

*Committee for Public Management Research*  
*Discussion Paper 6*

**Governance and Accountability  
in the Irish Civil Service**

**Richard Boyle**

---

**Contents**

**Foreword**

**Introduction**

**The changing governance and accountability context for the Irish civil service**

**New patterns of accountability in practice**

- 3.1.1 Political accountability
- 3.1.2 Ministerial responsibility and accountability
- 3.2 Managerial accountability
  - 3.2.1 Accountability between ministers and secretaries general
  - 3.2.2 Line management and staff accountability
- 3.3 Accountability to the citizen
- 3.4 Accountability and new organisational forms
  - 3.4.1 Accountability and executive bodies
  - 3.4.2 Regulatory accountability

**Emerging issues and concluding comments**

- 4.1 Emerging issues
- 4.2 Concluding comments

**Notes**

**Appendix**

**References**

## Foreword

This paper is one of a series commissioned by the Committee for Public Management Research. The Committee is developing a comprehensive programme of research designed to serve the needs of the future developments of the Irish public service. Committee members come from the Departments of Finance, Environment and Local Government, Health and Children, Taoiseach, and Public Enterprise, and also from Trinity College Dublin, University College Dublin, and Institute of Public Administration. The research is undertaken for the Committee by the research department at the Institute of Public Administration.

This series aims to prompt discussion and debate on topical issues of particular interest or concern. Papers may outline experience, both national and international, in dealing with a particular issue. Or they may be more conceptual in nature, prompting the development of new ideas on public management issues. The papers are not intended to set out any official position on the topic under scrutiny. Rather, the intention is to identify current thinking and best practice.

We would very much welcome comments on this paper and on public management research more generally. To ensure the discussion papers and wider research programme of the Committee for Public Management Research are relevant to managers and staff, we need to hear from you. What do you think of the issues being raised? Are there other topics you would like to see researched?

Research into the problems, solutions and successes of public management processes, and the way organisations can best adapt in a changing environment has much to contribute to good management, and is a vital element in the public service renewal process. The Committee for Public Management Research intends to provide a service to people working in public organisations by enhancing the knowledge base on public management issues.

*Eric Embleton*, Chair  
Committee for Public Management Research  
Department of Finance

*For further information or to pass on any comments please contact:*

*Pat Hickson*, Secretary  
Committee for Public Management Research  
Department of Finance  
Lansdowne House, Lansdowne Road  
Dublin 4

Phone: (+353) 1 676 7571; Fax: (+353) 1 668 2182

E-Mail: [pat\\_hickson@cmof.finance.irlgov.ie](mailto:pat_hickson@cmof.finance.irlgov.ie)

*or*

*Richard Boyle*  
Institute of Public Administration  
Vergemount Hall  
Clonskeagh  
Dublin 6

Phone: (+353) 1 269 7011; Fax: (+353) 1 269 8644,

E-Mail: [rboyle@ipa.ie](mailto:rboyle@ipa.ie)

General information on the activities of the Committee for Public Management Research, including this paper and others in the series, can be found on its world wide web site: [www.irlgov.ie/cpmr](http://www.irlgov.ie/cpmr); information on Institute of Public Administration research in progress can be found at [www.ipa.ie](http://www.ipa.ie).

## **Governance and Accountability in the Irish Civil Service**

### **1. Introduction**

This discussion paper was commissioned by the Committee for Public Management Research to examine the governance and accountability implications of recent legislative changes in Irish civil service management. In particular it was felt to be useful to put the changes taking place in international context, and to raise issues and distil lessons being learned from international experience.<sup>1</sup>

As the changes taking place in governance and accountability are at an early stage in the Irish civil service, this paper can be regarded as an initial attempt to raise issues which will need to be addressed by civil servants and politicians. The aim is to prompt informed discussion and debate on these issues rather than to attempt to provide definitive answers at this stage. The Committee for Public Management Research see the need for further study in this area as the changes begin to impact, assessing the practical implications for accountability of current governance changes.

Governance and accountability changes are taking place in many countries at present. Governance here is taken to mean “the collection of rules, standards and norms that inform the behaviour of civil and public servants and politicians in conducting the business of state with and on behalf of the public” (Tutty, 1998. See Appendix 1 for a more detailed discussion on the term governance). Schick, in a review of budgeting reforms in Australia, France, New Zealand, Sweden and the United Kingdom for the OECD (OECD, 1997) outlines the direction of change:

The traditional governing structure concentrated control of human and financial resources at the centre and operational responsibility for delivering services at the bottom of organisations. At one end of government were the controllers, at the other end the controlled. The centre issued rules, monitored compliance with the rules, and intervened as it thought appropriate; the operating echelons complied, or at least pretended to ... The current spate of reforms ... are centred around accountability

frameworks in which the government entrust spending agencies with flexibility in using resources, in exchange for holding them responsible for results. The repertoire of devices for enforcing managerial accountability includes strategic and operational plans, performance measures and targets, contracts for personal and organisational performance, decoupling service delivery from policy making, new accountability rules and annual reports, more active use of evaluation and auditing, and financial inducements and sanctions. The mix of new instruments varies among the countries that have ventured along these lines, but in all there has been marked devolution of financial and overall managerial control and the introduction of novel arrangements for holding agencies and managers to account.

The process of governing in Ireland is currently undergoing change in the broad direction indicated above. The Public Service Management Act, 1997, the Freedom of Information Act, 1997, the Committees of the Houses of the Oireachtas (Compellability, Privileges and Immunities of Witnesses) Act, 1997 and the Ethics in Public Office Act, 1995, together represent a significant alteration in governance arrangements. These changes, which build on earlier changes such as extending the role of the Comptroller and Auditor General and the Ombudsman legislation, have implications for how accountability is exercised in the civil service.

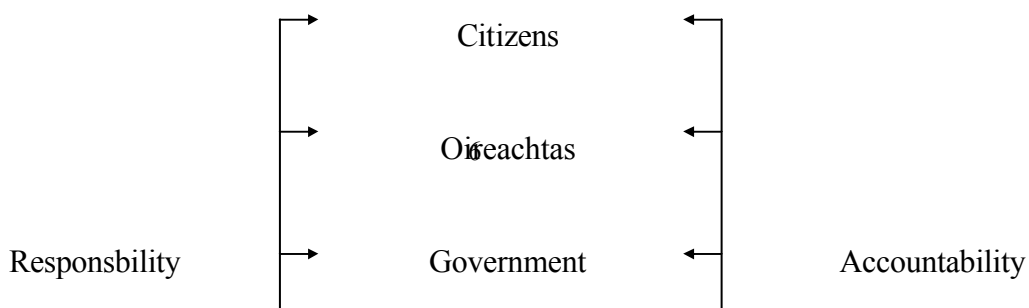
It should also be noted that there are significant changes taking place in governance and accountability relationships in local government and the health services. In the absence of a specific provision for local government in the Constitution, the existence of, and affairs of, local government fall to be determined by the Oireachtas. Governments and the Oireachtas have taken steps in recent years in particular to limit control to key issues only, in response to a view that central control over local government is excessive. *Better Local Government: A Programme for Change* (1996) aims to further develop the governance system of local government, focusing on four core principles: enhancing local democracy; serving the customer better; developing efficiency; and providing proper resources. In the health services, an important governance change was the introduction of the Health (Amendment) (No. 3) Act, 1996, also known as the accountability legislation. This Act has three main objectives: to strengthen and improve the arrangements governing financial accountability and expenditure procedure in health

boards; to clarify the respective roles of the members of health boards and their chief executive officers; and to begin the process of removing the Department of Health from detailed involvement in operational matters. These changes in health and local governance, whilst crucial to the future operation of these sectors, are not specifically addressed further in this study, which focuses on the civil service.

It is also important to note that this paper concentrates on governance and accountability issues regarding the executive arm of government. In particular, the accountability implications for civil servants of new governance arrangements are explored. Issues such as the role of tribunals and the accountability of politicians (other than ministers as political heads of government departments) are not the focus of the paper.

The governance and accountability changes occurring in the civil service have implications for various groups: citizens, the Oireachtas, ministers, central government officials and staff working in state agencies and non-departmental public bodies. Figure 1 illustrates how responsibility is devolved and accountability is exercised. For example, citizens elect members of the Oireachtas, and accountability of the Oireachtas to citizens is directly exercised through the ballot box. The government collectively, and individual ministers as heads of departments, hold a pivotal position in terms of specifying the performance expected of government departments, offices and agencies and in terms of reporting back on performance to the Oireachtas. Within government departments, secretaries general now have delegated responsibility for managing their departments, and they in turn can assign specific responsibilities to managers at other levels. Heads of offices similarly have delegated responsibilities. In return for this delegation, civil servants are now more directly accountable for their actions. Thus while ministers must carry the ultimate political accountability for the actions of the civil and public service, secretaries general and heads of offices now have specific accountability for the running of their organisations. Below them, civil servants may have specified accountabilities associated with their specific areas of responsibility.

**Figure 1**



In broad terms, there is a move to enhance open and transparent governance. As indicated in *Delivering Better Government* (1996):

It is essential that there is a free flow of information between Government and those it serves ... an open culture with a free flow of information between Government and citizen is essential if confidence is to be maintained in the institutions of State. The electorate of the next century will be the most highly educated in history and, owing to advances in information technology, will have access to, and use of, a bewildering amount of information. For the institutions of State to remain relevant, they must recognise this trend and become much more open about their activities.

## **2. The changing governance and accountability context for the Irish civil**

The governance structure of civil service management in Ireland has changed significantly over the last couple of decades. The establishment of the Office of the Ombudsman in 1984 under the Ombudsman Act; the introduction of a Data

Protection Commissioner in 1989 under the Data Protection Act; and the introduction of a value for money remit for the Comptroller and Auditor General under the Comptroller and Auditor General (Amendment) Act 1993, are all illustrative of moves to enhance governance and accountability arrangements. These legislative changes have been complemented by changes within the public service such as the greater exploitation of information technology, the development of financial management systems, and the introduction of the Strategic Management Initiative (SMI) (see Boyle, 1995 for further details).

More specifically, over the last couple of years there have been major legislative changes which affect how the public service operates<sup>2</sup>. The following are central from the perspective of governance and accountability:

*Public Services Management Act, 1997.* This Act provides the central accountability framework for governance changes in the Irish civil service, setting out a formal structure for assigning authority and accountability within the civil service. The Act aims to clarify the roles and duties of individual civil servants. Under the Act, each department and office must publish a strategy statement every three years or within six months of the appointment of a new Minister, setting out key objectives, outputs and strategies to be achieved. Specific functions in relation to the management of staff are delegated to secretaries general of departments, who in turn can assign responsibility to civil servants at other levels for specific matters. The assignment of responsibility for cross-departmental matters is also dealt with under the Act.

*Freedom of Information Act, 1997.* This Act provides citizens with a legal right of access to official and personal information, subject to exemptions and ensuring the right to privacy, and encompassing an independent appeals system. All public bodies must produce guides containing information on their structures, organisation, functions, duties and powers, services they provide and the procedures by which the services are delivered. Public bodies must also publish a general description of the classes of records they maintain, including details of how the public can access these records. There is a designated Information Commissioner (a job to be undertaken by the Ombudsman), responsible for safeguarding the rights of individuals to official information.



*Committees of the Houses of the Oireachtas (Compellability, Privileges and Immunities of Witnesses) Act, 1997.* This Act gives Oireachtas Committees increased powers of investigation in areas of public concern. Committees will be able to compel witnesses to attend hearings and to respond to questions. Witnesses appearing before committees will have the same privileges as High Court witnesses, with their evidence being immune from defamation actions or self-incrimination.

*Ethics in Public Office Act, 1995.* This Act requires members of the Oireachtas, senior civil and other public servants, public board members and senior executives of state bodies to disclose their business interests. These interests must be disclosed to committees established in both Houses of the Oireachtas. The information is published annually in *Iris Oifigiúil*. The Act is overseen by an independent Public Offices Commission.

Further legislation is being planned to supplement and complement these pieces of legislation, which will also have a significant impact on governance and accountability (Tuohy, 1997). Changes to the Ombudsman legislation are intended to give a wider remit to the Ombudsman. The option to have cases investigated and settled informally will be introduced, making it easier for citizens to bring a case. The issue of citizens rights with regard to service provision from state agencies will also be addressed. Amendments to the Civil Service Regulations Act, 1956 are also proposed. These aim to formalise and give legal effect to changes in the operation of the civil service regulations that govern appointments, conditions of employment and staffing issues, in line with changes proposed in the Public Service Management Act, 1997 and in *Delivering Better Government (1996)*.

Taken together, these pieces of legislation and proposed legislation aim to update governance and accountability arrangements for the civil service. It is important to note, however, that whilst accountability relationships, and in particular the formal assigning of responsibility and accountability to secretaries general and heads of offices represents a clear change from what has gone before, this change takes place within the context of the Constitution and the Ministers and Secretaries Act, 1924. In accordance with the Constitution and the 1924 Act, ministers will continue to retain overall responsibility for government departments and offices, which they will exercise within this new framework.

The governance changes may be summarised as impacting on different dimensions of accountability: political; managerial; and citizen (see Figure 2). At the political level, ministers hold a pivotal position both in terms of reporting back performance information on their areas of responsibility to the Oireachtas and in terms of specifying the performance expected of government departments, offices and agencies. The Oireachtas has an enhanced role to play, particularly with regard to the role of Oireachtas committees. At the managerial level, secretaries general have delegated responsibilities for managing their departments, implementing and monitoring policies and delivering outputs agreed with the minister. They in turn can assign specific responsibilities to managers at other levels, who must report on progress in their defined areas of responsibility. Staff in general can expect greater clarity in delineating their responsibilities and accountabilities, and will have to respond to requests for performance information from within their departments, offices and agencies, but also from the Oireachtas and directly from citizens. At the level of the citizen, the public can expect a greater flow of information and access to information held by public bodies.

One further specific issue concerns the implications for accountability of the new organisational forms which are appearing on the public service landscape. The growth of executive units and bodies and of bodies with specific regulatory functions have implications for all the dimensions of accountability.

**Figure 2**

**Dimensions of Accountability**

- **The political dimension**
  - ministerial responsibility and accountability
  - Oireachtas responsibility and accountability
- **The managerial dimension**
  - Linkages between ministers and heads of department
  - Line management and staff accountability
- **The citizen dimension**
  - flow of and access to information

**3. New patterns of accountability in practice**

The changing governance and accountability relationships outlined above are not unique to Ireland. Many other OECD countries are facing similar challenges, some for a number of years. This section briefly explores some of the issues relevant to Ireland and how they are being tackled elsewhere. Firstly, political accountability aspects are covered: how accountability to ministers and national parliaments is evolving. Secondly, changing internal management accountability arrangements are looked at. Thirdly, the issue of accountability to the citizen is discussed. Finally, the accountability implications of new organisational forms and structures, such as agencies and regulatory bodies, are explored.

*3.1 Political accountability*

The issues here revolve around ministerial responsibility and accountability and parliamentary responsibility and accountability.

*3.1.1 Ministerial responsibility and accountability*

Under the Public Service Management Act, 1997, ministers retain overall responsibility for government departments and offices. Members of the government are collectively responsible to Dáil Éireann for departments of state administered by them. Ministers have a duty to inform and explain actions to the Oireachtas, through such means as parliamentary questions. As such, they retain the prime democratic accountability for actions in areas under their jurisdiction.

However, whilst retaining their responsibility and accountability role, the practice of this role is likely to change for ministers to some degree. Judge, Hogwood and McVicar (1997, 97) have identified five levels of ministerial responsibility:

- *Redirectory responsibility*, requiring that ministers redirect queries to the appropriate person dealing with a particular case or issue.
- *Informatory responsibility*, requiring the minister to keep parliament informed of what is happening in his or her department.
- *Explanatory responsibility*, requiring the minister to make further explanation, particularly in cases of once-off shortcomings or wrong doings.
- *Amendatory responsibility*, where a minister is convinced that more than an explanation is required, requiring correction, amendment or reparation.
- *Sacrificial responsibility*, where a minister accepts an obligation to resign.

The new governance arrangements in Ireland are likely to affect these areas of responsibility, though not necessarily equally or in a straightforward manner. As with the New Zealand public service reforms, the Public Service Management Act, 1997 specifies that ministers are responsible for choosing outcomes and selecting outputs and that public servants are responsible for producing the outputs. Civil servants, and agency heads, are increasingly likely to have queries re-directed to them for response in the first instance. But this does not mean that ministers can re-direct responsibility for the management of their departments. As Boston (1996) notes with regard to New Zealand.

Within a parliamentary democracy, such as New Zealand, cabinet ministers are the political heads of their departments. This role carries with it political

and legal responsibility for everything the department does, or fails to do, in carrying out the policies of the government and administering the laws of the country. As such, ministers are answerable to Parliament and the public for the activities of their departments, whether or not they have knowledge of these activities. Hence, if a department is clearly operating inefficiently, the relevant portfolio minister must explain to Parliament what is going on, why it is going on, and what is going to be done about it. And the minister must, as part of his or her role responsibility, ensure that something is actually done to put things right.

There has been some discussion in recent times aiming to create a distinction between ministerial responsibility and accountability, limiting responsibility to actions taken personally by the minister. In this scenario, accountability applies to a minister's duty as the representative in parliament accountable to parliament for departmental policies. But he/she cannot be held responsible for everything that goes on within a department.

Whilst it is sensible to recognise that ministers cannot be directly responsible for every action in a department, a fact which the Public Service Management Act recognises in delegating specific functions to particular civil servants, this distinction between responsibility and accountability is not a cut and dried one. The UK Public Service Committee (1996) report referred to above reviewed this issue, and rejected the distinction between responsibility and accountability to explain ministerial obligations to parliament. The committee developed their own working definition of ministerial responsibility, focusing on the obligation on ministers to *give an account* and the liability to be *held to account*:

Ministers owe a fundamental duty to account to Parliament. This has, essentially, two meanings. First, that the executive is obliged to give an account – to provide full information about and explain its actions in Parliament so that they are subject to democratic scrutiny. This obligation is central to the proper functioning of Parliament, and therefore any Minister who has been found to have knowingly misled Parliament should resign. While it is through ministers that the Government is properly accountable to Parliament, the obligation to provide full information and to explain the actions of government to Parliament means that Ministers shall allow civil

servants to give an account to parliament through Select Committees where appropriate...

Second, a Minister's duty to account to Parliament means that the executive is liable to be held to account: it must respond to concerns and criticism raised in Parliament about its actions because members of Parliament are democratically elected representatives of the people. (Public Service Committee, 1996, 19).

This point concerning ministerial responsibility and accountability was highlighted in Ireland by the Supreme Court judgement in the case of *Devaney v District Judge Daniel Shields, the Director of Public Prosecutions, the Minister for Justice, Ireland and the Attorney General* (Irish Times Law Report, 23 February 1998). This case concerned the validity of appointment of a district court clerk by a departmental official under the authority of the Minister. The Supreme Court ruled that the appointment was valid, and that the Minister did not have to be personally involved in the appointment. The court upheld the application of the *Carltona* principle that no minister could ever personally attend to all the functions given to them. The Chief Justice noted that constitutionally, the decision of an official is the decision of the minister. The minister is responsible, it is he who must answer before parliament for anything his officials have done under his authority.

To summarise these discussions, taking the five levels of ministerial responsibility outlined above, current changes in the Irish governance framework are likely to lead to ministers increasingly using redirectory responsibility, either through referring queries to agency heads or heads of independent units, or through instructing civil servants allocated responsibility for specific functions under the Public Service Management Act to deal in the first place with a query. The enhanced information which the changes in management practice promoted by the SMI, Public Service Management Act, 1997, and Freedom of Information legislation aim to produce should lead to an enhanced ability for the carrying out of informatory, explanatory and amendatory responsibility. Sacrificial responsibility is likely to remain largely a political issue.

Indications from practice elsewhere if these changes are to operate effectively are that ministers should allow individual civil servants to give an

account through Oireachtas committees as appropriate. However, ministers themselves must continue to give a full account of actions. There must be recognition that the minister remains the political head of his/her department, and whilst they may not be directly responsible for managerial actions taken, they retain responsibility for both giving an account and for being held to account, responding to concerns raised in the Oireachtas. Traditional forms of accountability such as parliamentary questions still have an important role to play in the process.

### *3.1.2 Parliamentary responsibility and accountability*

Civil servants will increasingly be likely to be asked to report directly to Oireachtas committees under the current legislative changes as has been indicated above. The Public Accounts Committee (PAC) has long had an important role in ensuring the wise use of public money, with secretaries general accountable to the PAC as accounting officers. Other Oireachtas committees have subsequently been established, and in late 1997 in a review of committees and their operation, the government agreed a revised structure and profile of Oireachtas committees. One of the new committees established is to look specifically at SMI issues and operational matters.

In Britain, a recent review of accountability and responsibility undertaken by the Public Service Committee of the House of Commons outlines arrangements for civil servants reporting to parliament and consequent issues. With regard to civil servants reporting to parliament, the Committee first set out the constitutional position, that while civil servants exercise many of the powers entrusted to ministers under statute, they do so because the minister has delegated those powers, and the power remains the ministers (Public Service Committee, 1996, 34). The principle of ministerial responsibility limits what civil servants may say when giving evidence to select committees, in that officials give evidence on behalf of ministers under their directions:

Officials are bound to present government policy on behalf of their departments, and not to undermine it: as the Osmotherly Rules<sup>3</sup> say, “Officials should as far as possible confine their evidence to questions of fact and explanation relating to government policies and actions ... Officials

should as far as possible avoid being drawn into discussion of the merits of alternative policies where this is politically contentious.” (Public Service Committee, 1996, 35).

Some commentators have indicated that this position in effect leads to a failure of proper accountability of the executive arm of government to parliament, especially where a minister declines to accept accountability and blames civil servants for faults or failures that have occurred. It also can lead to government resistance to a request from a select committee that a named civil servant give evidence, where the committee is inquiring into alleged wrongdoing in a department. As the minister retains responsibility, so the argument goes, the minister should determine which official should represent him/her. In response to this issue, the Public Service Committee recommend that there should be a presumption that ministers accept requests by committees that individual named civil servants give evidence to them (Public Service Committee, 1996, 39).

As well as the ability of committees to call up named civil servants to appear before them, there is the question of the accountability of independent regulatory bodies to parliamentary committees. This issue has been illustrated recently in Ireland by the refusal of the Director of the Office of Telecommunications Regulation to appear before an Oireachtas committee. While she subsequently attended a meeting of the committee, she maintained the view that attendance was not a requirement of her Office. Members of the Oireachtas questioned the accountability of the Office, if the Director is not accountable to the Oireachtas (Irish Times, February 13, 1998). Similar issues have arisen in the UK both in terms of independent regulatory offices and of government agencies, leading to one academic calling for chief executives to be made directly accountable to the relevant committee of the House of Commons, and the development of an explicitly contractual relationship between officials and ministers (Treasury and Civil Service Committee 1992-93, Appendix 6, 296-7).

The Public Service Committee in the UK also considers the broader question of the ability of select committees to act as effective scrutineers of the executive, ensuring accountability. The resourcing of committees and the way they conduct their business were identified as key issues here. The ability of committees to ask the right questions with the resources currently at their disposal was



questioned. With regard to how committees conduct their business, a key point was raised in discussions at the Committee with an expert witness:

Kate Jenkins raised broader questions about the way in which select committees conduct their work. The usual format under which select committees obtain information from the government – formal evidence sessions in which a civil servant or a minister is asked questions and gives answers – she referred to as “a modern organisation dealing with a rather old-fashioned form of accountability.” What it produced, she argued, was not informed debate, but “very formal and quite protected and carefully thought-through answers”. (Public Service Committee, 1996, 67).

Another expert witness Sir Peter Kemp, suggested that select committees should act as ‘shareholders meetings’, quizzing departmental heads and agency chief executives about their performance in relation to targets, based on reports from an independent audit body (Public Service Committee, 1996, 62).

This final point of independent support for parliamentary committees is echoed by Mulgan (1997) in a review of public accountability in Australia. He mentions that the investigative activities of the Auditor General and Ombudsman, as well as freedom of information legislation, has strengthened the role of parliamentary committees as agents of accountability. He accepts criticism that the ability of parliament to control and direct the executive is weak. But, in the context of accountability processes overall, he does not necessarily see this as a limiting factor in Australian accountability arrangements:

...the issue is not so much whether parliament itself, or its officers, have formal powers of enforcing their recommendations so much as whether their scrutinising and auditing activities lead eventually to appropriate responses from the government, provoked if necessary by other channels of accountability ... there are strong incentives on ministers to react positively to public criticism.

### *3.2 Managerial accountability*

Managerial accountability refers to the accountability of public servants to ministers, the Oireachtas and ultimately to citizens for the management of the public service. Two key issues here are the accountability relationship between ministers and secretaries general, and the accountability of line managers and staff.

### *3.2.1 Accountability between ministers and secretaries general*

The Public Service Management Act, 1997, aims to clarify the responsibility and accountability arrangements within government departments and offices. The Act indicates that, subject to policy determined by the relevant minister or the government, secretaries general will have authority, responsibility and accountability for a range of issues, including the management of the department, preparation and submission of a strategy statement, and determining how responsibilities are to be assigned to other officers in the department. The Act states that the secretary general is accountable to the minister for the tasks assigned under the new management structure. Progress reports must be made to the minister on the implementation of the strategy statement.

In practice, there is a degree of shared responsibility between ministers and heads of department which cannot be fully removed. As Boston (1997, 7) states with regard to New Zealand, which has probably gone furthest in attempting to specify the roles of ministers and heads of department:

Some people appear to assume that if person A is responsible for Z, then person B cannot also be responsible for Z. Hence, if a departmental chief executive is responsible for the management of a department, then a minister cannot also be responsible ... But such a view is nonsense ... Within the public sector, shared responsibility is the norm rather than the exception. Cabinet ministers are *collectively* responsible for what the government decides ... ministers are *politically* responsible (to parliament and the public) for what their departments do, while chief executives are *managerially* responsible for the operations of their departments. Necessarily, these respective responsibilities overlap a good deal; they cannot be precisely delineated.

It is, therefore, within this context of shared responsibilities that attempts to clarify accountability relationships must be seen. One significant attempt is the use of performance agreements between ministers and heads of departments, which in some ways is paralleled by the use of strategy statements in Ireland. In both New Zealand, for government departments, and Britain for executive agencies, chief executives are formally held accountable to ministers by the use of performance agreements and ex-post performance assessment. Chief executives sign written agreements with ministers setting out performance targets. Their success in meeting these targets is assessed annually. Chief executives pay may be varied accordingly.

Schick (1996, 73) sets out the New Zealand approach: “Ministers and managers must agree in advance on financial performance and the outputs to be produced, the money to be spent on agreed outputs, and the quality and timeliness of the work to be performed. This advance specification of performance enables minister and managers to compare the volume, cost and quality of the outputs actually produced to planned levels. This is the essence of managerial accountability.” Each department sets out output targets in the Estimates, the annual purchase agreement and the departmental forecast report (DFR). Purchase agreements take the form of contracts although they do not have the force of legal contracts. The main part of the agreement specifies, in output terms, some key results that the chief executive should give priority to achieving. Practice in putting together the agreements varies, though the most common approach is for chief executives to draft the agreements, with ministers inserting some matters that he/she is concerned with (Schick, 1996, 79).

Departmental forecast reports (DFRs) are a relatively new addition to the accountability regime in New Zealand. These give each department an opportunity to describe what it plans to do and spend, providing a benchmark for accountability in that annual reports will compare outturns to the results forecast in the DFRs. DFRs have been subject to some criticism by departmental managers on the ground of duplication of information held in other documents and the work burden they represent (Schick, 1996, 78). Annual reports, comparing planned and actual performance, are also actively used in Sweden and Australia to enhance accountability for financial and operational results (OECD, 1997, 23).

This contractual system of accountability between ministers and heads of department aims to provide a number of benefits, summarised by Irwin (1996, 13):

- Ministers have relatively complete and precise information about what their departments do and how much it costs, facilitating better ministerial management and budget decision-making.
- Government departments and agencies themselves have a clearer understanding of their outputs.
- Written agreements give both ministers and departments a better understanding of what the department is intended to do in the year ahead. Ministers have a stronger basis from which to make complaints about poor performance. Chief executives have a stronger basis from which to defend themselves against unreasonable complaints.

However, there are also limitations associated with this contractual approach. There are significant transaction costs associated with the development and monitoring of performance agreements. Significant resources must be devoted to the operation of the accountability system. There is also the danger of the development of a 'checklist mentality', where compliance with delivering specified outputs precludes concern with broader impacts and outcomes. Even when contract specification works well there may be other problems, as Irwin (1996, 15) notes: " ... ministers may have little interest in assessing the performance of their agencies ... Parliament may also be less interested in pursuing performance issues rather than other issues in its review of department or agency operations, thus reducing the pressure on ministers to assess performance. There is a risk therefore that their monitoring turns out to be perfunctory and the effects of monitoring on performance weak. Departments might be able to set themselves easy targets, and in any case expect few problems should they fail to meet even these targets."

These limitations have led some commentators such as Irwin (1996) and Boston (1997) to call for other mechanisms in addition to written agreements to ensure that departments and agencies perform well and are accountable. The fostering of norms of professionalism, loyalty and public service are promoted as other useful means of ensuring accountability, as is the appointment of and training support for highly skilled people to run departments and agencies.

In Ireland, the Public Service Management Act, 1997 identifies the strategy statement as a key element of the new relationship between ministers and heads of department. The degree to which strategy statements become ‘contractual’ documents will be a central issue to address under the new governance arrangements. Indications internationally are that there is a move to more formal contracting between ministers and heads of department, based on written agreements. But the costs associated with such contracting need to be kept in check, perhaps through seeing strategy statements as a type of ‘relational’ contract rather than a formal contract (Boyle, 1992). The increasing use of departmental and agency annual reports as ex-post tools of accountability, comparing planned with actual results, would also seem to be a useful development. In this context, annual reports move from being descriptive documents of achievements to being providers of systematic information on performance, possibly subject to audit as is the case in Sweden.

### *3.2.2 Line management and staff accountability*

The Public Service Management Act, 1997, gives secretaries general the power to assign responsibility for the performance of functions to officers or to a grade or grades of officers of a department. These officers are deemed accountable for the performance of assigned functions to the secretary general or head of office, and to such other officers as may be specified. There is thus a focus on clearly specifying what is to be the responsibility of managers and staff, with civil servants being much more aware of what they are taking on.

This raises the question of how much in the public eye civil servants will become, and the implications of this. Public service anonymity is no longer as strong as it was. As Tait (1997, 3) notes when commenting on Canadian developments: “officials can and do appear before parliamentary committees to provide information or explain their actions without injuring responsible government ... anonymity is a more elastic principle than it first appears.”

Associated with this issue is the extent to which civil servants will be subject to blame for problems that occur. A Canadian review of public service value and

ethics undertaken by a task force of senior officials, when considering blame, indicated that:

- office holders are responsible for everything that occurs under their authority;
- the issue of they being subject to personal consequences such as discipline or blame depends on the circumstances in any particular case;
- the key consideration is whether an office holder caused a problem, or ought to have taken steps to avoid it (Tait, 1997, 4).

But regardless of blame or anonymity, clearly there is a need to develop mechanisms to parallel the increased delegation of responsibility, that assure ministers, parliament and citizens that civil servants are accountable for their actions. The Canadian task force, cited above, feels that such accountability should be internal to the public service, through the hierarchical system. The means by which this is done is likely to influence its acceptance. Mayne (1997, 159) proposes to put the emphasis on what he calls accomplishment accountability rather than blame apportionment:

What is needed to complete the accountability loop in a reformed public service, is the incentive to demonstrate what results have been accomplished. The key is to make this demonstration the essence of the accountability regime. Accomplishment accountability is the credible *demonstration* of what one has achieved that is of significance and value. To be of value implies that performance is reported on in the context of pre-established expectations of what was to be accomplished.

In such an accountability regime, for managers and staff to be in control and to be able to demonstrate how programmes are performing means:

- knowing what you are supposed to achieve;
- knowing in a timely manner the results that have been achieved;
- being able to credibly demonstrate what was achieved;
- constantly striving for more cost-effective ways of achieving the results; and

- being able to show that you acted wisely on this knowledge, i.e. that the decisions and actions you took were reasonable in light of what happened. (Mayne, 1997, 160).

The Canadian government has been attempting to promote such an approach to accomplishment accountability by public servants, through the promotion of a 'managing for results' focus to government activity. For example, accountability contracts have been developed to help link long-term objectives to performance indicators for the Travellers Programme, operated by the Customs Border Service of Revenue Canada, dealing with the international movement of people and their baggage as they enter Canada. Accountability contracts are produced between top management in customs and the six regional directors. Expected performance for the fiscal year is set out and is the subject of discussion and input from field staff. Although not compulsory, three regions have also established additional accountability contracts with the next level of management, dealing with district managers and port managers (Report of the Auditor General of Canada, 1997, 20-21).

Such an accountability for results perspective also applies to team-based working, an increasing feature of the work of civil and public servants (Boyle, 1997). For accountability to work effectively at the team level, the team must have clear, specific and agreed performance goals; responsibility for individual and group tasks must be clearly assigned; and the teams' reporting relationship clearly specified.

In terms of enhancing accountability for results, identified here as a key issue in line management and staff accountability, the current performance management initiative underway in the Irish civil service will be vital. In particular, the personal performance plans and identification of key results and outputs will need to operate successfully if the ability to demonstrate results is to be achieved.

### *3.3 Accountability to the citizen*

The Freedom of Information Act, 1997, will have a significant impact on accountability arrangements in Ireland. Citizens will have a statutory right of access to information held by public bodies, subject to some exemptions. The provisions

also establish an Office of Information Commissioner with powers of investigation and appeal. This job will be undertaken by the Ombudsman, although the Office of the Information Commissioner is to be separate and independent with its own staff.

Government bodies will be required to publish manuals detailing the information they hold. Thus records created by civil servants will be accessible to citizens. An 'audit trail of decision' is created which can be followed. This has led to some concern that legislation may lead to less frankness and candour of advice being offered by public servants to ministers, and that decisions may be more likely to be made and passed on orally rather than on paper. However, international experience indicates that this, in fact, has not happened in practice. Public servants from countries that have introduced freedom of information legislation, such as Australia, New Zealand and Canada, indicate that there has in fact been an improvement in the quality of reporting, advice and decision making, with no detrimental effects on frankness and candour (Doyle, 1997).

For public servants operating under new procedures determined by the Freedom of Information Act, a significant issue will be ensuring the public's right to know in a context where sensitive information on significant issues is being dealt with. The application of the public interest test to the release of information will be crucial here. The Ombudsman has indicated that it will be necessary for public bodies to demonstrate to him as Information Commissioner how the public interest would be harmed or not served by the release of information (Murphy, 1998). In other words, the presumption is that individuals should have access, except in very limited and exceptional cases, to information held about them by public bodies.

As well as the Freedom of Information Act, a greater emphasis on accountability to the citizen is likely to arise from the envisaged delegation of responsibility to civil servants allied with the increased focus on quality of service delivery. As Barzelay (1992, 128) states with regard to this move from hierarchical to citizen accountability:

As a way to overcome the hierarchical and remedial thrust of accountability in the bureaucratic paradigm, attention should focus on the spectrum of working relationships, including the customer relationship, through which public servants create results citizens value ... From a post-bureaucratic



perspective, accountability between the parties engaged in such working relationships should be a two-way street. For example, providers should be accountable to customers for meeting their needs for quality and value, while customers should be accountable to providers for clarifying their own needs and for giving feedback.

Such accountability arrangements direct to the citizen have been formalised in a number of jurisdictions through the use of citizen or customer charters. In Britain, the Citizen's Charter is regarded as a pioneer for such approaches. The aim is to promote quality, choice, standards and value, and to set and monitor specific service targets aimed at improving services to individual citizens, providing relevant complaint and redress mechanisms. However, in practice some charters set standards so vague as to be meaningless; for most services there is no financial compensation; standards are not binding; and few charters are independently audited or overseen (Wilson, 1996). Thus whilst there is general welcome for the concept of using charters as a means of enhancing direct accountability to citizens for service quality, in practice there can be problems with its application.

In Ireland, the Quality Customer Service Initiative and the associated production by departments and offices of customer service action plans represents a first step towards the setting of specified service targets. Crucial to their success, as indicated above, will be the degree to which such targets are audited and followed up with appropriate action, and an assessment of the relevance of the targets to customer expectations and needs.

#### *3.4 Accountability and new organisational forms*

The public service management reforms in Ireland in part take the form of enhancing and improving current structures and processes for public management. But they also facilitate and enable the development of new governance arrangements in terms of new organisational forms and processes. These in turn have implications for accountability. Two key developments are the creation of executive bodies and units, and the move to independent regulation in certain areas.

### *3.4.1 Accountability and executive bodies*

Executive bodies have a long tradition as an element of governance in the Irish public service. Bodies such as An Bord Pleanála, with a quasi-judicial function, and An Post and Telecom Éireann with a commercial focus, have been in existence for some time. More recently, bodies such as the Irish Aviation Authority have been moved from the civil service to state-sponsored body status. A Prisons Agency is in the process of being established, and executive units are a key element of the Department of Agriculture and Food's strategy for change. There is a growing interest in the role of executive bodies, either internal to departments or external, in the management of government activities.

Some lessons can be learnt from public service reform in Britain, where there has been the delegation of many government functions to executive agencies. These agencies exist within their parent departments, but they are given considerable management freedoms. This move has created considerable debate as to whether or not such changes lead to the creation of a 'democratic deficit'. In this scenario, ministers can eschew political accountability by indicating that an issue is an operational one for management to deal with. Managers, in turn, can state that they are formally accountable to the public and parliament through the minister. Accountability thus falls between the cracks in the system. Similar concerns have been raised in the Netherlands, where concerns have been voiced about the effect of agencies from the viewpoint of the primacy of politics and democratic control of such organisations (Kickert and Verhaak, 1995, 540). However, others have argued that accountability has, in practice, been enhanced by the creation of executive bodies. The argument here is that the formal delegation of responsibility to agency chief executives can offer better accountability because it makes the relationship between the minister and the chief executive clearer and more transparent. The framework document, a quasi-contractual agreement between the minister and chief executive, has a key role in clarifying this relationship in Britain.

The Public Service Committee in Britain considered the accountability of executive agencies in their review of ministerial responsibility and accountability. In order to enhance and clarify accountability arrangements, they recommend action in three key areas (Public Service Committee, 1996, 50-57):

- *Information from agencies.* Whilst recognising that the agency system, combined with the Citizen's Charter, had led to a huge expansion in information available, the Committee note that information could be improved, particularly with regard to how demanding agency targets are and how good the performance of agencies is, with more use of comparative information.
- *The accountability of agency chief executives.* While there have been calls for chief executives to be directly accountable to parliament, they have remained accountable through the relevant minister. In practice, however, chief executives often give information direct to parliament. They give evidence to committees about the work of the agency. They provide written answers to parliamentary questions which are printed under their own names. The Committee recommend that such practices continue and grow, with more emphasis being put on delegating to chief executives the obligation to give an account, with the liability to be held to account, regarding the concerns raised in parliament, remaining with ministers.
- *The responsibilities of ministers and chief executives.* The Committee recommends the more precise specification of roles and responsibilities of ministers and chief executives in framework documents. Making the documents more explicitly contractual, as in New Zealand, is considered worthy of further investigation. The Committee also recommends that select committees become more involved in the development of framework documents, commenting on framework documents and agency corporate plans both before they are published and when they are reviewed.

With regard to the accountability of chief executives, some have called for a situation in agencies where chief executives are made accounting officers for the use of resources, with the head of department as accounting officer for the allocation of resources to the agencies (Pliatzky, 1992). This is similar to the situation proposed in the Report of the Steering Group on the Efficiency and Effectiveness of the Garda Síochána (1997), that the Commissioner of the Garda Síochána be made accounting officer for the probity of expenditure and for obtaining value for money.

An issue with regard to some executive bodies refers to the role of public servants on the boards of such bodies where management boards exist. With regard

to accountability, boards of public bodies are responsible for the stewardship of public funds and all aspects of performance, and should submit themselves to appropriate external scrutiny. The Chartered Institute of Public Finance and Accountancy (CIPFA, 1984) indicates that this accountability is achieved by all parties having a clear understanding of those responsibilities, and having clearly defined roles through a robust structure. But for public servants on boards, whilst they are legally accountable to the company, they are also often seen as having a role as the ministers representative on the board. Balancing these roles can be a challenging task, as the recent Hepatitis C tribunal of inquiry indicates.

A further key issue concerns the impact of the development of executive bodies on the remaining ‘core’ staff of the government departments with overall responsibility for the executive bodies. One of the main drivers behind ‘hiving off’ executive functions to specific units or separate bodies is to enable government departments to focus more on policy, strategy and the monitoring of executive performance. In some instances, removal of responsibility for day-to-day activities will have profound implications for departmental staff, involving a re-orientation of their work. Developing appropriate skills and competencies to take on these new tasks is a particular challenge for government departments. In the context of accountability, developing the capacity to monitor and evaluate the performance of executive bodies without becoming ‘heavy-handed’ presents particular challenges for government departments. A concern with results and outcomes achieved rather than simply with process is important here.

In all, the move to devolve functions to executive bodies has important implications for governance and accountability. How these changes impact in Ireland, in cases such as the prison service, will depend on how the change is managed. Pointers from abroad indicate that getting reliable and timely output and results data from agencies will be important in making them operate effectively. So too will ensuring adequate accountability between ministers and chief executives. Contractual style agreements, and making chief executives accounting officers for the use of agency resources, are possible mechanisms that can be used in such cases. Also, the implications for the remaining ‘core’ staff of departments must be addressed if they are to take on a more policy and outcome focused role.

More broadly, there is the issue of whether agencies should be decoupled from departments as separate organisations or whether powers should be devolved to them, whilst they remain a part of the organisation, as for example is the case with the Social Welfare Services Office (SWSO) in the Department of Social, Community and Family Affairs. Schick addresses this issue in his study for the OECD (1997, 21-22), and indicates that the devolution option, as practised by France and Australia, might best achieve the benefits of agency status without incurring some of the risks. Certainly, the SWSO has contributed significantly to the effective operation of the Department of Social, Community and Family Affairs. The SWSO was set up in 1986 with responsibility for the delivery of services. In terms of accountability it drew up its own mission statement and objectives and instituted a wide range of targets to meet these objectives. Information technology was extensively used to facilitate change, and the measurement of customer service was given a high priority. These measures facilitated a significant reduction in the number of representations and parliamentary questions being dealt with by the department (McCumiskey, 1992).

#### *3.4.2. Regulatory accountability*

Inspection and regulation functions have taken on an increasing role in the review of public service operations in recent years. As competition for service provision increases in areas such as telecommunications and energy, independent regulators have an increasingly important role in facilitating competition. Regulators also have an important role in ensuring that the customers needs are addressed and quality of service issues tackled appropriately. The creation of the Office of Telecommunications Regulation in Ireland, referred to earlier in this paper, is an example of the move to independent regulation.

Regulation is also increasingly featuring as an accountability mechanism in the delivery of professional services, such as teaching, policy and medicine. Hughes, Mears and Winch (1997, 300) note this trend:

What is apparent is that the mechanisms or organisations charged with regulation and accountability ... have become more formalised, and are more likely to lead to wider dissemination of results and are more likely to involve

outsiders. In the name of accountability, regimes have been developed which have directed a more penetrating and critical gaze on public service work with, in some cases, potential for punitive consequences at the level of the individual. There appear to be two major directions in which these new modes of regulation have gone. First, there has been a growing emphasis and significance attached to measurable outputs as shown by the proliferation of various types of performance indicators and league tables. Second, there has been a growing interest in the regulation of the process of public service work. The monitoring of process, as opposed to outcomes, has been allocated to service-specific inspectorates or specialist agencies of one sort or another and these are charged with reporting on the activities of the personnel under their scrutiny.

This regulatory and inspection function is increasingly being handled by stand alone agencies. In both Britain and New Zealand, independent agencies have been created, such as the Office of Standards in Education (OFSTED) in Britain and the Education Review Office (ERO) in New Zealand. Such agencies carry out independent reviews of practice. However, some commentators have warned of the dangers of an over-reliance on external review, and have promoted a balanced approach combining both internal and external review to achieve accountability for service quality. As Winberg (1996, 162) states: “The mechanisms of external and internal review combined with elements of quality management practices and participation are seen as providing the necessary system of checks and balances to achieve quality service delivery and enhanced accountability. External review establishes accountability while quality management principles, practices and tools such as self-assessment, staff and client feedback and the like, attempt to foster a spirit of co-operation.”

#### **4. Emerging Issues and Concluding Comments**

The traditional ‘Westminster’ model of accountability in the civil service is a hierarchical model in which formal accountability rests with ministers, accountable to parliament. In this model, civil servants are accountable to ministers, via their supervisors, in the chain of management accountability. However, as Mulgan

(1997, 25) notes, new governance arrangements mean that now, in practice, a variety of channels of public accountability impinge upon civil servants:

Departmental officials are said to be accountable not only to their immediate superiors and ultimately to the minister but also to a range of external institutions, such as parliament and its committees, reviewing offices such as the Auditor General and the Ombudsman and the courts. Public servants are also accountable directly to members of the public themselves and, indeed, on occasion to their own professional consciences.

The development of these multiple channels of accountability is apparent in Ireland. New governance arrangements, such as those arising from the Public Service Management Act, 1997, and the Freedom of Information Act, 1997, will impinge directly on how civil servants are held accountable. These new developments rest alongside other channels of accountability such as the Comptroller and Auditor General and the Ombudsman, and complement and develop existing arrangements with regard to accountability to ministers and to the Oireachtas, such as the Public Accounts Committee.

#### *4.1 Emerging Issues*

The legislative and management changes outlined in this review will impact on how accountability operates in the Irish civil service in the future. A number of significant issues and developments emerge from the review of governance and accountability changes outlined in the paper. These are outlined using the framework developed for this review, covering the political, managerial and citizen dimensions of accountability, and also referring to new organisational forms and their impact.

##### *Political accountability*

With regard to the implication of changes for ministerial responsibility and accountability, it is likely that the governance arrangements proposed will enhance a minister's informatory and explanatory responsibilities, improving their ability to give an account to the Oireachtas of what is happening in their department.

Amendatory and sacrificial responsibility – being held to account – is likely to remain primarily a political issue.

The Oireachtas will have an enhanced role to play in governance and accountability, with Oireachtas committees having a central role in the new governance arrangements. Civil servants are more likely to appear before such committees. Central to their effective functioning will be their ability to take on an enhanced accountability role. The resourcing and supporting of committees is likely to be a key issue if they are to perform effectively. So too will be the manner in which committees operate. If question and answer sessions become ‘set pieces’ their ability to scrutinise activities will be limited. Determining an appropriate approach for the conduct of business will be an important challenge for committees.

For individual civil servants, a crucial issue will be balancing the tension between providing full and frank information to committees they are increasingly likely to be called before, and at the same time operating under the framework that they appear before committees giving evidence on behalf of ministers and under ministerial direction. They may be asked why they recommended certain policy options as specific issues. In practice, there may at times be difficulties in providing information, but not commenting on government policy or the objectives of such policy (Ó Riordáin, 1998).

### *Managerial accountability*

A notable trend internationally is the extent to which accountability arrangements between ministers and heads of department, and in some instances between department heads and line managers, is increasingly becoming contractual in nature. Formal agreements are being used to help specify responsibility and authority. But joint or shared responsibility cannot be completely removed in a public service context, and will remain a feature of the system. The extent to which more formal agreements develop in Ireland, for example making strategy statements ‘contractual’ agreements, is an issue to be considered here.

Line managers, staff teams and individual staff, are likely to feel the changes in managerial accountability in a number of ways. Civil servants are likely to be much less anonymous than in the past, and to have specific responsibilities



delegated or assigned to them. In this context, being able to demonstrate what has been achieved with resources allocated and responsibilities delegated will clearly be an important issue. Initiatives underway to enhance performance management and measurement will play a crucial role here.

*Citizen accountability*

Direct accountability to the users of public services is likely to increase both through the Freedom of Information legislation and through quality of service initiatives. The Information Commissioner will also act as a channel for accountability to the citizen. At issue here is the development of appropriate mechanisms for ensuring accountability, the setting of relevant standards, and establishment of complaint and redress procedures.

Individual civil servants will have to ensure that adequate 'audit trails of decision' are maintained in an accessible manner. As well as developing such mechanisms and procedures, civil servants are also likely to be more pro-active in setting quality and value standards, and ensuring feedback from service users. With increased delegation of responsibility will come more of a focus on quality of service delivery issues.

*New organisational forms and accountability*

New organisational forms such as executive units could, unless care is taken, lead to situations of blurred responsibilities between agency heads, secretaries general and ministers to the extent that none could be held accountable. A key challenge here is to restructure those parts of the public service suited to agency operation whilst ensuring that agencies are fully accountable both to ministers and to the Oireachtas. The use of performance agreements could be considered, though there are limitations here as discussed above. Also, there is a key question of whether chief executives should give evidence to the Oireachtas on behalf of ministers or in their own right? This relates to the broader issue of ministerial responsibility and accountability referred to above. Similarly, there is the question of whether

executive units should be decoupled from government departments, or responsibilities devolved to them within existing structures.

For regulatory bodies, a key issue is managing the tension between their statutory independence and their accountability to the Oireachtas. Also, while regulatory bodies have an important role to play in independently reviewing practice, this should not be seen as negating the need for organisations to develop strong internal quality review mechanisms and procedures.

#### *4.2 Concluding comments*

The costs associated with accountability, and ensuring an appropriate balance between the costs of applying accountability mechanisms and the benefits from them warrants comment. As New Zealand has found, implementing a rigorous system of accountability to suit new governance structures can be a costly business. This is both in terms of the resources devoted to ensuring accountability, and the time needed to develop ex-ante specifications and ex-post reporting arrangements. There are also other 'costs', such as the danger of developing a check-list mentality to accountability. There is always the danger that new modes of accountability are added onto existing arrangements to meet new requirements, without any overall assessment of the costs and benefits. A key issue here is the need for some body or bodies to overview accountability arrangements as they develop and ensure that the benefits arising outweigh the costs involved, and that unnecessary or outdated arrangements are stripped away.

A further comment refers to the role of public service ethos in enhancing democracy. The focus in this paper has been on the development of appropriate accountability mechanisms to meet new governance arrangements. But an over mechanistic approach can lead to an over regimented regime. And there are always ways to be found around any system that is put in place. At the end of the day one of the best means of ensuring accountability is where civil servants take the initiative and want to be accountable, rather than having accountability forced upon them. The public service ethos of honesty, integrity, impartiality, objectivity and a desire to serve the public interest is important in determining a positive approach to accountability issues. The promotion and maintenance of this public service ethos is

a central challenge for public service management. Several jurisdictions are looking to incorporate aspects of the public service ethos in legislation so as to provide a degree of coherence and consistency at a time of change. As public service values may vary cross-culturally, each jurisdiction must ensure an appropriate statement of public service ethos to suit its own particular requirements. In Ireland, the issuing of a Civil Service Code, as envisaged by the SMI Human Resources Management Working Group, could have a key role in re-enforcing and making more explicit the cultural values and ethos of the civil service.

As stated at the beginning of this paper, changes taking place in governance and accountability are still very much at an early stage in the Irish civil service. However, a number of key pointers would seem to emerge from this overview of issues which will merit further consideration as governance and accountability issues arising from current changes are pursued:

- The accountability relationship between ministers and secretaries general is a key issue to be addressed. The growth in the use of contractual agreements is one notable development internationally. Also notable is the sharing of the ‘giving an account’ function between ministers and heads of departments and agencies, with responses to queries being handled, for example, by agency heads in this first instance if the issue is one for which they have designated responsibility. The minister retains ultimate political accountability as political head of the department.
- The greater prominence being given to the management of executive functions will present a key accountability challenge. Devolution of executive functions within existing organisations rather than decoupling of agencies as separate organisations may in certain cases facilitate accountability. Also, making agency heads accounting officers for the use of resources with the head of department as accounting officer for the allocation of resources to agencies is a model worthy of further exploration.
- Various ‘models’ for governance and accountability have been identified. Devolution of executive functions represents an internal management option; the promotion of independent agencies represents a more market or quasi-market led approach to change; the development of a public service ethos

represents the promotion of core values to enhance accountability. Deciding which of these 'models' is appropriate to a particular situation, or the best mix of approaches, is a key political and management challenge.

- Whichever approach to governance and accountability is developed, performance management has a prominent role to play in enhancing accountability for results. This is particularly so in the identification of key results and outputs. Associated with this is the use of annual reports as systematic comparators of planned versus actual performance.

Governance and accountability arrangements are currently evolving and developing in the Irish public service. They have the potential to enhance the way the public service is managed. Conversely, if handled poorly, the new arrangements may lead to failures in accountability and in the delivery of services. How the issues identified in this paper are tackled will in part determine which scenario evolves. What is apparent is that changes in governance are bringing about differing underlying forms of accountability in the public service. Accountability mechanisms such as contracts, trust and professionalism are being developed. Selecting the most appropriate mechanisms for particular governance structures provides a continuing challenge.

## Notes

1. This paper, whilst raising and exploring issues in its own right, also complements the proceedings of the Institute of Public Administration's 1997 Annual Conference, which was on the topic of governance and accountability (see Boyle and McNamara, 1998).
2. For a more detailed examination of recent legislative changes and their implications than is covered here, see Tutty (1998).
3. The Osmotherly Rules are guidance issued by the Cabinet Office on 'Departmental Evidence and Response to Select Committees'. They state that officials who give evidence to select committees do so on behalf of ministers and under their directions.

## **Appendix 1**

### **Governance: Some Definitions**

The term governance is one that is popular at the moment. It is also a nebulous term, difficult to pin down. It means different things to different people. Governance is often used instead of ‘government’, but this seems unsatisfactory as it is simply replacing one term with another. The OECD (1995) have defined governance as:

The act of governing seen in a wide sense. The term covers public administration and the institutions, methods and instruments of governing. It further incorporates relationships between government and citizens (including business and other citizen groupings) and the role of the State.

Rhodes (1996) has identified six separate uses of the term governance:

- As the minimal state, referring to the trend in some countries to privatise and open out to the market as much of the public service as possible.
- As corporate governance, focusing on the way in which top management and boards of management execute their responsibilities and authority, and how they account for their actions.
- As the new public management, where more emphasis is put on ‘steering’ the public sector (more governance) rather than on administering systems (less government).
- As good governance, as promoted by the World Bank, covering the distribution and use of political and economic power.
- As a socio-cybernetic system, where governance reflects the effects of social-political-administrative interventions and interactions, arising from negotiations amongst affected parties.
- As self-organising networks, with services provided by a mix of government and the private and voluntary sectors. Governance in this context is about managing networks.

The World Bank, as mentioned above, have been promoting good governance, and in this context define governance as “the manner in which power is

exercised in the management of a country's economic and social resources for development" (The World Bank, 1994, xiv). The Bank identifies three aspects of governance: (a) the form of political regime; (b) the process by which authority is exercised in the management of a country's economic and social resources; and (c) the capacity of governments to design, formulate and implement policies and discharge functions.

Whilst there is a broad spectrum of uses associated with the term governance, one key message coming out from the definitions is that governance is concerned with the *process* of governing. Governance focuses on the way in which power and responsibility are allocated and exercised. Whatever definition is used, governance would seem to be concerned with: "the collection of rules, standards and norms that inform the behaviour of civil and public servants and politicians in conducting the business of state with and on behalf of the public" (Tutty, 1998). Given the broad changes outlined by Schick above, these rules, standards and norms are currently changing so as to focus accountability more on individual public service managers, in the context of devolution of previously centralised powers.

## References

Barzelay, M. (1992), *Breaking through Bureaucracy*, Oxford: University of California Press.

*Better Local Government: A Programme for Change* (1996), Department of the Environment, Dublin: Stationery Office.

Boston, J. (1996), 'Accountability and responsibility: the impact of recent public sector reforms on administrative conventions', paper prepared for CAPAM/NZIPA Regional Colloquy, Victoria University Law School, Wellington, 13 - 15 November.

Boyle, R. (1992), 'Managing by contract in the public sector', *Administration*, Vol. 40, No. 4, pp. 333-346.

Boyle, R. (1997), *Team-Based Working*, CPMR Discussion Paper No. 4, Dublin: Institute of Public Administration.

Boyle R. and T. McNamara (1998), *Governance and Accountability: Power and Responsibility in the Public Service*, proceedings of Institute of Public Administration National Conference 1997, Dublin: Institute of Public Administration

Chartered Institute of Public Finance and Accountability (CIPFA) (1994), *Corporate Governance in the Public Services*, London: CIPFA

*Delivering Better Government* (1996), Second Report to Government of the Coordinating Group of Secretaries, Dublin: Stationery Office.

Doyle, J. (1997), 'Freedom of information: lessons from the international experience', *Administration*, 44, 4, pp. 64 - 82.

Gray, A. and W. Jenkins (1997), 'Public administration and government 1995-96', *Parliamentary Affairs*, 50, 2, pp. 191 - 211.

Hughes, G., R. Mears and C. Winch (1997), 'An inspector calls? Regulation and accountability in three public services', *Policy and Politics*, 25, 3, pp. 299 - 313.

Irish Times, February 13 1998, 'Telecoms regulator still denies she is accountable to committee.'

Irish Times Law Report, February 23, 1998, p.18

Irwin, T. (1996), 'An analysis of New Zealand's system of public sector management', in OECD, *Performance Management in Government: Contemporary Illustrations*, Public Management Occasional Paper No. 9, Paris: OECD, pp. 7 - 32.

Judge, D., B.W. Hogwood and M. Mc Vicar (1997), 'The "pondlife" of executive agencies: parliament and informatory accountability', *Public Policy and Administration*, 12, 2, pp. 95 - 115.

Kickert, J.M.W. and F.O.M. Verhaak (1995), 'Autonomizing executive tasks in Dutch central government', *International Review of Administrative Sciences*, Vol. 61, pp. 531-548.

Mayne, J. (1997), 'Accountability for program performance: a key to effective performance monitoring and reporting', in J. Mayne and E. Zapico - Goni (eds), *Monitoring Performance in the Public Sector*, London: Transaction Publishers, pp. 157 - 173.

McCumiskey, E. (1992), 'Quality in the civil service', paper presented at Irish Quality Association/Institute of Public Administration conference, Berkley Court Hotel, Dublin, 9 April.

Mulgan, R. (1997), 'The processes of public accountability', *Australian Journal of Public Administration*, 56, 1, pp. 25 - 36.

Murphy, K. (1998), 'Accountability to the citizen', in R. Boyle and T. McNamara (eds.), *Governance and Accountability: Power and Responsibility in the Public Service*, Dublin: Institute of Public Administration.

OECD (1995), *Governance in Transition*, Paris: OECD.

OECD (1997), *Modern Budgeting*, Paris: OECD.

Ó Riordáin, S. (1998), 'The governance and accountability implications of new organisational structures – a trade union perspective', R. Boyle and T. McNamara (eds.), *Governance and Accountability: Power and Responsibility in the Public Service*, Dublin: Institute of Public Administration.

Pliatzky, L. (1992), 'Quangos and agencies', *Public Administration*, Vol. 70, Winter, pp. 555-563.



Public Service Committee (1996), *Ministerial Accountability and Responsibility*, Second Report, HC 313 - I, London: HMSO.

Report of the Auditor General of Canada (1997), *Moving Towards Managing for Results*, Report to the House of Commons, Chapter 11, October, Ottawa: Office of the Auditor General of Canada (website: [www.oag-bvg.gc.ca](http://www.oag-bvg.gc.ca))

Rhodes, R.A.W. (1996), 'The new governance: governing without government', *Political Studies*, 44, pp. 652 - 667.

Schick, A. (1996), *The Spirit of Reform: Managing the New Zealand State Sector in a Time of Change*, Wellington: State Services Commission.

Tait, J. (1997), 'A strong foundation: report of the task force on public service values and ethics (the summary)', *Canadian Public Administration*, 40, 1, pp. 1 - 22.

Treasury and Civil Service Committee (1992-93), *Sixth report. The role of the civil service: interim report*, HC390, London: HMSO

Tuohy, B. (1997), 'Ireland in the information age: developing a national strategy', paper published on the internet by the Department of Public Enterprise (website: [www.irlgov.ie/tec](http://www.irlgov.ie/tec)).

Tutty, M. (1998), 'The governance and accountability implications of new organisational structures', in R. Boyle and T. McNamara (eds.), *Governance and Accountability: Power and Responsibility in the Public Service*, Dublin: Institute of Public Administration.

The World Bank (1994), *Governance: The World Bank's Experience*, Washington, DC: The World Bank.

Wilson, J. (1996), 'Citizen Major? The rationale and impact of the Citizen's Charter', *Public Policy and Administration*, 11, 1, pp. 45-62.

Winberg, A. (1996), 'Mechanisms for external review and quality assurance: a commentary on the paper by Judith Aitken', in OECD, *Responsive Government: Service Quality Initiatives*, Paris: OECD, pp. 157 - 162