

ACCOUNTABILITY AND TRANSPARENCY, GENERAL

Chronological Quotes

"Some officials handle large sums of public money; it is therefore necessary to have other officials to receive and examine the accounts. These inspectors must administer no funds themselves. Different cities call them examiners, auditors, scrutineers and public advocates."

Aristotle, **325 B.C.**, as quoted in John J. Adair and Rex Simmons, "From voucher auditing to junkyard dogs: The evolution of Federal Inspectors General," Public Budgeting and Finance (US), Summer 1988, pp. 91-100.

"Accountability is the fundamental prerequisite for preventing the abuse of delegated power and for ensuring instead that power is directed toward the achievement of broadly accepted national goals with the greatest possible degree of efficiency, effectiveness, probity, and prudence."

Royal Commission on Financial Management and Accountability, Canada, Final report, Ottawa, Supply and Services, **1979**, p. 21, as quoted in Joseph G. Jabbara, Joseph G., and O. P. Dwivedi, eds., "Introduction," in Public Service Accountability: A Comparative Perspective, Kumarian, West Hartford, Conn., USA, **1989**, p. 7.

"In recent years there has been a growing emphasis on the implementation and evaluation phases of the policy process ... for good reason: many policies based on apparently sound ideas have encountered difficulties in practical application. ...

In a world that changes programs as they are carried out, implementation is the only source of experience that managers can use to test and improve their programs. This is why this Third edition ends with a discussion of learning. ...

Of course, learning is a Sisyphean labor. How could it be otherwise? How could mankind ever finish its labors?

Learning is the key to both implementation and evaluation. We evaluate to learn, and we learn to implement. Evaluation is a method of inducing learning within an organization geared for implementing. And it is not only evaluators but the program personnel, the implementers, who are to do the learning. Were this not so, were evaluation isolated from implementation, the latter would be blind and the former would be dumb, and neither could change for the better."

Jeffrey L. Pressman, and Aaron Wildavsky, Implementation: How great expectations in Washington are dashed in Oakland: Or, why it's amazing that Federal programs work at all ..., 3d ed., expanded, University of California, Berkeley, **1984**.

"It is a curious puzzlement and in interesting contradiction that for so long public management seems largely to have ignored accounting, often called the *language of management*.

...The establishment of basic accounting and auditing principles, standards, and techniques, those uniquely suited to the public environment and so essential to financial management, began in earnest only within the past two decades. ...

... these collected works indicate that the more complete melding of public administration and accounting can only encourage more accurate and relevant accounting, reporting, and disclosure. That, in turn, may promote better service to taxpayers and a wiser use of their monies.

... Accounting, like so many activities in life, is a powerful tool for good or harm. Public managers must better learn to make wiser use of it. Because accounting seems technical, dry, and silent, public managers and the public at large often underestimate its potency as a management and policy tool. ...

These [articles from] many knowledgeable practitioners and scholars of public financial management, including accountants, political scientists, and others, offers a good starting point for this discussion."

Richard E. Brown, Accounting and Accountability in Public Administration, American Society for Public Administration, Washington, D.C., 1988, pp. vii - viii.

"One of the fundamental concerns of the modern state is the manner in which power and authority are wielded by those who govern in the name of pursuing societal goals and objectives.

...

It is obvious that the more society is administered, the more power is concentrated in the hands of ministers and public servants. Thus the administrative state has emerged ...

Generally, public officials and their organizations are considered accountable only to the extent that they are legally required to answer for their actions. However, ... From the public's perspective, other aspects ... are equally important ... Thus, ... the term 'accountability' in the context of public policy and public administration ought to include at least five elements: organizational or administrative, legal, professional, political, and moral.

... a broadly conceived definition can be constructed: public service accountability involves the methods by which a public agency or a public official fulfills its duties and obligations, and the process by which that agency or the public official is required to account for such actions."

... In all of the countries discussed [in this book] formal (although varied) control mechanisms are intended to ensure the accountability of their public servants; their challenge however goes beyond intentions. It requires the effective implementation of formal control mechanisms to guarantee a meaningful degree of public service accountability."

Joseph G. Jabbara, Joseph G., and O. P. Dwivedi, eds., "Introduction," in Public Service Accountability: A Comparative Perspective, Kumarian, West Hartford, Conn., USA, 1989, pp. 1, 4, 14.

"... people in the most unlikely nations have become the new inventors of democratic possibilities -- toppling the most rigid forms of power with the force of organized people.

... They have further restored an understanding that, as Vaclav Havel said, democracy is the unfinished story of human aspirations.

'Man must in some way come to his senses,' Havel wrote from his prison cell. 'He must extricate himself from this terrible involvement in both the obvious and hidden mechanisms of totality, from consumption to repression, from advertising to manipulation through television. He

must rebel against his role as a helpless cog in the gigantic and enormous machinery hurtling God knows where. He must discover again, within himself, a deeper sense of responsibility toward the world, which means responsibility toward something higher than himself."

The concluding quote is from Vaclav Havel, Disturbing the peace, Knopf, 1990, as quoted in and prefaced by William Greider, Who will tell the people: The betrayal of American democracy, Simon & Schuster, New York, 1992, pp. 414-415.

"... American democracy is in much deeper trouble than most people wish to acknowledge. Behind the reassuring facade is a systematic breakdown of the shared civic virtues we call democracy.

Governing elites, not surprisingly, tend to their own self-interest but ... the people are missing from the processes ... and government itself suffers from the loss.

The most troubling proposition ... is that the self-correcting mechanisms of politics are no longer working. ... Instead of a politics that leads the society ... to confront its problems, American politics has developed new ways to hide from them.

...the deterioration of American democracy is now enveloped by larger forces -- the politics of the world ... There is the prospect of great loss -- the steady erosion of national sovereignty, the power to enforce laws, and the widely shared prosperity that supports social amity. The democratic challenge now requires new democratic sensibilities -- larger than the nation's borders.

The politics of restoration will start ... in many places, separately and together, when people decide to close the gap between what they believe and what is. People may begin this work by understanding what they are up against."

William Greider, Who will tell the people: The betrayal of American democracy, "Introduction: Mutual contempt", Simon & Schuster, New York, 1992, pp. 11, 12, 13, 15, 30-31.

[Note: voted one of the ten most notable books of 1992 by the New York Times Book Review

Note: The UN, with no elected representatives and far, far away from "We the peoples", is even more prone to these basic ills than national governments]

"[There are] three basic approaches to accountability in government. ...

... *Compliance accountability*, [seeks] conformity with carefully drawn rules and regulations ... using negative sanctions ... targeted primarily at individuals ...

Performance accountability, centers on ... incentives and rewards for desired outcomes ... using positive sanctions, again targeted primarily at individuals ...

... *Capacity-based accountability*, involves the creation of organizational competence through technologies (that is, people, systems, and structures) and ... building organizations that are staffed, trained, and equipped to be effective.

Compliance accountability has been the preferred method ... [resting] more on fear ... [it] generates a much greater volume of findings of failure and therefore higher visibility, ... and recommendations for actions that are less expensive ... and faster to implement. The unanswered question, however, is whether those recommendations lead to more effective government."

Paul C. Light, Monitoring government: Inspectors General and the search for accountability, Brookings Institution, Washington, DC, 1993, pp. 3-4.

"The hallmark of public bureaucracy is its accountability to the public for its policies and actions. Without the realization of such accountability, public bureaucracy loses its identity of

publicness, surrenders its public legitimacy, and may relegate itself to the fetish of self-seeking private interests.

It has increasingly been realized that the existing institutions of public accountability are under challenge, the effectiveness and credibility of [accountability mechanisms] in question, and bureaucracy has become more unresponsive and unaccountable.

On the other hand, much of the discourse [largely excludes] power structure as a determining factor for accountability. The main purpose of this study is to examine contemporary challenges to bureaucratic accountability from the perspective of social power structure."

M. Shamsul Haque, "The emerging challenges to bureaucratic accountability: A critical perspective", in Ali Farazmand, ed., Handbook of bureaucracy, Marcel Dekker, New York, **1994**, pp. 265-286 [pp. 265-266].

" The number of 'failed states' seems to be growing among the 130 countries of the developing world. The notion of failed states isn't necessarily related to the absence of democracy It isn't tied to free markets The developing world's nations largely 'fail' because they lack sturdy public institutions that engender the essential national requirement for expediting social and economic progress: accountability.

In failed states, it's always someone else's fault: the CIA, neighbors with hostile designs, the heritage of colonialism, ethnic miscreants, a discriminatory global power system.

.... until failed states grasp the nettle of contemporary global geoeconomic realities -- democratic governance lodged in public institutions that work with accountability -- the proposals for the developing world are grim."

Pranay Gupte, "Spectacular failures: What's the essential requirement to rescue a basket-case country? Accountability", Newsweek (Int.), **October 25, 1999**, p. 4.

[Note: Much of this succinct analysis would seem to apply to the UN's situation, and very defensive reactions, as well]

"As the international community is increasingly recognizing, employees (especially public employees) are an invaluable source of information about official corruption. ... Whistleblower protection laws are intended to make it safe for employees to disclose misconduct that they discover during the course of their employment.

... the international community has begun to devise and adopt a variety of laws and procedures for protecting and encouraging whistle blowing.

... statutory protection for whistleblowers is only part of the equation, albeit an important part. Cultural change and top down support must accompany whistleblower protection laws in order for them to achieve their objectives."

Elaine Kaplan, "The international emergence of legal protections for whistleblowers", The Journal of Public Inquiry, **Fall/Winter 2001**, pp., 37- 42 [37, 42].

"What do we mean by this ubiquitous admonition to 'hold people accountable'? The phrase rolls off one individual's tongue and into another's ears without registering in either's mind. To 'hold people accountable' has become a cliché and, like all clichés, is a substitute for thinking. Indeed, using the phrase suggests that no real thinking is going on ...

Yet when we talk about holding people accountable, we usually mean accountability for one of three things: accountability for finances, for fairness, or accountability for performance. ...

... we need to invest some resources and time in experimenting with some alternative concepts and institutions -- concepts that will not just enforce accountability but will also foster responsibility; institutions motivated less by personal self-interest than by our mutual, collective

public interest. We need to experiment with concepts and institutions that will not just hold public agencies and public officials accountable for improving performance. We need also to seek concepts and institutions that actively promote government's performance.

We need to rethink what we mean by democratic accountability."

Robert D. Behn, Rethinking Democratic Accountability, Brookings Institution, Washington, D.C., 2001, pp. 5-6, 217.

"Remarkable efforts were made at international institution building toward the end of World War II. ... Today, nearly six decades later, the world's trade and financial systems have been fundamentally transformed ... in favor of a system closer to one of globalized free markets. [and] the community of nations has become vastly more diversified.

However, the political constituency and public support for new or stronger international organizations is not large. ...

One group of IMF critics essentially argues that ... [presently] the community of nations does not need the regulatory function and the surveillance of the IMF and that IMF advice and financing are often misdirected and a source of 'moral hazard.' ...

A much broader spectrum of critics has argued that the IMF charter and its purposes remain relevant ... but that, nevertheless, the IMF should be reformed to make it more democratic, more transparent, more accountable, and more participatory.

This pamphlet is intended to provide an overview of the major aspects of governance of the International Monetary Fund."

Leo Van Houtven, Governance of the IMF: Decision Making, Institutional Oversight, Transparency, and Accountability, Pamphlet Series No. 53, International Monetary Fund, Washington, DC, 2002, pp 1-3.

[Note: Mr. Van Houtven was the Secretary of the IMF from 1977 through 1996, and from 1987 also Counsellor to the Managing Director: the views in this essay are his and not those of the IMF.]

"The One World Trust's Global Accountability Report is the first of the kind to compare the accountability of inter-governmental organizations (IGOs), transnational corporations (TNCs) and international non-governmental organizations (NGOs). ...

300,000 IGOs, 60,000 TNC's and 40,000 international NGOs help shape the world we live in. {Their} decisions affect all of our lives in many different ways ... Individuals and communities who are affected ... should be able to hold them to account. However, few mechanisms have been identified at the global level to enable those stakeholders to exert such a right. The result is a growing sense of disenfranchisement... These organizations need to become more transparent and accountable to their stakeholders... This will increase their legitimacy and lead to more effective decision-making.

... At the heart of this report is a unique framework which explains what accountability means and identifies eight core organizational dimensions crucial to fostering greater accountability. This pilot focuses on two of the dimensions in detail - member control and access to information ... and [provides] recommendations on how to increase accountability."

Hetty Kovach, Caroline Neligan, and Simon Burall, The Global Accountability Report 1 2003: Power without accountability?, The One World Trust, Houses of Parliament, London, 2002/2003, p. iv.

[Note: Among the 18 organizations included in the first report is one UN organization -- the UNHCR]

"This article discusses the experience of certified accountants and human resource professionals faced with situations that caused them personal angst. Because of their

organizational impotence and fear for ... [their careers], none felt able to significantly challenge the practices in question. The analysis contends that individual attempts to exercise moral agency will be stillborn as long as significant power asymmetries exist, accountability mechanisms are inadequate, the act of whistleblowing is judged to be a more serious offence than the crime it reports, and managerial imperatives allow organizational loyalty to supercede personal integrity and societal interests."

Alan Lovell, "The enduring phenomenon of moral muteness: Suppressed whistle blowing", Abstract, Public Integrity [US], , vol. 5, no. 3, **Summer 2003**, pp. 187-204.

"The [2002 U.S. Congress] Sarbanes-Oxley Act created the Public Companies Accounting Oversight Board to provide vigilant oversight of the public accounting profession in the United States. The law was a response to ... corporate accounting frauds that involved both corrupt management and audit failures. [Such oversight] is unprecedented in any profession; the accounting profession has now moved from ... relatively comfortable self-regulation to intense governmental supervision. An explanation for this change is offered, based on the premise that accounting differs from every other profession in that its product is public trust, which is attained only when individual accountants act with integrity."

Barbara Apostolou and Greg M. Thibadoux, "Why integrity matters: Accounting for the accountants", Abstract, Public Integrity [US], vol. 5, no. 3, **Summer 2003**, pp. 223-237.

Useful Sources

(Note: informally assembled by IO Watch, roughly ranked from "most useful" on down, and subject to change as new sources are added)

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