accountability and relate it to any country of the EU-10. In addition I have analysed other databases (such as the COCOPS database project) and websites related to public administration in the EU-10 (e.g. NISPAcee). I have also searched several national databases in local languages.[5] Relevant comparative indicators on government were analysed as well (OECD, 2011). Some arguments are based upon my personal reflections as a practising policy analyst and researcher. Given the fact that empirical research on accountability is virtually non-existent in the EU-10 and we often have to rely on indirect or anecdotal evidence, propositions in this article must be taken as tentative and will have to be subject to further empirical verification.

The concept of accountability

The term accountability has different meanings, so it resembles a chameleon (Sinclair, 1995). In English discourse we can distinguish at least four possible meanings depending on the extent of what is encompassed.[6] First, in its broadest

meaning, accountability is used as an unspecified umbrella term, often normatively (e.g. in different government strategic documents). In this sense, accountability is used as a synonym for many desirable, yet loosely defined political goals, such as good governance, transparency, or democracy. While this has its uses in political rhetoric, this meaning is not suitable for systematic comparative, scholarly analysis (Bovens, 2010: 946).

Second, the term is sometimes used in a narrower way, for *different types of mechanisms* (both external and internal) for controlling and ensuring the quality and effectiveness of public institutions and making them sensitive to citizens' demands. Those mechanisms may include the market, transparency, trust, control, etc. As this definition is still very broad (see Mulgan, 2000), attempts have recently been made to further specify accountability to restrict the number of possible accountability mechanisms. Of particular importance and influence here is the conceptualization by Mark Bovens, who defines accountability as 'a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences' (2007: 450). This meaning of accountability – as *a social relation* – seems to be of particular use to empirical analysis, as it explicitly articulates three basic components to be analysed as well as their relations. Most empirical work has thus followed this particular definition. Fourth, accountability is sometimes used in the narrowest sense to mean a very specific mechanism of quality assurance, particularly in the domain of education. In the US and UK literature, in particular, accountability is often equated with testing and making schools accountable for their students' results.

With the exception of the fourth meaning, all the other meanings are extant in EU-10 discourse. However, Slavic languages (which are, with the exception of Hungary, Romania, and the Baltic states, spoken in all the countries discussed in this article) do not have a suitable equivalent for the term. Usually accountability is translated as *responsibility* (Brokl et al., 2001), but the root of the Slavic term for responsibility is actually 'to answer'. Thus, in Slavic languages, three different English terms – accountability, responsibility and answerability – are usually translated with only one word.

Sometimes other terms are found to distinguish between different forms of responsibility/accountability. In the Czech language, sometimes *odpovědnost* is deliberately used for 'responsibility' and *zodpovědnost* for 'accountability'.[7] However, in the Slovak language, which otherwise is quite close to Czech, only one term (*zodpovednosť*) exists. In Czech, other terms are also used, such as *zúčtovatelnost* (literally 'the extent to which something or somebody can be accounted for') or *vykazatelnost* (literally 'the extent to which something can be shown in reports'). In Bulgarian there is *отговорност*, which is literally 'responsibility', but is sometimes used for 'accountability' with qualifiers, like *парламентарна отговорност* ('accountability of Parliament'). Otherwise, there is the word *отчетност*, which is from the same root as 'count'– 'чета'. (*Финансова* отчетност, then, is 'accounting').

The English term *accountability* has thus entered an already rather perplexed discourse. In most Slavic languages, there are several such concepts that are sometimes used interchangeably, but often have different connotations. This can be one reason why the concept of accountability does not seem to be particularly appealing to EU-10 scholars: It is not taken as a new idea, but as the English equivalent of something that has always existed. In fact, however, none of these Slavic terms fully captures the intellectual history behind the concept of accountability (Konopásek et al., 2006). Much scholarship has developed around similar concepts, especially of controllability and liability, but these only partly overlap with the meaning of accountability.

As a consequence, some scholars in the EU-10 who tried to build upon the Anglo-American literature coined new terms based on the English word 'accountability'. In the Czech and Slovak languages there is now the term *akontabilita*, used especially in the field of education (Průcha, 1997: 367). However, this term has not been internalized and institutionalized (e.g. in legal norms) and would not be understood by most people. This has important implications for comparative research: the translation of 'accountability' for any kind of research must be carried out using 'traditional' concepts, and these can have quite different connotations.

However, most other languages do not have an equivalent of 'accountability' either, and yet in countries such as the Netherlands, Germany, Belgium or Norway the concept has become widely used and elaborated in the scholarly literature. It thus seems that the low interest in the concept in the EU-10 can be only partly explained by the language differences. Different traditions and context rather than language are likely to explain this divergence.

Accountability in EU-10 countries

Accountability deficits, overloads and traps

Before discussing how accountability has been conceptualized and researched in the EU-10, it is necessary to briefly review the theories associated with accountability. We find two basic propositions, 'accountability deficit' and 'accountability overload' (Bovens et al., 2008). *Accountability deficit* refers to 'a condition where those who govern us are not sufficiently hemmed in by requirements to explain their conduct publicly – to legal, professional, administrative, social or political forums who have some sort of power to sanction them' (Bovens et al., 2008: 229). Historically, there has been particular concern regarding accountability deficits in the executive branch of government (Dowdle, 2006). Currently, however, scholars are mostly concerned with multilateral and multilevel governance practices, such as in the European Union (Curtin, 2007) and by the growing importance of agencies that have been granted substantial power and influence but are independent from elected politicians (Schillemans, 2008; Van Thiel, 2000).

Traditionally, accountability was considered a positive thing. However, there can always be too much of a good thing. In this respect, Bovens and others speak of an *accountability overload*. This occurs if the accountability regime (Bovens et al., 2008): '(1) imposes extraordinarily high demands on [an organization's] limited time and energy; (2) contains a comparatively large number of mutually contradictory evaluation criteria; (3) contains performance standards that extend way beyond both [an organization's] own and comparable authorities' good practices; and (4) contains performance standards that seem particularly conducive to goal displacement or subversive behaviour'. According to some critics, current accountability practices are often too time-consuming and ultimately counterproductive. A typical example consists of academic scholars' laments about the system of never-ending, multiple, often overlapping external evaluations which '[eat] away at the time available to scholars for their primary duties in teaching and research' (Bovens et al., 2008: 228).

While 'accountability overloads' and 'deficits' indicate the *quantitative* aspect of accountability, we can find more specific propositions concerning its *qualitative* dimension. One of the most frequently articulated propositions is the *accountability trap* (Meyer and O'Shaugnessy, 1993). This refers to the fact that when people and organizations are measured more frequently and intensely, they get better at meeting the requirements of their accountability forums – but do not necessarily perform better in the real world of policy-making and public service delivery (Bovens et al., 2008: 228).

Our analysis that follows will be structured in accordance with three general propositions on accountability outlined above. As we will see, all of them are relevant in the EU-10, but often have different meanings and implications there. In addition, I suggest one more proposition, 'accountability asymmetry'. This is not discussed in the literature, but seems highly relevant for the EU-10.

Accountability deficit and institutionalized irresponsibility

While the topic of accountability deficits is well described in the EU-10 literature, even a fleeting glance at that literature reveals a striking difference from the literature in EU old member states. Scholars in the EU-10 have either analysed accountability deficits in society more generally or have focused on political representation deficits (Frič, 2011; Mungiu-Pippidi, 2002; Rose-Ackerman, 2005). Thus, even when drawing upon the 'western' accountability literature, the issues analysed, as well as the terms and concepts used, differ from it substantially.

For instance, Czech sociologist Jiří Kabele, while explicitly referring to the work of Mulgan (1997) on public accountability, has described accountability tensions in the EU-10 as *institutionalized irresponsibility*. By this he means situations where *any* type (both private and public) of 'responsible actor' can afford to act in a socially irresponsible manner (Kabele, 2001). This *general* approach to accountability refers to the problems with the transition into a fully democratic state where market, state and civic sectors work in balance. In particular, it evokes the fact that in

post-communist countries, market mechanisms were often introduced without any complementary institutions and laws to ensure fair competition. As a consequence, the privatization of state-owned institutions was very problematic. There have been many cases of so-called 'tunnelling', a specific kind of financial fraud in which the new, private management of previously state-owned companies deliberately transferred company assets and real estate for their personal business use while the just-privatized factories 'unexpectedly' went bankrupt. Although this has always been considered unethical, no real sanctions for it were available. Over time, the vast majority of state-owned enterprises were privatized, new regulations were introduced, and the era of 'tunnelling' is now over. However, the general sense that irresponsible behaviour is tolerated, and can perhaps even be a good profit-making strategy, still prevails in society. There is also a consensus that this unaccountable governance system and irresponsible politicians in particular have caused many problems.

To make it clear – EU-10 countries are formally pretty well accountable. During the last 20 years a complex system of formal accountability institutions and procedures have been established, such as free elections, parliaments, control systems (such as audit offices), a free mass media, a huge number of civil society organizations, special legislation (acts on conflicts of interest, public procurements, free access to information, ombudsmen, reporting rules, etc.) (Frič, 2011). Yet, most of these institutions can hold only *administrative*, not *political*, actions accountable. For instance, even if local authority council decisions are shown to be highly ineffective and inefficient, no real sanctions – other than electoral failure – exist against local councils (provided an actual crime has not been committed, prosecuted and sentenced). Thus, there are many examples of how public funds originally designated for public and social services have been wrongly invested without decision-makers ever suffering any consequences. Since political parties have quite limited numbers of members, politicians often circulate from one position to another and are re-elected despite their previous dishonest behaviour.

If political accountability is reduced to electoral accountability (the only mechanism through which politicians are held accountable are elections), the phenomenon of 'hyperaccountability' (Roberts, 2008) is likely to occur. This means that all EU-10 governments are punished (in terms of vote shares) regardless of how well they have performed economically (Roberts, 2008: 534). One plausible explanation is that citizens use elections as one of their few avenues for expressing displeasure (Roberts, 2008: 544). Thus, long periods of institutionalized irresponsibility are punctuated by short but intense bursts of hyperaccountability during elections. Roberts argues that if incumbents know they will lose, they may decide to enrich themselves while in power rather than produce good policies. An accountability deficit and the hyperaccountability of political representation are thus two sides of the same coin.

Also, the evaluation of one particular aspect of the accountability regime – say, the accountability of agencies – can hardly be separated from the evaluation of other accountability relations. For instance, the so-called *agencification* – often

criticized in the 'western' literature in terms of accountability deficit – is pretty much under way in the EU-10, too.[8] However, this is often evaluated *positively*, even when it has *not* led to greater effectiveness and efficiency (Nemec et al., 2011: 153–154), and even though the negative effects are clearly understood (Beblavý, 2002). Reasons other than purely economic ones led to increased outsourcing of public services (Sičáková-Beblavá, 2009). While the process of agencification is quite strong in the EU-10, and arguably leads to similar accountability deficits as in other countries, the accountability problems are very rarely discussed and do not seem to be considered serious. One possible reason could be that agencies' accountability deficit seems to be minor when compared to the political representation's accountability deficit. This suggests that an accountability deficit is a *relative* rather than an *absolute* concept.

Accountability overload and professional disorientation

The phenomenon of accountability overload – though not labelled in this way – is well known in the EU-10, too. Again, it takes a rather different form compared to the 'western' literature. The problem here is not so much the sheer number of accountability practices, but their 'multidirectionality'. To understand this, it is necessary to understand public management 'reform' in the EU-10. While the EU-10 countries have been strongly influenced by NPM ideas, in practice there has been no real reform, just a transition without a comprehensive strategy (Ágh, 2003) and an uncritical transfer of a mixture of public administrations from various countries (Randma-Liiv, 2008). The consequence is a 'strange mixture of components of various origins' (Sztompka, 1996: 120), 'mixing bits and pieces from various traditions which do not necessarily fit together' (Randma-Liiv, 2008: 3).

In addition, this strange mixture collides with the tradition of a 'Rechtsstaat' culture characterized by the dominant role of law and legalism and the post-communist hierarchical and legalistic administrative heritage based upon formal meeting of policy commitment rather than on quality or results (Nakrošis, 2000). Thus, for instance, many public services have been outsourced and are implemented through public procurements. Yet, as shown by Pavel (2009), instead of improving efficiency and effectiveness in public service delivery, legislators have tried again and again to improve legislation through extra-legal measures. While the organization of sectors such as education or social services has been highly decentralized, the number of responsibilities borne by the heads of organizations (such as school principals) has remained almost unchanged.

Given the high level of corruption and the low level of trust in the region, the mix of NPM ideas with a high level of regulation is understandable, but this has clear consequences in terms of accountability. Simply put, while the 'traditional' model of accountability (based upon compliance with rules) and the 'professional' model (based upon learning from discussion with peers) have *not* ceased to be very important, they are also accompanied by the performance model of accountability

based on results (Nemec, 2011). The problem is that these accountability forms may conflict with one another (see Aucoin and Heintzman, 2000).

Thus, not only is there too much accountability in some organizations, but also the various expectations placed on actors move in *different* directions. This may result in a kind of *professional disorientation*.[9] Here, a given actor (teacher, doctor, social worker, etc.) is caught in a position where no way of acting is ideal, because different forums assess his/her actions from competing perspectives. Thus, to be able 'to win' in terms of one accountability perspective (such as compliance with rules), means 'to lose' in terms of another accountability perspective (such as exceptional performance). For example, a researcher may focus predominantly on performance accountability and thus be accountable to his funder. The researcher's strategy will consist of producing a high number of publications with a low risk of rejection, or of recycling his older works and ideas. The time invested in this kind of writing (and subsequent reporting) will be spent at the expense of following the literature or thinking about and solving new research problems that are risky by definition and may only produce results after a lengthy period of time (or no results at all). While the researcher may be evaluated positively by his/her sponsors (given the high number of reported results), he/she is simultaneously in a situation of actually having invented nothing new. As a result, his/her position in the academic community may deteriorate.

Overload and professional disorientation are further deepened by the use of European Structural Funds. Although there is almost no research on how European funds are *actually* used in EU-10 countries and how they affect public services, it is clear that operational funds are often used as a substitute for decreasing public investment in public services. For instance, the share of the public budget allocated to Czech higher education has decreased year by year with the argument that an operational programme focuses on higher education. Universities are supposed to apply for grants from this operational programme to increase their budget. Indeed, in economic terms these programmes are attractive. The problem is that their internal logic is quite different from normal institutional, formula-based funding. The accountability mechanisms of these projects are particularly strong – at least as far as *formal* procedures are concerned (much less in terms of real effects). There is thus an excessive administrative burden of preparing and implementing projects from Structural Funds (Potluka, 2010: 132). At the same time, the evaluation culture in the EU-10 is not well developed and there is a lack of know-how and skills on both sides – public administration and evaluators (Malan, 2005). Consequently, most researchers (especially PhD students) are engaged in filling out detailed time-sheets and preparing project applications instead of doing real scientific work. This is not to say that they are not supposed to do the science – but simply, due to their many other obligations, they do not have time for it. Of the several forums to whom they are accountable, they focus on the one with the toughest sanctions – the provider of the funds. Many thus ask what they are actually doing and what is the purpose of their profession. This also applies to the field of social services, where European funds play a substantial role, too.

Accountability trap and accountability asymmetry

As we have said above, when institutions and individuals are measured too often and in great detail, they tend to improve in terms of fulfilling assessment criteria but not necessarily in terms of attaining their public mission (Van Thiel and Leeuw, 2002). This phenomenon – sometimes labelled the accountability trap – is certainly present in the EU-10, too.[10] Nevertheless, this possible problem is virtually missing in the *general* public administration EU-10 literature. It is, however, much discussed in *particular* policy domains, especially in education and research (e.g. OECD, 2012). Performance management based on widespread national testing (in the case of education) or the evaluation of research results has been extensively criticized. One possible explanation is that the introduction of performance accountability has been disproportionate among different segments of society. It seems to be rather weak in the central administration, but rather strong in the 'coping' and 'creative' sectors, where it is more problematic because the evaluation of outputs is more difficult. This leads to a more general phenomenon which I call the *asymmetry of accountability* – a situation where the distribution of accountability between actors is uneven. While the accountability of some actors (typically institutions directly providing public services) has increased considerably, the accountability of other actors (typically political actors) has not increased or has even decreased. As explained above, political representatives are still able to act highly ineffectively and uneconomically without bringing down unwanted consequences upon themselves.

Thus, on the one hand, there is a continuing process of the institutionalization of irresponsibility associated with political power and public spending. On the other hand, the domains of public and social services have seen a continued 'tightening' of performance accountability principles. Hyperbolically speaking, we live in a system where it is relatively easy to spend (or even steal) billions from the public budget without any ensuing responsibility, but the use of fractions of those amounts from the public budget is subject to rigorous checks ('accountability') with important consequences for the actors concerned.

The asymmetry has severe consequences. First, if a society places clearly asymmetrical demands on different actors' accountability, people's trust in the entire democratic system is undermined and tensions between the political elite and citizens will rise. Citizens, and especially the members of all specialized professions, are sensitive to the difference between the demands placed on them and those placed on the political elite, and as a result, they naturally become increasingly dissatisfied (Frič, 2011). Second, when the mechanisms of political accountability within a democratic society are imperfect, the importance of the mass media grows. It is a fact that many cases of abuse of power or public resources are only uncovered thanks to journalists. This, however, results in a specific form of democracy, one that is highly dependent on the quality and freedom of the press. Third, when citizens' active roles in policy formulation are limited while their role in correct policy implementation is simultaneously stressed, that leads to distrust in political

parties and the 'hyperaccountability' explained above. That, in turn, only stirs up frequent changes in policies and management and consequently increases accountability deficits in certain societal segments.

Specifics of accountability in the EU-10

As explained above, during the last two decades a complex system of accountability mechanisms has been established in the EU-10 (although with delay as compared with EU old member states). In general, however, many EU-10 institutions for accountability do not seem to perform as they do in 'western' countries (Mungiu-Pippidi, 2002: 80). In this respect, Latvian scholars started to talk about 'sleeping accountability' (Tisenkopfs and Kalniṇš, 2003). By this they mean that though accountability procedures are in place, they are not actively used by potential stakeholders. How can this phenomenon be explained?

The most common explanation is historical legacy. The problem is that there are many quite different legacies, and in this respect the EU-10 cannot be taken as a monolithic bloc (Meyer-Sahling, 2009). True, all of these countries are post-communist, but that is not a sufficient argument, and we should specify and classify the factors at work. According to Brandsma (in press), accountability research includes three basic elements that also form three possible explanations why accountability (does not) work. The *information component* includes, for example, the availability of information on a webpage, the completeness of that information, or the answers of a forum to questions – such as to what extent they feel that they receive the same information as their agents (actors). The empirical measure of the *discussion component* includes, for example, the frequency of discussions between a superior and subordinate or the number of site visits by external evaluators. The indicator of the *consequences component* could be, for example, sanctions applied by bureaucratic superiors, dismissing of agency heads, or the relative number of government contracts maintained.

As for the information component, the available evidence (OECD, 2011) suggests that while there is still much space for improvement, the EU-10 countries have improved substantially in terms of proactive disclosure of information and transparency. Little is known about the other two components, but it seems that both are more important for the explanation of 'sleeping accountability' than the information component. In this respect, many authors have noticed the limited capacity of the EU-10 public administration to implement public policies and enforce law and other regulations (Drechsler, 2005). This is further aggravated by high level of politicization of public administration in the region (e.g. Beblavý et al., 2011; Meyer-Sahling and Veen, 2012). EU-10 countries have problems with imposing consequences stemming from *de jure* accountability relations.

Although Brandsma's approach seems to be very promising in terms of providing a framework of comprehensive evaluation of accountability, it is more the *context* rather than these components per se that can explain the nature of EU-10 accountability. The specifics of the context include a high level of corruption,

clientelism, a low level of trust, frequent changes in political representation and public administration and the lack of knowledgeable and impartial accountees.

For accountability mechanisms to work, knowledgeable and impartial accountees are needed. They seem to be, however, a scare resource in the EU-10. Nakrošis (2000), for instance, showed how the introduction of inspections and new supervision institutions in Lithuania have disrupted accountability (corruption of inspectors) rather than promoted it. Mikáč (2010) analysed the reasons (i.e. 'accountability consequences') for public school founders in the Czech Republic (usually municipalities or regional councils) to dismiss principals. He found that quite often, principals had been dismissed for very insignificant, usually just formal, reasons. The actual motives for the dismissals often were that a newly elected council did not like the principal, either because of his or her personal characteristics, because they were dissatisfied with the school performance in their personal judgment.

The experience of the EU-10 countries makes it clear that accountability relations are embedded in very complex network structures that could either hinder or support accountability mechanisms. While accountability is usually conceptualized as a dyadic relationship, in practice it is part of a web of social relations. It is well known that all of the EU-10 countries are short on trust in both people and government, that there is a high level of corruption, and that informal networks of connections still play a very important role in daily life. In the EU-10 there is a 'widespread culture of informality, perpetuated by a complicated "ecosystem" of informal networks, which can be seen as standard-bearers of "an anti-accountability system"' (Frič, 2011: 80).

Another problem is instability and frequent changes in public administration that are, among other things, caused by the hyperaccountability explained above. If the party in power is punished regardless of what it actually does (simply *because* it is in power), each election leads to dramatic changes in preferred public policies (including public administration policy). As a consequence, the organization of public and social services in post-communist countries is subject to constant flux. This means that with any new political representation, the system is reorganized (often dramatically) – new institutions are created while others are abolished, and the competencies and responsibilities of the organizations are often changed, too. Together with the often large-scale replacement of officials in public administrations (OECD, 2011: 94–95), this poses a great challenge to accountability: The people that are to be held accountable for the previous mismanagement often are no longer in office, or the institutions they were part of no longer exist.

This explains why scholars in the EU-10 seem to be more interested in factors that improve the *capacity* of the state to cultivate *conditions* in which accountability can flourish rather than in the evaluation of specific accountability instruments. As is often argued in the CEE context, 'a fish rots from the head down', i.e. without increasing accountability of political leaders, it is hard to increase accountability at lower levels. The introduction of a managerial system of accountability in a context

with a high level of inefficiency in public funds allocation due to corruption and clientelism seems to be a secondary aspect of accountability regime.

Conclusions and implication for comparative research

Analysing accountability in the EU-10 leads to the following tentative conclusions for comparative accountability research and theory-building. First, the concept of accountability is not a neutral one. It is translated by different terms, even in languages with the same roots. Consequently, it is laden with different connotations specific to a given cultural context. Terminology can have a substantial impact upon empirical research. For instance, the use of evaluation questions proposed by Bovens et al. (2008) in international settings could be quite complicated because of translation intricacies (e.g. translation of 'accountability arrangement'). There is thus a high threat to such studies' internal validity.

Second, the different accents of research in the EU-10 show that accountability is a *relative* concept. What counts as accountability 'deficit' or 'overload' depends on what it is evaluated against. For instance, even though some types of EU-10 agencies or public institutions can have even more autonomy and are subjected to fewer potential sanctions than their counterparts elsewhere, this is sometimes considered not a deficit but a *strength* of the system when compared to the unaccountability of the accountee (the political representation). In other words, the evaluation of accountability by any accountor inherently includes the quality of the accountee. As a consequence, there is no *absolute* measure of accountability. It is one thing to count all relations that must be fulfilled as 'accountability' and quite another thing to interpret them in terms of accountability deficits or overloads and build a theory out of that.

Third, the currently available approaches assume that '"accountor" and "accountee" are known, coherent, straightforward entities embedded in a single and clear-cut governance system' (Bovens et al., 2008: 239). This contradicts not only contemporary theories of policy-making, which stress multilevel, networked, fluid governance, but also the EU-10 experience outlined in this article. As we have tried to show, separating one type of accountability (say, of independent agencies) away from another (e.g. political accountability) can lead to a distorted understanding. Different types of accountability do not work independently, but are related to one another. Moreover, accountability relations are embedded in other networks that can enhance or corrode them (as in the case of informal networks in the EU-10).

Fourth, accountability relations are subject to constant flux. In the EU-10, accountability regimes change with every new government: institutions and agencies are abolished or created and people in the surviving organizations are often replaced. Thus, a snapshot view can lead to an incomplete picture of the terrain. As we have seen, the accountability deficit and hyperaccountability can be two sides of the same coin, and we get one or another depending on when and how we measure accountability. What is needed is some sort of longitudinal research that analysed the arrangement of public services over time.

Last but not least, the comparison makes it clear how important it is to distinguish between accountability *de facto* and *de jure*. The formal accountability relations (as captured in laws and other documents such as organizational charts) can differ substantially from what is actually practised. On the one side, it can be that many formal accountability relations are not enforced in reality. On the other side, however, as the example of the dismissed principals shows, sometimes a specific accountability type (such as accountability for performance) can be in practice realized through different accountability relations (such as compliance with rules).

To sum up, there is not one particular form of accountability, but multiple accountabilities as well as interpretations of them. This makes comparative research very difficult. At the same time, however, reliable comparative empirical studies of accountability are arguably one of the most pressing needs in public administration. So, is there any way out of this intractable complexity? I believe that instead of trying to develop empirical research on accountability per se, we should formulate theoretically and practically interesting theories, and only then specify propositions and theses that can be subjected to empirical research. It is clear from the analysis above that the research questions and hypotheses worthy of empirical study can be different for different contexts. While in the 'old EU countries' the topic which currently provokes the most research interest seems to be agencification, in the EU-10 the dominant issue is the accountability of political actors. Nevertheless, there are topics that seem to be relevant in a very broad comparative perspective, such as the relation between the accountability of institutions providing public services and political accountability.

Notes

1. By 'most-developed countries with long-established democracies' I mean mostly old EU countries such as France, Germany, the UK, the Netherlands and Belgium. It must be noted that I do not assume at all that these countries have the same accountability regimes. On the contrary, there are clearly substantial differences among them. Similarly, there are many different conceptualizations of accountability used in these countries. From the broader perspective, however, similarities of research topics are visible as well as a certain convergence in the conceptualization of accountability (influenced especially by paradigmatic authors such as Bovens and Mulgan).

2. The term 'Central and East European states' (CEE) covers three regions (Ágh, 2003: 537): (1) Central Europe: Poland, the Czech Republic, Slovakia, Hungary, Slovenia, Croatia, Estonia, Latvia and Lithuania; (2) The Balkans: Albania, Bulgaria, Romania, Bosnia, Macedonia, Serbia; (3) Eastern Europe proper: Russia, Belarus, Ukraine and Moldova. In this article I will limit the CEE region to the new EU member states, i.e. to the first group (except Croatia) plus Romania and Bulgaria. These countries form the so-called 'EU-10'. Otherwise the group would be too heterogeneous for any meaningful generalizations (Randma-Liiv, 2008; see also Musil, 2007, for in-depth analysis of the meaning of 'Central Europe'). The particular emphasis in this article is given to the case of the Czech and Slovak Republics, with which I am most familiar. I am also quite aware that even within the EU-10 there is a huge variation in terms of NPM ideas and their actual implementation (e.g. Dunn et al., 2006).

3. In Pollitt and Dan's meta-analysis of the impact of NPM in Europe, 174 out of 510 studies (34 percent) were from the EU-10 (Pollitt and Dan, 2011).

4. It should be noted, however, that NPM and agencification are related but are not the same phenomenon. While the increased proliferation of agencies in the 1980s was influenced by NPM ideas, international comparative research showed that agencies that are actually governed according to the NPM are very hard to find in practice (Verhoest et al., 2011: 10–11),

5. The list of articles is available from the author on request.

6. The distinction between the four meanings of accountability that I make in this article is inspired by Bovens (2010), who distinguishes between accountability as a virtue (as a normative concept) and as a mechanism (as a descriptive and analytical term). However, while Bovens' main dimension for classification is the level of normative judgment, my classification is based upon the broadness of the term, i.e. how broadly it is defined and what it is supposed to consist of. While there is a tendency to say that 'the broader definitions of accountability, the more normative judgment involved', this does not always have to be the case. For instance, even very broad definitions of accountability can be empirically operationalized and analysed in a relatively non-normative manner, as was done, for example, in the Global Accountability Report (Blagescu and Lloyd, 2006). On the other hand, even the narrow meaning of accountability (such as social relations) does not rule out the normative judgment of analysts (as is clear from statements that there is 'too much' or 'too little' accountability).

7. It was used, for instance, in the translation of the Scruton Dictionary of Political Thought (Scruton, 1999: 96, 2007: 596). However, in everyday language these two terms are usually taken as synonyms.

8. See, for instance, the special issue on 'Agencies in Central and Eastern Europe' in Transylvanian Review of Administrative Sciences (Van Thiel, 2011).

9. In my view, the term 'professional disorientation' is more appropriate than de-professionalization (e.g. Ritzer and Walczak, 1988) which is used to denote a trend of increasing formal rationality that is supposed to lead to greater external control over professionals (such as physicians or teachers) and to a decline in the ability of the professionals to distinguish themselves from bureaucrats and capitalists. My argument is that professional accountability is not discredited (at least not in CEE), but that it is 'overlaid' by other types of accountability, especially accountability for performance.

10. A typical example is represented by the evaluation of research policy in the Czech Republic over the past 15 years. The quite sophisticated system of allocating financing has been, from the very beginning, informally called a 'coffee grinder'. This mocking label refers to the fact that several qualitatively different aspects of scientific output are put into one formula, leading to one final, total number. While the domain of research has undergone radical transformation in terms of measuring results, external observers have legitimately asked whether research quality really has improved at least a little or if researchers have only learned to better account for their work.

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