The Restructuring of Turkish Public Administration in the European Union Process: Accountability System

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**Abstract**

Contemporary public administration mentality aims at ensuring the active participation of the public in audit process, and establishing an effective and democratic audit mechanism. Allowing the participation of public in audit, accountability stipulates that politicians and bureaucrats account before the public and/or the representatives of the public, and the public calls officials to account.

Based on the contemporary interpretations, it is seen that accountability is not regarded as a one-way audit and control instrument involving “obligation to give account” alone. On the contrary, it is considered a bidirectional and mutual process of administration, audit, and control. Thus, accountability can be described as a mutual process involving the responsibility, capacity, and ability to cast account, give account, and make an explanation, and the right, power, and capability to call to account, reach the information and transparency, and request an explanation .

This study provides a general examination of the meaning, importance, and necessity of accountability in the changing public administration thoughts and practices. Specifically, the study analyzes and evaluates the role of accountability in terms of the present condition and future of the Turkish public administration. The rationality and legitimacy of public decisions, the effective, efficient and economic use of public resources, the prevention of corruption, and transparency are the main subjects covered in analyses and evaluations here.

**Keywords**: Accountability, Public Administration, Transparency, Responsibility

**Introduction**

Contemporary public administration mentality suggests that the public should participate in government and affect decision-making processes. Likewise, according to the contemporary audit mentality, the most effective and democratic audit is the one allowing the participation of people in audit directly or through their representatives. The main factor bringing this to life is accountability.

Accountability refers to an environment where individuals and organizations not only account before other individuals and organizations, but also call them to account. For example, from the perspective of public administration, accountability involves the capability of government to account before the public in regard to the decisions and the actions they take, and the opportunity of the public to call relevant individuals and organizations to account. The concept of accountability includes both accounting and calling to account. To achieve an environment of accountability, it is essential that a highly democratic administrative mentality is established, and the actions of government take place in a transparent and visible structure allowing the participation of the public. Contemporary public administration approves the participation of the public in government. Those who use public resources and authorities must be able to give the account of their actions and activities.

**The Conceptual Framework of Accountability**

Accountability is one of the fundamental instruments that can enable an effective, efficient, and economic use of public resources.

It is not easy to provide a clear and understandable definition of accountability because it bears a shapeless and changeable nature, and has different meanings in different disciplines. For example, in political sciences, the thought of accountability is based on the belief that human beings are prone to make a mistake, and those who are governed should be protected against the arbitrary behaviors of those who govern. In addition, the fact that accountability bears different meanings depending on different disciplines has led to the development of various approaches and concepts in the literature about the concept of accountability. For example, Sinclair (1995; 221) observed some of the meanings of accountability appearing in different disciplines as follows: While auditors discuss accountability as a financial and numerical subject, political scientists regard it as a political necessity. Philosophers deal with accountability as a sub-field of morals (ethics). Legists consider accountability a series of structural regulations. Accountability is often confused with the concept of responsibility because of the common features these two concepts have. Broodbent (1988) distinguishes being responsible for something from accounting before someone. While accountability refers to the visibility of actions whereby relevant people and organizations account and call to account, responsibility does not require making an explanation about the actions taken (Bayri, 2000; 104-105.)

In sociology and psychology, accountability is defined as the capacity of accounting, making an explanation, and giving a reason (Munro, 1996). According to Garfinkel (1967; 33), accountability is the ability and capacity of casting accounts and giving account continuously. Giddens (1984), Garfinkel (1967), and Roberts & Scapens define accountability as requesting and giving reasons for actions. To Baland & Schultze (1996), accountability involves both explaining how the actions take place and balancing and figuring the competing necessities. All in all, accountability can be defined as the capacity, ability, and desire of providing and learning reasons, information, and accounts about the actions taken (Bayri, 2000; 107).

It is stated by many authors that accountability is a comprehensive, complicated, and multi-directional concept that is difficult to follow. According to Acar, there are four main reasons for the description of accountability in this way. The first one is that the discussions and studies on this subject show parallelism and are intermingled with discussions on many subjects including democracy, legitimacy, participation of the public in government, ethics, responsibility, leadership, political and organizational control, and reforms. The second one is that, one has to harmonize the expectations and evaluations concerning accountability and the expectations and values about effectiveness and efficiency in administration, which sometimes have the same degree of importance, and has to achieve both together. The third one is the gradually increasing gap between the traditional concepts relating to traditional accountability and the chaos that surrounds organizations due to increased in-house, inter-institutional, and international cooperation and association. Moreover, traditionally, the issue of accountability has been considered and evaluated differently in the contexts of public, private, and nonprofit organizations. All these factors cause accountability to have a complicated and slippery structure (Acar, 2001; 27-29).

Despite such complicated nature, studies in the literature on accountability generally ask the below-mentioned five questions in order to comprehend any accountability system:

-Who should accountability?

-Accountable to whom?

-Accountable for what?

-Accountable how?

-Accountable with what consequences?

In a well-functioning accountability system, these questions must be answered clearly and consistently with one another (Acar, 2001; 36-59).

Two mutual key features of accountability: (1) reaching the information and transparency, or calling to account, or harmonizing accounts, or audit; and (2) casting accounts, accounting, reviewing behaviors, or providing evaluative judgments. Within the context of this mutuality, accountability is not only the capacity and ability of casting accounts and giving account, but also the ability to call to account. In this respect, accountability refers to not only the manner of explaining information, but also a mutual and continuous process of calling to account and giving account in socio-economic, political interaction, and dependency relations (Bayri, 2000; 107).

Accountability relations, which have such a complicated and shapeless nature, can be understood within a more comprehensive framework instead of seeking the help of only formal accountability systems such as budgeting, accounting, and planning. Abstract and non-personal control and accountability instruments such as planning, budgeting, and accounting should be evaluated within a broader framework of accountability (Bayri, 2000; 6-8).

The indicators of an effectively functioning accountability system can be mentioned as follows:

-Clarity in tasks and responsibilities,

-Clarity in performance expectations,

-Balance between expectations and capacities,

-Credibility of reporting,

-Acceptability of revisions and corrections.

Each one of these principles reflects a different feature of effective accountability. All of the above-mentioned principles collectively create the accountability mentality that can respond more easily to the new developments and service performance manners in the field of public administration (Arın, Kesmez and Gören, 2000; 120).

**The Principles Creating a Successful Accountability Environment**

In the “Public Administration Basic Law Draft” prepared in Turkey in 2003, the aim was stated to be creating a participatory, transparent, and ***accountable*** public administration based on human rights and freedoms, and providing public services in a fair, rapid, quality, effective, and efficient fashion.

The most important principles influencing the concept of accountability are the participation of the public in government (participation), transparency, responsibility, and subsidiarity. Some others can be added to these principles, too.

**1 Participation**

Accountability is a system allowing the participation of people in government. Thus, the achievement of local democracy and national democracy across the country allows accountability. Accountability may enable the authorities and resources to be distributed among governments more effectively by preventing the grasp of authority just one body as the public effectively calls to account relevant individuals and organizations.

A strong and democratic local government has the opportunity to make viable decisions concerning local services, find resources to implement these decisions, create internal organizational structure, and govern it freely. It is possible to say that people in a local self-government become influential in government and participate in government by using the mechanisms of democratic and legal audit, lobbying, and participation. To achieve local democracy, people have to participate in government and inspect the decisions and actions concerning them besides the existence of local autonomy.

If mechanisms for the participation of the public in government and the public relations units and systems of local governments have been established and are operated well, elected local bodies can detect the primary needs of their countrymen more easily and precisely than the central government, and provide relevant services to the local community rapidly and effectively. More autonomy does not guarantee better services in the local systems where participation and public relations halt. In such a case, the despotic and arbitrary decisions and actions of strong local governments that are autonomous, but do not take into account the demands of their countrymen and are not inspected and directed sufficiently may be as disturbing and annoying as those of the excessively powerful and strict centralized administrations.

In today’s Turkey, approximately 15% of public expenditures are made by local governments while the rest is at the disposal of centralized administration. In the Western world, this is fifty-fifty between centralized administration and local governments. In the countries where virtually democratic local governments are dominant, majority of taxes are collected by these governments. Local budgets composed of local taxes are followed by local communities. This order brings about self-control. In this way, waste is prevented. People follow what they give, and they reap what they sow. They are both authorized and responsible. This is the essence of the system. Statism does not involve self-control. All people demand everything from centralized administration, and lay the entire burden on the state (Yazıcıoğlu, 2000).

**2 Transparency**

One of the most important features of accountability is that it provides visibility and transparency regarding social issues, economic matters, political interest, and political conflict that involve human relations and interactions. However, formal accountability systems provide a selected transparency in such human relations and interactions. Indeed, the formal accountability systems may prevent the emergence of multiple visibility, meaning, rationality, mutual interaction, and dialog by ignoring daily accountability practices and providing quite narrowly and technically selected visibility and rationality.

In public administration, transparency and accountability are two phenomena that interact with one another. In other words, an effective accountability system is needed for ensuring transparency in administration, and transparency in administration is a must for a well-functioning accountability system(Arın, Kesmez and Gören, 2000; 122).

Transparency and accountability are two important concepts about local responsibility. In fact, these two concepts are of great importance for ensuring the trust of both the centralized administration and the local community in the local government and the local authority leading it. Local governments are open to the inspection of people to the extent that they are transparent. Transparency improves the trust in these governments. What is more, responsibility relationship (and accountability) between the local community and the local government becomes more apparent (Ulusoy, 2000; 135).

**3 Financial and Political Responsibilities**

Another important accountability principle is responsibility. This responsibility may be administrative, financial, and political.

In democratic systems, people expect to call to account those who are assigned to use public resources about how they use such resources. Thus, all administrators and officials elected or appointed to ensure the use of public funds in the most rational manner possible have the first degree responsibility. It is essential that every elected and appointed administrator who makes decisions on the use of public resources gives account in regard to his/her administration. Public inspection stands as an important link in this chain of accountability: It strengthens accountability by extending it towards both the upper level, that is the elected or appointed members procuring the resources, and the exterior, that is consumers, aid recipients, tax payers, and the entire community as a result(Arın, Kesmez and Gören, 2000; 113).

It is an important democratic principle that the public institutions that provide service to the public bear responsibility towards the people who demand service, and the service is prepared under the control of the public. Those who accede by appointment take into account the preferences of their superiors in the use of resources rather than the demands of the public because hierarchical relations are dominant and the subordinates who want to ensure their future lives make an attempt to endear themselves to their superiors and earn their trusts. Those who come into office by election are accountable to the public. The satisfaction of people with the services provided influences their preferences in the subsequent elections (Aytaç, 1994; 74).

There are still debates about who will be held responsible in the accountability process (e.g. institutions [organizations] vs. administrators and other public officials). Public opinion mostly suggests that it is not the institutions (organizations), but the persons who have to account. Administrators have to account on behalf of their institutions (organizations).

**4 Subsidiarity**

In the first years of the Republic of Turkey (1923), a special attention was paid to the offering of public services at local level. Likewise, such services were financed at local level through the support of the centralized administration. However, some services were centralized in the course of time. The centralization of services brought along the centralization of resources, too. In recent years, the principle of subsidiarity has been featured. Certain progresses have been made in this respect.

The principle of subsidiarity appears in state – citizen relations as well as the relations between different public levels. First of all, this principle involves the action priority of private space against public space. That is to say, if a task can be fulfilled through private enterprise, the state should give priority to private sector in this matter and be able to limit protection measures when required. This principle involves the action priority of any public level that is closer to citizens within the framework of the constitutional law (Özel, 2000; 28).

The principal of subsidiarity in service involves giving priority not always to the administrations at upper levels, but to the administrations at lower levels provided that such administrations have adequate authorities. It is essential that regions and local governments fulfill all of the tasks which they are obliged to provide at such levels by themselves. It is expected to prevent centralization and improve the decision-making authorities of local units in this way (Keleş, 1999; 33).

European Charter of Local Self-Government clearly treats the principle of subsidiarity. The first paragraph of the 3rd article of the charter saying, “Local self-government denotes the right and the ability of local authorities, within the limits of the law, to regulate and manage a substantial share of public affairs under their own responsibility and in the interests of the local population.” expresses and supports this principle obviously (Keleş, 1999; 34).

The implementation of this principle by the European Union firstly means that member countries will maintain their scopes of power and authority against Brussels. Furthermore, it suggests that member countries should be organized within themselves in accordance with the principle of subsidiarity. Here, the intention is to strengthen the regional and local authorities of member states against their own states (Ayman Güler, 2000; 26).

This principle strengthens local self-government. It makes a considerable contribution to the improvement of financial autonomy and the consciousness for calling to account. Tax-paying local community calls to account for each cent they give. However, if municipalities do not find their resources themselves, but transfer these resources from the centralized administration, people who do not pay money out of their pockets may not feel the need to call relevant bodies and people to account about where and how the resources are used.

Where and how local authorities earn their incomes is of great importance for financial autonomy. The supply of the financial resources by the centralized administration rather than from the local community prevents achieving the desired effectiveness in the sensitivity of countrymen to local authorities, sense of responsibility, participation, the improvement of citizenship consciousness, and the democratic inspection of expenditures and service production of municipalities by citizens TÜSİAD; 30).

**Audit Mentality in Turkey**

The concept of “accountability” in the countries implementing contemporary audit is replaced by “responsibility” and “financial responsibility” in Turkey. Turkish public financial management is grounded on the responsibility of officers such as government accountants and tax assessors for the trueness and lawfulness of the documents prepared by them rather than the administrative responsibilities of the top executives of public institutions and organizations having decision-making authorities. In other words, the administrative responsibility of government accountants and tax assessors is essential. This responsibility is also a legal and personal responsibility. Responsibility does not occur by itself. It is determined by a judgment delivered as a result of the examination of accounts by the Court of Accounts. Despite such heavy responsibility of government accountants, top executives are not responsible for the decisions and actions they take as a principle (Arın, Kesmez and Gören, 2000; 130-131).

The sense of responsibility in Turkey does not suggest that the administrators who use public resources account before the public – the real owner of these resources. Traditionally, those funds which belong to state treasury are consigned to particular officers (government accountants) to be spent for specific purposes. The public funds are regarded to be belonging to the state treasury, but not as money collected from citizens in consignment to be spent for particular purposes. In this regard, the concept of money consigned by the public to the state in developed countries is replaced by the concept of money consigned by the state to its government accountants in Turkey. Therefore, the accountability of the public administration before citizens is replaced by the accountability of government accountants before the state. In parallel with this sense of accountability, audit mentality in Turkey does not have a critical, advising informative and confirmatory nature, but is based on the principle of punishing those officials who misuse public property funds(Arın, Kesmez and Gören, 2000; 131).

In US practices, it is essential that the information is reliable and is shared with the public timely so that accountability can be achieved and people can call relevant individuals and organizations to account. Thus, the financial statements approved by independent audit are still regarded as a scoreboard for the sake of the realization of accountability. On the other hand, the fulfillment of fiscal accountability does not mean the fulfillment of performance accountability (Arın, Kesmez and Gören, 2000; 113).

In local governments, it is expected and should be preferred that centralized control is limited, and the best audit is conducted by tax payers, that is, local community. Taxing power granted to local governments is inspected by the community in the best way. Tax payers follow whether the collected tax revenues are used properly and whether services are provided in a quality and effective fashion. If the elected local administrators do not spend the collected tax revenues for good purposes and do not provide services effectively, they are punished by the electors in the following election where they would be put out of action. By this means, local taxation ensures the participation of the local community in governments besides an effective public inspection (Elazar, 1997; 35).

In Turkey, municipalities are not authorized for taxation. However, they are authorized for collecting some taxes (real estate tax in particular) and user charges. These resources make up just a small part of the municipal revenues. If municipal activities were carried out just through the subvention coming from the centralized administration without the contribution of local community, the public could remain insensitive to municipal expenditures.

**Conclusion and Recommendations**

Accountability is not a fixed term. It is not understood in the same way in different cultures and countries. Not the same value is attached on it in such different cultures and countries. In addition, the way the phenomenon of accountability is defined and understood is closely related to such factors as the ideology, motives, and language of the time one lives in. In this sense, the instruments and strategies to be employed for achieving accountability may vary by organizations, sectors, countries, and periods (Acar, 2001; 177).

In democratic regimes, accountability is a highly important phenomenon in that it involves turning to the public and accounting before the public in public administration, and allows the public to call to account relevant individuals and organizations. In real terms, democracy includes sharing government with the public, and accounting before the public. The sine qua none of self-government and the participation of the public in government is that the public has the right to request information from and call to account the politicians whom they elect democratically and the appointed administrators (bureaucrats) who stand as the representatives of politicians in regard to how they use the public resources and the tasks consigned to them. Moreover, it is a must of democracy and contemporary administrative mentality that politicians and bureaucrats always take into account the public and account before the public.

Accountability is a system allowing the participation of the public in government. Thus, the achievement of local democracy and national democracy across the country allows accountability. Accountability may enable the authorities and resources to be distributed among administrations more effectively by preventing the grasp of authority just by one body as the public effectively calls to account relevant individuals and organizations.

Public financing system should be grounded on responsibility. Those who provide public services should obtain the resources necessary for financing such services from those who enjoy the services. Those who are authorized for spending money should be responsible for finding resources, too. In this way, public activities may be inspected effectively.

It is of vital importance for preventing corruption that the public participates in government, the ability of the public to call to account is improved, the legislation is accommodated for that, and the government has accountability awareness. An environment is created for accountability for both who govern and who are governed if a country has a democratic structure and citizens have democratic identities.

The center has grown excessively in Turkey. The transfer of the burden on the center to periphery may help to solve occlusions in the system.

The borders of the principle of separation of powers are not very clear in Turkey, which negatively affects the functioning of system and encourages a kind of feudal structure.

It is very difficult, though not impossible, to call to account and determine the people who are responsible for accounting in an environment where the scopes of tasks of public institutions and organizations have not been set clearly, several institutions are assigned for the same service, and inter-institutional transitions are frequently experienced in the fulfillment of tasks. To solve this problem, the scopes of tasks and responsibilities of public institutions and organizations should be defined clearly. In this respect, it can be said that a clear distribution of tasks and resources is one of the basic requirements for creating an accountable public administration.

In the Turkish public administration, the basic principles of accountability can be described as Participation, Transparency, Financial Responsibility, and Subsidiarity. More principled can be added here.

To achieve a well-functioning accountability in Turkey, the following points should be taken into account:

1. Visibility and transparency should be ensured in public accounts.
2. It is essential for accountability that parties can deliver their complaints and launch investigations for responsible people. In this regard, an environment may be created for questioning decisions and actions by requesting investigations about authorities.
3. Complaints may decrease if decision-making processes are approximated to the public and a transparent and participatory way is adopted in actions. Transparency, participation, and evaluation may minimize the need for complaint mechanisms.

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