

A Tale of Accountability Trivia:

What is the Status of Social Accountability in Bangladesh?

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Abstract The aim of this paper is to introduce and explore the trivia of accountability, which is indispensable for ensuring rule of law, human rights and good governance in a country. The paper intends to depict the theoretical aspects of accountability, its typology, mechanisms, and application in the governance. Special attention has focused on social accountability to evaluate the citizens' involvement in public service delivery as well as in ensuring public accountability in the context of Bangladesh. There are various mechanisms and components in ensuring social accountability; however, three components—citizen charter, participatory budget making process, and access to information, have been selected and used for the present paper. Empirical data and experiences of the author have been analyzed to evaluate social accountability in Bangladesh. The major findings of this study are- social accountability is a very effective opportunity to engage citizens in the participatory governance process and it has been already introduced and applied in Bangladesh. However, the people of Bangladesh are still not aware enough about social accountability and its mechanisms. Besides, the officials are still bear colonial attitude and behavior instead of friendly service providers.

Keywords Accountability - Social accountability - Participatory budget making process
Access to information - Citizen charter - Citizen engagement Governance - Bangladesh

JEL classification H83 - O35

1. Introduction

“Accountability is a fundamental norm in public administration, related to alluring promises of democratic governance, appropriate behavior, justice and better performance” (Dubnick and Frederickson 2011:17; Cited in Schillemans and Busuioc, 2014).

Though, the concept ‘accountability’ is as old as civilization, however, it has been popularized as an Anglo-Norman concept by some OECD member countries and some scholars like- Pollitt (1990), Pollitt and Bouckaert,(2005), Hood (1991), Lan & Rosenbloom (1992), Osborne & Gaebler (1993), Bovens (2005a:1) through introducing new public management (NPM). More emphasize on accountability has been given later by various international aid providing agencies to ensure good governance by overcoming crisis of governance to efficient project implementation in developing countries (WB, 1990 and 1992; UNDP, 1997; IMF,

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1997; ADB, 1999; Pollitt and Bouckaert, 2011). Both the approaches- NPM and Governance focused on accountability, transparency, efficiency, effectiveness, and customer satisfaction by applying various market mechanisms and private sector management principles (Mollah, 2014:27). These principles are basically followed by two political-economic theories- public choice, and principal agent (Aucoin, 1990 and 2012; Dunsire, 1995; Lueder, 1996; Reichard, 1996; Schedler, 1995; Osborne & Gaebler 1993; Reinermann, 1995).

According to Stigler (1975:171 cited in Hughes, 2003), the key assumption of public choice theory is:

'A rational man must be guided by the incentive system within which he operates. No matter what his own personal desires, he must be discouraged from certain activities if they carry penalties and attracted toward others if they carry large rewards. The carrot and the stick guide scientists and politicians as well as donkeys'.

Public choice theory discloses the fact that every person works for his/her self-interest, for instances, politicians do for vote collection to reach state power, and bureaucrats do for self-esteems and status, not for public interest (Hughes, 2003). Therefore, common peoples are depriving of their rights. To overcome this problem, the public choice theory offers market mechanisms to enhance the opportunities of alternative service options through better control and accountability.

Similarly, the principal agent theory also focuses on private sector management principles. According to this theory, all the service providers are agents and services receivers are principals. Agents should carry out works to meet the will and expectations of principals (Hughes, 2003). This theory focuses on the “responsiveness of the agents decisions to the principal’s goals, and how this responsiveness is mediated by actions available to each actor as well as institutional settings in which they interact”(Gailmard, 2014:1). Principals have the capacity to judge the performance of their agents to ensure public accountability (Achen and Bartels 2002; Healy and Malhotra 2010; Lenz 2012; Lupia and McCubbins 1998; cited in Gailmard, 2014).

In this paper, citizens are considered as principals, whereas; politicians (elected representatives) and public officials are considered as agents of delivering public services. However, in practice, citizens are treated as servant or agents or service providers are treated as principals. Therefore, citizens are depriving of getting their adequate services. To overcome this problem, this theory also offers market principles and privatizations for better service delivery in a transparent and accountable manner.

The common guiding principles of market mechanisms and private sector management are- customer care, citizen engagement, debureaucratization, performance and contract based jobs, decentralization, participatory budget making process, privatization, and outsourcing (Hood, 1989, 1991 and 1995; Pollitt, 1995; Osborne and Gaebler, 1993; Hughes, 1998; Common, 1998; Minogue, 1998; Lan and Rosenbloom, 1992; Borins, 1995). How far these principles and theories are applied and implemented in Bangladesh have been examined based on empirical data (see annexes).

This paper highlights on various types of accountability and its mechanisms in general, and emphasize has been given on social accountability particularly. Social accountability is one of the important ways of engaging citizens in governance affairs for ensuring their rights in a transparent and accountable manner. Though, numerous mechanisms exist for ensuring social accountability, however, three components—citizen charters, participatory budget making process, and access to information, have been selected to evaluate the effectiveness of citizens’ role in ensuring accountability of public officials.

The main aim of this study is to evaluate the current status of social accountability in the context of Bangladesh. To attain this objective, the following specific objectives have been analyzed:

1. To know about general concept, types and mechanisms of accountability;
2. To know the level of citizens awareness and effectiveness of ensuring social accountability;
3. To examine the selected mechanisms of social accountability in accounting public officials for getting services of citizens; and
4. To explore and evaluate the applicability of principal-agent relationships and opportunity of public choice in social accountability in the context of Bangladeshi governance.

This is a case-oriented qualitative study, which is predominantly based on secondary sources of literature and few empirical data has been used to examine status of social accountability in Bangladesh. Empirical or primary data has been collected by interview, questionnaire survey (both open and close ended) and informal discussions. The Informal discussion has been effectively reflected for collecting more authentic data in this study. The empirical data has been collected from the selected respondents of three public service organizations of Rajshahi City and one Union Parishad of Godagari Upazila in Rajshahi District (see annexes).¹ Secondary data has been collected by documentary analysis and by internet browsing.

The study would be helpful for academicians, researchers and readers in general for wider knowledge about various aspects of accountability. The findings of this study would be helpful for policy makers to take necessary steps for overcoming existing shortcomings of the social accountability in local governance (both urban and rural) in Bangladesh based on this case study (on Rajshahi district).

2. Accountability

The word ‘accountability’ is originated from the Latin word ‘*acomptare*’ which is closely related to accounting and recognized as an Anglo-Norman concept (Bovens, 2005a:1). The roots of the concept of accountability can be traced back to the reign of William-I (Dubnick, 2002). However, gradually it has re-shaped to free from its original bondage of accounting and emerged as a strong emphasis on effective and transparent governance instead of bookkeeping (Bovens, 2005b). Thus, the paradigm shifts from financial accounting to public accountability through introduction of NPM (Pollitt and Bouckaert, 2005). Therefore, accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet the targeted objectives.

Accountability is considered as one of the core concepts of public administration because it constitutes the principle that informs the processes whereby those who hold and exercise public authority are held to account (Aucoin and Heintzman, 2000). Accountability denotes the “methods, procedures, and forces by which administrative decisions are determined and influenced” (Simon, Smithburg and Thompson 1991; cited in Lynn and Carolyn, 2001). The similar definition given by Mulgan as ‘accountability is about calling and holding institutions and officials to account in undertaking their functions or duties’ (Mulgan, 2003:15 cited in Bovens, 2005a). In another opinion, accountability is a relationship between two individuals or parties, where, an individual is subject to another’s oversight and control to provide information or justification for their actions (Rick and Mitchell, n.d.).

¹ Three service organizations are- Rajshahi Medical College Hospital, Rajshahi Railway Office, and Regional Passport office of Rajshahi. From these three organizations data have been collected about role of citizens’ charter and access to information regarding service delivery. Besides, a Union Parishad has been selected for collecting data about participatory budget making process. Selected respondents and presentation of data with important questions has been displayed by annexes at the end of this paper.

Therefore, the concept of accountability involves two distinct stages: answerability and enforcement. Answerability requires that an organization must do to satisfy its obligation and to answer for its actions. In other words, answerability refers to the obligation of the government officials to provide information about their decisions and dealings and to give an explanation to the public and those organizations of accountability tasked with providing oversight. This obligation may be met simply by issuing an annual report or making a statement to a legislative committee and if the statement is complete and authentic then the obligation is discharged (Peters, n.d. cited in Pere and Osain, 2015). Conversely, enforcement refers to that public officials must be responsible for contravening behavior through application of sanctions. The ability of the overseeing actor(s) to impose punishment on the accountable actor(s) for failures and transgressions gives “teeth” to accountability (Brinkerhoff, 2001). Answerability without sanctions is generally considered as the weaker form of accountability. Though, most of the people like sanctions with requirements, standards, and penalties embodied in laws, statutes, and regulations but legal punishment are narrower than sanctions. They include, for example professional codes of conduct, an array of incentives that are intended to reward good behavior and action and discourage bad behavior and action without necessarily involving recourse to legal enforcement. Therefore, different organizations of accountability might be responsible for either or both of these stages (Bovens, 2005a). Thus, accountability is considered as the foundation of any administrative process and also a check on the power and authority exercised by both politicians and administrators (Dwivedi and Jabbra, 1988).

Aucoin and Heintzman (2000) have identified three core objectives of accountability in a democratic polity. The first is to control the abuse and misuse of public authority. The second is to provide assurance in respect to the use of public resources and adherence to the law and public service values. The third is to encourage and promote learning in pursuit of continuous improvement in governance and public administration. The most concise description of accountability would be: ‘the obligation to explain and justify the conduct’. This ‘implies a relationship between an actor and a forum’ (Pollitt 2003: 89). The relationship encompasses to provide information about the conduct of duties, questioning between forum and actor, and finally, judgment for sanctions or rewards (Bovens, 2005b). Thus, accountability refers to as ‘a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned’ (Mark Bovens, 2005a; also cited in Brandsma, 2013).

Accountability then requires an actor with a duty to render an account and a second actor (forum) with the authorization to judge and, usually, impose sanctions. It implies that the actor explains and justifies his behavior and the forum has the right to demand information, the duty to pass judgment and the opportunity to sanction dissatisfactory conduct (Orbuch 1997: 455; Roberts 2001: 1551; Keohane 2002: 4; Dubnick 2005: 1; cited in Schillemans, 2007).

The actor can be an individual, an organization, an official or civil servant or a public agency or an autonomous body. On the other hand, forum can be a specific person, such as a superior, a minister, or a journalist or it can be an agency, such as parliament, a court, or the audit office (Brandsma, 2013), but in the case of public accountability the general public is considered as the forum. The obligation that lies upon the actor can be formal or informal. Public officials often will be under a formal obligation to render account on a regular basis for specific forums, such as supervisory agencies, courts, or auditors. In the wake of administrative deviance, policy failures, or arbitrariness of public officials can be forced to appear in administrative or penal courts or to testify before parliamentary committees. From an analytical perspective, processes of accountability normally involve three phases or stages (Mulgan, 2003; Bovens 2005a;

Schillemans, 2007). First, the information phase where an actor is obliged to inform the forum about his conduct, by providing various sorts of data about his/her jobs, the performance of tasks, outcomes, or about procedures. In the debating phase, actor and forum engage in a debate on this account. The forum has the right to interrogate the actor and to question the adequacy of the information or the legitimacy of the conduct. The actor will answer to questions and if necessary justify and defend his course of action. Finally, the judgement stage where the forum comes to a concluding judgment and decides whether and how to make use of available consequences like sanctions or rewards. This is also known as the sanctions or consequence phase. Sanctions may vary from formal disapproval to tighten regulations, fines, discharge of management or even the termination of the organization.

Based on the above discussion, attempts have been made to conceptualize the meaning of accountability in the context of the study. It can be said, though there is no generally accepted definition; the six elements of accountability can be distinguished: i. there is an event that triggers the accountability process, ii. a person or organization that is accountable, iii. an action or situation for which the person or organization is accountable, iv. a forum to which the person or organization is accountable, v. there are criteria to judge the action or situation, and vi. if necessary, there are sanctions which can be imposed on the person or organization.

In this study, public official is treated as an actor or agent and citizen is the forum or principal. Here, public officials are obliged to answer their action's legality or validity to the citizen and based on the query or review process the citizen discharge judgments with possible consequences or sanctions. Above and beyond, for better understanding of the concept 'accountability' it is necessary to analyze the typologies of accountability first.

3. Typologies of Accountability and Its Mechanisms

Accountability in general classified by vertical and horizontal but in practice it incorporates several typology, dimensions or components, which are further inexorably intertwined and independent. It is really an assiduous task to segregate this concept and operationalize it in the right manner (Rahman, 2000). Yet questions are often raised regarding accountability, for example, 'accountability to whom?' accountability for what? And 'accountability through which mechanisms'? Keeping it in mind the various types of accountability and its mechanisms are discussed below.

3.1 Vertical Accountability and Horizontal Accountability:

During the 1990s, Guillermo O'Donnell brought the conceptual framework of vertical and horizontal accountability to contemporary debates about democracy. According to O'Donnell, accountability runs not only vertically, making elected officials answerable to the ballot box, but also horizontally, across a network of relatively autonomous powers (i.e., other institutions) that can call into question, and eventually punish, improper ways of discharging the responsibilities of a given office (O'Donnell, 1999). Theorists refer to this important distinction as "vertical" accountability (by the State to the citizens) versus "horizontal" accountability (by the State to its own public institutions of accountability).

Where there is a classic top-down, principal agent relationship, whereby the principal delegates to the agent, the agent is accountable to their direct superiors in the chain-of-command and this constitutes a form of vertical accountability. For instance the public official answers to the department/ agency minister, the department answers to the minister, the minister answers to parliament (in particular in parliamentary systems), and parliament answers to citizens.

Parliament, as principal, requires the government and its officials, as agents, to implement the laws, policies and programs it has approved and holds the government and officials to account for their performance in this regard. Parliament is also an agent, in that the electorate (the principal) elects legislators to enact laws and oversee government actions on their behalf. The electorate then holds legislators to account at election time and, in a few jurisdictions, through recall, where dissatisfied voters can recall their elected representative and vote for an alternative.

On the other hand, horizontal accountability is the capacity of state institutions to check abuses by other public agencies and branches of government, or the requirement for agencies to report sideways. Numerous scholars have recently referred to horizontal accountability (Day and Klein, 1987: 28; Sinclair, 1995: 223; Scott 2000: 42; Goetz and Jenkins, 2001: 363; Keohane, 2002: 22; Mulgan, 2003: 26; Bovens, 1998 and 2005a). The concept is most strongly linked with the study of O'Donnell (1999 and 2003; Kenney, 2003; Schillemans, 2008). According to O'Donnell, horizontal accountability is the existence of state agencies that are legally enabled and empowered, and factually willing and able, to take actions that span from routine oversight to criminal sanctions or impeachment in relation to actions or omissions by other agents or agencies of the state that may be qualified as unlawful (O'Donnell, 1999). These state agencies comprise the classic separation of powers, but also include a variety of oversight entities, such as audit offices, ombudsmen, courts of accounts, electoral commissions, judiciary, anti-corruption body, human rights commission and so on. Three aspects of horizontal accountability are hereby specified: who exercises horizontal accountability (state agencies), what the exercise of horizontal accountability consists of (oversight, sanctions, impeachment), and with respect to what actions or omissions horizontal accountability may be exercised (those qualified as unlawful). Vertical accountability is exercised by societal actors with respect to state actors, and horizontal accountability is exercised within the state by different state agencies.

Table 1 Vertical vs Horizontal Accountability with Illustrative Examples

Sanctions/enforcement	Mechanisms of Horizontal Accountability	Mechanisms of Vertical Accountability (outsider)
High enforcement/ sanctions Capacity	<ul style="list-style-type: none"> • Supreme audit institutions • Courts • Comptrollers general • Law enforcement agencies • Parliamentary hearings • Legislative committees • Administrative review councils • Anti-corruption agencies 	<ul style="list-style-type: none"> • Elections • Professional codes of conduct • National/international standard-setting bodies • Accreditation agencies • Referenda • Public interest law
Low enforcement/ sanctions Capacity	<ul style="list-style-type: none"> • Advisory boards • Interministerial committees • Ombudsman offices • Blue ribbon panels • Citizens' charters • Freedom of information laws 	<ul style="list-style-type: none"> • Citizen oversight committees • Service delivery surveys • Civil society watchdog organizations • Policy research (e.g., by think tanks or universities) • Investigative journalism (media)

Source: Derick W. Brinkerhoff (2001), *Taking Account of Accountability: A Conceptual Overview and Strategic Options*, studied by U.S. Agency for International Development, Center for Democracy and Governance, Implementing Policy Change Project, Phase 2, Washington, DC. March 2001.

3.1 Constitutional/Political Accountability

In democratic societies, there is a constitutional obligation that both the political leaders (ministers) and professional executives (civil servants) will be accountable to the parliament for the execution of public policies, programs and activities. The constitution of most of the democratic countries like Bangladesh provides for a system of ensuring that ministers are accountable to the parliament for their actions (along with those of their subordinates). This type of accountability is exercised along the chain of principal-agent relationships (Strom, 2000). Electorates delegate their sovereignty to popular representatives, who in turn, at least in parliamentary democracies, delegate the majority of their authorities to a cabinet of ministers. This type of accountability is also sometimes known as ministerial responsibility. In parliamentary systems with ministerial accountability, such as the United Kingdom, the Netherlands and Germany, public servants and their organizations are accountable to their minister, who must render political account to parliament (Flinders, 2001; Boven, 2005). As the representative of peoples, minister's act, as the political heads of the government offices are accountable to the parliament. The key relationship under political accountability resembles that between a representative and his/her constituent (Romzek, 1998). Periodic election featuring limited terms of office appears as the principal weapon in the hand of citizens to ensure political accountability and render the basis of legitimacy to govern. Political accountability is the accountability of the government, civil servant and politicians to the public and to legislature. In parliamentary systems, the government relies on the support of parliament, which gives parliament power to hold the government to account. For example, some parliaments can pass a vote of no confidence in the government. According to Jabbra and Dwivedi (1998), political leadership has a constitutional duty to account to the parliament and in addition, to expect the accountability of public servants by dint of political accountability. Political accountability is realized by making political leaders responsive to pressures laid upon them by MPs, pressure groups, local political action groups and consumer interest groups (Younis and Mostafa, 2000). To ensure political accountability there are some other instruments which include parliamentary questions, debates and reviews, parliamentary committees, the vote of no confidence, budget appropriations, interest groups, business organizations, electronic media, civil societies and political parties.

3.3 Administrative Accountability

The administrative accountability system involves two simple ingredients: an organized and legitimate relationship between a superior and a subordinate in which need to follow 'orders' is unquestioned; and close supervision or a surrogate system of standard operating procedures or clearly stated rules and regulation (Romzek and Dubnik, 1987). Internal rules and norms as well as some independent commission are mechanisms to hold civil servant within the administration of government accountable. Within a department or ministry, firstly, behavior is bounded by rules and regulations; secondly, civil servants are subordinates in a hierarchy and accountable to superiors. Administrative accountability is a key factor in ensuring an effective check on the power and authority exercised by the administrators. Smith notes:

“Administrators have great power in most societies by way of their expertise, permanence, size of their organizations and their close proximity to political power. Administrators also implement policies and are often in a position whereby they can exercise considerable discretion in policy application” (Smith, 1991: 95).

Administrative accountability is a mechanism that ensures rules, regulations and instructions, supervisions, hierarchy, etc., by which public officials act and by which they are also required to

account for their actions (Jabbara and Dwivedi, 1988: 5). Simon et al, use the term accountability as a responsive legislative body, acting largely through politically responsive committees (Simon, et al. 1991). They argue that this accountability will become effective when the Chief Executive is elected by the people and is held accountable to them.

Certain mechanisms (both internal and external) exist under this type of accountability such as (internal) the hierarchical, evaluation of performance, rules, regulations, supervision, inspections, codes of conduct, and (external) judicial reviews of administrative actions, ombudsman, legislative reviews, review tribunals etc. External mechanisms are sometimes called legal accountability, which consists of two crucial subcategories i.e. accountability through judiciary and accountability through parliament and its institutions. In this research, administrative accountability is used to mean answerability and legality of every action, power and authority exercised by an administrative authority, which can be checked by citizens.

3.4 Legal Accountability

The term 'legal accountability' refers to judicial process through which actions and the decisions of government officials can be placed under judicial review and are then open to inspection and liable to challenge in the courts, usually on the grounds that certain officials have acted without legal power, or have exceeded their powers (Younis and Mostafa, 2000). The objectives of judicial accountability are to ensure high standards of decision-making and public acceptance of judicial decisions (Murray, 1994; cited in Akkas, 2004). In most western countries, legal accountability is of increasing importance to public institutions as a result of the growing formalization of social relations or because of the greater trust which is placed on the courts than in parliaments that can be the 'ordinary' civil courts, as in Britain, or also specialized administrative courts, as in France, Belgium, and The Netherlands (Boven, 2005). In the UK, the meaning of judicial accountability is answerability to the law courts for the lawfulness action (Wade and Forsyth, 1982). The role of judges within the system is to advance principles to guide administrative procedures, and to judge their legality. As Feldman asserts, the role of the judges is to uphold the Rule of Law and Parliamentary Supremacy, by ensuring that officials do not exceed or abuse the powers given by Parliament (Younis and Mostafa, 2000). In the context of USA, Simon et al (1991) has identified three basic levels of judicial accountability. These are:

- An action based on the statute or order may be challenged in the law courts because the statute or order is claimed to violate the constitution.
- Any given action or class of actions can be reviewed by the courts who in fact determine their lawfulness (or otherwise). Judges of regular courts of law test authority delegated to administrative agencies, in order to determine whether it is legal or illegal, valid or invalid. 'No law can authorize what the courts regard as arbitrary action'.
- An officer can be held personally accountable for his actions if he acts outside the scope of the law and powers. Therefore, actions taken by officers must be within the purview of law, or the courts can penalize them (Simon et al, 1991).

Effective judicial review is one of the most important mechanisms for ensuring judicial accountability on the part of judicial officers. Strong personal ethics may also serve to guide judicial officers towards giving correct judgments. In this study legal or judicial accountability refers to include all public/government officials.

3.5 Managerial Accountability

Managerial accountability is a technical process, which refers to the answerability of officials regarding carrying out of agreed tasks according to agreed performance standards. Managerial

accountability consists of three dimensions: fiscal accountability, process accountability and program accountability (Stewart, 1984). These three dimensions can respectively be called regularity, efficiency and effectiveness of the audit.

Fiscal accountability refers to the answerability of officials in ensuring that money has been spent in accordance with prescribed rules. Legal accountability can also be seen to occur in this area. The role of the parliament is to ensure that public money is not being wasted, and to this end it has been authorized to prevent fraud and misappropriation.

Process accountability revolves around ensuring that the goals of a given course of action have been achieved using the minimum amount of resources, i.e. money, certain things should be ensured and there should be an incentive in public budgeting to save public money (Younis and Mostafa, 2000). In this way, the government decision-making process should be improved and public expenditure can be controlled.

On the other hand program accountability involves ensuring that the performance of any given course of action has achieved its purpose or goal. Auditing program monitoring, personnel management and budgets are the principal mechanisms for ensuring managerial accountability.

3.6 Professional Accountability

Professional accountability refers to professional standards by which the performance of duties can be measured (Jabbara and Dwivedi, 1988). This type of accountability refers to the high professionals in all walks of life. Professional accountability demands that professionals in the public service should balance the code or norms of their profession with the broader context of safeguarding the public interest. Like the civil service employs professional people (such as lawyers, doctors, teachers, engineers, accountants) who will be accountable to standard professional for behaviour established by professional associations. This type of accountability may imply accountability relationships with professional associations and disciplinary tribunals which lay down codes with standards for acceptable practice that are binding for all members (Boven, 2005). The relationships of this type of accountability will be particularly relevant for public managers who work in professional public organizations, such as hospitals, schools, universities, research institutes, police departments, public officials of agricultural or engineering departments and like those. It is characterized by placement of control over organizational activities in the hands of the employee with the expertise or special skills to get the job done (Romzek and Dubnik, 1987). Professional accountability can be ensured through having effective, dedicated and committed professional groups, with professional itself being an effective mechanism. It includes professional code of ethics to guide members of the profession, codes that are often enforced by formal means. Many professions have secured legal power to practice their skills, and professional codes of conduct can prevent the misuse of this power. However, professionals can also be held accountable indirectly through effective parliamentary questioning, committee system and by the press (Mostafa and Younis, 2000). Again, citizen group can play a very effective role in alerting public opinion against the misuse of clinical and other freedoms.

3.7 Quasi-Judicial Accountability

There are certain limitations to judicial accountability because judicial process is costly, though administrative tribunals have been initiated in some countries to reduce the cost. This is one example of quasi- judicial accountability. The administrative system in a department is quasi-judicial in terms of working procedures, structures and objectives (Keeling, 1972). Quasi-judicial

accountability involves the formulation of codes, departmental rules, guidelines and instructions to control the discretion of officials. Administrative tribunals are set up for review, and they also exist to provide precedents in order to guide interpretation of the law and the exercise of the discretion. Review tribunals, therefore, can make this type of accountability, effective (Smith, 1980).

3.8 Financial Accountability

Financial accountability refers to tracking and reporting on allocation, disbursement, and utilization of financial resources, using the tools of auditing, budgeting, and accounting (Jabbar and Dwivedi, 1988). Financial accountability deals with compliance with laws, rules, and regulations regarding financial control and management. Ministry of Finance and Ministry of Planning exercise oversight and control functions regarding line ministries and other executing agencies as part of executive branch. Besides, many executing agencies contract with the private sector or with non-governmental organizations (NGOs), these oversight and control functions extend to cover public procurement and contracting. Legislatures pass the budget law that becomes the basis for executive agency spending targets, for which they are held accountable. Obviously, a critical issue for the viable, functioning of financial accountability is the institutional capacity of the various public and private entities involved. If internal audit departments are unable to track funds, if executive agencies cannot report on their budgets and expenditures, and if external review bodies do not have the technical capacity or the resources to conduct financial reviews, then financial accountability is weakened. Another issue has to do with linking the use of financial resources to the achievement of results. Some systems are structured on the assumption that proper procedure is a sufficient proxy for appropriate use of resources to generate desired outcomes (Brinkerhoff, 2001). This is where financial accountability needs to connect to performance accountability. Increasingly, national audit institutions in industrialized countries have expanded their scope to include questions of performance (PUMA, 1996). A related issue is the planned versus actual allocation of financial resources to executive agencies. If agencies fail to receive allocations in a timely manner and if what is received constitutes only a small proportion of planned budgetary envelopes, then it can be difficult to talk meaningfully about accountability that links financing to performance.

3.9 Performance Accountability

Performance accountability refers to demonstrating and accountable for performance in light of agreed-upon performance targets. Sometimes termed managerial accountability, its focus is on the services, outputs, and results of public agencies and programs (Brinkerhoff, 2001). This is linked to financial accountability in that the financial resources to be accounted for are intended to produce goods, services, and benefits for citizens, but it is distinct in that financial accountability's emphasis concentrating on legal procedural compliance whereas performance accountability on results. It is connected to democratic/political accountability in that among the criteria for performances are responsiveness to citizens and achievement of service delivery targets that meet their needs and demands. On the surface, performance accountability appears deceptively simple: public officials should be accountable for the outputs, results, and impacts. However, a number of methodological issues arise in thinking about performance accountability and governance reform. One has to do with the setting of performance targets and their measurement (Cook et al., 1995). As both analysts and practitioners have noted, these tasks are easier for service delivery agencies than for organizations whose outputs are policy-related and

less tangible. It is also easier for service users to assess performance directly and to hold agencies accountable when the service provided is straightforward and concrete. Another issue has to do with shared accountability and attribution of responsibility for outcomes. For activities that cut across several government departments or involve public-private partnerships, how to determine who has done what, and thus, to ensure accountability is often unclear (PUMA, 1999).

3.10 Consultative Accountability

In recent years, there has been an increasing need for consultative accountability. Departments or ministers need to consult with interested parties, citizens, business organizations and other interest groups in the formulation of public policies (Younis and Mostafa, 2000). Consultative groups, boards or committees provide advisory services to the departments and work for the parent department's benefit by exerting a measure of control over their sources of information. Obligation to the department or ministries concerned is an important mechanism in rendering this accountability effectively. Advisory committees, boards and consultative groups must accept that obligation (Younis and Mostafa, 2000). Pressure from interest groups can be another mechanism, but these groups also have to be committed to assisting the departments or ministries by offering constructive criticisms and problems.

3.11 Social Accountability

Social accountability is an approach towards building accountability that relies on civic engagement, namely a situation whereby ordinary citizens and/or civil society organizations participate directly or indirectly in exacting accountability. Such accountability is sometimes referred to it as society driven horizontal accountability. The term social accountability is, in a sense, a misnomer since it is not meant to refer to a specific type of accountability, but rather to a particular approach (or set of mechanisms) for ensuring accountability. The logic behind this type of accountability is in many western democracies for more direct and explicit accountability relations between public agencies on the one hand and clients, citizens and civil society on the other hand (McCandless, 2001). Mechanisms of social accountability can be initiated and supported by the state, citizens or both, but very often they are demand-driven and operate from the bottom-up. It is generally accepted that social accountability mechanisms are an example of vertical accountability. Boven (2005) also mentioned that agencies or individual public managers should feel obliged to account for their performance to the public at large or at least, to civil interest groups, charities, and associations of clients. However, a minority of commentators argues that, with respect to social accountability, a hierarchical relationship is generally lacking between actor and forum, as are any formal obligations to render account. Giving account to various stakeholders occurs basically on a voluntary basis with no intervention on the part of the principal. Therefore, social accountability would be a form of horizontal accountability. Recently, the tendency of increasing for the results of inspections, assessments and benchmarks is put on the internet. For example, in The Netherlands, as in the, the National Board of School Inspectors makes its inspection reports on individual schools widely available on the internet UK (Pollitt, 2003; Boven, 2005). Parents, journalists, and local councils easily can compare the results of a particular school with similar schools in the region, because quantitative and comparative benchmarks are provided for, but they also have access to the quite extensive qualitative reports (Boven, 2005). Besides, social accountability initiatives are as varied and different as participatory budgeting, administrative procedures acts, social audits, and citizen report cards which all involve citizens in the oversight and control of government. This can be

contrasted with government initiatives or entities, such as citizen advisory boards, which fulfill public functions.

3.12 Moral Accountability

Moral accountability refers to a moral sense (of feeling) that aids the loyalty of public officials in matters of public interests, and makes them act in a responsible manner (Jabbara and Dwivedi, 1998). A personal ethic is an important mechanism in making this type of accountability effective. There exist many other forms of accountability, such as decentralized accountability, public corporation accountability, procedural accountability, financial accountability, etc.

Several conclusions can be reached from reviewing the various meanings of accountability. First, accountability refers to the relationship among citizens, public policy, political leadership and public officials. Second, it is a settled language of discourse about conduct and performance, and the criterion that should be used in appraising them. Third, it concerns answerability, responsiveness, perceptions and power, and openness. Fourth, it is concerned with the concept of legality, responsibility and sanctions. Fifth, it involves cost, dedication, loyalty and high professional and moral/ethical standards. Sixth, it involves a number of interrelated internal controls and performance evaluation attributes.

The question of how accountability can be ensured is closely linked with the matter of channels, or mechanisms of accountability. It is important to be aware of the channel through which mechanisms can be secured. The following table 2 shows the types of mechanisms of accountability and its degree of control. This table highlights the fact that a diverse range of mechanisms operates at different points in the system. Some of these mechanisms relate primarily to politicians; some are focused on the need to secure the accountability of officials to their administrative superiors. The table serves to illustrate who is accountable to whom and what is the nature of the mechanisms and degree of control. It also serves as a guide to the behavior of politician and civil servants, since the mechanisms themselves outline of expected behavior. The table shows that the mechanisms include system of performance that identifies objective rather than subjective criteria, against which individual and organizational performance can be judged. As, mentioned above mechanisms also include the role of political parties, pressure groups, freedom of information and the media in promoting government accountability.

Table 2 Mechanisms of Accountability

Internal	External	Degree of Control
Formal:		
Hierarchy	Legislative Review	Tight
Rules/Regulations	Advisory Committees	
Budgets	Judicial Review	
Personnel Management	Ombudsman	
Performance Evaluation	Review Tribunal	
Auditing Program Monitoring	Evaluation Research	
Code of Conduct	Freedom of information	

Internal	External	Degree of Control
Informal:		
Personal Ethics	Public Comment	
Professionalisms	Interest Group Pressure	
Representative Bureaucracy	Peer Review	
Commitment	Media Scrutiny	
Anticipated Reactions from Superior	Political Parties	Loose
N/A	Politician and Official at other levels of Government	

Adopted from Younis and Mostafa (2000:35) and Romzek and Dubnik (1987, 229).

From the foregoing discussion, various types of accountability and its mechanisms has been found. In the context of the present study, emphasis has been given on the social accountability of government officials that is ensured through the citizen engagement as a horizontal and external mechanism.

4. How far Social Accountability is Ensuring in Bangladesh:

Social accountability is a process of building relationships between citizens and government institutions through citizen participation and civic engagement (PRIA, 2013). This is an option of creating opportunities and spaces for the citizens to participate in government activities in ensuring accountability of public officials. According to WB's (2006) social accountability source book-

“Social accountability is about affirming and operationalizing direct accountability relationships between citizens, the state and service providers. Social accountability refers to the broad range of actions and mechanisms (beyond voting) that citizens can use to hold the public officials to account, as well as, actions on the part of government, civil society, media and other societal actors that promote or facilitate these efforts”.

Therefore, social accountability depends on the ability of citizens to hold the government institutions accountable and increase the effectiveness of their programs through a broad range of actions. These actions help the governance institutions and citizens to recognize their mutual responsibility in promoting governance. The actions and mechanisms of social accountability are used in various types throughout the world like citizen charter, participatory budget process, citizen report card, ward Shaba (meeting), monitoring group of citizens, access to information, study circles, deliberative polling, consensus conferences, public hearings, citizens' juries, CSO oversight committees, local oversight committees, ombudsman etc. (WB, 2006). However, for the present study three basic mechanisms have been tested to evaluate the social accountability and its impact on service delivery and governance. These three mechanisms are: citizen charter, access to information and information service center, and participatory budget making process.

4.1 Citizen Charter

It is one of the vital tools of social accountability, which is used widely by the public service sector to inform the citizens about details of their services. A Citizens' Charter is the expression of an understanding between the citizen and the public service provider about the quantity and

quality of services citizens receive in exchange for their taxes. The Citizen's Charter is a written, voluntary declaration by service providers about service standards, choice, accessibility, non-discrimination, transparency and accountability. Therefore, it is a useful way of defining for the customers, the nature of service provision and explicit standards of service delivery. In this paper, the author used some field data (see Annex-1) about the health service, railway services, and passport services of Rajshahi City. Through analyzing field data, it has been found that selected three organizations (mentioned in footnote) are well equipped by technology, IT service, staffs, doctors and citizen charters. However, medical college hospital has not adequate infrastructure compared to patients, like, beds, Operation Theaters (OTS) and words. Therefore, patients are suffering from lack of beds and Operation Theater (OT) services.

In railway office at Rajshahi, service delivery is easier and quicker than previous years. Citizens are very happy and they do not face any hazards for collecting tickets or any other services in Rajshahi. Conversely, services of passport office are not friendly like railway. Most of the service receivers are annoyed and frustrated to the officials of this office. To get a passport is very hazardous and the staffs are not cooperative enough. They act as principal instead of agents. Thought citizen charter displayed in front of the selected offices, however, most of the service receivers have not adequate knowledge about citizen charter and services, and they have not enough knowledge about their rights and services especially for services. Therefore, they have no voice for receiving service-adequately, timely, and properly. One the other hand, service providers are almost aware about this, but they are less careful to provide services transparently and promptly. They act like the principal instead of the agent. Therefore, citizens' charter is showing just like a calendar on the wall instead of an instrument of social accountability. Thus, the aim of citizen engagement in public service through citizens' charter is not ensured in health, passport, and railway services in Rajshahi city as well urban governance in Bangladesh.

Lack of consciousness of citizens and inadequate publicity about citizen charter are the main reasons of failure to ensure social accountability and better service delivery in the selected areas, which has identified by the field data (see annex-1).

4.2 Participatory Budget Making Process

This is another important weapon of engaging citizen in policy issues and development of a country as well as ensuring social accountability of government. Recently a study has been conducted by TIB on participatory budget making process and found that-

“Participation of the beneficiaries of development efforts as stakeholders make the budget more appropriate, transparent, accountable and effective. Participatory and open budget, budget tracking and monitoring with the participation of the service recipients are key elements in the build up as well as follow-up on the IP” (TIB, 2012).

Similarly, the UNDP has an empirical study on ‘open budget’ in Bangladesh which has been conducted for 2013-14 financial pre budget discussion with common people in an Upazila. In this study, the joint secretary of Upazila as a focal person expressed his opinion that -

“we could not prepare the budget from 2009 to 2011 as UZP functionaries had no knowledge or training how to prepare it. Now, after getting the training provided by the UNDP, the UZPs are much more capable and confident in preparing the budget” (UNDP, 2014).

In another empirical study, on “Participatory Budgeting in Bangladesh Local Government Context” conducted by four scholars (Hossain et al., 2014) in the Nabigonj Municipality of Habigonj in Bangladesh. The findings of this study is different from previous two studies as given below-

“level of scope of participations was very low in this area, but the majority (55.3%) of people were highly positive about the initiation to (Participatory Budgeting) PB. This study also reveals that understanding of participatory budgeting as a concept that leads to improve governance is still very limited and Citizens were incapable of contributing productively to policy-making within the Nabigonj Municipality” (Hossain et al., 2014:28).

The author has a study on participation of Ward Shava (See annex-2) of Gogram Union Parishad of Godagari Upazila in Rajshahi district and found most of the cases opinions are accepted from the upper class participants and nominated by ruling political party. Besides, in decision making including budget discussion, poor, marginalized and women are skipped because of the domination of rich and politically selected people. Another interesting finding of this study was, most of the respondents have not enough knowledge on Ward Shava and budget.

Though, the participatory budget making process is an effective mechanism of inclusive governance and social accountability, however, lack of enough ideas and knowledge of common people about this, participation is very poor. Apart from this, it is a very prospective instrument to ensure social accountability and inclusive governance in Bangladesh but need more publicity among citizens to ensure their meaningful participation.

4.3 Access to Information and Information Service Centre:

The government of Bangladesh has passed Right to Information (RTI) Act in 2009 to ensure accountability of public agencies and subsequently an information commission was established to provide necessary information to the citizens (Hasanuzzaman, 2012; Mollah, 2014: 36). Besides, the government has already established Union Information Services Centers (UISC) as a one-stop service at all 4,547 Union Parishads (UP, at the lowest tier of local government) of the country (Connecttask, 2014). The aim of UISC is to provide various types of information related to government, livelihood and private services to the citizens in rural areas run by local entrepreneurs, hosted by UPs and supported by central administration (Connecttask, 2014). The study of Connecttask (2014) also explored that 45 Million citizen got services from UISC in the last 2 years countrywide for instance, 40 Million got services for birth registration (Connecttask, 2014).

However, in the context of social accountability, though, five years have been passed after passing the Act of RTI, no substantial progress in practice, the current state of human rights, democracy, abuse of executive and political power and corruption are still continuing (Mollah, 2014:36). Most of the cases, citizens are less conscious and officials are not very friendly to cooperate the service receivers.

The author's field data revealed that most of the officials are aware about access to information but less care to provide information to the citizens. The staffs of railway office of Rajshahi are friendly comparing to other two organizations regarding cooperation and service delivery to citizens. Besides, citizens are not conscious enough to right to information and have not bargaining power with officials. However, both citizens and officials recognize that this can be an effective mechanism of ensuring social accountability and citizen rights (see annex-1).

Practical case story: recently (April-May, 2015), the author himself as a service receiver and observer visited several times (7 times) at the Divisional Passport Office, Rajshahi for his three family members' passports and his own, but the official is very careless to provide appropriate information at a time to fill up the application form. As a result common people are suffering a lot and several times citizens have to do the same jobs. The author talked (informal discussion) with around 20 people who came to this office for making passport and found the fact that none of them did complete and collect their passport without any hazards. The author directly talked

with the head of this office (Assistant Director) regarding this, but he/she just instructs his/her subordinates and subordinate manipulate service receivers in various ways. Apart from this, some people found in this office who desired to help people by exchange of money recognized as a broker who has a hidden link with officials.

Therefore, access to information as a mean of social accountability is very ineffective to get proper information and services from public offices for example passport office in Rajshahi. In contrast, service centers of local government are very useful and helpful for collecting information, but most of the people are not aware and informed about this.

5. Conclusion

The main objective of this paper was to evaluate the status of social accountability in Bangladesh based on field data and the case studies of three service organizations of Rajshahi city and a Union Parishad of Godagari Upazila in Rajshahi District. Before doing that, a theoretical analysis has been done for better understanding of the concept and trivia of accountability. From the foregoing discussion and analysis of theoretical and empirical information, and with practical experience, observation, and perception of this paper, the readers and researchers in the field of accountability and governance would find ideas, and knowledge about various interesting types of accountability and its ensuring mechanisms. Besides, to attain the main objective, few specific objectives have been analyzed. And for doing that, an attempt has been made for an in-depth empirical study on social accountability based on field data. From analysis it has been found that social accountability is a means by which, both people and administration have a chance to share opinions and work together. In empirical section, the author has used three vital components of social accountability—citizen charter, participatory budget making process, and access to information. The major findings of this paper are these three components of social accountability are very effective for accountable, transparent, and participatory governance that has been recognized by officials and citizens however, in Bangladesh the practice of these components is not very effective and satisfactory.

In introduction, it has been disclosed that recent concept of accountability has been developed by influencing two political and economic theories public choice, and principal-agent theories. According to those theories, every person is guided by self interests not for public interest. In addition, citizen should be treated as principal and official as agents will work for meet the expectation of citizens. In practice, we found that official are working for their own willingness and like as principals instead of agents. Therefore, to overcome those limitations more market principles should be introduced which have been prescribed by these two theories in above. The major causes of ineffectiveness are less consciousness and the absence of the voice of the people. Apart from this, the officials are not friendly, less cooperative and elitist in character. To overcome this problem and shortcoming, more campaign and conscious building program should be undertaken by government with NGOs and voluntary organizations to aware the common people. Motivational training program should be introduced for government officials to change their elitist character and behavior for citizen friendly services.

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Annexs

Annex-1: –Role CC and Access to information in service delivery and social accountability

Respondents		Health Services (HS) at RMCH														
Accountability Mechanisms	Do you know about CC of HS?	Why CC and AP		Do you follow CC rules?		Govt. services available for citizens?		Wards and beds adequate?		OT and IT facilities and services available?		Do you think CC and AI is one of the mechanisms citizens engagements?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		
		D-N	WB	D-N	WB	D-N	WB	D-N	WB	D-N	WB	D-N	WB	D-N	WB	D-N
25 officials (10 doctors+10 nurses+5 ward boys)	Not clear to us			Sometimes	Never	Yes but not adequate	Yes not adequate	no	no	Yes but not satisfactory	Yes	Yes	Yes	Yes	Yes	Yes
50 service receivers (patients and their guardians)	Heard but have not adequate idea	Unknown		Unknown		Yes, but not adequate		No		Limited		Yes		effective in		unknown
25 others (Surrounding people of Hospital)	Heard but have not adequate idea	Perhaps for service information		Just saw in front of the hospital but never quite about this		Yes, but not adequate		No		Limited		Yes				unknown
Total=100																
Rajshahi Rail Way Office																
10 officials	Do you know about CC of RS?	Why CC and AP		Do you follow CC rules?		Govt. services available for citizens?		Is IT facilities and services of Officials adequate?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		
50 service receivers	Yes	For providing service information to the citizens		not practice		Yes		Yes, online ticket and information available.		Yes but no one can quite regarding this		Yes but no one can quite regarding this		Yes, but never we begining for any service facilities.		
Total 60	20% = 10 respondents know about cc but have not adequate knowledge. Rest of the respondents have no idea.	May be service information		No		Yes		Yes, service providers are competent but there is no separate service line for women and autistic.		Yes, but never we begining for any service facilities.		Yes, but never we begining for any service facilities.				
Regional Passport Office Rajshahi																
10 officials	Do you know about CC of PS?	Why CC and AP		Do you follow CC rules?		Available for citizens?		R. IT facilities and services of officials adequate?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		Do you think CC and AI is an effective mechanism of ensuring social accountability?		
25 service receivers	Yes	Service information and facilities		No		Yes		Yes		Yes, but never practice here.		Yes, but never practice here.		Yes, however we have no beginning power		
Total=35	15 respondents know about this but unknown to 10 respondents.	15 respondents know about it. Information about rule regulations of issuing passports		No		Yes		Facilities available, but service delivery is very hazardous, irritating and less cooperative.		Yes		Yes, however we have no beginning power				
Grand Total=195	Grand total service receivers=150	Grand total officials=45														

Note: This chart is compiled by number of tables initially made by field data. Since, the space of an article is limited, therefore, I made the chart concisely. Data has been collected by author with three graduate students in July-October, 2014.

Here,

AI= Access to information, CC= Citizen Charter, HS=health Services, RS= Railway Services,

PS= Passport Services, UP= Union Parishad.

RMCH= Rajshahi Medical College Hospital.

Annex-2 Role participatory Budget making process by Ward Shava in ensuring Social accountability and Governance in GOgram Union

Respondents	Do you know about Ward Shava?	Do you know about Budget?	Did your opinion Accept in Shava?	Do you think it is helpful for ensuring citizen rights?	Do you think it is an effective mechanism of Social accountability?
Officials=11	Yes	Yes	Yes	Yes	Yes
Citizens: Upper class =13	Yes	Yes	Yes	Yes	May be
Middleclass=13	Yes	No	Sometimes	Yes, but most of the cases opinion of influential are reflected.	unknown
Lower class=13	No	No	No	Yes,	unknown
Total= 50					

Note: This table also compiled by various tables of primary data. Data has been collected by author with three graduate students in July-October 2014.

Here official means,

Chairman=1

Members=9

Secretary=1

Classes of citizens based on economic condition and influence in the study area.