BUREAUCRATIC REFORMS AND PUBLIC SECTOR ACCOUNTABILITY: THE CASE OF TÜRKİYE

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ABSTRACT

BUREAUCRATIC REFORMS AND PUBLIC SECTOR ACCOUNTABILITY:
THE CASE OF TÜRKİYE

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The main aim of this study is to explain the transformation of public sector accountability in the public administration theory in general and within the context of bureaucratic reforms in Türkiye in particular. The study demonstrates that accountability debates differentiates in Türkiye due to the political and economic nature of changes shaping the administrative reform studies in both the pre and post-1980 period. Accountability has become the focus of reform studies in the 2000s, where it has been formally introduced to Turkish public administration with the Public Financial Management and Control Law No. 5018. Another aim of this study is to explain "managerial accountability" within the scope of the Public Financial Management (PFM) reforms taking place in Türkiye in line with the Law No. 5018. The implementation of the concept is deeply explored with a field study conducted in the Ministry of Health. The field study demonstrates that PFM reforms are in fact "managerial reforms" transforming the organisational structure in line with the New Public Management through implementing private sector means and mechanisms.

Keywords: public sector accountability, managerial accountability, public administration reform, public financial management reform, New Public Management.

ÖZ

BÜROKRATİK REFORMLAR VE KAMUDA HESAP VEREBİLİRLİK:
TÜRKİYE ÖRNEĞİ

DOĞMUŞ YURDAKUL, Makbule Didem
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Bu çalışmanın temel amacı, genel olarak kamu yönetimi kuramında, özel olarak ise Türkiye'de bürokratik reformlar bağlamında kamu sektöründeki hesap verebilirliğin dönüşümünü açıklamaktır. Çalışma, hesap verebilirlik tartışmalarının Türkiye'de hem 1980 öncesi hem de sonrası dönemde idari reform çalışmalarını şekillendiren değişimlerin siyasi ve ekonomik doğası nedeniyle farklılaştığını göstermektedir. Hesap verebilirlik 2000'li yıllarda reform çalışmalarının odağı haline gelmiş ve 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ile resmen Türk kamu yönetimine dâhil edilmiştir. Bu çalışmanın bir diğer amacı, "yönetsel hesap verebilirliği" Türkiye'de 5018 sayılı Kanun doğrultusunda gerçekleşen Kamu Mali Yönetimi (KMY) reformları kapsamında açıklamaktadır. Kavramın uygulaması Sağlık Bakanlığı'nda yapılan bir saha çalışması ile derinlemesine incelenmiştir. Saha çalışması, KMY reformlarının aslında özel sektör araç ve mekanizmalarının uygulanması yoluyla kurumsal yapıyı Yeni Kamu İşletmeciliği doğrultusunda dönüştüren "yönetsel reformlar" olduğu göstermektedir.

Anahtar Kelimeler: kamu sektöründe hesap verebilirlik, yönetsel hesap verebilirlik, kamu yönetimi reformu, kamu mali yönetim reformu, Yeni Kamu İşletmeciliği.

To my father, who passed away in 2022

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LIST OF ABBREVIATIONS

EBYS	Elektronik Belge Yönetim Sistemi (Electronic Document Management System)
EC	European Commission
EU	European Union
CİMER	Cumhurbaşkanlığı İletişim Merkezi (Communication Center of the Presidency of the Republic of Türkiye)
COSO	Committee of Sponsoring Organisations of the Treadway Commission
CPA	Classical Public Administration
ÇKYS	Çekirdek Kaynak Yönetim Sistemi (Core Reource Management System)
DP	Democrat Party
FYDP	Five-Year Development Plan
HBYS	Hastane Bilgi Yönetim Sistemi (Hospital Information Management System)
IIA	Institute of Internal Auditors
IMF	International Monetary Fund
IT	Information Technologies
INTOSAI	International Organization of Supreme Audit Institutions
JDP	Justice and Development Party
JP	Justice Party
KAYA	Kamu Yönetimi Araştırma Projesi (Public Administration Research Project)
MEHTAP	Merkezi Hükümet Teşkilatı Araştırma Projesi (The Central Government Organization Research Project)
MKYS	Malzeme Kaynak Yönetim Sistemi (Material Resource Management System)
MoH	Ministry of Health

MoTF	Ministry of Treasury and Finance
MTEF	Medium Term Expenditure Framework
NGO	Non-governmental Organization
NPA	New Public Administration
NPM	New Public Management
OECD	Organization for Economic Cooperation and Development
PAR	Public Administration Reform
PEIR	Public Expenditure and Institutional Review
PIFC	Public Internal Financial Control
PFA	Public Financial Administration
PFM	Public Financial Management
PPP	Public Private Partnerships
RPP	Republican People Party
SABİM	Sağlık Bakanlığı İletişim Merkezi (Communication Centre of Ministry of Health)
SBN	Sağlıkta Buluşma Noktası (Meeting Point in Health)
SDU	Strategy Development Unit
SIGMA	Support for Improvement in Governance and Management
SİZDES	Sağlıkta İzleme ve Değerlendirme Sistemi (Monitoring and Evaluation System in Health)
SPO	State Planning Organization
TDK	Türk Dil Kurumu (Turkish Linguistic Society)
TDMS	Tek Düzen Muhasebe Sistemi (Uniform Accounting System)
TODAİE	Türkiye Ortadoğu ve Amme İdaresi Enstitüsü (The Institute of Public Administration of Türkiye and Middle East)
TÜSEB	Türkiye Sağlık Enstitüleri Başkanlığı (Presidency of Turkish Institutes of Health)
UN	United Nations
WB	World Bank

CHAPTER 1

INTRODUCTION

Accountability is the "buzzword of modern governance" as Bovens et al. (2014, p. 1) indicate. It demonstrates itself in the agendas of International Financial Institutions (IFIs) such as the International Monetary Fund (IMF) and the World Bank (WB), and the public administration reform priorities of the supranational policy actors like the European Union (EU). That is why, it has become one of the key concepts shaping the public management reforms of governments, and therefore taking place in various policy documents. Besides, it also manifests itself in the discussions of the way the corporations and non-governmental organizations (NGOs) are governed. In fact, seen as the "cause" and "cure" of the problems ranging from poor performance of the public institutions to the collapse of the firms, accountability takes a major place in the economic and political lives (Dubnick & Frederickson, 2011). "Public accountability" can be defined broadly as the accountability of the public domain (Bovens, 2005a, p. 9); and as Curtin et al. (2012, pp. 1-2) propose, there is an "intuitive" agreement that public authorities and public institutions should give public account for the roles and responsibilities they perform and the way they use public resources.

The first aim of this study is to explain the transformation of public sector accountability both in the public administration theory and in the case of Türkiye. Therefore, the research question and the sub questions for this aim are as follows:

> **Research Question 1:** How public sector accountability has evolved in the public administration theory in general and within the context of bureaucratic reforms in Türkiye in particular?

Sub Question 1: What are the dynamics behind the changing nature of accountability debates in the pre- and post-1980 period?

Sub Question 2: What are the country-specific economic and political factors that shape the accountability debates in Türkiye?

Although the concept of accountability has gained popularity with the "New Public Management (NPM)" and "good governance" debates, this study looks from a broader perspective in order to show clearly the transformation of the concept within the framework of the public sector reforms. As it will be demonstrated in this study, while the accountability debates in the pre-1980 period were mainly based on "the politics-administration dichotomy" and the classical accountability relations between the politicians and public officials, accountability debates in the post-1980 period are mostly shaped around the newly introduced private sector means and market mechanisms, which prioritized accountability for results. In the "Classical Public Administration (CPA)" period, elected officials were construed as the ones who were expected to give account to the public whereas public officials assumed to give account to their superiors for conducting their works in line with the rules and regulations. In the post-1929 period, on the other hand, separation between politics and administration was highly blurred, and the accountability debates were shaped by administrative discretion of the bureaucrat, especially with the Friedrich-Finer debate on "vaguer sense of responsibility" vs. "direct accountability" (Jackson, 2009, p. 66). While for Friedrich, democratic government was required to have some level of bureaucratic expertise (Frederickson, 2010, p. 59), for Finer bureaucrats should be controlled and not given any discretion (Denhardt & Denhardt, 2003, p.122). In terms of "New Public Administration (NPA)", street level bureaucrats' autonomy in distribution of the welfare could be evaluated as a control problem from the top. In the post-1980's, on the other hand, accountability has gained a new dimension with the NPM, where "accountable public sector" becomes an end in itself. In terms of *marketization*, public agencies are mainly accountable to their customers rather than to the common good, while in terms of *managerialism*, both the managers and public officials are accountable for their performance. The emergence of governance in the late 1990s also altered the accountability debates. Inclusion of many actors in the policy-making

highly complicated the accountability relations in *network governance*, and made it difficult to determine who is accountable for what, and diminished the legal accountability of the government. Accountability is one of the pillars of *good governance,* and existence of an accountable public sector is a pre-requisite for IFIs for lending development assistance.

For the Turkish case, although a more or less similar path can be observed, accountability debates can also be observed to differentiate due to certain circumstances. In terms of the accountability debates in the pre-1980 period, it is difficult to conduct a parallel discussion in the Turkish public administration due to the different viewpoints regarding the changing role and power of bureaucracy in the reform studies. While for some authors (Heper, 2001; Özcan, 2015; Kazancıgil, 1994), bureaucratic elites conducted the modernization efforts in the late Ottoman and early Republican period; for some others (Aytekin, 2019; Atılgan; 2019; Şener; 2019), commercial bourgeoisie and big land owners were also behind the reforms. On the other hand, the dominant role of the Republican Peoples Party in the initial years of the Republic was argued to be reversed in the Democrat Party period (Aydın, 2021; Zurcher, 2003). Establishment of the State Planning Organisation in 1960 strengthened the bureaucrats' position for most of the authors (Aydın, 2021; Keskin; 2021; Zurcher, 2003), however its role and power was proposed to be curbed by the Justice Party government and bureaucracy was politicized and its power declined in the post-1970 period. All these developments made it difficult to talk about a smooth evaluation of political, bureaucratic and hierarchical accountability relations in Türkiye as it was the case in the American context. In the post-1980 period, on the other hand, Türkiye has been a late comer in terms of implementing the administrative reform studies in line with the neoliberal economic transformation. The 1980s and 1990s mostly focused on economic rather than the administrative reforms. Neo-liberal agenda was institutionalized in Türkiye in the post-2000 period with the administrative reform studies, where "accountability" has become the focus. In fact, accountability has been formally introduced to Turkish public administration with the Public Financial Management and Control Law No. 5018 dated 2003 (the Law No. 5018) through which managerial reforms have been initiated. On the other hand, transition to the

Presidential Executive System in Türkiye in 2018 has also altered the existing accountability debates remarkably. Accordingly, *the first argument of the study* is that public administration reform in Türkiye has country specific dynamics and did not take place in parallel with the theoretical framework, mostly owing to the political and economic nature of the changes, which differentiates the public accountability debates in certain time intervals.

In terms of the scholarly debates, there is not a consensus on the definition of accountability. While some authors define the concept in *a broader sense*, using it as a synonym for many other concepts such as responsibility (Schultz, 2004), answerability (Gregory, 2003; Schafritz & Russel, 2005) or transparency (Neyer, 2014); some others define it in *a narrow sense,* and considered it as an institutional relation among the different parties (Goodin, 2003; Philips, 2009; Scott, 2000; Ackerman, 2005). In fact, to understand different definitions of (and approaches to) accountability better, and to conceptualize accountability more concretely; Bovens' classification provides an appropriate framework. "Bovens' accountability framework" will be used as the conceptual basis of the study, where Bovens makes two different definitions of accountability; "accountability as a virtue" and "accountability as a mechanism". In the former, accountability is seen as desirable quality of public officials and government organisations, and located in the good governance; whereas in the latter, it is elaborated as an institutional mechanism and a social relation between "an actor and a forum" (Bovens, 2005a, pp. 7-8; 2007b, p. 107; 2005c, p. 185). In terms of the "accountability as a mechanism", Bovens defines accountability as "a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, the actor may face consequences". Based upon this definition, Bovens asks four main questions: "who" is accountable "to whom" "about what" and "why", and defines several types of accountability, which are also used in this study to explain the evolution of the public sector accountability in Türkiye. However, while some authors (Schillemans, 2007; Willems & Dooran, 2011; Lindberg, 2013) are critical about the Bovens' accountability "definition", the author of this study makes a contribution to the accountability "types" through adding "managerial accountability",

which is, for the author, key accountability mechanism to understand the transformation of public sector accountability under the NPM. Managerial accountability can be defined shortly as holding managers account for their performance, and is proposed by the author of this study as a complementary to the Bovens' accountability framework.

The second aim of this study is to provide a holistic approach to the post-1980 accountability debates through combining the perspectives of both public administration and public finance around "managerial accountability". In order to do that, managerial accountability is analysed in the Turkish case and explained within the context of the Public Financial Management (PFM) reforms introduced to Türkiye by the Law No. 5018. Therefore, the research question and sub questions for this aim are as follows:

> **Research Question 2:** How "managerial accountability" can be explained within the context of the reforms taking place in the post-1980 period?
>
> Sub Question 1: What is the role of the financial management reforms in transformation of the public sector in line with NPM in general and definition of managerial accountability in particular?
>
> Sub Question 2: What were the factors leading to the adoption of the Law No. 5018 in Türkiye and what kind of novelties has the Law No. 5018 brought to the Turkish public administration?
>
> Sub Question 3: What are the roles and responsibilities of the managers in the NPM?
>
> Sub Question 4: What are the role of the actors - including senior managers - in the Law No. 5018?
>
> Sub Question 5: How managerial accountability is implemented in practice?

The concept of "accountability" has become the focus of public administration reform studies especially in the post-1980 period. The main aim of the NPM is to enhance

accountability through adopting private sector means and mechanisms to the public sector, both in the "public service delivery" and "organization of the public institutions". While in terms of service delivery, accountability is regarded as a matter of satisfying individuals' preferences; in terms of organizational perspective, traditional understanding prioritizing "inputs" gave its place to focus on "outputs and outcomes", altering the classical accountability relations and assigning new roles to the managers (Denhardt and Denhardt, 2003, p. 130). "Let the managers manage" connotation of Osborne and Gaebler highlights the new roles of the managers in the NPM, who are now expected to act as entrepreneurs and increase the performance of their organizations. "Managerial accountability", then, refers to the accountability of the managers for their new roles in the NPM.

However, in order to understand managerial accountability, one has to look at the transformation taking place in public finances in line with the NPM. Change in the public administration paradigm in the neoliberal transformation process, from the "Classical Public Administration (CPA)" to "New Public Management (NPM)", has in fact a reflection in public finances as well, in terms of a shift from "Public Financial Administration (PFA)" to "Public Financial Management (PFM)" (Hepworth, 2024). As Gregory (2003, p. 654) indicates, NPM introduces *a managerial system* which links outputs with outcomes and budgeting process to both, makes a clear division of the roles and responsibilities between managers and political executives, conducting public policy in line with strategic goals and objectives, and, holding managers accountable for results. The PFM reforms enable the *operationalization* of the managerial system introduced with the NPM. The main aim of the PFM reforms is to improve "accountability" and "transparency" in the public sector and the usage of public resources in an "efficient, economic and effective" way. In order to realize these aims, the main elements of the PFM reforms are the allocation of resources in line with the strategic priorities (strategic management system), and establishment of institutional arrangements to ensure effectiveness and efficiency in the delivery of public services (internal control system). With the PFM, which is mainly a *management* system; bureaucratic hierarchical organization of the state has changed, roles and responsibilities of political executives and managers are redefined, and,

result oriented financial management system has been established with the introduction of “management responsibility” understanding replacing “centralized administrative structure”.

PFM is in fact a “management reform” affecting the policy-making process and the relations between the politicians and public officials, where the political level now focuses on designing policies whereas the operational management is responsible for execution of the policies and realizing the planned policy targets, with the discretion given to them (Hepworth, 2024). Indeed, the relation between “political leaders” and “senior civil servants” are considered as vital in shaping the managerial accountability in practice, and managerial accountability is seen as a means to support the political accountability of ministers and governments (Organisation for Economic Cooperation and Development Support for Improvement in Governance and Management [OECD SIGMA], 2018, p.6). Additionally, PFM reforms indicate a shift from “central administration” to “management responsibility” understanding, where financial management and control structures are now expected to be established within public administrations themselves, replacing the central role of the Ministry of Finance in formulation and implementation of financial policies. However, as Hepworth (2024, pp. 74, 85) mentions, introduction of PFM/IC reforms necessitates the existence of a “robust PFA/IC”, and he argues that “strong PFM systems” cannot be created out of “weak institutions”. Accordingly, *the second argument of this study* is that the managerial system the NPM has introduced and the roles and responsibilities of the managers in this new system (managerial accountability) can be well explained in line with the transformation taking place from the PFA to the PFM.

Being the focus of the administrative reform studies taking place in Türkiye in the post-2000 period, accountability was formally introduced to the Turkish public administration with the Law. No. 5018, which was enacted in 2003 and put into practice with all its provisions in 2006. With the Law No. 5018, financial management system has been transformed and management responsibility understanding has been established. Replacing the General Accounting Law No. 1050, the Law No. 5018 and the PFM reforms were in fact precondition of the IFIs to lend credits and a pre-requisite in the EU negotiation process. While the Law No. 1050 was based on principle of

centralism prioritizing the role of "Ministry of Finance" and "Court of Accounts" in financial management, the Law No. 5018 adopts *management responsibility* approach, where the responsibility of financial management and control of public resources were given to the public administrations themselves (Saltık Turan, 2023, p. 72; Erüz, 2023, p. 81). In the Law No. 1050, Ministry of Finance had the main role in determining financial policies and making decisions, where Budget Departments being responsible for the preparation and implementation of the budget were established in each public institution and affiliated to the Ministry of Finance (Güzelsarı, 2007). In this system, post-expenditure financial audit was performed by audit units of the Ministry of Finance (Bülbül, 2022, p.153). With the enactment of the Law No. 5018, on the other hand, Budget Departments were abolished and spending powers of Ministry of Finance were transferred to public administrations themselves, who now became spending institutions with a decentralised structure (Konukman, 2015, p.48). Moreover, internal audit replaced centralized inspection function, being responsible for evaluating financial management and control structure of the public institution. Management responsibility necessitated the establishment of new structures ("strategic management system" and "internal control system") and definition of new roles for the actors – including senior managers - in the new system. Accordingly, *the third argument of this study* is that transition from the Law No. 1050 to the Law No. 5018 clearly demonstrates the shift from PFA to PFM in Türkiye.

With the Law No. 5018, roles and responsibilities of the actors in the financial management and control system were defined. Within this framework; the roles of the "ministers", "top managers", "authorising officers", "realization officers", "accounting officers", "financial services unit" and "internal auditors" are explained in detail. In this financial management and control system, spending unit managers (authorizing officers/senior managers) are expected to carry out their activities in their units for the aim of reaching the organisational objectives in line with the strategic plans, performance programs and the budget allocated to them. Thus, they are not only responsible for conformity with the rules, but also "economic, efficient and effective" delivery of government policy objectives. In fact, to hold senior managers accountable for their performance necessitates several institutional arrangements (mechanisms) to

be established. This mainly refers to existing of "strategic management system" and "internal control system". The former refers to the preparation of "strategic plans", "performance programs", "multi-year performance based budgets" and "accountability reports"; whereas the latter refers to the formation of the *managerial tools* giving assurance to the administration in realization of its aims and objectives. These managerial tools are shaped by Public Internal Control (PIC) Standards published by the Ministry of Treasury and Finance in 2007. In order to demonstrate "how" managerial accountability is realized in practice, a field study is conducted in the Ministry of Health (MoH). The aim is to "deeply explore" the mechanisms needed to be established/formed in line with the PIC Standards to enable spending unit managers (authorising officers to whom appropriations are allocated, such as General Managers) to reach their objectives and hold them account for their results.

The qualitative data from the field study conducted in the Ministry of Health will be analysed in an analytical way, through using a framework derived from OECD SIGMA. In other words, the OECD SIGMA framework helps operationalise the practice of managerial accountability in the MoH case. Seven requirements were determined in order to hold managers accountable for results; which can be categorized as "clarity of managers' roles", "use of objectives in planning of work", "delegation of decision making authority", "existence of risk management system", "managing human resources", "budget planning and execution", and "communication, monitoring and evaluation. This field study will try to find out whether the necessary mechanisms are established in the MoH to hold managers account for results. This means, in a sense, this field study will try to demonstrate how private sector techniques are implemented in a public sector organization in Türkiye. Accordingly, *the fourth argument of the study* is that "managerial accountability" is the key accountability mechanism to understand the transformation of the public administration in general and public organizations in particular under the NPM.

The Ministry of Health was selected as a case study, since the Ministry was identified as a good implementation example on the basis of its internal control practice by the Ministry of Treasury and Finance, in terms of a pilot study conducted in 2022 for the preparation of "Internal Control System Monitoring and Evaluation Guide". The pilot

study was carried out in three public institutions and the MoH was the best among them. In fact, this thesis is designed and written from an "insider" perspective, where the author of this study has spent almost 19 years in the Ministry of Treasury and Finance, has specifically been working in the area of internal control (in Internal Control Central Harmonization Department) for three years, and thus, took part in the aforementioned pilot study. Of course, being an "insider" has both advantages and disadvantages in terms of planning and writing of this thesis as well as designing and conducting the field research. On the one hand, in terms of advantages, "being an insider" and "coming from the field" has provided an informed and expertise background in presenting the information regarding the financial management reforms taking place in Türkiye. The Law No. 5018 was adopted in 2003 and put into practice with all its provisions in 2006. Moreover, the role of the Court of Accounts was redesigned (in line with the international standards), and the Law No. 6085 regulating the roles and duties of the Court of Accounts in compatible with the Law No. 5018 was put into practice in 2010. All these developments indeed demonstrate the difficulty of reforming a "public financial administration" system being in practice since 1927 and introducing "a new managerial system". In fact, taking as granted this information, although the Law No. 5018 has been in practice since 2006, it is difficult to talk about a uniform implementation of the managerial reforms in Türkiye, especially with reference to the establishment and implementation of internal control system. Having worked in the area of internal control has enabled the author of this study to come together with the relevant representatives of the public administrations in several platforms (such as meetings, conferences, trainings or on-site monitoring and evaluation studies), and to come to terms with the problems they are facing, and thus, observing the challenges on the ground. These challenges vary from the lack of ownership by top management who could not internalize the internal control system and seeing it as an additional workload to the insufficiency of human or financial resources for the establishment and implementation of the system even the top management is willing to do. The field study conducted in the MoH should also be read in this context.

Based upon the experience from the implementation side of the Law No. 5018, being an insider has also enabled the author of this study with the necessary platform in terms of designing and implementing the case study. For an outsider, providing such a detailed information regarding the implementation of the managerial system established in a public institution would be much more difficult. However, being an insider has also certain disadvantages as well. In fact, the aim of the author at the very beginning with conducting this research was to combine the "theoretical framework" of the public administration with its "practical implementation" in Türkiye. As mentioned earlier, especially when conducting the field study, "being an insider" and an "observer of implementation" enabled the author of this study to analyse the managerial systems established in MoH in detail and present in an analytical way. However, the field study was conducted through looking from the lenses of the "designers of the internal control system in the field". The designed interview questions also take the "managerial language" used and internalized by the designers of the system in the Turkish bureaucracy for granted. Neverthless, it is believed that this study, with its effort in demonstrating practice without leaving aside the theoretical perspective, makes contribution to the literature.

1.1.Research Methods

The main conceptual focus of this study is "accountability", and in a systematized way, "managerial accountability". In terms of its research aims, this study is a *descriptive* research particularly in terms of analysing the general information provided in terms of the historical evolution of the concept as well as the systematized concept. However, a critical perspective is intended to be adopted, and Bovens' accountability definition and types are used as a framework in presenting the information. In operationalising the main issues regarding the concept and the systematized concept, research is made by mainly through document analysis. Within this framework; books, articles, reports, legislative texts (laws, secondary and tertiary legislations), draft laws and web pages are reviewed in detail.

This is also an *exploratory* research in terms of the design of a field study, taking the Ministry of Health as a case study. With respect to the case study, first of all document

analysis was made by reviewing in detail the legislation, plans, reports and any other relevant documents of the Ministry. Additionally, 10 structured interviews were conducted with the selected personnel of the Ministry in order to gather the first-hand experience with the implementation in practice from the designers of the system in detail. The field research was approved both by the "METU Human Research Ethics Committee" with protocol number 0256-ODTUİAEK2023 on 15.05.2023 and the Ministry of Health (official letter no. 217403813 dated 16.06.2023) separately, which can be found in the Annex. Interviews were conducted from three different departments in the MoH namely the "Strategy Development Unit", the "General Directorate of Management Services", and the "General Directorate of Health Information Systems". Being prepared and categorized under the titles of "strategic management system" and "internal control system", 33 questions were posed to the interviewees (see Annex). The qualitative data obtained from the interviews is presented and analysed in a complementary way under seven "requirements" derived from OECD SIGMA framework for holding senior managers accountable for results; which are "clarity of managers' roles", "use of objectives in planning of work", "delegation of decision making authority", "existence of risk management system", "managing human resources", "budget planning and execution", and "communication, monitoring and reporting".

The OECD SIGMA's framework is used in the field study because Bovens' accountability framework, - which is used in this study to provide an analysis framework on the basis of the questions of "who" is giving account "to whom" "about what" and "why"-, does not enable the author of this study to operationalize the framework in practice and to provide the information under "how" question in terms of managerial accountability and to deeply explore the managerial mechanisms/tools necessary to hold senior managers accountable for the results. In terms of Bovens' "accountability as a mechanism" definition, managerial accountability in line with the Law No. 5018 can be described as such: (Spending Unit) Managers (who) are giving account to the top managers and to the public (to whom) for reaching organisational objectives in line with the conformity with the rules and regulations, and in an economic, efficient and effective manner (for what). Shortly, senior managers are

responsible for giving account for their performance, and this responsibility of the senior managers' stem (why) from the Law No. 5018. However, the author of this study intends to take one step further and to answer "how" question to show managerial accountability in practice, that is, the managerial mechanisms/tools which are required to be established to hold managers account for results. To answer the "how" question, key requirements are derived from the OECD SIGMA framework and in each requirement, mechanisms necessary to be established are explained on the basis of PIC standards. Being a "joint initiative of the OECD and the EU", SIGMA is the primary actor in shaping public administration reform studies of the candidate and potential candidate countries in the EU accession process, and within this framework reflects the main perspective of the EU in terms of the internal control model expected to be established. In line with this, SIGMA in its 2018 publication of "Managerial Accountability in Western Balkans: A Comparative Analysis of the Barriers and Opportunities Faced by Senior Managers in Delivering Policy Objectives" explains in detail the managerial accountability as a concept, and evaluates the implementation of managerial accountability in the Western Balkan Countries in line with a series of factors, which has provided the author the necessary ground to formulate the requirements/mechanisms to evaluate managerial accountability in the MoH.

1.2. Assumptions and Limitations

Assumption of this study is the accuracy of the documents analysed and the information gathered from the interviews conducted in the MoH.

The main aim of the field study is to demonstrate the "design" of the managerial system necessary to be established for holding senior managers accountable for results in practice, with giving MoH as a specific example. Therefore, in terms of the limitations of this study, first of all, the MoH example cannot be generalized, and it could not be argued that all public administrations in Türkiye have been transformed in this way in organizational terms. The case study does not give the general picture, it is only a specific example. Administrations differ especially in terms of establishing and implementing the internal control systems due to several factors. Secondly, since the case study is based on a single example, it does not provide a "comparative"

framework demonstrating the differentiations among the public institutions. Thirdly, the case study looks from the "design" and *designers'* perspective, and the interview questions in the field study mainly aim to obtain information and present it mostly in a descriptive way for demonstrating how the system has been established and functioning in the MoH. The information gathered is *informative*, which does not enable the author to critically analyse the "effectiveness" of the system. In fact, in order to conduct a critical discussion in terms of the effectiveness of the managerial system established with the Law No. 5018 and to understand the institutional specific dynamics differentiating the organisational transformation of the public institutions, a "comparative" study should be conducted among a number of public institutions selected. Lastly, the case study does not look from the senior managers' perspectives, and does not demonstrate the problems – if any – in implementation of the system. Senior managers (spending unit managers) in public institutions may face several difficulties in performing their tasks and giving account for their performance, i.e. they may lack necessary human or budgetary resources, or despite the existence of the legal framework, they may not be delegated authority to perform their duties. Therefore, a comparative study can be conducted in future from the perspective of senior managers, and thus senior managers in different public institutions can be interviewed to understand the system from the *implementers* side.

1.3. Review of the Literature on Türkiye

The review of the accountability literature in the case of Türkiye demonstrates that several academic studies in different disciplines have been conducted in this area. Several graduate (master and PhD thesis) studies, including the ones publicly available on the website of the High Education Board (YÖK) (in total 105) written on accountability were reviewed. In the discipline of Education, the theses mainly focus on the accountability of teachers or school managers or the managers in the Ministry of Education (see for instance Arsoy, 2023; Yavaş, 2017; Arslan Durmuş, 2016; Doğan, 2015; Salduz, 2013; Özen, 2011; Ertan Kantos, 2010). In the discipline of Business Administration, while some studies intend to analyse the accountability in the family businesses (Dilli, 2013), in logistic firms (Avcı, 2012) or the impact of the accountability on performance of the business (Mortaş, 2011); some others focus on

the relationship between accounting (the financial tables or the reports) and accountability (see for instance Ertan, 2023; Atay, 2023; Demir, 2021). In the discipline of Public Administration, the topics range from accountability in municipality services (Erkoşar, 2013) to the role of Ombudsman Institution (Şamdan, 2017), from the role of Legislative Committees (Bektaş, 2018) to the accountability of public servants' unions (Özmen, 2023), and to the mass media (Akyüz, 2006). Lastly, theses available in the discipline of Public Finance focus on accountability in Public Private Partnerships (Çakmak, 2022) and in national security services (Yüksel, 2019). In terms of the articles written on accountability, the topics also vary from budget oversight function of the legislature (Dikmen & Çiçek, 2018) to the impact of accountability on corporate performance (Çınar, 2015), from law on access to information (Demirkan et al., 2011) to ethics (Eryılmaz & Biricikoğlu, 2011; Çığman, 2024), from Ombudsman (Usta & Akıncı, 2016) to the security services (Gül, 2008).

Among the thesis reviewed from different disciplines, it was seen that 10 theses are relevant to this study. However, when compared with the scope and focus of this study, they differ in certain aspects. In the discipline of Public Administration, although written from a broad perspective Yıldırım (2006) focuses on accountability debates in Türkiye only in the post-1980 period and does not focus on the Law No. 5018. Sancak (2019) gives detailed information on the Law No. 5018 but only focuses on governance in terms of theoretical perspective. Öztop (2021) focuses on strategic plans and limits her study to the post-1980 period in terms of theoretical perspective. In the discipline of Public Finance, Güngören (2017) elaborates accountability within the framework of the Law No. 5018 but looks only from public finance perspective and does not give any place to public administration theory. Similarly, Kaplan (2009) studies accountability in the Turkish expenditure management, but only from a public finance perspective without giving reference to public administration reforms. Çalışkan's (2011) thesis focused on the accountability of PFM actors in local governments, while Kılınç's (2012) thesis elaborated on the role of audit of Court of Accounts in the PFM system, and thesis of Erdönmez (2019) on internal audit. Lastly, in the discipline of Business Administration, Çapın's (2022) thesis provides an example from private sector to demonstrate the role of internal control and internal

audit in ensuring accountability, Kırbaş (2019) elaborates the accountabilities of regulatory and supervisory agencies within the framework of the Law No.5018 and Koç (2010) looks at the accountability approach of the Law No. 5018 in the case study of Antalya Waste Water General Directorate. On the other hand, among the articles reviewed, İzci and Sarıtürk (2017) focus accountability in good governance but does not deal with the Law No. 5018; Kırılmaz and Atak (2015) focuses only on accountability reports; Ciğerci (2007) on internal audit; and, Yazıcı (2018) handles with accountability in the post-1980 period. Moreover, Kesik and Kıral (2012) focuses on accountability in PFM, but without giving reference to public administration theory. Lastly, Bakkal and Kasımaoğlu (2015) in their article examined accountability in the budget process only from public finance perspective. On the other hand, among all the authors reviewed, only Küçükaycan (2020) gives reference to the concept of "managerial accountability" in Türkiye, but her article focused only on program budget system.

Thus, neither of the reviewed studies explain accountability relations in a comprehensive manner both in theoretical perspective and the development of the concept in Türkiye. Moreover, although several studies explain the role of the actors in the PFM system that the Law No. 5018 has introduced, neither of them uses the Bovens' framework.

Therefore, reviewing the literature demonstrates that this PhD study is peculiar in the sense that it provides a comprehensive framework in terms of elaborating the concept of accountability both in public administration theory and reforms in the Turkish public administration. Moreover, its originality lies in its explanation of managerial accountability through combining the perspectives of both public administration and public finance. The study is also original in the sense that it uses Bovens' accountability framework for description of the role of the PFM actors in the Law No. 5018 and the accountability relations among them. Lastly, it is the only study giving place to Ministry of Health for demonstrating the mechanisms necessary for implementing the managerial accountability.

1.4. Organization of the Chapters

The study is structured in seven chapters.

Chapter 2 gives detailed information about the evolution of public sector accountability in the public administration theory under four main periods reflecting different paradigms; "Classical Public Administration (CPA)", "the post-1929 period", "New Public Management (NPM)" and "Governance". The period between 1929 and late 1970s is further divided into four sub periods (from 1929 to Second World War, post Second World War to the 1950s, Comparative Public Administration in 1950s, and New Public Administration in the late 1960) to follow easily.

Chapter 3 introduces Bovens' accountability framework. The chapter firstly defines the concept of accountability in general, and then, gives place to two different accountability definitions of Bovens' in particular. Then, the types of accountability are explained based upon Bovens's classification. In this chapter, Bovens' accountability framework is critically acknowledged both in terms of his definition of accountability and accountability types.

Chapter 4 aims to explain historical evolution of the concept of accountability in the Turkish public administration by using the Bovens' accountability types, and explain the country specific dynamics that shape the administrative reform studies and the accountability debates in Türkiye. The chapter follows the theoretical framework of the Chapter 2. It starts with the pre-1929 period, and then proceeds with the time period between 1929 to the late 1970s, and then, from early 1980s to the late 1990s. The post-2000s period is divided further into three main parts – from the early 2000s to the 2010s, from the 2010s to the 2018 elections, and, from 2018 June elections to 2024 as the time of writing of this thesis.

Chapter 5 deals with explaining managerial accountability within the context of the Public Financial Management (PFM) reforms introduced to Türkiye by the Public Financial Management and Control Law No. 5018. The chapter first gives place to the accountability of the actors in the General Accounting Law No. 1050, and explains the reasons behind transition from the Law No. 1050 to the Law No. 5018. Then, the

chapter elaborates the accountability relations set by the Law No. 5018 by using the Bovens' accountability framework ("accountability as a mechanism" definition), explaining in detail the roles and responsibilities of actors – including senior managers - in the new system.

Chapter 6 gives place to a field study conducted in Ministry of Health, the aim of which is to deeply explore in practice the mechanisms necessary for holding the managers accountable for results in Türkiye. The qualitative data are analyzed under seven "requirements" derived from OECD SIGMA framework for holding senior managers accountable for results; which are "clarity of managers' roles", "use of objectives in planning of work", "delegation of decision making authority", "existence of risk management system", "managing human resources", "budget planning and execution", and "communication, monitoring and evaluation".

The last chapter of this study – conclusion – summarizes the main findings, responds to the research questions designed in accordance with the aims of the study, and therefore, provides information for explaining and verifying the main arguments proposed. Conclusion also underlines the contributions that the thesis potentially makes to the research area and to the literature by this study. Lastly, it draws attention to the further research that could be done in this area.

CHAPTER 2

PUBLIC SECTOR ACCOUNTABILITY: A HISTORICAL OVERVIEW

This chapter aims to explain how public sector accountability as a concept has evolved within the context of the reforms in public administration, under four main periods: the "Classical Public Administration (CPA)", "post 1929 period", "the New Public Management (NPM)", and "Governance".

Frederickson (1976a, p. 564) divided the time-frame from the 1887 to the 1970s into two periods for analyzing the development of public administration. First period was up to 1929 Great Depression in which "principles of administration" were introduced, academic programs related with public administration were opened for the first time in the American Universities, and several aspects of business administration were transferred to the public sector. In this period, the main strategy was to divide administrative and political functions of government in order to increase effectiveness and efficiency (Basheka, 2012, p. 35). Thus, the first part of this chapter handles this CPA period, and examines how accountability debates were shaped under the "politics-administration dichotomy".

The second era, for Frederickson (1976a, p. 564), began with 1929 Great Depression and shaped by conditions of "New Deal". The main characteristic of this era was a remarkable growth of government, where public services were diversified and the most important social programs were developed (Ciğeroğlu & Özgür, 2011, p. 2). To explain in more detail, the credibility of the liberal market economy was undermined by the 1929 depression, which resulted in the re-description of the role of the state. What was coming to picture was the need of extra market coordination (Hwang, 2010, p. 1) and for Keynes and Beveridge, in major capitalist economies state emerged as an economic actor on its own right and could not remain outside the boundaries of the

market. The need for state intervention, in fact, was shaped around the arguments about the "problem of economic insecurity" in a free market economy (Cutler et al., 1986, p. 8). In this period, under a system of "mixed economy", the state institutions became the chief complement to market forces. In economic terms, the post war economic order resulted in a system of Bretton Woods, the main features of which can be characterized by multilateralism and fixed exchange rates at the international level together with active state intervention and demand side economic policies at national level (aiming at full employment) (Schafer, 2003, p. 4). On the other hand, maintaining "economic security" required some form of "state social security", where the state took the task of distributing welfare to the individuals of the society. Thus, the emergence of welfare state in this period is most probably the major transformation for a capitalist democracy (Hwang, 2010, p. 1), benefits of which were delivered through massive state bureaucracy (Quadagno, 1987, p. 111). Skelcher (2000, p. 4) called this period as "overloaded state", represented by a large bureaucracy, an increase in the scope of public action and a rise in the expenditures of the state. In fact, for Keynes and Beveridge, to ensure "certain basic conditions of social life" is very important because insecurity and poverty may threaten the existence of capitalist order (Cutler et al., 1986, pp. 8-9). In Ruggie's (1997, p. 1) terms, this is called as "embedded liberalism compromise" meaning an agreement between society and state to decrease its detrimental effects. Thus, second part of this chapter gives place to the period between 1929 and 1970 (with 4 sub-periods to follow easily), and examines how public administration was evolved with the welfare state and how public accountability debates were reshaped on the basis of this change.

In this chapter, the post 1970 period is divided mainly into two parts: from late 1970s to 1990s, which witnessed a shift from "public administration" to "(new) public management"; and from late 1990s to present, referring to the transition from "public management" to "governance". Contrary to the 1960s where the core pillar of the society was perceived to be government; in the 1970s the government came under intense pressure, accused of being ineffective and inefficient (Basheka, 2012, p. 51). In fact, the post war international order began to get into crises with the late 1960s onwards due to the collapse of the Bretton Woods System and OPEC oil-price crisis,

both of which ended the post-war "golden age" (Scharpf, 1999, p. 4). For the neo-liberals, the main cause of the 1970s crisis is the growth of the social welfare state and its incapability to finance its functions; therefore, for them, the state should not interfere into the economy (Aksoy, 1995, p. 553). Moreover, unaffordable budget deficit occurred after the economic recession of the 1970s led to dissatisfaction with government (Kapucu, 2006, p. 890), which resulted in the widespread belief that public sector growth had to be halted (Lane, 2005, p. 12). Under these conditions, the 1980s witnessed the rise of the "New Right" agenda, which changed the relations between state and market drastically and led the market to become the main allocator of resources. The rise of the market ideology resulted in "hollowing-out" of the state, where the government's legitimacy was lost, the relation between public employees, politicians and citizens were changed, and regional and transnational institutions' influence on nation state (in terms of structural adjustment programs) was increased as well as responsibilities (involving trade and monetary policy) were transferred to European Union (Skelcher, 2000, p. 5). Additionally, in this new era, national borders opened to international economic flows and international production began to exceed world trade (Ruggie, 1997, p. 3). This drastic change in economy led to a shift in the post war consensus and indeed affected nation state's social policies dramatically. The effectiveness of Keynesian (full employment) policies diminished whereas their costs increased due to the internationalization of capital markets. International competition intensified, balance between state, labor and capital have shifted towards capital, and national powers on taxation and regulation have diminished (Scharpf, 1999, p. 7). Shortly, the emergence of "New Right" resulted in the exclusion of the social welfare state through economic, social, political and administrative transformation (Aksoy, 1995, p. 545). Thus, the third part of the chapter handles the administrative transformation of the 1980s with the introduction of NPM, and tries to demonstrate how decrease in the state's role affected the accountability relations in the public sector.

While the 1960s/1970s could be identified by the "overloaded", and the 1980s and early 1990s by the "hollowed-out" of the state; the late 1990s could be named as the "congested state" for Skelcher (2000), who defines it "as an environment in which

high levels of organizational fragmentation is combined with plural modes of governance" (pp. 3, 12). It is argued that the structural devolution of the 1980s that involves authority transfer from central (political-administrative) level to state owned companies, service producing agencies or regulatory agencies resulted in fragmentation of the government (Christensen, 2012, p. 5). Rhodes claims that what we have seen in this period is the state's transformation from a centralized strong executive to a decentralized fragmented entity (as cited in Dickinson, 2016, p. 45). For Christensen (2012, p. 5), this has produced some disadvantages such as decrease in the control and influence of political and administrative leadership, which raises the questions of capacity and accountability. Therefore, post-NPM reforms aimed at counteracting the fragmentation or disintegration caused by NPM and restoring integration and coordination of public organisations. That is why, for Christensen (2012, p.3), a more integrated strategy was advocated in the post NPM reforms with the motto of "joined up government" and "whole of government"; and after the 1990s, the focus on stronger integration and coordination increased. Thus, the last part of the chapter gives place to governance (in terms of 'networks' and 'good governance') debates and tries to explain the public sector accountability relations in this new era.

2.1. Accountability in Pre-1929 Period (Classical Public Administration)

The roots of public administration as an academic discipline date back 1887, when Woodrow Wilson published his famous work "Study of Public Administration" and Frank Goodnow published his subsequent work (Cox et al., 2011, p. 5). However, as Wilson also admitted, the origins of public administration go further back in history (Spicer, 1998, p. 149). The emergence and the transformation of the modern public administration, in fact, should be inquired in the modern nation state's historical development. Mostly in the18th and 19th centuries in Continental Europe, controlling the large territories and population by a single monarch appeared as a serious problem for the empires. The principle of hierarchy, which emerged with the development of capitalism in the light of rationality, enabled such kind of a huge task (Bayırbağ & Göksel, 2013, p. 156). Farazmand (2009, p. 4) argues that modern bureaucracy in

Europe emerged in Prussia and Germany[1], where the need for centralized bureaucracy emerged in line with centralization and industrialization.

Being highly influenced from the Frederick the Great's Prussia, Woodrow Wilson argued that one of the main mechanisms necessary for society and state was public administration (Cook, 1998, p. 2). Wilson (1992) defined administration as "the most obvious part of the government, government in action, the executive, the operative" (p. 11). His most important contribution to the Classical Public Administration (CPA) is his "politics-administration dichotomy", which is a conceptual framework stating that government has two distinctive functions: political and administrative (Cox et al., 2011, p. 6). As Gou (2019, p. 364) indicates, Wilson proposed this paradigm since he worried about the political parties' interference to the administrative issues, the result of which was the government corruption. For Rosser (2012, p. 1074), Wilson's aim was to prevent corruption in the public sector through strengthening public administration. There should also be a science of government for him, because governmental functions were also becoming much more difficult, multiple and complex (Wilson, 1992, p. 13). "Politics-administration dichotomy" states that "elected officials and their direct appointees have the legal right to make policy decisions for the polity, and it is the duty of the career civil servants to carry out those policies in good faith" (Pfiffner, 2004, p. 444). Wilson (1992, p. 18) argues that only if the state is removed from politics can bureaucracy exist. The standards and policies of bureaucracy have to be bureaucratic. In Wilson's (1992) words:

> The field of administration is a field of business. It is removed from the hurry and strife of politics. The object of administrative study is to rescue executive methods from the confusion and costliness of empirical experiment and set them upon the foundations laid deep in stable principle. (p.22)

[1] It is argued that German state theory had an impact on early American public administration (Rosser, 2012, pp. 1072-1073). Wilson himself (1992, p. 15) gives Prussia and its ruler Frederick the Great as a mostly studied example of administration. Indeed, the important among the 'roots of modern public administration' are the ideas and practices of Cameralism, which refers to the growing of a centralized public administration apparatus from 16th to18th century in order to serve to the monarchs of Australia and Germany. Prussia experienced the emergence of an "impersonal state" intensified by powerful and extensive administrative apparatus (for more information, please see: Spicer, 1998; Spicer 2004; Aktel et al., 2015.

In terms of accountability, for Rosser (2012, p. 1084), it was difficult for voters to call public servants account in the formal governmental system of US, and as a result, voters resorted to political parties (for political control). Rosser moreover argues that, the democratic legitimacy of the parties was weakened due to the fact that party leaders could no longer be called accountable by the party members. Link argues that for Wilson, a government can be democratic only when it is controlled by public opinion (as cited in Cook, 1998, p. 46). For Wilson, US administration has to be sensitive to opinions of the public. "What is the proper relation between public opinion and administration?", "What part shall public opinion take in the conduct of administration?" he asks. For him, the correct answer is "public opinion shall play the part of the authoritative critic" (Wilson, 1992, p. 20). Wilson (1992, p. 21) moreover argues that in the governmental apparatus, there must be better officials in order to improve the public opinion. As Rosser (2012, p. 1074) indicates, for Wilson, dutiful and well-educated public officials would enhance public interest.

Cook (1998, p. 47) argues that Wilson uses the term "responsibility" with two different and 'intermingled' meanings. The first meaning is a synonym of "accountability", that is, giving account to the public for the actions; whereas second meaning is a blend of trustworthiness and integrity, referring to the acts of public officials. For Wilson (1992, p. 20) the trustworthiness can be ensured through clear-cut responsibility. However, for him, the ones who should be accountable to the public opinion are the ones who are elected. For Wilson (1992), "the study of administration is closely connected with the study of the proper distribution of constitutional authority" (p. 19); and the best way of dividing authority is to fix responsibility in those fewer officials subject to election (Cook, 1998, p. 46). Clements (1998, p. 323) argues that, for Wilson administrators would be accountable not to the public, but to the elected officials. "Whatever goes into the administrative category is removed from politics and therefore from the people", observes Rohr (1984) (as cited in Clements, 1998, p. 323).

Besides Wilson, Frank J. Goodnow is also considered as "father of public administration". His book "Politics and Administration: A Study in Government" is regarded as the other foundational work together with Wilson's paper of "The Study of Administration" (Jun, 2014, p. 1911). Being the Wilson's contemporary, Goodnow

also believed that "politics" should be left out of "administration" so that the latter can more efficiently pursue the former's orders (Ranney, 1950, p. 268). He mentioned two functions of state will: "expressing" and "executing", which refer to politics and administration correspondingly (Rosser, 2012, p. 1080). Goodnow (1992) stated that, "politics has to do with policies or expressions of the state will, administration has to do with the execution of these policies" (p. 25). He advocated an independent and centralized administration, which is beyond politics, and argued that efficiency and discipline should be introduced into the public administration practices. In other words, politics' interference is excluded from the efforts to build efficient administrative system (Jun, 2014, p. 1912). As Rosser (2012, p. 1082) indicates, for Goodnow the ones who were attending to the technical activities of government were administrative authorities.

With respect to accountability, Goodnow conceived democracy as the responsibility of government to the people, which can best be established by periodical elections, and where the legislators and high executive officers are being held accountable by voting them out of office (Ranney, 1950, p. 270; Rosser, 2012, p. 1084). The first function of political parties in any democracy, for Goodnow, is to establish responsibility of the government to the people. Once established the responsibility of the political side of the government to the people, Goodnow continued, party government should then perfect the control of "politics" over "administration", which is essential to any democratic government and which is ensured through the strong and unified political agencies that are representative of public opinion (Ranney, 1950, p. 271). In Goodnow's (1992) words "It is the executing authority which shall be subordinated to the expressing authority, since the latter can be made much more representative of the people than can the executing authority" (p. 27). Within this framework, the democratic accountability of the executive authorities is ensured through subordinating them to political control (Rosser, 2012, p. 1082).

In fact, the Classical Public Administration model bases mostly on the "Max Weber's bureaucracy" (Pfiffner, 2004, p. 443). For Weber, an essential part of modern organization is the bureaucratic rule, which is also the most important element of the modern Western state (Tijsterman & Overeem, 2008, p. 74; Spicer, 2004, p. 98). As

Farazmand (2009, p. 5) mentions, bureaucracy in modern society functions as necessary organizational tool of capitalism. Modern capitalism needs market processes, which are "regular" and "not unpredictably disrupted" by external forces. This means, modern capitalism both requires and encourages "strong" and "orderly" governments that are based on bureaucratic organizations (Etizoni-Halevy, 1983, p. 30; Waldo, 1953, p. 48). For Weber, impersonal rationalism of bureaucracy is the characteristics of modern state (Spicer, 2004, p. 98). In Tholen's (2006) words, "only bureaucratic organization can produce the level of expertise and efficiency that modern democracy needs" (p. 4).

In his ideal-type, Weber explained the main principles of bureaucratic organization and action (Tholen, 2006, p. 4), which is basically founded on 18th century Prussian methods in organization (Gvishiani, 1972, p. 206; Spicer, 2004, p. 97). As Spicer (2004, p. 100) indicates, for Weber Frederick is "the ruler of a specifically modern bureaucratic state". Within this framework, Weber's ideal-type bureaucracy refers to a rational and bureaucratic state, where "obedience is owed to the legally established impersonal order" in Weber's words (Spicer, 2004, p. 98). His constructed model of rational bureaucracy mainly includes "division of labor", "hierarchical authority", "rules and regulations", "a specialized administrative staff", "impersonal orien tation of officials", and "employment based on technical qualifications" (Blau, 1970, pp. 141-142)

When accountability is taken into account in Weber's bureaucracy, there is principle of hierarchy where each subordinate is under the supervision and control of a superior (Gvishiani, 1972, p. 207; Etzioni-Halevy, 1983, p. 28). Here, the top of the hierarchy sets the policy, which is conducted via offices (Pfiffner, 2004, p. 443), and each subordinate in the hierarchy gives account to his superior for his own actions as well as for the actions of his subordinates. To be able to take the responsibility of the subordinate, superior has power and "bureaucratic authority" (Gvishiani, 1972, p. 207). This responsibility (of every member of the organization) is in fact defined by the rules and regulations flowing from the public law, which gives rationality to this hierarchical control system (Gvishiani, 1972, p. 207). Bureaucracy, on the other hand, is controlled by the Parliament (Tholen, 2006, p. 13). As Pfiffner (2004, p. 443)

indicates, bureaucrat's role is to "strictly subordinate to the political superior". His "impartiality" necessitates using his knowledge and authority for decision-making to service of the government and taking the responsibility of implementing only the tasks given to him (Akbulut, 2005, p. 154). As Weber indicates:

> To take a stand, to be passionate…is the politician's element…indeed, exactly the opposite, principle of responsible from that of the civil servant. The honor of the civil servant is vested in his ability to execute conscientiously the order of the superior authorities…Without this moral discipline and self-denial, in the highest sense, the whole apparatus would fall to pieces. (as cited in Pfiffner, 2004, p. 443).

During the period of the "politics-administration dichotomy", a group of management scholars focused on the organizational aspects and the labor processes in their works and offered a series of "classical management principles" to shape the study of public administration (Basheka, 2012, p. 37). The representatives of this Classical Theory of Organization and Management are Taylor, Fayol, Gulick and Urwick (Gvishiani, 1972, p. 203). First among these scholars was Frederick Taylor, who gave contribution to the "classical model of public administration" by his "time and motion studies" as well as his careful analysis of managers' and workers' roles (Pfiffner, 2004, p. 444). In fact, the emergence of modern "scientific management"[2] in the US is generally acknowledged as being connected with his name, which had a deep impact on public administration in the period between two world wars (Cox et al, 2011, p. 7). The main aim of "scientific management" was to increase labor productivity to ensure maximum profit for the entrepreneur (Gvishiani, 1972, p. 444). Although being almost exclusively concerned with private-sector management, what takes the attraction of the scholars of public administration with respect to the Taylor's work was the premises that administration should be separated from politics. It was believed that to improve the efficiency of governmental operations, private sector administrative techniques could be used (Fry & Raadschelders, 2008, pp. 55-56). In his "scientific management", the "conception" and "execution" are regarded as distinct areas of

[2] Under scientific management, management voluntarily assumes new duties such as 1) collecting (traditional) knowledge 2) scientific selection of workers 3) bringing together science and scientifically trained workers together, and, 4) dividing actual work equally between the workers and the management (Taylor, 1992, pp. 29-31).

work, where work processes are studied only by management whose results are communicated to the workers, and it is the duty of the workers to follow the instructions unthinkingly (Braverman, 1984, p. 59). Thus, we are talking about a uniform distribution of work and responsibility between the administration and the workers (Gvishiani, 1972, p. 177).

Henri Fayol, for Gvishiani (1972, p. 185), is considered as the most outstanding European contributor to the scientific management movement for the first half of 20th century, and deserves great credit for insisting that administrative activity should become a specific research subject. As Pryor and Taneja (2010, p. 489) indicate, his theories were foundation of the discipline and profession of management. Fayol draws a distinction between government (management) and administration, and restricts the concept "administration" to a much narrower sense (Gvishiani, 1972, p. 189); where the management consists of six activities – "technical", "commercial", "financial", "security", "accounting" and "administration". Then, he classifies the functions of administration under five headings: "planning", "organizing", "coordination", "command" and "control". Finally, he put forwards 14 management principles for guiding the successful manager, which are: "division of labor", "authority", "discipline", "unity of command", "unity of direction", "subordination of individual interests to the general interests", "remuneration", "centralization", "scalar chain", "order", "equity", "stability of tenure of personnel", "initiative" and "esprit de corps" (Fayol, 2012, p. 50).

Among those principles, "authority" is a requirement for mangers, which is "the right to give orders and power to exact obedience". In the meantime, there is a responsibility of using the authority. "Responsibility", for Fayol (2012), is the requirement, a natural consequence and essential counterpart of management. He states that "wheresoever authority is exercised responsibility arises" (p. 52). "Scalar chain", from the other side, "is the chain of superiors ranging from the ultimate authority to the lowest ranks, and […] all communications should start from or go to the ultimate authority" (Pryor & Taneja, 2010, p. 492). As Gvishiani (1972, p. 186) indicates, Fayol believed that, as one goes up the "scalar chain" of an organization's hierarchy, the relative importance of administrative responsibility increases, and vice versa.

Relied on Fayol's "basic elements of administration" (Gvishiani, 1972, p. 195), Lyndall Gulick also argues that "a science of administration should be constructed and that it should be founded on basic principles applicable in both the public and the private-sector operations" (Fry & Raadschelders, 2008, p. 86). Supplementing Fayol's scheme, Gulick's interpretation of administrative activity includes "planning", "organizing", "staffing", "directing", "coordinating", "reporting" and "budgeting"; what is shortly known as "POSDCORB". Among them, budgeting and reporting serve as the basic instruments of planning and control (Gvishiani, 1972, pp. 195-196).

For Gulick (1992, p. 80), the division of labor is the foundation of organization, which necessitates a coordination structure imposed upon work division units. This coordination, for him, necessitates an authority structure to be established. He also argues that this authority structure necessitates a single executive authority. In fact, this is highly related with the "unity of command" principle (a man cannot serve two masters), which brings responsibility and efficiency for Gulick (1992, p. 85). Contrarily, if several superiors give orders to the workers, Gulick argues, this will result in confusion, inefficiency and irresponsibility.

Additionally, in Gvishiani's (1972, pp. 200-201) words, the principle of the "correspondence of responsibility and authority" holds a major place among Gulick and Urwick's principles. For Gulick, "responsibility for each function should be vested in a specific official". For Urwick, on the other hand, it is not enough to place the responsibility upon administrative staff, but it is also essential to delegate to it "the necessary authority to discharge that responsibility". By this way, persons whom definite authority is vested could be personally accountable for all action taken by subordinates. Thus, for Urwick responsibility and authority must be defined equally (Fry & Raadschelders, 2008, p. 97).

To summarize, in Classical Public Administration, while elected officials were seen as the ones who should give account to the public and transforming the will of the public to policy, public servants were regarded as the ones possessing expertise and competence. In this view, the assumption is that public servants should not have discretion, but rather they should implement rules and laws, which were determined

by courts, elected officials or by their superiors. In fact, public servants are required to follow "rule-bound" and "standardized" behavior in order to provide their political masters with "error-free" government, and citizens with procedural and substantive fairness (Thomas, 2003, pp. 552-553). Thus, direct accountability of bureaucrats to the public was not seen as necessary and appropriate (Denhardt & Denhardt, 2003, p. 129).

Within organizational perspective, this "rule-bound" behavior of public servants is ensured through hierarchical organization, where each subordinate is monitored and enforced by hierarchical superiors. Bureaucracy' accountability is to the procedures and the rules, where everyone has the duty of following those in the chain of command above him (deLeon, 2003, p. 572). Therefore, the matter of accountability is closely obeying to the rules and regulations without using discretion (Denhardt & Denhart, 2003, p. 129). Within this framework, we can say that a legal and hierarchical approach of accountability characterizes the Classical Public Administration.

2.2. Accountability in the Post 1929 Period to Late 1970s

2.2.1. From 1929 to Second World War

Svara (2001, p. 177) indicates that, during the 1930s there were different views in terms of politics-administration dichotomy; ranging from centrality of discretion to administration, to the role played by administrators in the policy process, or the linkages between interest groups and the administrators. In his article "Public Administration and Public Interest" (1936), for instance, Herring (1992, pp. 75-77) argues that due to a variety of federal functions and the responsibility of the government towards different classes, there must be an adequate administrative machinery. He moreover argues that development of a proper administrative organization is essential for democratic state. In Herring's (1992) words:

> Upon the shoulders of the bureaucrat has been placed in large part the burden of reconciling group differences…The bureaucrat is left to decide as to the conditions that necessitate the law's application. His daily occupation brings him into direct contact with the situation the law is intended to meet. He knows what can be enforced and he can better envisage the limits of fiats. This increase in administrative discretion, while making possible the more

> understanding application of rules to concrete situations, nevertheless places a heavy duty on the administrator. (p. 77)

However, for Svara (2001, p. 177), while in the 1930s a formal relationship between elected officials and administrators continued to be emphasized, from 1940 onward, the debate on the contribution of administrators to democratic governance got livelier. One of the most prominent of those debates was the one between Carl Friedrich and Herman Finer (1940) on administrative responsibility (Lynn, 2001, p. 147). For Frederickson (2010, p. 59), this debate is the basis for evaluating administrative discretion.

Denhardt and Denhardt (2003, pp. 120-121) argue that for Wilson and the founders of public administration, administrative accountability could be defined by the business-like and objective work of public administrators, which is totally distinct from politics. For Denhardt and Denhardt, when the credibility of "politics-administration dichotomy" challenged due to the complex functions of government, the problem about accountability emerged. They ask, "If we cannot explain administrative functions as being largely mechanical and entirely separate from politics, how then do we hold them responsible?" They moreover want to know "If administrative functions involve discretion, how do we make sure that discretion is exercised in a responsible manner consistent with democratic ideals?"

Since the 1940s, the "theory" and "practice" of public administration has shaped by the debate between Carl Friedrich and Herman Finer on "responsibility" (to act on a judgment of the greater good) and "accountability" (to obey the rules) (Jackson, 2009, p. 66). Friedrich-Finer debate started with the articles that were written by two famous scholars, Carl Friedrich (1940) and Herbert Finer (1941), and focused on the values which must be the basis for decisions and actions of bureaucrats. Jackson (2009, p. 66) called this as the debate on "vaguer sense of responsibility" versus "direct accountability". On the one hand, Friedrich argued that although administration and policy were distinct in terms of conceptualization, in practice they were mixed together (Jackson, 2009, p.70). For him, "public policy is a continuous process, the formulation of which is inseparable from its execution" (Stewart, 1985, p. 14). Thus, administrative responsibility is not about only executing the policy, and bureaucratic expertise at a

certain level is required in democratic government (Frederickson, 2010, p. 59). Thus, for Friedrich, administrators had special knowledge and expertise, and their responsibilities were based on "professional knowledge" (Denhardt & Denhardt, 2003, p. 121).

Finer disagreed with Friedrich claiming that best tool to ensure administrative accountability was external controls (Denhardt & Denhardt, 2003, p. 122). Finer thought that officials should be responsible to the elected officials, and elected officials are the ones who assume direct responsibility to people (Steawart, 1985, p. 16). He believes that "public professionals cannot decide what is the appropriate action that ensures public good" (Jackson, 2009, p. 70). For Finer, Friedrich's concept of administrative responsibility not reveals the meaning of responsibility in the political context. He argued that, "….There is no responsibility unless there is an obligation to someone else; no one is interested in a question of responsibility as a relationship between man and a science" (Stewart, 1985, pp. 14-15). He moreover argued that, technical knowledge must not come before democratic controls (Denhardt & Denhardt, 2003, p. 122). Thus, for him, the primary issue is the control of bureaucracy, because otherwise the result could be corruption in public administration (Al-Habil, 2011, p. 44).

2.2.2. Post Second World War period to 1950s

In Frederickson's (1976a) words "post-World War II period witnessed a great questioning of the purposes and promises of public administration" (p. 564). Cox et al. (2011, p. 9) argue that the need to rapidly take decisions in the wartime environment demonstrated the need for a more flexible and discretion based decision taking. In such a context, hierarchically based and rigid administrative practice became ineffective. We can talk about two main authors, Herbert Simon and Dwight Waldo who were influential in this post war period and whose works became a catalyst in designing public administration. They criticized the prewar period's narrow scope and one-way research method, which was based on managerial effectiveness, and rather focused on moral and social effectiveness (Cox et al., 2011, p. 9; Kara, 2016, p. 1).

As Kara (2016, p. 1) indicates, probably the most important turning point in the 1940s public administration is the Herbert Simon's book "Administrative Behavior: A Study of Decision-Making Process in Administrative Organizations" (1945), where Simon criticized seriously certain aspects of administrative studies up to that time (Waldo, 1968, p. 450; Cox et al., 2011, p. 9). His criticisms were based on the single-minded focus of public administration on the structural aspects. He emphasized the behavior of the individuals and groups, and argued that the most important part of administration is decision making (Kara, 2016, p. 1), and stated that "…not very much attention is paid to the choice which prefaces all action – to the determining of what is to be done rather than to the actual doing" (Simon, 1957, p. 1). Within this framework, he tried to develop a theory for decision making based on a division between "values" (ethical statements about what should be done, such as good or bad) and "facts" (statements about observable world, such as true or false) (Doğan, 2017, pp. 122-123; Cox et al., 2011, p. 9; Fry & Raadschelders, 2008, p. 219). Simon argued that, "science of administration" must not be based on value premises but rather factual premises of administrative decisions (Fry & Raadschelders, 2008, p. 219). He moreover rejected the "principles of public administration". In his article "The Proverbs of Public Administration" (1946), he examined the administration processes and principles of Gulick and argued that these principles resemble proverbs, in pairs which may contradict each other (Waldo, 1968, p. 451). He moreover argued that rather than proverbs, the administrative theory must focus on empirical analysis and really valid principles (Simon, 1992, p. 160; Fry & Raadschelders, 2008, p. 220).

It is hardly to see any direct reference to the term "accountability" in Simon's work, but rather we can interfere it from his discussions on administrative discretion, and may be from his fact-value distinction. For Fry and Raadschelders (2008), Simon rejected the politics-administrative dichotomy both on descriptive and normative terms, and argued that besides political officials, administrators also took part in policy function (in terms of policy initiation and exercise of discretion) (pp. 218-219). In his "Administrative Behavior", Simon (1957) put emphasis on the operative employee (the administrative staff), who, for him, must be at the focus of attention. He talked about giving to the administrative official sufficient discretion in dealing with

technical matters, and thus, the importance of allocating of the responsibility of decisions so that decisions necessitating a particular skill can be taken by those having that skill or knowledge. This is because, for him, the problems of the political institutions have changed, governmental operations have expanded; and in this environment, it is not realistic to establish "strict hierarchical controls" over bureaucracy and not desirable to detach public officials from policy functions. Rather than this, the ways to use technical knowledge of public officials in the policy process must be discovered (Fry & Raadschelders, 2008, pp. 218-219). Additionally, Harmon (1989, p. 444) argues that for Simon, for political accountability of public officials to their political superiors, the fact-value distinction is necessary.

In fact, it is argued that Dwight Waldo was the scholar who challenged the politics-administration dichotomy in the most effective way in his work "Administrative State" dated 1948 (Cox et al., 2011, p. 9; Harmon, 1989, p. 440). In this book, he criticized the Classical Public Administration, and argued that the politics-administrative dichotomy should be lifted (Doğan, 2017, pp. 116-118). Instead, Waldo (2007) introduced the concept of 'administrative politics', which is explained as:

> Since administration cannot be taken out of politics, we should recognize the fact and develop able and responsible political activity by administrators…. Government is one, a unity. The party must direct policy, but there must be an integration of administration and party because administrators form policy. (p. 125)

As Lynn (2001) indicates, Waldo criticized the traditional public administration, by claiming that theoretically it had little contribution to the solution of main problems (p. 145). He was against the idea that empiricism and positivism were the only sources of science. Within this framework, he rejected the view that science has universal principles, and public and private are the same. For him, public is different and will always be different. He moreover rejected the view that "efficiency" is an end in itself in the public administration (Kara, 2016, pp. 9-10; Doğan, 2017, p. 120). For Waldo, public administration is efficient only if it is democratic. Thus, he wanted to establish a "democratic administration" in which democracy would penetrate into the administrative tools. He argued that there should not be competition, but instead cooperation between politics and administration. For Waldo, meeting the public

demands via apolitical and neutral administrative experts who did not share the concerns and values of the voters was against the spirit of democracy (Doğan, 2017, p. 125). He argued that the scientific management approach resulted in adoption of less democratic methods by the public (Kara, 2016, p. 11). In his article "Development of Theory of Democratic Administration", Waldo (1952) called this as 'harsh paternalism' through claiming that:

> The theory and practice of private administration were shaped in a context that was in very important aspects undemocratic…In every important respect employees were treated as means and not as ends in the emerging structure of large-scale manufacturing and commercial organizations….Private administration absorbed a spirit both of cold, scientific self-calculation and of condescending good will toward the employee. (pp. 83-84)

In fact, in Waldo also, it is hardly to find any direct reference to accountability. However, his "democratic administration" excludes the understanding of neutral and apolitical administrative experts, and his "administrative politics" necessitates responsible political activity by the administrators; both of which leads to administrative discretion that reshapes the classical accountability relations. In terms of democratic administration, for instance, Waldo appreciated the behavioralists' studies, which prioritize the human psychology and morale[3], and called this as "change from harsh paternalism to benevolent paternalism". He thought that these efforts would lead in a new understanding of democracy (Kara, 2016, pp. 11-12). In his words: "The movements toward an enlightened paternalism may nevertheless have created conditions out of which democratic administration can grow more easily, at least, than it could have grown a generation or two ago" (Waldo, 1952, p. 84). In his "Administrative State" (1948), Waldo (2007, p. 95) gave place to Ordway Tead, who saw administration as a special skill and administrative expert as the one who must be able to "satisfy the requirements of democratic control and of responsible unified administrative direction". Similarly, Pfiffner argued "The development of a class of

[3]The early 1920s witnessed a shift away from classical theory of organization, which was accused mainly of "limitations of a mechanistic nature". In neoclassical school, the human side of the organization and the social needs of employees became the main concern. The Hawthorne studies, being considered as the origins of human relations school, showed that psychological and social factors rather than physical conditions had an impact on increase in the productivity (Gvishiani, 1972, p. 2015; Hatch, 1991, p. 241).

administrative technicians in America would be beneficial to the survival of democracy and freedom" (Waldo, 2007, p. 96).

2.2.3. The 1950s - Comparative Public Administration

The 1950s witnessed the emergence of "Comparative Public Administration School", some of the most prominent scholars of which were Fred Riggs[4], Ferrel Heady[5] and Dwight Waldo. They established the Comparative Administration Group in 1960, which was the guiding force of 'Comparative Public Administration' (Riggs, 2007, p. 196). Marume et al. (2013, p. 1025) argue that in the post war period, Comparative Public Administration was the first major development in the context of public administration, which wanted to develop a more scientific and systematic public administration. In Jreisat (2001) words Comparative Public Administration is the "comparative study of institutions, processes, and behaviors in many contexts" and the aim is to discover the "patterns and regularities of administrative behavior across cultures in order to produce new knowledge and to affirm or refine existing information" (p. 13). Similarly, Ergun and Polatoğlu (1988, p. 68) state that Comparative Public Administration aims at analyzing local and national administrative systems across different countries on a comparative basis and reaching generalizations based upon this information.

The developments in the post-World War II led to the development of Comparative Public Administration School. In the post war period, both the developed countries (USA) and international organizations (United Nations) organized technical assistance programs to the countries, which were economically underdeveloped and thus suffered from the war. The interaction with those countries disclosed the lack of knowledge

[4]Being considered as the father of Comparative Public Administration, Riggs is the most prominent "model builder" in CPA School, who analysed the administrative structure of countries in a comparative framework. He constructed two theoretical models, which are "agrarian-industrial model" and "fused-prismatic-diffracted model" (for detailed information, please see: Riggs, 1964; Riggs, 1980; Riggs, 1991 and Riggs, 2006).

[5]Heady identified four basic categories in terms of systematizing the studies conducted by the Comparataive Public Administration Group, which were mainly "modified traditional", "development oriented", "general system model building" and "middle-range theory formulation" (for detailed information, please see: Heady, 1966; Heady, 2006).

regarding their societal and cultural structures as well as values systems. Therefore, within the scope of Comparative Public Administration, not only the administrative systems of western countries were analyzed but also those of the Eastern countries as well as underdeveloped countries' (Ergun & Polatoğlu, 1988, p. 90). Thus, in the post-World War II period, we can talk about the need for the extension of public administration as a discipline. To be a science, public administration necessitated propositions for administrative behavior being valid not only for one country but for other countries as well (Marume et al., 2013, p. 1025).

It is difficult to find hardly any reference to the concept of accountability in the Comparative Public Administration School. In fact, the main purpose of this school was to develop a new public administration theory, rather than an accountable government. However, we can find some clues in the work of Robert Dahl, who was the first scholar to mention the need for 'Comparative Public Administration' in his famous study "The Science of Public Administration: Three Problems" (1947, pp. 1-8). In his article, he criticized the "principles of public administration" through arguing that these moral principles are frustrated by problems of "values", "the individual personality" and the "social framework". First of all, it is not possible to isolate normative considerations from public administration and to claim that public administration practice continued in a value-free environment. For Dahl, the great question of responsibility stands on values and purposes in society. Dahl (1947) states that:

> Some problems of public services, like that of responsibility, evidently cannot be divorced from certain ends implied in the society served by public services. If this is true, there can never be a universal science of public administration so long as societies and states vary in their objectives. (p. 4)

Secondly, most of the problems of public administration are around human beings, and "the study of public administration is therefore essentially a study of human beings". This means, it is impossible to ignore the human behavior, thus it is impossible to reach a science through formulating 'a mechanized administrative man'. Thirdly, Dahl (1947) stated that the relationship between public administration and its

environment cannot be ignored and public administration depends upon the culture or "social setting" where it develops. Dahl (1947) mentioned that:

> Yet the comparative aspects of public administration have largely been ignored; and as long as the study of public administration is not comparative, claims for "a science of public administration" sound rather hollow. Conceivably there might be a science of American public administration, and a science of British public administration and a science of French public administration; but can there be "a science of public administration" in the sense that a body of generalized principles independent of their peculiar national setting. (p. 8)

2.2.4. Late 1960s – New Public Administration

Cox et al. (2011, pp. 12-13) argue that the late 1960s witnessed criticisms and rejection of many long-held academic approaches. For Waldo, public administration was "in a time of revolution" (as cited in Shafritz & Russel, 2005, p. 436), and he argued that public administration was in an "identity crisis" and one of the most important reasons was the losing validity of politics-administration dichotomy (Lynn, 2001, p. 146). For Waldo, the main tenets of Classical Public Administration had been abandoned but nothing new was put in the place of it. To find a solution to this identity crisis, a conference was organized at the Minnowbrook in 1968 with the participation of young scholars who are under the age of thirty-five (Fry & Raadschelders, 2008, p. 318; Doğan, 2017, pp. 126-127). The Conference laid the foundation of the "New Public Administration (NPA)" movement, whose main purpose was to determine how the public administration as a discipline should change to encounter the problems of 1970s (Kara, 2016, p. 14; Doğan, 2017, pp. 127-128; Shafritz & Russel, 2005, p. 436).

For Frederickson (1976b, pp. 150-157), NPA flowed directly from the values (economy and efficiency) that guided traditional public administration, and for him not the values themselves but the way to achieve them was the problem. He argued that; in order to achieve these values instead of hierarchy, authority or control, there should be rather loosened hierarchies, breaking down of authoritarian leadership styles and relaxed controls. Thus, for him, public administration's rationale was always more economic and efficient management. What NPA added was "social equity" to the classic objectives (Frederickson, 1992, p. 369; Frederickson, 2010, p. 7). Frederickson

(2010, p. 60) argues that, for public administration to be responsive to the citizen's needs, this third pillar needs to be added.

Although it is difficult to find a direct reference to accountability in NPA, its "social equity" objective, which necessitates administrative discretion, can be evaluated as way of maintaining responsiveness and responsibility to the public. 'Social equity' is described by Shafritz and Russel (2005) as "the fairness in the delivery of public services, the egalitarianism in action-the principle that each citizen, regardless of economic resources or personal traits, deserves and has a right to be given equal treatment by the political system" (p. 434). Frederickson (1992, p. 369; 2010, p. 7) stated that the activities to enhance economic and social well-being of minorities who face several problems should be involved in social equity. He moreover argues that public administration should have responsibility for the activities leading to injustice and fairness.

Within this framework, Frederickson (2010, pp. 52-54) argued that in NPA administrators were not neutral, and their role necessitated interpreting the law and using discretion. Thus, both social equity and good management are values to be achieved for NPA administrators. For NPA, humanistic values should predominate in distribution of public service equitably. He mentioned about five values – "responsiveness", "worker and citizen participation in decision making", "social equity", "citizen choice", and "administrative responsibility for program effectiveness" – to be maximized. For Frederickson, the public administrator should be technically sufficient and also should feel himself responsible in ethical perspective (Ciğeroğlu & Özgür, 2011, p. 6).

For Cox et al. (2011, p. 13), NPA not only aims to change the public administration theory but also its practice. Thus, this approach rejects hierarchy and especially gives more influence to the ones who are close to the society's problems: "street level bureaucrats". Lipsky (1992), in his classical text "Street Level Bureaucracy", described street level bureaucrats as "Public service workers who interact directly with citizens in the course of their jobs, and who have substantial discretion in the executive of their work" (p. 476). For Keiser (2010, p. 247-251), street level bureaucrats' main

characteristic is their face to face interactions with clients, which influences street-level bureaucrats' decisions. Police officers, teachers, public lawyers can all be given as examples to street level bureaucrats.

Lipsky (1992, p. 478) argued that street level bureaucrats play a key role in the distribution of social welfare. In fact, the nature of the service provision calls for human judgment, which necessitates the usage of discretion. For Brodkin (2008, p. 318), discretion is inseparable part of client interaction for social welfare agencies. Lipsky states that "public policy is not best understood as made in legislatures or top-floor suites of high-ranking administrators, because in important ways it is actually made in the crowded offices and daily encounters of street-level workers" (as cited in Hupe & Hill, 2007, p. 280). Instead of laws and statutes, it is "the decisions of street-level bureaucrats, the routines they establish, and the devices they invent to cope with uncertainties and work pressures (that) effectively become the public policies they carry out" (Hupe & Hill, 2007, p. 280).

In terms of accountability debates, it is argued that it is difficult to control street level bureaucrats, as there exists human judgment (Hupe & Hill, 2007, pp. 281-283). Brodkin (2008) asks, "How can managers know what takes place in the day-to-day activities of street-level bureaucrats", and "how well do available management tools address accountability at the street-level?" (p. 318). In fact, street level bureaucrats' autonomy can be evaluated as control problem for the top, whereas a more direct accountability to the street (Hupe & Hill, 2007, p. 279). For Brodkin (2008) "common accountability measures are too crude to capture the complex realities of informal practice" (pp. 247-251). Accountability of street-level bureaucrats is not practiced only in vertical relations but are rather multiple. They are accountable to both political-administrative top and to their peers (as they themselves as professionals). For Lipsky, street-level bureaucracies are governed by "occupational or professional ideologies". Street-level bureaucrats are also giving account to citizens, since their task includes the distribution of goods and services in society. (Hupe & Hill, 2007, pp. 279-290).

To summarize shortly, the post-1929 period witnessed the criticism of the classical period where the clear separation between politics and administration was highly

blurred. In this new period, bureaucrats were no longer seen as officials who were rule-bound and only implementing the tasks set forth for them by their superiors, but the ones who can use, and in fact have to use, discretion for implementing the public policies. Administrative discretion of the public officials in this period of course have implications on the accountability relations, but when the period between post 1929 to early 1980s analyzed deeply, it could be hard to say that we can see a direct reference by the scholars to the accountability debates; putting aside the Friedrich-Finer debate (in 1940s) and the street level bureaucracy (of early 1980s). In terms of the former, while for Finer democratic control of bureaucracy was the primary issue, for Friedrich democratic government was required to have some level of bureaucratic expertise. In terms of the street level bureaucracy, on the other hand, the bureaucrats were considered to assume multiple accountability: to their top, to their peers and to the public. The accountability relation between the street level bureaucrat and his top can be evaluated as hierarchical accountability whereas the bureaucrats, since they are professionals, assume accountability to their peers. Street level bureaucrats give account to the public as well. Within this framework, we can say that a hierarchical, professional and social view of public accountability explains the post-1929 period.

2.3. Accountability in the New Public Management

Aksoy (1995, p. 545) claims that the economic restructuring of the late 1970s, the main pillar of which is an economic development strategy on free market conditions and shifting the development dynamism to the private sector had administrative consequences. The neo-liberal ideology requires redefining the state's role especially in the economic area, which led to a change in public administration as well, and resulted in adaption of new administrative models and approaches (Yazıcı, 2018, p. 296). Beginning in the 1980s, thus, calls have been made for reassessment of both state and bureaucracy as institutions of public governance. With the "New Public Management (NPM)" idea in New Zealand and United Kingdom and "reinventing government" movement in the United States (US), marked focused thinking was tried to be integrated into public sector (Bovens et al., 2001, p. 8; Denhardt & Denhardt, 2003, pp. 12-13). The idea was that the classical public administration is too bureaucratic, too inefficient, too cumbersome and too unresponsive. Behn (1998)

argues that “the public-management paradigm is a direct response to the inadequacies of the public-administration paradigm, particularly to the inadequacies of bureaucracy” (pp. 1-2).

In fact, being described as a doctrine about how the government should be managed (Heinrich, 2011, p. 258), NPM is a new governance model, which completely differs from the traditional one (Lane, 2005, p. 6). In the traditional model, public administrators have little discretion, thus do not take a role in policy-making. They rather implement politically defined public policies and are accountable to elected official for this. Additionally, the government’s focus is on the direct delivery of public services. In the NPM, on the other hand, policy-making is more clearly separated from the policy implementation, where we can talk about both “hands-on management” and “arm’s length organisations”. Thus, for allocation of resources and delivery of public services, there is an increase in the usage of market mechanisms, which in fact complicates the accountability relations that will be explained later. Additionally, the focus is upon the entrepreneurial leadership within public service organisations. Moreover, while in the classical public administration the emphasis is on inputs, in NPM this emphasis shifted to outputs and performance (Denhardt & Denhardt, 2003, p. 12; Osborne, 2006, p.379; Legreid, 2016, pp. 324, 328; Lane, 2005, p. 6).

Therefore, NPM has the idea that “private is better than public”. For NPM, if government is managed more as a private organisation, it will function better (Kapucu, 2006, pp. 887-889; Denhardt & Denhardt, 2003, pp. 12-13). Under the NPM, the governmental performance is expected to be improved via market mechanism, decentralization, customer service and accountability for results (Page, 2005, p. 713). In fact, the main aim of the NPM was a democratically accountable public sector (Bovens et al., 2001, p. 8). It is argued that NPM seems almost obsessed with technical arguments about how to enhance accountability in government, and NPM reforms aim at changing the structure of public organisations as well as administrative behaviour in order to increase efficiency and effectiveness in the public sector (Gregory, 2003, p. 564; Kapucu, 2006, p. 886). Therefore, for Bovens (2005, p. 1), in NPM public accountability is “both an instrument and a goal”. For him, while it is an instrument for increasing the efficiency and effectiveness of public governance, it becomes also

goal in itself. In Boven' (2005) words: "Public accountability has become an ideograph, a rhetorical symbol for good governance" (p. 1).

NPM reflects two ideological bases. The first one is New Right ideology. Called as the "new institutional economics", these set of ideas stands on the theories of principal-agent, public choice and transaction cost[6], where the roles of elected representative, bureaucrat or the voter are modelled on the basis of market analogies. The second ideological base is "managerialism", which gives priority to managerial principles and techniques in bureaucracy. It refers to administrative reform ideas originated from "professional management" (Shepherd, 2018, p. 1670; Legreid, 2016, p. 325; Hood, 1991, pp. 5-6; Kaboolian, 1998, p. 190; Üstüner, 2000, p. 21).

Based on this ideological foundation, the reflection of the NPM understanding to the public administration and its organisation can be grouped under two divisions: (1) reducing the role of the state (*marketization*), and (2) organising public functions and public organisations around managerialism (*corporate management*) (Aksoy, 1995, p. 548).

2.3.1. Marketization

Marketization can be defined as "introduction of competition into the public sector in areas previously governed through direct public control". This refers to privatization, contracting out of governmental services, and usage of market or semi-market mechanism; which resulted in the existence of a number of non-profit or private actors in public service delivery (Klijn, 2012, pp. 2-4; Jreisat, 2001, p. 541; Rhodes, 2000a, p. 58; Yazıcı, 2018, p. 297). For the New Right, private sector in free market conditions can use the resources in an efficient, rational and economic way compared to the public

[6]"Public Choice" is an approach which includes implementation of economic approaches and models to political science and government. It is argued that if "revenue maximizing politicians and budget-maximizing bureaucrats" populate the public sector, it would be a better idea transfer public sector activity to the private sector (Lane, 2005, p. 9; Denhardt & Denhardt, 2003, p. 10). "Transaction Cost Theory", on the other hand, provides alternative modes of organising transactions that minimize transaction costs. "Principal Agent Model" is the new economy-administration tool of global capitalism, which is functional in three different areas in the public sector: citizen (principal) and politician (agent), politician (principal) and bureaucrat (agent) and state (principal) and supreme boards (agent) (Akbulut, 2005, p. 81).

sector (Aksoy, 1995, p. 553); and thus public managers should not take part in the service delivery, and they should "steer, not row" in Osborne and Gaebler's words (Denhardt & Denhardt, 2003, p. 131).

"Government responsibility" and "responsiveness to citizens" are highly altered with the NPM. This is because, in the NPM thinking, citizens are seen as "customers" or "consumers" who can choose the services they want to use (Damgaard & Lewis, 2016, p. 259). For Osborne (1993) "providers are forced to be responsive to their customers, because they will be out of business otherwise" (pp. 352-354). In fact, for Osborne and Gaebler (as cited in Cope, 1997, p. 464), responsiveness to citizens and responsiveness to customers/consumers differ from each other. With respect to the former, citizens are not buying voluntarily but paying for the product via taxes, and that is why the products should be designed so as to ensure that majority of citizens want. In this case, government has a responsibility to deliver the services in line with the requests of the citizens. With respect to latter, on the other hand, in the provision of the product the desires of the customers gain importance. In this case, it is not a necessity to design a product that all customers like or approve, because its purchase is not mandatory and customer may choose other competing products.

For Legreid (2016, p. 326), public sector accountability is complicated by the NPM reforms. For Romzek (2016), the combination of administrative diversification for government services has fostered "an increasingly dense and aggressive accountability industry" (p. 307). In this complex industry, where no one individual or institution can be singled out as being fully in charge, holding only public agencies account is not sufficient. In a democratic state, there is an accountability relationship between the citizens and elected politicians on the one hand, and between elected politicians and public servants on the other. The emergence of a wide variety of actors, indeed, has concealed the central importance of these key accountability relationships and displaced them. In Thomas's (2003) words, "the traditional straight-line interpretation of accountability does not fit with the emerging reality of interconnected and collective approach to the problem solving" (pp. 550-551).

For instance, *privatization* is seen by most people as an answer to government's inefficiency (Gilmour & Jensen, 1998, p. 247). It can be described as "the transfer of services or assets that in the past was operated by the public sector to the private sector, through a sale, concession, or some other mechanism". In privatization, government can either retain some influence in the public service delivery or can eliminate its direct ownership and control. Here, the government has a regulatory role and day-to-day production of goods and delivery of public services are transferred to private firms (Forrer et al., 2010, p. 476).

Gilmour and Jensen (1998, p. 247) argue that with privatization, the dimension of government which was altered significantly is that of public accountability. In privatization there is a strong emphasis on accountability from a public to private perspective. In privatization, accountability focuses on both satisfying customers and cost effective delivery of public services (Denhardt & Denhardt, 2003, p. 131). Legreid (2016, p. 326) argues that the main aim of NPM reforms is to improve the performance of the public through accountability channels including direct relationship between providers and users. However, for Legreid (2016, p. 318), if population is seen as a group of customers seeking individual benefits, the relationship between customers and government becomes primarily commercial rather than political. It is argued that too much customer focus brings question marks about democratic accountability, and how to hold private organisations publicly accountable becomes an important question to be answered (Mulgan, 2000b, p. 87).

To give an example, in the direct service delivery (which involves the production of services internally by a government agency, and which is at the end subject to government supervision), the strengths of accountability, for Romzek (2016, pp. 309-310), lies in the clear lines of responsibility and reporting relationships. Gilmour and Jensen (1998, p. 247) argue that in direct service delivery there are two ways to hold government officials accountable: politically (either by the voting public or by elected legislative and executive officeholders) and legally (either by a body of law or by an independent judiciary). However, for them, while it may be efficient to transfer the public functions to the nongovernmental sector, it may also led the government and public officials to escape from legal responsibility of their actions. The private sector

has less protective rules than the public sector in which citizens' rights are protected by the Constitution and public laws; and in Gilmour and Jensen's (1998) words "transfer of government authority to 'private' third parties is implicated a wholesale loss of governmental accountability" (p. 247).

However, although admitting there are fewer legal accountability mechanisms associated with private provision than with public provision, Trebilcock and Iacobucci (2003, p. 1447) claim that there are important economic sources of discipline on private actors. For Minow (2003, p. 1263), for instance, in private markets the viability of products and ideas and their attractiveness can be tested by the supply and demand mechanism. From another perspective, Trebilcock and Iacobucci (2003, p. 1448) argue that it is not clear whether public accountability mechanisms work to discipline public actors.

Apart from privatization, contracting out service delivery as well as public-private partnerships (PPP) are also other means of marketization. In contracting-out, the government becomes a contracting agency for alternative service providers (Lane, 2005, p. 8) and as Forrer et al. (2010) indicate these providers "are invited to offer proposals for providing the good or service in the most cost-effective manner" (p. 476). PPP is "a variety of collaborative undertakings between public, private and/or non-profit organisations" (Acar et al., 2006, p. 7) in which there is extensive interaction between these actors in determining how the good or services will be provided (Forrer et al., 2010, p. 477). Both types include different mechanisms that complicate the accountability relations for the public sector. For instance, under contracting out, while the government's responsibility is limited to ensure the delivery of public service, the contractor, who is in fact responsible for the service delivery, lacks day to day departmental and ministerial control; and both of the situations hamper citizens redress (Mulgan, 1997, pp. 107-115). So, the accountability of these actors to the public as well as to each other remains highly problematic. In a similar vein, in the PPPs, clarifying responsibilities between government and private partners or third parties is so important for shaping the accountability relation (Forrer et al., 2010, pp. 477-478), but the different level and power of partners in each PPP, as well as their sectoral differences in terms of performance, makes accountability relation highly difficult to

identify (Acar et al., 2006, p. 10). Due to these facts, both in the contracting out and the PPPs, it is hardly possible to trace a clear accountability relation among the government, the private and non-private partners and the public.

2.3.2. Managerialism

Being regarded as the "organisational arm of neo-liberalism", managerialism is the adoption of private sector management techniques to the public sector (Shepherd, 2018, pp. 1669, 1672). In Legreid's (2016) words, "it has produced a shift from a bureaucratic ethos of office to a managerial regime" (p. 324). For the NPM, the organisational structure of private and public sectors should be the same (Legreid, 2016, p. 324), since the main idea is that no matter where is practiced, management is same everywhere (Shepherd, 2018, p. 1674). It is also argued that business model is superior to the public model for increasing efficiency (Denhardt & Denhardt, 2003, pp. 130-131). Thus, through implementing private sector techniques, managerialism creates a new management model for operation of the public sector (Shepherd, 2018, p. 1674). Within this framework, we are talking about introduction of a rational view point to the public sector through strategic planning, which resulted in a shift from inputs and processes to outputs and outcomes and where government is now assessed on its ability to reach the performance targets (Shepherd, 2018, p. 1669; Klijn, 2012, pp. 2-4; Jreisat, 2001, p. 541; Rhodes, 2000a, p. 58; Yazıcı, 2018, p. 297).

For Denhardt and Denhardt (2003), in managerialism, the quality of managers is important for the success of the public sector (p. 21). Christopher Pollitt (as cited in Denhardt & Denhardt, 2003, p. 21) states that:

> The road to social progress is through greater productivity, that such productivity will be enhanced by the discipline imposed by managers oriented toward greater efficiency and productivity, and that to perform this important role, managers must be given what is variously termed the "freedom to manage" or even "right to manage".

Managerialism focuses on the role of individual managers (Shepherd, 2018, p. 1671). Under NPM, the relationship between managers and their political superiors is realigned, where governments now give discretion to their managers for making strategic decisions for the aim of increasing the organisation's performance (Page,

2005, p. 714; Legerid, 2016, p. 324; Shepherd, 2018, pp. 1673-1674; Kapucu, 2016, p. 888). In Shepherd's (2018) words, "the image of managers has been transformed from that of 'dull organizational time servers' to 'entrepreneurial and inspirational change agents'" (pp. 1673-1674). For Lane (2005, p. 5), not only managers, but also public servants have to be empowered since public service provision is more complex and now requires flexibility and innovation.

In terms of accountability, then, in NPM, we can see a dynamic and multidimensional understanding of accountability, where public managers are given the role to act as entrepreneurs, and can be hold accountable on the basis of effectiveness and efficiency. Being seen as risk takers, public managers are expected to accept occasional failures (Thomas, 2003, pp. 551-552; Denhardt & Denhardt, 2003, p. 120). In fact, "make the managers manage" means giving flexibility to managers in terms acquisition and deployment of resources and calling them account for the results (Kapucu, 2006, p. 894). Hood (1991) explains this as "hands on professional management", arguing that the typical justification of "free to manage" is "accountability requires clear adjustment of responsibility for action not diffusion of power" (pp. 4-5). This is what we call as "managerial accountability", and for Hughes (2018, p.168), it is the sum of "accountability to the public" and "accountability through the political system". While under NPM, managers and public officials are more directly accountable to the public for their performance, under classical public administration accountability is based public servants' adherence to the rules (Thomas, 2003, pp. 551-552; Denhardt & Denhardt, 2003, p. 120; Legreid, 2016, p. 326). In managerial accountability, in fact, that there is still political accountability, but also a great emphasis on accountability for results to the public and politicians.

However, Kaboolian (1998, p.109) argues that NPM excludes the managers from the political arena, because, although they are given more discretion, this is not for defining what the public prefers, rather for describing how to achieve performance goals. He moreover argues that entrepreneurial image of mangers can affect their legitimacy, which is based on the confidence that they will adhere to the public interest.

In NPM, we are talking about a managerial system which is linking "outputs" with "outcomes", and linking budgeting process to both; a clear delineation of roles and responsibilities between political executives and managers; coordination of public policy in pursuit of strategic goals and objectives; evaluating performance of operational objectives; and rendering managers more accountable for organisational performance (Gregory, 2003, p. 564; Patrick et al., 2018, p. 546). These characteristics of the managerial system coincide with the principles of "mission-driven" and "result-oriented" government of Osborne and Gaebler. With respect to the former, they argue that public organisations are driven by two things, mainly rules and budget, and what they found is that entrepreneurial organisations are in a tendency to focus on mission and to minimize the rules. Entrepreneurial organisations, for them, "let the managers determine the best way to accomplish their agency's mission". In terms of the latter, on the other hand, they argue that accountability must shift from inputs to outcomes and results (Osborne, 1993, p. 353). As a result, the system should be more result oriented and accountability should be based on performance of the government (Osborne and Gabler 1992 as cited in Denhardt & Denhardt, 2003, p. 17).

Thus, NPM shifted the direction of accountability discussion from (compliance with) rules and inputs to outputs and results (Legreid, 2016, pp. 325-326). In order to solve the performance problem (Behn, 1998, p. 3), the focus of accountability in NPM is in fact mainly on meeting performance standards (Denhardt & Denhardt, 2003, p. 131). This form of accountability is called as "performance (outcome) accountability" and for Patrick et al. (2018, pp. 544-546), it is seen as a cure to the ills of poor performance. This accountability necessitates clearly defined strategic goals, performance targets and indicators (Hood, 1991, pp. 4-5). In fact, the stress on performance in the NPM is a break with Weber's ideas of bureaucratic and centralized public administration where accountability is measured through compliance with laws, rules and regulations (Page, 2005, p. 714). In Gregory's (2003, p. 564) terms, NPM is a shift from traditional Weberian, rule-bound bureaucracies to result-oriented organizations.

It is argued that performance measures under NPM provide direction for daily operations of public organisations and increase public sector accountability on performance (Kaboolian, 1998, p. 190). However, Theil and Leeuw (2002) (as cited

in Legreid 2016, p. 330) talk about “performance paradox”, which indicates a weak connection between performance and indicators. This is because, as Cope (1997, p. 465) indicates, it is difficult to measure quantitatively many programs’ goals. Additionally, Legreid (1996, p. 327) argues that it is difficult to connect outcome to annual assessment of accountability as it necessitates an extended period of time. For this reason, output is mostly favoured as it is measured easily and for which it is easier to hold someone accountable. Thus, for Legerid (1996), NPM “tends to focus excessively on output” (p. 327).

Moreover, Legreid (2016, p. 329) argues that there is not a direct connection between performance measurement and accountability, and “more responsibility for performance” does not result in “more accountability for performance”. It is in fact argued that whether NPM has shifted the balance of the bureaucratic paradox from the procedural apparatus of bureaucratic accountability to effective policy fulfilment is highly doubtful (Gregory, 2003, p. 565), and there is an “accountability paradox” which indicates that more accountability decreases performance of organisations (Legreid, 2016, p. 329). This is because, for Heinrich’s (2011, p. 259), the bureaucratic process controls that were supposed to be replaced by flexibility and ‘freedom to manage’ were not only retained in many cases but also were intensified or formalized in the course of NPM reforms. Thus, rather than having produced a genuinely results-oriented governmental system, NPM has largely replaced one form of bureaucratic control with another. Data provision on performance indicators or performance audits are marked as re-bureaucratization or target overload (Legreid, 1996, p. 327). Gregory (2003, p. 565) calls this as a “check-list” mentality in the fulfilment of specified accountability requirements.

To summarize, first of all in the NPM, since individuals are seen as customers rather than citizens, public agencies are mainly accountable to their customers rather than to the common good. Here, government is responding to their customers through offering them choices and provision of the services in line with their preferences. Under these conditions, for Denhardt and Denhardt (2003), “accountability is a matter of satisfying the preferences of the customers of governmental services” (p. 131). However, since the public service is not delivered by government but by private or non-profit actors

based on the demand of their customers, the legal accountability of the government is highly diminished, and accountability is, in fact, shared among the different service providers, the ratio of which is difficult to measure. In fact, it is argued that making all parties responsible makes no single party accountable (deLeon, 1998, p. 541).

Secondly, for the NPM the reason for the inefficiency of traditional bureaucracy is its focus on inputs rather than outputs. It is argued that "controlling inputs, such as money and personnel, rather than results, such as the cleanness of streets or the knowledge gained by children leads to government failure" (Denhardt & Denhardt, 2003, p. 130). That is why, under NPM accountability is based on outputs (Legreid, 2016, p. 326). Seeing performance measurement as a requirement, accountability focuses on reaching performance standards. Holding both the managers and public officials accountable for meeting the performance standards necessitates giving them discretion, which alters the classical and hierarchical accountability relation. In addition to giving account for obeying the rules and regulations to their superiors, managers and bureaucrats are now also responsible for giving account of the results to the public. However, Moe (1994) (as cited in Deleon, 1998, p. 539) argues that the NPM paradigm encourages managers to ignore rules and regulations that impede performance, and he moreover claims that devolution of management responsibility to the best practicable level means that accountability is more to customers, rather than the elected executive, and increasing the discretion and authority of public managers does not necessarily mean increasing control over their actions.

As an extension of the above debate, Legreid (2016, p. 331) argues that accountability becomes a more complex and ambiguous issue with the NPM reforms. In his words "by highlighting the importance of people as consumers and playing down their role as citizens, NPM has introduced the dual accountability of civil servants to politicians and consumers". Customer-centred government, under NPM, necessitates public servants to be directly accountable to the public. In fact, such direct accountability to the public, for Hughes (2018, p. 161) is a major shift from old public administration. Traditional public administration required public servants to follow rule-bound, standardized behaviour as a basis for providing their elected political masters with "error-free government" (Thomas, 2003, p. 552) where direct responsibility to public

was seen as unnecessary and inappropriate (Denhardt & Denhardt, 2003, p. 120). In NPM, what we see, for Legreid (2016):

> The co-existence of different and partly contradictory interpretations of administrative accountability, which creates potential dilemmas and contradictions for the individual civil servant. Traditional accountability relationships are still important but have now been supplemented by newer NPM accountability relations producing accountability dilemmas and tensions for civil servants. (p. 328)

2.4. Accountability in Network Governance and in Good Governance

The late 1990s witnessed the emergence of "governance" as a new mode in public administration (Osborne, 2006, p. 377), mostly to simultaneously function with the NPM. In fact, governance refers to a fundamental transformation in the meaning and role of government (Shih, 2010, pp. 95-96). Emergence of governance is about "a hollowing out of the nation state", where regional, local and inter-governmental organisations gain power vis-a-vis the state, where the state assumes the role of designing rules and providing standards in the network environment (Rhodes, 2000a, pp. 57-58). In Bovaird's words (2002):

> Not only the state has been losing power upward to regional structures such as the European Union (EU) and North American Free Trade Agreement (NAFTA) as well as downward to local and regional governments[7], but many other stakeholders are now claiming rights of involvement in what was previously state business. (p. 350)

Thus, in the governance perspective, we are talking about increasing role of non-governmental (NGOs) and private organisations in policy-making and implementation and also the usage of market and quasi-markets to deliver public services, where the responsibilities are shared among the actors (Stoker, 1998, p. 19; Klijn, 2012, p. 2; Klijn & Koppenjan, 2016, p. 242; Rhodes, 2000a, p. 55). To compare governance with NPM, one can say that while the former focuses on intra-organizational relations in

[7] This is what Papadopulos (2012) refers as "multi-levelness" and multi-level government is described by him as the "cooperation of distinct government all levels (local, subnational, regional, national, European, transnational) in policymaking" (p. 103).

terms of delivery of public services, in the latter the focus is on inter-organisational management (Klijn, 2012, p. 2, Osborne, 2006, p. 384).

The concept of "governance" has different usages in the literature (Stoker, 1998, p. 17). For example, Rhodes (2000a, p. 55) mentions about seven different usages of the term "governance" in his article; which are mainly "corporate governance", "network governance", "the NPM", "good governance", "socio-cybernetic systems" "international interdependence", and "the new political economy". For this study, among these types, we will give attention to "network governance" and "good governance" since they have been the most dominant forms of governance where the rising accountability debates can be more clearly demonstrated.

2.4.1. Network Governance

Rhodes (2000b, pp. 351-353) argues that governance (as steering networks) is an unintended consequence of marketization of the public services (in the NPM). He explains this briefly as such: institutional structure of public service delivery was fragmented due to marketization. This is because, there are different users who have different problems, and in order to deliver public services to those users, organisations need to cooperate. In this respect, network governance means social relations between public and non-public actors in policy-making and implementation in a cooperative manner (Papadopoulos, 2012, p. 103; Klijn & Koppenjan, 2016, p. 242; Koliba et al., 2011, p. 210). In Stoker's (1998) words', network governance refers to "a set of institutions and actors drawn from but also beyond government, where boundaries and responsibilities for tackling social and economic issues are blurred" (p. 17). Thus, it emerged as a necessity of the actors to interact, and is based on resource exchange and coordination (Shih, 2010, p. 95; Klijn & Koppenjan, 2016, p. 242; Koliba et al., 2011, p. 210). Networks are autonomous, self-organising and inter-organisational; and their key characteristics are diplomacy, reciprocity and interdependence; and 'trust' as a central articulation mechanism (Rhodes, 2000a, p. 61; 2000b, p. 346). Government agencies are also one of the network actors (Peters & Pierre, 1998, p. 226), however, they do not have to be the "lead organisation" (Koliba et al., 2011, p. 210).

Rhodes (2000a, p. 67, 80) argues that network governance contradicts significantly with marketization and corporate management with its focus on fragmentation and dependence, and in fact competes with both government and markets in terms of public service delivery. Reflecting the increased complexity in today's government, network governance means reduction of the government's responsibilities and transferring them to voluntary and private sectors. This means that it changes the balance between civil society and the state (Stocker, 1998, p. 21). Similarly, for Papadopoulos (2012), "while multi-levelness blurs the centre-periphery divide, network governance blurs the state-society divide" (p. 103). In fact, inclusion of different stakeholders for solving complex problems indicates a transformation in the authority patterns of governance. For Jedd and Bixler (2013, p. 174), this shift in the paradigm refers to a more flexible and less formal management. However, network governance both includes hierarchical structures of government and new network structures (Hansson & Longva, 2014, pp. 92-93).

From the accountability perspective, contrary to the NPM where the main aim is to increase accountability, Klijn and Koppenjan (2016, pp. 249-250) argue that the main aim of the networks is not to increase accountability, but to increase effectiveness and efficiency of service delivery. However, even if accountability is not the major concern, it is argued that accountability draws new attention with network governance; and there is growing need to hold networks accountable in order to enhance their legitimacy (Hannson & Longva, 2014, p. 93; Klijn & Koppenjan, 2016, p. 243). To start with, for some scholars, networks increase accountability. For Ackerman (2004), for instance, "the opening up of the core activities of the state to societal participation is one of the most effective ways to improve accountability" (p. 448). This is through the opportunity that various stakeholders are taking part in decision making and implementation processes. This more horizontal and informal forms of accountability indicate direct accountability to citizen groups and new accountable behaviour that arises out of this for officials (Klijn & Koppenjan, 2016, p. 247). From a different perspective for Benz (2007, p. 507), who describes accountability in a principal-agent framework, in governance relation there are "many eyes" to control "many hands" and

the inclusion of many principals is assumed to improve the quality of the control and supervision.

On the other hand, as Koliba et al. (2011, p. 2010) indicate, moving from "a mono-centric system of government" to "a polycentric system of governance" brings out challenges for accountability. To begin with, state no longer possesses its traditional authority which produces ambiguity in the role of public officials (Shih, 2010, p. 97; Hansson & Longva, 2014, p. 93), and how to hold them accountable becomes a problematic issue (Slaughter, 2001, p.348). In the classical understanding of public administration, accountability is mostly clear. Elected politicians are responsible for setting policy and can be held accountable by voters in elections, and public servants are being held accountable by their superiors through hierarchy and strict bureaucratic rules. In networks, since it is one of the actors involved, government cannot give command but have to use new instruments for steering and guiding. Thus, the involvement of various actors in taking (policy) decisions and implementing public policies threatens the classical form of accountability (Klijn & Koppenjan, 2016, p. 247). Papadopoulos (2012) claims that in (policy) networks, "members of the bureaucracy are only indirectly accountable to the citizenry due to the lengthy chain of delegation" (p. 108).

In fact, in networks it is not very easy to call the actors accountable for outcomes, since it is difficult to assess the contribution of each actor (Klijn & Koppenjan, 2016, p. 243). In network governance there is not a hierarchical structure of authority, and since several actors are involved it is hard to determine "who is" responsible for "what" (Jedd & Bixler, 2010, p. 173; Papadopoulos, 2012, p. 106). In a principal-agent framework, this produces the problem of "many hands" that in which it is difficult to establish the contribution of each participant, and to identify who should be responsible for the outcomes (Romzek, 2011, p. 23). Under this situation, public administrators will resist being held responsible for performance for which they are dependent upon others, which may cause the actors of government to transfer their responsibility to other private or non-governmental actors. Interdependencies can be used by network actors to shrink responsibilities, engaging in blame-shifting games to blame others for failure (Klijn & Koppenjan, 2016, p. 248; Papadopoulos, 2012, p.

106). In Bovens' (as cited in Papadopoulos, 2012, p. 106) words, this is a "paradox of shared responsibility", which indicates the fact that "the more actors are involved, the smaller the share of responsibility, and the more easily agents can avoid being blamed" (Benz, 2007, p. 507).

Moreover, networks do not render account to state, and it is very difficult to call them accountable by parliaments and citizens as well, since they have certain level of autonomy (Rhodes, 2000a, p. 61; Rhodes, 2000b: 346; Benz, 2007, p. 505). Papadopoulos (2012, pp. 478, 109-110) argues that non-governmental organisations and interest groups render account their members and donors, whereas private corporations to their shareholders. In fact, each participant within a network is accountable to his/her own mother organisation: civil servants to bureaucracy and democracy, politicians to their constituency, professionals to their peers, private participants to their CEOs and shareholders, pressure groups to their boards and member councils (Klijn & Koppenjan, 2016, p. 248).

Besides the problem of determining who is responsible, the other challenge is explaining "for what" the actors are being accountable. In NPM, for instance, managers are accountable for the performance of their organisation (based on measuring the performance criteria). As Klijn and Koppenjan (2016, p. 250) state, in networks this is slightly more difficult. This is because various actors are involved with different goals, thus making it more complicated to establish for which goals accountability should be provided. Additionally, goals often emerge in the negotiation process, which makes it more difficult to assess the results for which actors are to be held accountable.

In fact, it is argued that in network governance, still the traditional forms of accountability (such as bureaucratic rules, political representation, etc) exist, they are not lost, but they are still required and in place. However, they function in a different setting of "shared power world" and are partly replaced or supplemented by other mechanisms of accountability or accountable behaviour. Thus, traditional accountability still exists but is changed in terms of its dimensions. With network governance, it is broadened and becomes multiple (Klijn & Koppenjan, 2016, p. 243;

Jedd & Bixler, 2013, pp. 172-173; Hannson & Longva, 2014, p. 93). In fact, Klijn and Koppenjan (2016, p.244) argue that, form of accountability depends on the type of network, and in general, more tightly organised networks have a more clearly arranged accountability structure whereas loosely coupled networks often do not have such arrangements. Klijn and Koppenjan (2016, p. 244) moreover argue that, whether politicians or governments are part of a network or initiate and meta-govern networks also makes a difference; and in the case that they are part of the network or govern the network hands-on, accountability relationships may become blurred.

2.4.2. Good Governance

The concept of good governance originates from the policy intrusion by the international institutions (Nad, 2018, p. 126). Multilateral and donor agencies took the primary role for defining the concept (Organisation for Economic Cooperation and Development [OECD], 2000, p. 2), and thus, as a concept, good governance was firstly seen in the 1990s in the documents of the United Nations (UN), the World Bank (WB) and the International Monetary Fund (IMF). Good governance argued for inability and incompetency of the governmental institutions to effectively and efficiently manage the state's economy. In Nad's (2018) words, "the disappointing development outcomes in the aid recipient countries sparked a serious debate on aid effectiveness because despite all the funds transferred, a large number of recipients remained gripped in chronic poverty" (p. 126). Looking for the reasons of these failures, the donor agencies started to give emphasis on the quality of governance in the countries they transfer funds (Nad, 2018, p. 126). Baimyrzaeva (2015, p. 51) argues that, this is in fact a justifying mechanism for the donor agencies for rejecting their mistakes arguing that their reforms were not wrong but the institutional environment of aid recipient countries were not ready to implement those policies. For these donors, developing countries have to make their governing environment suitable for economic growth. As a result, "good governance" took place on the agendas of the international institutions in a way to describe the best ways for public organisations to carry out public affairs (Vyas-Doorgapersad & Aktan, 2017, p. 1309; Nad, 2018, p. 126), and it became a precondition for "selectivity" of aid (Nanda, 2006, p. 269; Nad, 2018, p.

126). Rhodes (2000a) argues that good governance in public administration discipline refers to an "efficient, open, *accountable* and audited public services" (p. 57).

Therefore, both the WB and the IMF in the 1990s advocated the accountability of governments looking for receiving aid from these donor agencies (Woods, 2000, p. 823). In fact, as Santiso (2001, p. 3) indicates, introduction of the good governance concept has significantly altered the agenda of International Financial Institutions (IFI) in terms of what they do and how they do it. Initially, IFIs' measures aimed at ensuring fiscal and monetary discipline, which, for Nanda (2006 p. 271), led to a decrease in the state's role in the economy. Santiso (2001, pp. 14-15) argues that, good governance changes the economic thinking of the 1980s called as "Washington Consensus" and in this "post-Washington Consensus" it is recognised that "politics matter for development". This means that sustaining development necessitates reforming both policies and (democratic) institutional structures where policies are designed. Thus, in contrast with the structural adjustment programs 1980s and 1990s where a reduction in the role of the state is focused, this new era shows the central place of the state in social and economic development "not as a direct provider of growth, but as a partner, catalyst and facilitator" (WB, 1997, p. 1). Thus, building effective, accountable and inclusive institutions became critical to ensure both the quality of service delivery and public expenditures where possibilities for corruption are reduced so as to ensure that each person can take the advantage of "economic growth and sustainable development" (WB, 2020, p. 1). This is the idea that "better government requires good institutions" (Vyas-Doorgapersad & Aktan, 2017, p. 33). Woods (2000, p. 825) argues that good governance is seen by the IFIs as a means of strengthening the government's institutional framework in terms of rule of law. The development agencies, in fact, have started to increasingly support formal (accountability) institutions for strengthening governance in aid recipient countries. These "accountability institutions" can be inside (internal audit, anti-corruption, and prosecution units) and outside (supreme audit institutions, legislative and oversight bodies, or independent bodies) of the executive branch (Migliorisi & Wascott, 2011, pp. vii, 1).

Being popular in the 1990s with the WB's (Nanda, 2006, p. 269) report of "Sub-Saharan Africa: From Crisis to Sustainable Growth"[8] dated 1989 (İzci & Sarıtürk, 2017, p. 181); good governance for the WB refers to accountable, transparent and participatory management of public affairs, and existence of rule of law and separation of powers with effective oversight agencies (Santiso, 2001, pp. 4-5). Santiso (2001, pp. 8, 10, 12) argues that the WB puts greater importance on good governance in adjustment and investment lending operations, and most governance-related conditionalities of the WB are in fact connected to accountability and transparency of the fiscal sector. In conjunction with this, the WB also provides assistance in anticorruption to strengthen the transparency and accountability of state institutions. Additionally, the WB provides support for accountability in many ways, either through "supply side of accountability", which is the institutional framework required for accountability; or "demand side of accountability", which refers to the means of expressing citizens' voice. In terms of the former, there has been a great focus mainly on strengthening the public financial management systems (e.g. improving the capacity of "Supreme Audit Institutions"). On the other hand, in terms of the latter it is not common to borrow from the WB to support civil society watchdogs or monitoring budget execution (Migliorisi & Wascott, 2011, pp. viii, 7, 9).

Similarly, the IMF also emphasized the importance of good governance in the 1990s, and put emphasis on accountability, transparency, participation and efficiency (Vyas-Doorgapersad & Aktan, 2017, p. 32). For the IMF, macroeconomic performance significantly affected by poor governance (Nanda, 2006, p. 277), and that is why, it has been providing technical assistance[9] which promotes good governance (IMF, 1997, p. v). In fact, contrary to the WB, it is difficult to find a direct reference to

[8] In the report it was stated that the development problem of the region stems from "a crisis of governance" (Lateef, 2016, p. i). It states that "in the absence of countervailing power, state officials in many countries had served their own interests without fear of being called to account", which led to personalization of politics as well as patronage to become essential to maintain power (Lateef, 2016, pp. i, 2). In the report, then, the WB defines good governance as "a public service that is efficient, a judicial system that is reliable, and an administration that is accountable to public" (WB, 1989, p. xii).

[9] In giving policy advice, financial support and technical assistance, the IMF puts emphasis on good governance, since for IMF poor governance gives damage to economic activity. While in the IMF surveillance, the IMF may give advice to strengthen governance; in lending, measures to strengthen governance may be a part of conditionality. In terms of technical assistance, advice can be given to improve accountability in the public sector (IMF, 1997, pp. 2-7; IMF, 2006, p. 1).

accountability in the IMF's policies or documents. The IMF's emphasis on accountability only comes from its support of enhancing transparency in the disclosure of public documents (IMF, 2006, p. 2). For Woods (2000, p. 826), among the other principles of good governance, the IMF's focus is especially on transparency. For the IMF, openness promotes public discussion which improves accountability of the public sector and credibility of its policies. This leads to efficient financial markets. In fact, the members of the IMF are encouraged to be open in terms of their economic policies in order to promote transparency and accountability (IMF, 2020, pp. 1-2).

In terms of the WB and the IMF, then, it could be argued that sustainable development is highly connected with accountable, democratic and open governance systems. Therefore, for the international (development) agencies, good governance is considered to be the central concern for design and allocation of development assistance since, "sustainable development requires a positive interaction between economic and political progress" (OECD, 1995, p. 5). This means that, in order to receive the development assistance, the developing country has to make its governing environment good, one main pillar of which is establishment of an accountable public sector.

In fact, while the aid recipient developing country gives external/mutual accountability to aid providing donors for using the aid, it also has to prove domestic accountability towards its citizens (Migliorisi & Wascott, 2011, p. 3). In terms of the former, Dann and Sattelerger (2015, p. 69-73) argue that many development cooperation commitments are voluntary and hard sanctioning mechanisms are mostly lacking; rather soft mechanisms exist such as public blame (for not being committed to the rules and standards) which can be also very effective. In terms of the latter, domestic accountability is highly affected by development, since governments are delegating the control of taking decisions to various actors (one of which is international organisations). This makes it highly difficult to hold governments account by the citizens for the decisions on which governments' role is diminished (Woods, 2002, p. 5).

In fact, with the agenda of good governance, both the IMF and the WB now has a wider scope of policy area compared to the pre-1980s. Woods (2001, pp. 88-89) argues that neither the IMF or the WB created to be accountable for such wider scope of activities, but rather for limited scope of technical issues under the mandate of finance ministries, treasuries or central banks of the countries. However, when the scope of WB's and IMF's work widened, these institutions started to hold central banks or finance ministries accountable for the policies which are normally falling under the scope of other institutions. For Woods (2001, p. 89) the risk is that as these international institutions interfere into different kind of decisions, the accountability line established between finance ministries or central banks render invalid the domestic accountability of other agencies and institutions.

In its publication "Participatory Development and Good Governance", on the other hand, OECD (1995) states that the "broad definition of good governance encompasses the role of public authorities in establishing the environment in which economic operators function" (pp. 14-16). For OECD, the most common elements of good governance are "transparency", "accountability", "participatory governance", "combating corruption" and "an enabling legal/judicial framework" (OECD, 1995, p. 6). Accountability is defined by the OECD (2000) as "holding responsible elected or appointed individuals and organisations charged with a public mandate to account for specific actions, activities or decisions to the public from whom they derive their authority" (p. 7). For OECD (1995, p. 16), to control the government there must be accountability systems as well as transparency. The most visible yardstick for accountability is the phenomenon of competitive elections, whereas other methods include parliamentary institutions (such as legislative reviews of a ministry's activities or questioning ministers in parliament on on-going activities), judicial institutions and specialized institutions like the Ombudsman. Enforcement of accountability can also be enhanced through decentralized structures of government, through mechanisms for public participation and through the oversight role of the mass media and public opinion. There are also internal control measures within governmental bureaucracies, usually involving checks on the conduct of the permanent appointed officials. OECD

(2000, pp. 11, 42) counts budgeting, accounting and auditing among the instruments of accountability.

Lastly, in the EU's "European Governance – White Paper" accountability is counted as one of the five (others are participation, openness, coherence and effectiveness) principles of good governance (European Commission [EC], 2001, p. 8). For the EU, each principle has importance in terms of establishing more democratic governance. For the EC (2014, pp. 4, 8), public administration' quality is important for both economic growth and the European integration process (Support for Improvement of Governance and Management [SIGMA], 2015, p. 6; OECD, 1999, p. 6). For the EC, Public Administration Reform (PAR) has utmost importance, which can be seen by the announcement of the "Principles of Public Administration" in 2015 by the OECD SIGMA, and updated in 2023 (OECD SIGMA, 2015, 2023). These principles define "what good governance entails in practice and outlines the main requirements to be followed by countries during the EU integration process". Accountability is also one of the principles (a component of the fourth principle of "Organisation, Accountability and Oversight")[10] of PAR. OECD SIGMA (2023) defines this fourth principle as:

> The organisation of the public administration is efficient and effective across all levels of government. Public administration bodies are open and transparent and apply clearly defined internal and external accountability mechanisms. Strong oversight bodies protect the rights of citizens and the public interest. (p.10)

Therefore, for the Commission, accountability is an instrument which demonstrates whether openness, transparency, equality before law or impartiality is respected. For an accountable public administration, supervision is needed and for the Commission, this takes various forms such as: ombudsman, courts, prosecutor, inspectorates, internal and external audit, the media, etc. (OECD, 1999, p. 13). In terms of PAR principles, accountability is measured on the basis of six principles: "Principle 13: The organisation and management of public administration foster accountability, effectiveness and efficiency", "Principle 14: Responsibilities are clearly distributed between the levels of government, embracing the principle of subsidiarity and local

[10] Other principles are "strategy", "policy development and coordination", "public service and human resource management", "service delivery and digitalisation", and "public financial management".

autonomy, and facilitating inter-institutional coordination with effective oversight mechanisms", "Principle 15: Public administration is transparent and open" Principle 16: The parliament, ombudsperson and supreme audit institution effectively scrutinize public administration", "Principle 17: The right to good administration is upheld through administrative procedure, judicial review and public liability", "Principle 18: A coherent and comprehensive public sector integrity system minimises the risks of corruption" (OECD SIGMA, 2023, p. 5).

With the good governance agenda, then, the classical accountability relation between government and the public changed, since the governmental decisions have no longer been taken solely by the governments but mostly by the international organisations, which makes it harder to call the governments accountable for the policies they implement. Chestermen (2008, pp. 39-40) argues that this is a result of globalization where international institutions and networks are taking decisions on behalf of governments and thus governments' traditional accountability (to people) removed. Chestermen moreover argues that, at the national level, legislatures and courts are increasingly reviewing the implementation of global standards and the participation of national officials to global administrative decisions.

2.5. General Evaluation/Summary

When we look closely to the concept of "accountability" in the public administration theory, we can say that especially before the NPM, the accountability debates were highly shaped by the "politics-administration dichotomy". In the Classical period, where a clear separation of politics from administration was highly advocated both by Wilson and Goodnow, the elected officials were argued to be ones who should be accountable to the public. In this understanding, the public officials should not be directly accountable to the public, but rather, to the elected officials. Additionally, in Weber's bureaucracy, the bureaucrats are responsible for performing the tasks given to them by their superiors in the line of hierarchy. This responsibility is defined by the rules and regulations, which gives no room for the bureaucrat to use discretion. Thus, in the classical period, we are talking about a formal, hierarchical and legal public accountability, which excludes the discretion of the bureaucrat.

With the post-1929 period, on the other hand, the politics-administration dichotomy was challenged, which inevitably had certain implications on the accountability relations. The start of the period was shaped by the Friedrich-Finer debate on administrative discretion; with the emphasis on "administrative responsibility" of the bureaucrats based on their professional knowledge vs. "direct accountability" of bureaucrats to the elected officials, respectively. While for Finer, bureaucrats should be controlled and not given any discretion, for Friedrich, policy formulation and execution are inseparable, which necessitates bureaucrats to use their professional knowledge (meaning administrative discretion), and thus, be accountable to their professional peers and the people. Just as Friedrich, both Simon and Waldo were in favor of administrative discretion of the bureaucrat in light of the increasingly complex governmental functions. In fact, under administrative discretion, it is difficult to keep the classical accountability relation between the bureaucrat and his/her superior, since here the bureaucrats assume the responsibility of their actions, which makes it hard to put strict hierarchical controls over them. For instance, the autonomy of the "street level bureaucrat" brings direct accountability of the bureaucrat to the people, but this direct accountability in fact means a control problem for the top. Thus, the post-1929 period's accountability relations are shaped by the debates on administrative discretion of the bureaucrats, and while we are still talking about the existence of formal accountability relations in this period, this is not in a rigid form like in the classical period; and professional accountability (to the professional peers) as well as social accountability (to the public) of the bureaucrats also came into picture.

The NPM and early 1980s can be evaluated as a significant turning point in terms of public administration theory and, inevitably for public accountability debates. Under the NPM, the main goal was an "accountable public sector", which was believed to be realized through integrating private sector management techniques to the public administration, as well as using market and semi-market mechanisms for public service delivery. In fact, being an aim in itself, accountability of the public sector is shaped by these newly introduced private sector means and market mechanisms. Accountability is an end, since the NPM saw the classical bureaucracy as ineffective and inefficient. Thus, integration of market-oriented thinking into the public sector

under the NPM had the aim of improving both efficiency and effectiveness of public service performance, which was measured with results, and, under the NPM, accountability of the public sector means, in fact, being accountable for results. For this reason, in terms of organizational perspective, the NPM makes managers entrepreneurs, and the managers, with the discretion given to them, are called to account for results, which is measured by the performance indicators. In fact, this discretion necessitates the managers to be directly accountable to the public, in addition to their accountability the political superiors. This means, in addition to be accountable for rules and regulations, now, they are giving account for their performance. Similarly, under the NPM, public servants also need to be empowered for the public service provision, and this discretion necessitates accountability to public, in addition to their formal and hierarchical accountability to their superiors. Thus, NPM makes accountability relations multidimensional, and indeed more complex, for both the managers and bureaucrats, in terms of 'to whom' they are being accountable to as well as 'for what'. In addition to be accountable to the elected officials for obeying rules and regulations (formal, hierarchical, legal accountability), now both managers and bureaucrats give account to the public for results (managerial, performance, social accountability).

In of marketization, on the other hand, the accountability debates are shaped by the introduction of competition to the public sector and thus the existence of a wide range of "private" and "non-profit actors" in the delivey of public services. Seeing citizens as customers diverted the government responsibility from the production of "what majority wants" in return of the paid taxes, to the production of "what the buyers want" to purchase. Additionally, inclusion of several actors in public service provision through different means (e.g. privatization, contracting out or PPPs) complicated the accountability relations, where no one individual or institution is fully in charge to be held completely accountable. In this environment where the accountability is shared between the actors, it becomes difficult to measure the accountability ratio of each actor, and thus, it becomes impossible to hold the government solely accountable, since its role is mostly reduced to steer (whether public services are delivered) rather than to produce. This highly hampers the classical, hierarchical accountability relation

between the government and the public, and may result in the public officials to escape from legal responsibility of their actions. Then, how the service providers can be made publicly accountable, and how the accountability relation can be established between the government and the service providers all become problematic issues in terms of shaping the public accountability relations.

The emergence of governance debates in the late 1990s alters the accountability relations. In general, governance refers to a remarkable change in both the meaning and role of the state, and under governance debates we can talk about the multidimensional relation of the state with different regional or local actors as well as many other private or non-profit organizations. For instance, the network governance highly complicated the accountability relations, and made it difficult to determine "who" is accountable "for what". While it is claimed that involvement of many actors both in decision making and also in implementation process is one of the most effective ways to improve accountability (horizontal and social) by sharing it, it is also argued that governance raises many accountability challenges and made it more intertwined and multiple. As also mentioned in the previous paragraph in terms of marketization debates, since the state loses it authority and the government is not a direct provider (of the public services) but is one of the members of the network, the state cannot command to other actors. This threatens the classical form of accountability and makes it difficult to hold government officials democratically accountable, and may even result in the government to pass responsibility to other members of the network, the contribution of which are highly difficult to measure under a lacking hierarchical structure. Additionally, since various actors are involved with different goals, it is difficult to determine 'for what' the actors are being hold accountable.

The good governance debates of the 1990s also gave a different dimension to public accountability debates. The good governance revealed the importance of the governing environment of the developing countries that were receiving aid, and indicated the fact that for the development assistance to be effective, developing countries needed to manage their economy in an efficient and effective manner. Thus, in order to receive the development assistance, the country had to make its governing environment good.

In fact, this necessitated a strong institutional framework, and that is why, the WB and the IMF were powerful advocates of effective, accountable and inclusive institutions in the 1990s. For both of these IFIs, accountability is one of the good governance principles. While the WB's governance related conditionalities mostly focus on transparency and accountability, the IMF's emphasis on accountability comes from its support in enhancing transparency. For OECD and the EU also, accountability is one of main good governance principles, to be measured through several instruments. In fact, under the good governance agenda, governments have no longer been solely responsible for the governmental policies they implement, since they have no longer been the only decision takers. Rather, they are mostly the ones implementing those decisions taken on behalf of them by these international/supranational organizations in return of receiving development assistance or ensuring a membership. Under such circumstances, the classic accountability relation has been altered and while we can still talk about the accountability of the bureaucrat to the elected official (now for the implementation of the global standards); elected official and bureaucrat, on the other hand, are not in fact directly accountable to a fixed population (for the global standards that are either not designed by them or their impact is low).

CHAPTER 3

ACCOUNTABILITY: BOVENS' FRAMEWORK

In Fisher's (2004, p. 495) words, we live in the age of accountability. For Dubnick (2004, p. 3), accountability is seen as a cure for most of the complex problems of today's governance, and therefore it has increasingly been used in the political discourse as well as the policy documents. In fact, as a concept accountability is very broad, which reflects different understandings and thus has different meanings for different audiences (Bovens, 2007a, p.448; Bovens, 2007b, p. 105; Bovens, 2008, p. 26; Curtin et al., 2012, p. 2).

Being a very "elusive" concept in Bovens' (2007a, p. 448), for Denhardt and Denhardt (2003, p. 119), accountability in the public sector is very complex (p. 119). The difference of the quality of services that are provided in the public sector from the private - their plurality and variety and being unable to measure their exchange value - brings fore the importance of "public interest" (Bayırbağ & Göksel, 2013, pp. 154-155). As Eryılmaz and Biricikoğlu argue (2011, p. 28), the most distinguishing factor of public officials is the public interest, which led them to act responsibly to the law, judicial bodies, their managers, those elected, other authorized organs and citizens. Indeed, public officials are the ones who are expected to be responsive to the rules, norms and values of the complex governance system (Denhardt & Denhardt, 2003, p. 119). For Herring (1992, p. 77), in implementing the law, what guides public administrator is the notion of public interest. He argues that, executive branch has the authority and discretion, and it is the system of administrative law that shapes "the limits of bureaucratic responsibility" and develops the conception of public interest.

Public accountability, therefore, is giving account on the matters of public interest (Bovens, 2005a, p. 9; Bovens et al., 2014, p.7). It considers issues such as spending

the public funds or using the public authority, which are falling under the public domain. Thus, public accountability is considered to be "accountability in, and about, the public domain" by Bovens (2005a, p. 9; Bovens et al., 2014, p. 7). For Curtin et al. (2012, pp. 1-2), there is a belief that public authorities should give account of how they use public resources under their mandate. It is argued that public accountability is a typical characteristic of democratic governance, and holding those in power for their policies and expenditures is important if democracy is not to be remained as a paper procedure (Bovens, 2005c, p. 182; Bovens, 2007b, p. 104).

This chapter summarizes and criticises the Bovens' accountability framework. It starts with defining what accountability is in general. Then, it focuses on elaborating the Bovens' framework, which is the main theoretical basis for the thesis. Next, it tries to explain the "types" of accountability, which are mainly designed on the basis of the Bovens' classification. Afterwards, it gives place to the criticisms towards Bovens' accountability approach. Then, the problems of multiple accountability are handled. The last part concludes with a general evaluation.

3.1. Definition: What is Exactly Meant by Accountability?

Scholars have not yet fully agreed upon the meaning of accountability (Ryu & Chang, 2017, p. 484), which led each scholar to produce his/her specific definition (Bovens, 2007b, p. 104; Bovens, 2012, p. 18). Since accountability has different meanings, interpretations and usages; Dubnick (2004, p. 1) calls it as a "slippery word", whereas for Mulgan (2000a, p. 555) it is "a chameleon-like term". For instance, accountability is used interchangeably with several concepts such as responsiveness, responsibility, transparency or integrity; each of which is also difficult to define precisely (Bovens, 2005a, p. 5; Bovens, 2012, p. 18; Ryu & Chang, 2017, p. 484, Schillemans, 2010, p. 303). For Bovens (2007b, p. 105), the reason for considering accountability as an 'umbrella concept' including several other concepts is because being an Anglo-Norman concept, accountability does not have equivalent on the European continent.

When we look at dictionaries, "Webster's Dictionary" defines accountability as "the quality or state of being accountable; an obligation or willingness to accept

responsibility for one's actions."[11] For "Oxford Learner's Dictionary", accountability is "the fact of being *responsible* for your decisions or actions and expected to explain them when you are asked".[12] "Cambridge Dictionary" defines accountability as "the fact of being *responsible* for what you do and able to *give a satisfactory reason* for it, or the degree to which this happens"[13]. For "Collins Dictionary", accountability is "the state of being accountable, liable or *answerable*".[14] Lastly, in "Turkish Linguistic Society (TDK)", accountability is to assume the *responsibility* of a task, to *explain the reason* of a behaviour [in Turkish: "*Hesap (veya hesabını) vermek: Bir işin sorumluluğunu yüklenmek; herhangi bir davranışın sebebini açıklamak, anlatmak*."][15]

International organisations also define accountability. As may be remembered from the preceding chapter, accountability is seen by the international organisations as one of the main pillars of good governance; and for receiving development assistance from or being a member of these organisations, countries have to make their governing environment accountable, through establishing necessary institutional frameworks. Within this scope, international organisations define accountability as follows:

- **World Bank** (WB) defines accountability as "holding public officials *responsible* for their actions" (1992), pp. 1- 13). In the WB publication of *Performance Accountability and Combating Corruption*, the authors Peters, Drüke and Jenkins describe accountability from different perspectives. For Peters (2007), "accountability is the requirement for an administrative organisation to render an account of what it has done through a published report" (p. 16). This form of accountability, thus, is about *transparency*. Accountability, for Peters, can be explained also in terms of *responsibility*. Drüke (2007, p. 62), on the other hand, links accountability with *participation*

[11] https://www.merriam-webster.com/dictionary/accountability (15.12.2024)

[12] https://www.oxfordlearnersdictionaries.com/definition/english/accountability?q=accountability (15.12.2024)

[13] https://dictionary.cambridge.org/tr/s%C3%B6zl%C3%BCk/ingilizce/accountability (15.12.2024)

[14] https://www.collinsdictionary.com/dictionary/english/accountability (15.12.2024)

[15] https://sozluk.gov.tr/ (12.12.2024)

and states that accountability in terms of active participation of citizens in decision making facilitates good governance. Lastly, for Jenkins (2007) "accountability is the idea that one person or institution is obliged *to give account* of his, her or its activities to another" (p. 136).

- **International Monetary Fund** (IMF) states that the accountability has two components: (i) checking the *performance* of the accountee, and (ii) the requirement of the accountee to take the *responsibility* of the failure and to take necessary measures for preventing its recurrence (2005, pp. 5-6).

- **Organisation for Economic Co-operation and Development** (OECD) in its publication *The Role of Accountability in Promoting Good Governance* (2014, p. 23) states that accountability has three main components: *transparency*, *answerability* and *enforceability*. While transparency means access to information by citizens, answerability indicates the demand of citizens from the state to justify its actions. Enforceability refers to sanctioning of the state by its citizens.

- A joint initiative of the European Union (EU) with OECD, **OECD-SIGMA** defines accountability as "the obligation to account and *answer* for the execution of responsibilities, for decisions taken and their consequences, to those who entrusted those responsibilities" (SIGMA, 2018, p. 10).

When we look at the literature, we can see that academic studies on accountability are mostly disconnected (Schillemans, 2010, p.303) because different authors adopt their own concepts or frames for defining accountability. While some authors define the concept broadly, others define it narrowly, which makes it difficult to produce a comparable research (Bovens, 2012, p.19; Bovens et al., 2014, p. 2; Schillemans & Bovens, 2011, p. 4).

A group of studies define the term accountability in "a broader sense". To start with, for Schultz (2004), "accountability is a process by which people, elected as politicians or appointed to public office demonstrate that they are *acting responsibly"* (p. 2). deLeon (2003, p. 569) associates accountability with *external controls* on individual

behaviour. Thomas (2003, p. 549), Kearns (2003, p. 583) and Considine and Afzal (2011, p. 371) on the other hand, define the term on the basis of *outcomes*. For Thomas (2003) and Kearns (2003), accountability is about providing an account of the "*performance of certain responsibilities"* based upon agreed standards or outcomes. Within the same perspective, Considine and Afzal (2011) state that in the public sector accountability, the focus is mostly on *processes and outcomes*. For Gregory (2003, p. 559) and Schafritz and Russell (2005, p. 210), on the other hand, the term is best explained on the basis of *being answerable* or *giving a report*. While for Neyer (2014, p. 127), accountability indicates the need for *transparent* decision making; Koppell (2005) abstains from making a single definition of accountability, but rather proposes "a five-part typology" based on "*transparency*, liability, controllability, *responsibility* and *responsiveness"*; all of which, for him, are distinct dimensions of accountability.

In another group of studies, on the other hand, in "a narrow sense", accountability is considered as an institutional relation. To give an example, for Goodin (2003), accountability is "*of* some agent *to* some other agent *for* some state of affairs" (p. 361). Philip (2009) defines accountability as "A is accountable with respect to M when some individual, body or institution, Y, can requires A to inform and explain/justify his or her conduct with respect to M" (p. 32). Scott (2000) describes accountability as "the duty to give account for one's actions to some other person or body" (p. 40). Lastly, for Ackerman (2005), accountability is a "proactive process by which public officials inform about and justify their plan of action, their behaviour and results and sanctioned accordingly" (p. 6).

A different explanation for accountability comes from Dubnick (2004, pp. 4-10), who makes a distinction between "accountability-the-word" and "accountability-the-concept". In the former, accountability, for Dubnick, is either a *symbol* (a synonym) representing different terms such as answerability or responsibility, or an *indicator* of the conditions it promises to create (such as facilitating ethical behaviour), or an *icon* carrying a symbolic value (as the symbolic value of Hollywood for California). Accountability-the-concept, on the other hand necessitates evaluating the term within a broader intellectual and cultural context, which necessitates a comparative research.

As it can be seen from the dictionaries, the international organisations and *some* of the literature; the definitions of accountability more or less intersect on certain concepts, which are mainly responsibility, transparency, answerability and responsiveness. These are in fact the basic concepts that accountability is related with, but cannot solely be reduced to. Next session aims to further discuss such an argument.

3.2. Broad and Narrow Definitions of Accountability: Bovens' Framework

To understand different definitions of (and approaches to) accountability that were mentioned in the preceding section better, and to conceptualize accountability more concretely; Bovens' classification provides an explanatory framework. Bovens makes a distinction between the "broad" and "narrow" concepts of accountability and named them as "accountability as a *virtue*" and "accountability as a *mechanism*" respectively. In the former, accountability is regarded as an organisational or personal virtue whereas in the latter it is defined as an institutional mechanism or a social relation.

3.2.1. Accountability as a virtue: behavior of actors

As it is mentioned in the first chapter, international/supranational organisations locate "accountability" within the framework of good governance. Bovens (2005a, p.5; 2005c, p.184; 2007a, p. 449; 2007b, p.106; 2012, p. 19; Bovens et al., 2008, p. 227; Schillemans & Bovens, 2011, p.4) argues that especially the American political and scholarly discourse adopts accountability as a normative concept, which is mostly used interchangeably with virtuous behaviour or good governance (Bovens, 2005c, p. 184). This is called by Dubnick (2004) as the iconic role of the word "providing a positive spin to a wide range of political speech acts from promises and excuses to accusations and threats" (p. 2). In Mulgan's (2000a) words, "accountability carries most of the major burdens of democratic governance" (p. 555).

For Bovens et al. (2014), in 'accountability as a virtue', accountability is seen as "a desirable quality of states, government organisations or officials" (p. 7). Bovens (2005a, p. 5; 2007b, p. 106; 2012, pp. 20-21; Bovens et al., 2008, p. 227; Bovens et al., 2010, p. 33; Schillemans & Bovens, 2011, p. 4) argues that having positive connotations, the terms "accountability" and "accountable" evoke fair governance. For

Bovens, "being accountable" is seen as a desirable characteristic of government organisations or public officials. For example, in a statement such as "We want public officials to be accountable" or "government has to behave in accountable manner" where adjective accountable is used; "being accountable" is seen as a positive feature of public officials and organisations, that is, as a *virtue*. Here, accountability gets close to responsibility and responsiveness, as well as willingness to act in a fair, equitable and transparent manner. Used in this way, accountability is about the norms and standards of the behaviour of actors, and that is why it is called by Bovens (2005a, p. 6; 2007a, p. 450; 2007b, p. 106; 2008, p. 227) as *active* responsibility. Accountability studies which are based on this active sense of virtue formulate good governance standards in order to assess the compliance of officials or organisations (Bovens et al., 2014, p. 8).

However, for Bovens (2005a, pp. 5-6; 2007a, pp. 450; 2007b, p.106; 2012, p.21; Bovens et al., 2008, p. 227; Bovens et al., 2010, p. 33), it is not easy to define accountability as a virtue, since there is not a consensus on the norms of accountable behaviour. Each concept which accountability comes close to necessitates extensive operationalisation itself (in terms of the context in which they are evaluated) and this makes it difficult to measure them along the same scale. This means that, none of the concepts which are part of the good governance literature and which are for most of the time used interchangeably with/to explain the "concept of accountability" such as *responsibility, transparency, responsiveness etc.* has an unequivocal definition. Thus, Bovens (2012, p. 20) concludes that it is very difficult to define "accountability as a virtue", due to the fact that standards also vary. And that is why for Bovens (2005a, p.5; 2007b, p. 106; 2012, p. 21), in this broad understanding, accountability is not an analytical but basically evaluative concept.

Now, let's look at the definitions of some of the concepts frequently used interchangeably with or for defining accountability; mainly responsibility, transparency, answerability and responsiveness.

Responsibility as a word has different definitions and uses (Denhardt & Denhardt (2003, pp. 121-126). For Hughes (2018, p. 156), for example, while accountability

means for a subordinate to accept the blame or praise of his/her actions and involves being accountable to a superior; responsibility is operating in just the opposite direction in the hierarchy, where a superior is responsible – but not necessarily accountable - for the actions of his or her subordinates. For Eryılmaz and Biricikoğlu (2011), on the other hand, responsibility is a concept related with personal liability, professional competency and professional ethics. As for Peters (2007, p. 16; 2014, p. 214) also, responsibility is about internal values of public servants and thus about controlling the behaviour of public bureaucracy. For Mulgan (2000a), while accountability is related with "external functions of scrutiny", responsibility is about "internal functions of personal morality and professional ethics" (p. 558). Thus, for Mulgan (2002), "while responsibility is exercised without reference to another person, accountability is always other-directed" (p. 3).

Transparency is often used interchangeably with/as a synonym for accountability (Fisher, 2004, p. 503; Bovens, 2007a, p. 452). Koppell (2005, p. 96) states that transparency is the literal value of accountability. Similarly, for Yusuf et al. (2017, p. 71), transparency is one of the major drivers for government accountability. In fact, Hood (2012, p. 62) makes a tripartite classification in terms of the relation between transparency and accountability; namely as "Siamese twins", "matching parts" and "awkward couple". In terms of first classification, he argues that two concepts might be considered as 'Siamese twins' on the basis of their frequent usage in good governance literature where they are mentioned together. In this understanding, while accountability - in terms of **answerability -** refers to sharing information by answerers (individuals or organisations) with those whom they give answer (Cameron, 2004, p.59; Ackerman, 2004, p.448), transparency in terms of openness is in fact a way of answering for the conduct. Secondly, in the "matching parts" classification, while in principle transparency and accountability can be separable, they complement each other and both of them are needed to produce good governance. Hood (2012, p. 64) argues that, general disclosure of information regarding government affairs as a means of transparency gives input to democratic governance. Eryılmaz and Biricikoğlu (2011, p. 14) also share this idea through arguing that while for administrative transparency, an effective and well-functioning accountability mechanism is required;

transparent policies are necessary for ensuring accountability. Lastly, "awkward couple" approach states that transparency and accountability do not always run smoothly together. For instance, formal transparency requirements may lead to one-way communication and box-ticking instead of answerability in a real sense with effective dialogue (Hood, 2012, p. 64).

Responsiveness is used by Koppell (2005, p. 98) to distinguish an organisation's attention on desires of its clients from orders of elected officials. Contrarily, for Peters (2014, p. 214), public administration is responsive to both political leaders and clients Similarly, for Yang and Randey, (2007, pp. 219-220), not only the desires of the clients, but also the orders of elected officials have role in shaping responsiveness. They argue that responsiveness is a product of both "external political control" and "internal administrative system". In terms of the former, both "elected officials" (who mostly distrust bureaucracies and seek control of them) and "public opinion" (in terms of public and media influence) are the forms of external pressure for responsiveness of the government agencies, and higher the support from the elected officials and higher the levels of media and public influence, higher will be public responsiveness. In terms of the latter, the level of decentralization within the organisation decision making is argued to be associated with the responsiveness, where empowered employees are assumed to be the ones who are more likely to respond to the preferences of the citizens. Mulgan (2000a, p. 566; 2002, p. 3), on the other hand, uses a narrower definition like Koppell, arguing that responsiveness is "the willingness of agents to meet the wishes of principals", which points to public servants' general compliance with popular demands. Here, government officials are directly responsive to the public. However, Mulgan (2002, p. 3) argues that accountability is not the only means of encouraging responsiveness. Mulgan gives as an example the responsiveness of sellers to customers in a market and argues that if this is based on the desire of the seller to retain customers – who may prefer to buy elsewhere – this cannot be counted as accountability. Because, for him, accountability is not about changing the suppliers, thus, an 'exit' option; but it is about the right of the customers' to complain, therefore a "voice" option.

As it can be seen, for the concepts which are used interchangeably with or as a synonym for accountability it is very difficult to talk about a single definition and the concepts may mean different things to different scholars. Each scholar develops his or her own perspective on the above-mentioned concepts depending on the administrative context within which they are assessing the terms, mostly within the agenda of good governance. Within this framework for Bovens (2005a, p. 4; 2005c, p. 184; 2007a, p. 449; 2007b, p. 106) although accountability as an icon for good governance may be well for policy documents or white papers; today the concept "resembles a garbage filled with good intentions and loosely defined concepts", making it not very suitable for comparative analysis. This brings us to second definition of accountability: accountability as a *mechanism.*

3.2.2. Accountability as a mechanism: social relation

The word "accountability" comes from the Latin word "computare", having the meaning of "to count". Accountability was closely related to "accounting" in terms of financial record-keeping and book-keeping (Bevir, 2009, p. 33; Bovens, 2005c, p. 182; Bovens, 2007a, p. 449; Bovens, 2012, p. 22; İzci & Sarıtürk, 2017, p. 185). Accounting, on the other hand, has the meaning of "listing and counting important things such as possessions, debts, agreements, promises; and providing an account on this count" (Bovens et al., 2014, p. 2). The root of the concept accounting dated back to Middle Ages, to the period of William I. After the conquest of England (in 1066), William I ordered "the property holders" to give *a count of* their possessions, which were, then, listed by royal agents (Bovens, 2005b, p. 183; Bovens, 2005c, p. 182; Bovens et al., 2014, p. 3). Within this framework, in terms of public administration, the early twelfth century witnessed "a highly centralized kingship", which was based on "centralized auditing and account giving" (Bovens, 2005c, p. 183). However, İzci and Sarıtürk (2017, p. 185) state that today accountability no longer refers to such kind of a one-sided explanation, but a mutual relation and interaction between the accountee and the accounter. Moving far beyond its book-keeping origins, for Bovens (2005b, p. 184; 2005c, p. 183; 2007a, p. 449), "in contemporary political discourse accountability is holding a promise of fair and equitable governance". For Bovens (2005a, pp. 2-3), the shift from "accounting" to "public accountability" is closely related to the

emergence of “New Public Management (NPM)”, through which a variety of private sector management techniques and styles are introduced to the public sector. This resulted in a managerial style of governance, which is no longer measured only with compliance with financial rules, but also in terms of actual performance. From this point of view, for Bovens, accountability no longer refers to a relationship in which the sovereigns hold their subjects account, but conversely, it is now the citizens who call account the authorities.

Bovens (2012, p. 23) argues that taking into consideration its epistemological roots, accountability can be also considered “as a social relation”, which includes an obligation to explain or justify a conduct. In fact, mostly in British and Continental European (and also Australian) scholarly debates, the term accountability is not used in a broad but rather in “a narrow sense”, where it is seen as an institutional mechanism or a social relation (Bovens, 2007b, p. 106; Bovens et al., 2008, p. 227; Bovens et al., 2010, p. 33; Schillemans & Bovens, 2011, p. 5; Bovens et al., 2014, p. 8). According to the “accountability as a social relation” perspective, the studies do not refer to the behaviour of the public agents and the way they act, but the focus is whether the public agents can be called accountable by accountability forums (Bovens, 2007b, p. 106; Bovens et al., 2008, p. 227; Bovens et al., 2014, p. 9). For Bovens (2005a), then, “accountability is not just another political catchword; it also refers to concrete practices of account giving” (p. 6).

For instance, Mulgan (2002) defines accountability as “a relationship in which one party, the holder of accountability, has the right to seek information about, to investigate and to scrutinise the actions of another party, the giver of accountability” (p. 3). Here, accountability also points out to “the right to impose remedies and sanctions, though sometimes that function may belong to some other party”. In “accountability as a mechanism”, then, we are talking about a specific social relation, and this relation includes an obligation to explain or justify a conduct. This relation is not only based on provision of performance information, but there is also the possibility of debate between actor and forum, where the forum asks questions, the actor gives answers, and at the end the forum judges the actor. Judgement includes imposition of formal as well as informal sanctions in the cases where malperformance

exists. Adequate performance, on the other hand, would lead to rewards. This is what Bovens calls as "*passive* accountability", as actors are rendering account to a forum for their conduct (Bovens, 2005a, p. 6; 2007b, p. 106; Bovens, 2012, p. 23).

Based on the information given above, accountability is defined by Bovens (2005a, pp. 7-8; 2007b, p. 107; 2005c, pp. 185; Bovens et a.l, 2020, p. 35) as "**a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, the actor may face consequences**".

Therefore, for Bovens, there are seven constitutive elements of narrow accountability:

1. There is a relationship between an actor and a forum
2. in which the actor is obliged
3. to explain and justify
4. his or her conduct,
5. the forum can pose questions,
6. pass judgement;
7. and the actor may face consequences

Box 1: "Accountability as a Social Relation (Mechanism)"
Source: Bovens (2005a, p. 9; 2007a, p. 452)

Box 1 can be explained in more details as follows (Bovens, 2005a, pp. 7-8; Bovens, 2005c, p. 185; Bovens, 2007a, pp. 450-451; Bovens, 2007b, p. 107; Bovens, 2012, p. 23; Bovens et al., 2010, pp. 35-37; Schillemans & Bovens, 2011, p. 5; Bovens et al., 2014, p. 9; Meijer & Bovens, 2003, pp. 3-4):

1. To characterize a situation as accountability, there should be an *actor,* who can either be an "individual" (such as a civil servant), or an "organisation" (such as a public institution). The *accountability forum,* on the other hand, can be a

"person" (such as a superior or a journalist) or an "institution" (such as parliament or a court). But the accountability forum can be also a more "virtual entity" (such as the general public). Thus, in the case of accountability, actor and forum is in a relationship.

2. The actor is *obliged to* (and in fact "must feel" obliged to) provide information to the forum concerning his or her conduct, through submitting data about the tasks in terms of outcomes and performance. This means, the actor is not in a liberty to provide account, but has the obligation to do so. Additionally, the information is provided to a specific forum, is not given randomly. Coming to the form of obligation of the actor, it can either be formal (such as the obligation of public officials to provide regular account to specific forums such as supervisory agencies, courts or auditors) or informal (as in the case of preferences or informal briefings).

3. Especially in failures, this obligation includes also the provision of "*explanations" and "justifications"*, not propaganda, or the provision of information or instructions to the general public. Moreover, explanations and justifications of accountability are not made in void, but "vis-à-vis a significant other".

4. The *conduct* to be "explained" and "justified" can either be a "budgetary scrutiny" (related to financial accountability) or an "administrative fairness" (related to legal accountability), meaning that it can vary depending on the situation.

5. This accountability relation involves a possibility of debate, where the forum asks *questions* to the actor in terms of the adequacy of the information or the legitimacy of the conduct. This refers to the close connection between "accountability" and "answerability".

6. There must be also *judgement* by the forum. This judgement may be either in the form of approval of an annual account, publicly condemning the behaviour of an official/agency or denouncing a policy by the forum.

7. In an accountability relation, there must be the possibility of sanctions or rewards, which Bovens calls as *consequences*. Thus, there is not a monologue and one-way information flow without engagement, but the actor faces consequences of his or her conduct. In a negative judgement, for instance, the forum imposes sanctions on the actor, which can either be formal (such as "fines", "disciplinary measures" or "penal sanctions") or informal/implicit (such as having to give an account in front of television cameras). In fact, informal sanctions can be very effective, as in the case of ombudsmen, who mostly lacks the authority to formally sanction, but has the tool of "public shaming". Moreover, accountability arrangements do not necessarily aim at "finding fault with actors", rather forums often judge positively about the conduct of actors and even reward them.

This relation between the actor and the forum can be best understood with the figure below:

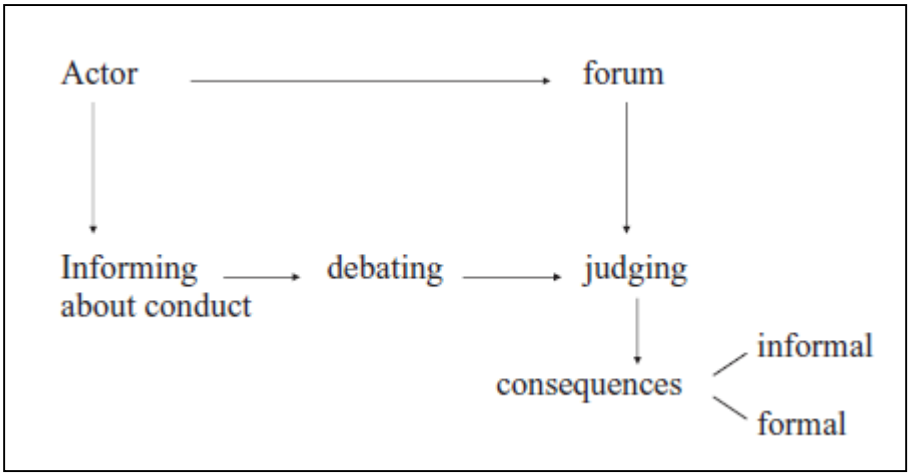

Figure 1: "Accountability as a Social Relation (Mechanism)"
Source: Bovens (2007a, p. 454)

Considering this definition, for Bovens (2005a, pp. 10-11; 2007a, pp. 452-253; 2007b, pp. 107-108; Bovens et al., 2010, p.38), then, neither *transparency* nor *responsiveness* is enough to constitute accountability, because in terms of the former – for instance transparency of public organisations and their reporting requirements to the public –

there is not necessarily a scrutiny by forum, while in terms of the latter, the judgement and consequences elements are missing.

In fact, many scholars try to explain this accountability relation (of Bovens between an actor and a forum) on the basis of principal-agent theory (Eryılmaz & Biricikoğlu, 2011, p. 13; Ryu & Chang, 2017, p. 485). Principal-agent relation refers to the situation where an agent – either a civil servant or an elected politician - is responsible for acting on behalf of a principal –government minister or citizen - respectively. In this relation, the agent should respond and report to the principal. The principal can hold the agent accountable, since some of the authority of the principal is delegated to the agent. (Bevir, 2009, p. 33; Hughes, 2018, p. 157; Eryılmaz & Biricikoğlu, 2011, p. 23). However, for Bovens (2005a, p. 7; 2007a, p. 451; 2012, p. 23; Bovens et al., 2010, p. 35), the relation between the actor and the forum does not necessarily indicate a principal-agent relation. He gives as an example the courts with regards to legal accountability and professional associations with regards to professional accountability, and argues that "in accountability relations, the forums are not principals of the actors".

Bovens (2012, p. 33) admits that in terms of democratic governance both accountability concepts (of virtue and mechanism) have important contributions. However, he argues that these two perspectives have to be clearly separated from one another, which is indicated in the table below.

Table 1: "Two Concepts of Accountability (as a Virtue and as a Mechanism)"

Accountability as a	Virtue	Mechanism
Locus	Behaviour of actor	Relation actor-forum
Focus	Evaluative/prescriptive	Analytical/descriptive
	Substantive standards	Effect of arrangements
Field of study	Good governance	Political and social control
Research design	Dependent variable	Independent variable
Importance	Legitimacy	Various goals
Deficit	Inappropriate behaviour	Absent or malfunctioning mechanism

Source: Bovens (2012, p. 34)

Bovens (2012, p. 33; Bovens et al., 2010, p. 34) states that in the accountability studies where "accountability as a virtue" is used, behaviour of officials or agents is the locus and their performance is the focus, which is evaluated depending on a set of standards. These accountability studies are the ones mainly about good governance, where accountability is taken as a "dependent variable" being "the outcome of interactions between actors and variables". If there is accountability deficit, this can appear as 'bad' governance. In the accountability studies where "accountability as a social relation/mechanism" is used, on the other hand, the relation between actor and forum is the locus and existence of an institutional arrangement (and if exists, whether these can be called as accountability mechanisms) is the focus; and their functioning and effects are the main evaluation criteria. These accountability studies are the ones mainly about "political or social control", where accountability is 'independent variable', which means it may or may not affect the behaviour of actors. If there is accountability deficit, this can be defined as "control and feedback deficits".

Bovens (2012, p. 34) moreover argues that, although these two concepts are distinct from each other, they are both closely related and mutually reinforcing: accountability mechanisms will not have a meaning if a sense of virtue is lacking, and without accountability mechanisms there will not be a virtue. Dubnick (2014) also claims that, these two aspects of accountability are connected and "as a highly regarded (virtuous) public value, accountability has emerged as a moral force which can be – and often is – used to promote and foster the application of compliance mechanisms and instruments of change" (p. 33).

3.3. Types of Accountability

Chan and Rosenbloom (2000, p. 125) argue that the utility of accountability tends to be contextual. Similarly, for Mulgan (2002:3), accountability is situational and has to be specified in each different context. In fact, in the literature, a variety of forms of accountability exists. Romzek and Dubnik (1987), for instance, talk about four types accountability, namely legal, bureaucratic, professional and performance; Kırılmaz and Atak (2015) mention three types, namely political, administrative and financial;

whereas for Bakkal and Kasımoğlu (2015), the types of accountability is divided into four: political, administrative, financial and legal.

In an accountability relation, the basic questions for Bevir (2009, p. 36) are: (1) Who is accountable? (2) To whom are they accountable? (3) For what are they accountable? Bovens (2005a, p. 13; 2007a, pp. 454-455) adds a fourth dimension, "nature of obligation", and asks the following questions in the connection between the actor and the forum:

1. *"To whom* is account to be rendered?" (the forum)
2. *"Who* should render account?" (the actor)
3. *"About what* is account to be rendered?" (information to be provided)
4. *"Why* the actor feels compelled to render account?" (nature of obligation)

In this part, types of accountability will be explained on the basis of the framework that the above mentioned questions draw. Within this perspective, the accountability types will be classified according to the four main dimensions of accountability (as a mechanism).

3.3.1. To whom is account to be rendered?

Bovens (2005a, p. 14; 2005c, p. 186; Bovens et al, 2014, p. 11) talks about six different types of forums. Each of these forums demands different information and has different criteria for evaluating the responsible conduct, thus imposes different judgements to the actors. This refers to "the problem of many eyes", which makes it complicated for the actors to whom they give their account.

3.3.1.1. Political Accountability

Political accountability is the accountability given in political forums to ministers or political parties, to parliament and to voters (Bovens et al., 2014, p. 11). In terms of public administration, then, political accountability is the accountability of public bureaucracy to government, government to parliament, and parliament to citizens

(Eryılmaz & Biricikoğlu, 2011, p. 26). Thus, it is about an accountability relation, which operates within the institutions of the representative democracy (Bevir, 2009, p. 34; Hughes, 2018, p. 162). In this relation, in Hughes' (2018) words, "accountability ties the administrative part of government with the political part and ultimately to the public itself" (p. 160).

As Bovens (2005a, p. 14; 2007a, p. 455; Bovens et al., 2020, p. 42) indicates, here the accountability takes place within the framework of principal-agent relation. In this relation, while "voters delegate their sovereignty to parliament", parliament - in parliamentary democracies–delegates its authorities to a cabinet (of ministers). The ministers, on the other hand, delegate their authorities to their public servants or administrative bodies. The political accountability mechanism works just in the opposite direction. In parliamentary systems, public servants and their managers give account to their minister, minister renders account to parliament, and finally, parliament gives account to voters (at election time) (Bovens, 2005a, p. 14; 2007a, p. 455; Bevir, 2009, p. 34).

This is how the political accountability mechanism in a parliamentary system is defined. In fact, the main determinant of political accountability mechanism is the political system of a country, and there are significant differences particularly between presidential and parliamentary systems (Hughes, 2018, p. 162; Eryılmaz & Biricikoğlu, 2011, p. 26). Bovens (2005a, p. 14; 2005c, p. 187; 2007b, p. 455) argues that while in a parliamentary system (with ministerial responsibility) political accountability is mostly exercised through minister, that is "indirectly"; in a presidential system the political accountability is exercised "directly". For instance, in the American presidential system, top managers of the organisation or agency heads are the ones directly accountable to the Congress (Meijer, 2003, p. 9). Additionally, parliament takes part in the formation of government as well as controls its performance (via the mechanisms such as votes of confidence or questions) in the parliamentary system; whereas in the presidential system the parliament does not control the government in such a direct manner, but, can reject or approve some appointments for high positions (either political or administrative) and in exceptional situations, force the ones in those positions to resign (Cendon, 1999, pp. 28-29).

3.3.1.2. Bureaucratic (Organisational) Accountability

In bureaucratic accountability, the account is given to organisational superiors, to management board or minister. Thus, in bureaucratic accountability "forum is a part of the chain of command within a bureaucratic organisation" (Bovens, 2005c, p. 187). Within this framework, bureaucratic accountability relations are internal (taking place within the bureaucratic organisation) and based on a high degree of control (Radin, 2011, pp. 99). In fact, bureaucratic accountability functions on the basis of two things: first, a relationship between a subordinate and a superior where the subordinate, without questioning, follows the orders of the superior; and second, close supervision by the superior based on rules and regulations (Romzek & Dubnick; 1987, p. 228). In this accountability relation, the organisational superiors render account their subordinates for their assignments. Based upon directives and standard internal procedures, bureaucratic accountability is also named as "hierarchical accountability" (Bovens, 2005c, p. 187; Bovens et al., 2014, p. 11).

3.3.1.3. Legal Accountability

Legal accountability is the accountability given to the judicial bodies by public servants individually or by the public organisations (Eryılmaz & Biricikoğlu, 2011, p. 26). This means, it is based on a relationship between public organisation or public servants and a controlling party outside the organisation. That outside party (the "lawmaker") makes the laws and other mandates of policy that public administrator (the "executor") is obliged to implement. The external party can impose legal sanctions or put forward formal obligations due to its (formal) position (Romzek & Dunbick, 1987, pp. 228-229). Within this framework, legal accountability puts specific responsibilities on the public authorities (Bovens, 2007a, p. 456) and includes external oversight of their performance in terms of compliance with the laws and the mandates (Denhardt & Denhardt, 2003, p. 128; Bakkal & Kasımoğlu, 2015, p. 46). As Bovens (2005a, p. 15; 2005c, p. 188; 2007a, p. 456; Bovens et al., 2010, p. 43; Meijer and Bovens, 2003, p. 10) indicates, the legal accountability is in fact "the most unambiguous" type of accountability because legal standards are the basis of the legal scrutiny.

Legal accountability, as it can be seen, is linked closely with the rule of law, and requires public authorities to stay within legal boundaries (Fisher, 2004, p. 504). It is argued that provision of sanctions by the judicial process is a way of 'thickening' accountability (Harlow & Rawlings, 2007, pp. 546-547). Considering the relationship between the lawmakers and the executors, for Mulgan (2003), an independent and effective judicial system is "fundamental prerequisite for effective executive accountability" (as cited in Harlow & Rawlings, 2007, p. 546).

3.3.1.4. Administrative Accountability

One can see that administrative accountability is mostly used interchangeably with bureaucratic or hierarchical accountability in the literature. For instance, Bevir (2009, p. 34) associates administrative accountability with bureaucratic hierarchies, whereas for Eryılmaz and Biricikoğlu, (2011, p. 26) administrative accountability is the accountability of the public organisations to the outside authorities. Cendon (1999, pp. 32-34) argues that it is not true to make a distinction between administrative, bureaucratic, hierarchical or legal accountability as these accountability types which are supposed to be different from each other are, in fact, inseparable. However, in his distinction, administrative accountability is both the accountability of subordinates to their superiors in an organisation, and the accountability of the superior and the public administration as whole to the citizens and to supervisory and control bodies. In fact, compared with Cendon, for Bovens (2005a, p. 15; 2005c, p. 188; 2007a, p. 456; Bovens et al., 2010, p. 43; Meijer & Bovens, 2003, p. 11), administrative accountability is the accountability given only to the external organs of supervision and control. He argues that in the past decades several "independent quasi-legal forums" have been established, which have "external (administrative and financial) supervision and control functions" such as audit offices, Ombudsman, anti-fraud offices or independent supervisory authorities, and administrative accountability is the accountability given to these administrative forums, within the framework of predetermined norms.

3.3.1.5. Professional Accountability

In terms of professional accountability, one can see that there are two different views in the literature. In the first view, professional accountability is seen as an accountability relation where the account is given to peers and professional oversight bodies (Bovens, 2005a, p. 16; 2007a, p. 456-457; Bovens et a.l, 2010, p. 43; Bovens et al., 2014, p. 11; Eryılmaz & Biricikoğlu, 2011, p. 26). For Bovens (2005a, p. 16; 2005c, p. 188; Meijer & Bovens, 2003, p. 8), for instance, many public managers are also professionals (such as engineers, doctors, etc.) in a technical sense and this may indicate an accountability relationship with professional associations, who set binding codes and standards of acceptable practice in that area of expertise. The administrator, the public servant or the agency – shortly members of the profession- is expected to act consistently with these norms (Radin, 2011, p. 100). Cendon (1999, p. 39) argues that these professional norms and practices also become part of the rules and regulations as well as the principles of public administration. Being subject to these norms, members of the profession have full autonomy in performing their professional activities. However, on the basis of peer review, the professional bodies monitor the enforcement of these standards (Bovens, 2005a, p. 16; 2005c, p. 188). As Mulgan (2000a, p. 560) indicates, the term 'account-*ability*' implies potentiality, meaning "an ability to be called to account", referring to a potential external scrutiny.

However, Mulgan (2000a, p. 560) also argues that, professional accountability moreover refers to the personal responsibility (for the independent discretionary acts), where there is neither an external scrutiny nor sanction, but instead there is an internal obligation based upon "the professional's personally endorsed values". Similarly, for Denhardt and Denhardt (2003, pp. 124-129) and Romzek and Dubnick (1987, pp. 229) professional accountability is the accountability of public officials arising from the expertise of his/her profession. It is about high degrees of autonomy of individuals, which means, it necessitates sufficient discretion to get the job done. This is about a sense of personal responsibility.

3.3.1.6. Social Accountability

Social accountability is the accountability given to citizens/clients, interest groups, civil society and other societal stakeholders (Bovens et al., 2014, p. 11). Melena et al (2004) defines social accountability as "an approach towards building accountability that relies on civic engagement" (p. 3). On the other hand, Cendon (1999, p. 42) uses the term "democratic accountability" to explain such kind of an accountability relationship. For him, democratic accountability involves a "direct" relationship between the society and the public administration where society has an active role in controlling public administration.

Demirol (2014, pp. 66-67) argues that social accountability, which came into picture with the changes in the public administration mostly after 1980s, enables citizens to render account public officials for the public transactions that directly affect their lives. In a similar vein, Bovens (2005a, p. 16; 2007a, p. 457; 2007b, p. 112; Bovens et al., 2010, p. 44) argues that "the perceived lack of trust in government led many western democracies" to look "for more direct accountability relations between the public agencies and the citizens". He moreover argues that corporate governance debates and within this framework corporate social responsibility of business influenced the public sector, where the roles of "non-governmental organisations" as well as "interest groups" and "customers (or clients)" as stakeholders have gained importance. Participatory budgeting, citizens' report cards, social audits can be given as the mechanisms of social accountability and thus, as a means for citizens to oversight and control the government (Ackerman, 2005a, p. 11). However, for Bovens (2005a, p. 16; 2007a, p. 457; 2007b, p. 112; Bovens et al., 2010, p. 44), whether we can call these mechanisms as full accountability mechanisms is an empirical question to be answered, since here the possibility of judgement as well as sanctioning is mostly lacking.

3.3.2. Who should render account?

Bovens (2005a, p. 17; 2005c, pp. 189-190) argues that accountability forums can come across with different potential actors, which makes it difficult to observe the

contribution of each actor and to determine the degree of his or her account. This is "the problem of many hands", and for the question of "Who then, should be singled out for accountability, blame and punishment", four types of answers can be identified in Bovens' framework as summarised below.

3.3.2.1. Corporate Accountability

Corporate accountability is the accountability of the organisation as a legal entity. Many public organisations have independent legal status, which means they can be held accountable by courts for their operations (Bovens, 2005a, p. 17; 2007a, p. 458; Eryılmaz & Biricikoğlu, 2011, p. 25). Bovens (2005a, p. 18; 2007a, p. 458; 2005c, p. 190) argues that administrative and legal forums mostly use this "corporate accountability strategy" and, in the case of an organisational deviance, they render directly the organisation account on the collective outcome. Bovens (2007b, p. 109) gives as an example the member states' accountability in the European Union to the Court of Justice.

However, in the literature, corporate accountability is mostly used for describing the accountability of the corporations - for the social, environmental and economic impacts of their activities - to all their stakeholders (Tripathi, 2016, p. 101). For Lou (2005a, p. 21; 2005b, p. 12), corporate accountability is related with a company's level of transparency in its activities and its responsiveness to those it serves. For him, accountability is mainly a matter of transparency, disclosure and explanation of corporate policies as well as actions not only to the shareholders, but also to regulators, creditors, suppliers, employees, customers and the local community.

3.3.2.2. Hierarchical Accountability

Hierarchical accountability is the accountability of the highest official (top of the agency) such as director of the agency or minister, who is present before the external forums and takes all the responsibility and the blame. Under the hierarchical accountability relation lies the pyramidal structure of the organisation. In this structure, the process of holding account starts with the highest official at the top and while highest official assumes complete responsibility, in terms of internal accountability,

the lower levels of hierarchy can be addressed by their superiors. Thus, the processes of holding account takes place within the lines of the 'chain of command' where middle managers become both the forum and the actor. In fact, in most types of accountability relations (apart from professional accountability), hierarchical accountability is in fact the official venue. Hierarchical accountability is especially dominant in political accountability relations (of the parliamentary systems) in which ministers are politically accountable to the citizens for their civil servants (Bovens, 2005a, p. 18; 2005c, pp. 190-191; 2007a, pp. 458; 2007b, pp. 109; 2012, p. 25; Bovens et al, 2010, p. 45; Bakkal & Kasımoğlu, 2015, p. 73).

3.3.2.3. Collective Accountability

In collective accountability, each member of the organisation could give account in the case of an organisational misconduct. Public organisations are collectivities of individuals, and in collective accountability a forum can select any official and can hold him/her personally accountable for the organisation's conduct (Bovens, 2005c, p. 191; 2007a, pp. 458-459). However, for Bovens (2005c, p. 191) the main problem with collective accountability is its moral appropriateness.

3.3.2.4. Individual Accountability

Individual accountability is the accountability of each public official. In this accountability relation, it is not possible for individual officials to hide behind their minister or organisation. Each official is held accountable in accordance with his/her contribution rather than formal position, which means that neither the minister nor the organisation has to take all the blame. This accountability approach can be seen in professional accountability (Bovens, 2007a, p. 459; 2007b, p. 109; Bovens et al., 2010:46). Bovens (2005a, p. 19; 2005c, p. 192) argues that, from a "moral point of view", individual accountability is a more adequate strategy than collective accountability, since "the forum does not need to restrict itself to the general managers of the organisation, but can hold to account each official of whom it might be supposed that he was involved in the misconduct".

3.3.3. About what is account to be rendered?

In an accountability relationship, the actor has an obligation to explain his or her conduct and to provide a justification. It is possible to count a range of accountability relationships depending upon the content of the information provided by the actor (Bovens, 2007a, p. 459; Bovens et al., 2014, p. 11).

Bovens (2007a, pp. 459-460; Bovens et al., 2010, p. 46) argues that while in legal accountability the dominant aspect is the "legality" of the actor's conduct, in professional accountability the focus is the "professionalism" of the conduct. However, administrative and political accountability includes several aspects. Bovens (2007a, pp. 459-460; Bovens et al., 2010, p. 46) gives as an example the audit performed by the Chamber of Audit, which can be called legal accountability when the focus is the legality of the conduct, and financial accountability when the focus is the financial conformity of the audit. The author of this study would like to add here performance accountability, where the performance of the actor is the focus, and would like to briefly mention financial and performance accountability, since the other two (professional and legal) have already been described.

Financial accountability is the responsibility for how resources are used (Glaser, 2007, p. 117). The main instruments of this type of accountability can be counted as government budgets, annual accounts, data on public finances, etc. (Premchand, 1999, p. 49). Performance accountability on the other hand, is the account for performance on the basis of performance targets (Helgason, 1997, p. 4). For Hüpkes et al. (2005a), performance accountability "refers to the extent to which (measurable) objectives and criteria are met" (p. 20). The main aim of this accountability is to ensure that programs are being run effectively and efficiently in line with the predetermined goals and objectives (Cameron, 2004, p. 61).

3.3.4. Why the actor feels compelled to render account?

For Bovens (2005a, p. 19; 2007a, p. 460), in general there are two reasons why an actor gives an account to a forum, either he is forced to (as in the case of vertical accountability) or he voluntarily does (as in the case of horizontal accountability).

3.3.4.1. Vertical (Mandatory) Accountability

In vertical accountability, subordinates (actors) are forced to give account to their superiors (forums) (İzci & Sarıtürk, 2017, p. 188; Bovens, 2007a, p. 460). In this accountability relation, the forum has "formal power" over the actor on the basis of a hierarchical relationship. Most of the political accountability arrangements that are based on principal-agent relationship can be given as examples of vertical accountability. Vertical accountability can be also seen in majority of the legal accountability arrangements despite the fact that the relation between actor and the forum is not based on principal-agent framework but rather on regulations and laws (Bovens, 2005a, p. 20; 2007a, p. 460; Bovens et al., 2010, p. 47; Bovens et al., 2014, p. 12).

3.3.4.2. Horizontal (Social-Voluntary) Accountability

In the literature there are different views on horizontal accountability. For Lührmann et al. (2020), "horizontal accountability is a relationship between more or less equal institutions" (p. 813). In this approach, accountability relation is between the governmental branches, where legislative and judicial branches are calling the executive branch account. For others, horizontal accountability is the accountability of the state only to the oversight agencies such as ombudsmen, auditors general, or anticorruption bureaus, which are not located within the departmental hierarchies (Jenkins, 2007, p. 140; İzci & Sarıtürk, 2017, p. 188; Kırılmaz & Atak, 2015, p. 197; Schillemans, 2007, pp. 2-7). Schillemans (2010, pp. 300-301) argues that with the creation of these new agencies, new accountability forms such as performance audit, client panels, scorecards, charters or protocols have been introduced. For him, these are *horizontal* forms of accountability, where agencies report to clients, professional peers or partners instead of their hierarchical principals.

However, for Bovens (2005a, p. 20; 2007a, p. 460; Bovens et al., 2010, p. 47), giving account to oversight agencies is not horizontal but diagonal accountability, "accountability in shadow of hierarchy", since most of those administrative forums finally give report either to minister or parliament. For him, horizontal accountability

is social accountability, referring to the accountability relation where there is generally not a hierarchical relationship between the parties and rendering account to citizens or other stakeholders is voluntary. Thus, the obligation which is felt by agencies to give account to the general public is generally moral in nature, seeing it as their duty to "taxpayers" or "clients".

3.3.4.3. Diagonal Accountability

For Bovens (2005a, p. 20; 2007a, p. 460; 2007b, p. 110; Bovens et al., 2010, p. 48), diagonal accountability is an intermediary form between vertical and horizontal accountability and can be defined as "the accountability in the shadow of hierarchy". Bovens (2005a, p. 20; 2007a, p. 460; 2007b, p. 110; Bovens et al., 2010, p. 48) argues that ombudsperson, supervisory authorities, inspectorates and audit offices are not located in hierarchical relationship with the public organisations, but majority of them report to ministers or parliament. This indirect relationship with a forum is called by Bovens as diagonal accountability. Here, there is the obligation external obligation to but without a principal-agent relationship. Administrative and professional accountability relations can be given as examples of diagonal accountability. For Lührmann et al (2020, pp. 812-813), on the other hand, in diagonal accountability, the actors who are holding the government accountable are citizens, civil society organisations and an independent media.

All types of accountability so far mentioned could be visualized with the table below.

Table 2: Types of Accountability in Bovens' Framework

To whom?	Who?	Which aspect?	Why?
Political Bureaucratic Legal Administrative Professional Social	Corporate Hierarchical Collective Individual	Legal Professional Financial Performance	Vertical Horizontal Diagonal

3.4. Problems of Multiple Accountability

Existence of several types of accountability leads to some problems in practice, which can be summarized shortly below. Some of them are related with the actor side (who is now giving account to multiple forums) and others with the forum side (who tries to control a number of different actors). There are also problems, which are related with the effectiveness of multiple accountability arrangements such as the workload it produces or its inability to improve the performance in real sense.

To start with, Schillemans and Bovens (2011, pp. 6-8) talk about "accountability dilemma" which refers to the overlapping and conflicting expectations of the principals. They argue that multiple accountability may result in conflicting expectations for agencies, and may make it difficult for stakeholders to combine different expectations or to prioritize among them. Legreid (2016, p. 328) gives as an example as "dual accountability of civil servants to politicians and consumers", which for him creates contradictions, dilemmas and tensions for the individual civil servant. From the other side, Schillemans and Bovens (2011, pp. 6-8) talk about "the difficulty of controlling agents" as a problem, which indicates the difficulty of the forums to control a number of different the actors who are giving account to them.

Secondly, Bovens (as cited in Papadopoulos, 2012, p. 106) uses the term "paradox of shared responsibility" for referring to the blame-shifting games in multiple accountability frameworks. It is argued that in multiple accountability, it is quite difficult to determine the contribution of each actor and call the actor account for the outcome, which result in the parties putting the blame on the shoulders of others in a time of crisis (Schillemans & Bovens, 2011, pp. 6-8; Klijn & Koppenjan, 2016, p. 243). This is the problem of "many hands" for Romzek (2011, p. 23), which may result in resistance of public administrators for being held responsible for outcomes and also cause the network actors to use interdependencies to shrink their responsibilities and to engage in blame-shifting games to blame others for failure (Klijn & Koppenjan, 2016, p. 248; Papadopoulos, 2012, p.106).

Thirdly, it is argued that, an increase in number of accountability relations results in an increase in the "(transaction) costs of accountability", which means that producing information –such as drafting reports - and engaging dialogue with the accountability forum necessitate time as well as effort (Schillemans & Bovens, 2011, pp. 6-8). Accountability arrangements are seen as "time consuming paperwork" which, in fact, leads to an over burden as well as goal displacement (Bovens, 2005b, p. 8). Data provision on performance indicators or performance audits are marked as re-bureaucratization or target overload (Legreid, 1996, p. 327). This, in fact, results in a "check-list mentality" in the realization of specified accountability requirements (Gregory, 2003, p. 565). From the side of the forum also, there is a check list mentality without looking in detail the provided information, which may lead to a decrease in the enthusiasm for the actors providing information (Bovens & Schillemans, 2014, p. 675).

Fourthly, "accountability paradox" is another problem that is mentioned with respect to multiple accountability. It means that "more accountability does not necessarily produce better government" (Dubnick as cited in Bovens, 2012, p. 30). It is argued that strict accountability mechanisms which punish every single fault may turn the organisations into formalistic and defensive bureaucracies where leaders, even when it may be dysfunctional for reaching their goals, may "resort to the defence of the status quo" (Bovens & Schillemans, 2014, p. 676). Or, contrarily, the frequent measurement of administrators' performance may lead the administrators to only meet the requirements rather than to perform better in designing policies or delivery of public services, which is called as "accountability trap" (Bovens, 2008, p. 228; Bovens, 2012, p. 30). It is argued by Bovens (2005b, p. 7; 2005c, p. 194) that "too much emphasis on accountability and transparency can lead to enhanced proceduralism, and to sub-optional and inefficient decisions instead of improved performance". Thus, it is difficult to argue that "more responsibility for performance" results in "more accountability for performance" (Legreid, 2016, p. 329). It is even argued that more accountability may have the risk to decrease the performance of organisations (Dubnick 2005 as cited in Legreid, 2016, p. 329).

Fifthly, “accountability overload” is described by Behn (as cited in Bovens 2012, p. 30) for referring to the “accountability obligations that have progressed well beyond the point of view of diminishing returns”. It can be seen as an umbrella concept covering the “cost of accountability” and “accountability paradox”, referring to the negative sides of excess accountability routines, such as red tape or excessive costs (on the basis of the time they consumed). The negative sides of accountability also include the damage given to efficiency, effectiveness, learning and trust; and the focus therefore should be based on quality of accountability (Bovens & Schillemans, 2014, p. 674; Bovens, 2008, p. 228). It is argued that accountability regime imposes high demands on public officials’ limited time and energy. It is moreover argued that the evaluation criteria are mostly mutually contradictory, and performance standards lead to goal displacement (Bovens, 2008, p. 229).

Lastly, “accountability deficit” can be described as “lack of accountability arrangements” (Bovens, 2005a, p. 24; 2007a, p. 462). It refers to the fact that those who govern us do not have enough knowledge to give account to the public for their conducts (Bovens, 2008, p. 229). It is argued that internalization of decision making, contracting out or privatization of public services as well as emergence of governance networks in public service provision have weakened the power of the government. In Bovens’ and Schiellaman’s (2014) word “when powers shift, slip away or dissipate accountability mechanisms should step into the breach” (p. 674). In line with this, Salomon (2002) talks about “accountability challenge”, meaning that traditional political accountability has to be loosened up with the emergence of new forms of governance (with discretion) (as cited in Schillemans & Bovens, 2011, p. 3) It is argued that the emergence of “a wide variety of” actors has concealed the importance of key (political) accountability relation between citizens and elected officials on the one hand and between elected officials and public servants on the other (Thomas, 2003, pp. 550-551).

3.5. Criticisms to Bovens' Accountability Framework

The criticisms towards Bovens, with regard to his accountability framework, can be grouped under two categories: "criticisms towards his accountability definition" and "criticisms towards his accountability types".

3.4.1. Criticisms towards Bovens' definition of accountability

In the literature, there are some criticisms towards Bovens' accountability definition. Among those, some could not be regarded as a total a criticism but rather as a complementary afford. For instance, Schillemans (2007, p. 7) makes an addition to Bovens' definition of accountability as a mechanism. As could be remembered, for Bovens, seven constitutive elements are needed to qualify a relationship as accountability. Schillemans adds one point (the new 7th) with regards to the importance of "explicit and implicit expectations" to the characteristics of accountability as a social relation (Box 2).

1. There is a relationship between an actor and a forum
2. in which the actor is obliged
3. to explain and justify
4. his conduct,
5. the forum can pose questions,
6. pass judgement;
7. **in the light of explicit and implicit expectations**
8. and the actor may face consequences

Box 2*:* Accountability as a Social Relation (with Schillemans' Addition)
Source: Schillemans (2007, p. 7)

Schillemans (2007, p. 7) argues that the element of "expectations", which is not listed by Bovens, is crucial in accountability process because judgements are made on the basis of expectations. For Schillemans, if a controversy arises between accountee and accountor, this is mostly because the parties do not agree upon the legitimacy of the judgement standards.

In fact, in majority of Bovens' articles reviewed for this thesis, the accountability relation does not involve the "standard of expectations", apart from the article which Bovens wrote with Schillemans and Goodin (2014, p. 12). In addition to the classical questions of Bovens for determining the type of accountability, mainly "(1) To whom the account is account to be rendered? (2) Who should render account? (3) About what is account to be rendered? (4) Why the actor feels compelled to render account?", this article adds a new question (as the 4th one), namely "By which standards?". The authors argue that, depending on the context or nature of the forum, there exists a wide range of standards and, mostly several standards apply at the same time. They state that while in the bureaucratic accountability, the expectations of the actor and the forum are shaped by bureaucratic hierarchies; in legal accountability by legal norms and rules, in professional accountability by professional norms and standards, and in political accountability by political demands.

Another criticism towards Bovens comes from Willems and Dooran (2011, 2012), on the basis of the "forum" component of the definition. For Bovens, forum can either be an "individual", an "institution", an "organisation" or a "virtual entity" such as public opinion. However, for Willems and Dooran (2011, p. 509), the idea of forum is not very clear in this formulation. They argue that, account is not given *to* a forum, but given *within* a forum. Thus, rewriting Bovens' definition, for Willems and Dooran (2011) accountability is "a relationship between an accounter and an account-holder in a particular public forum, in which the accounter has an obligation to explain and to justify his or her conduct, the account-holder can pose questions and pass judgement, and the accounter may face consequences". The Figure 2 below visually demonstrates the process of accountability.

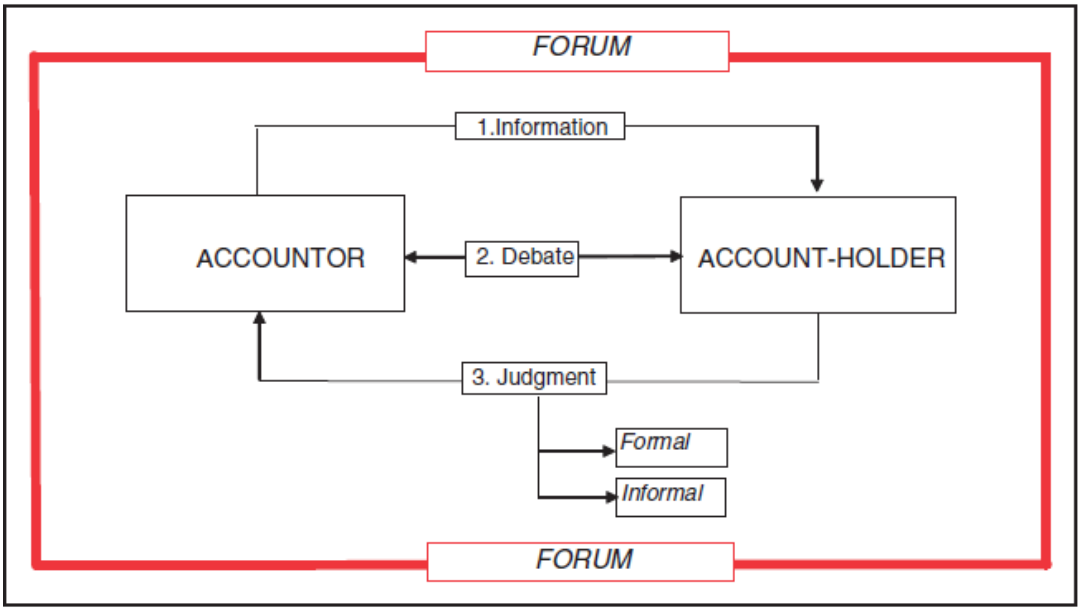

Figure 2: Visual Definition of Accountability

Source: Willems and Dooran (2011, p. 509).

Willems and Dooran (2011, p. 510) moreover argue that in practice holding account is not so simple as put forward by Bovens' definition but rather much more complex. This is because, there are many account holders in different forums who are calling the governments account for different parts of their conduct. This means the existence of different accountability arrangements in different forums simultaneously, which refers to the provision of different information, existence of different judgement criteria and different consequences. Another criticism of Willems and Dooran (2012, p. 1013) are regarding the two concepts of accountability of Bovens'. They claim that "the distinction between accountability as a virtue and mechanism" is not very clear as Bovens argues. They moreover argue that, although being presented as two different approaches, these two accountability approaches have much more in common. In their words "social mechanisms surely need norms to function (and vice versa)" (Willems & Dooran, 2012, p. 1013).

Lindberg (2013, p. 203) is also one of those scholars who criticises Bovens. While admitting the fact that Bovens introduces a new formulation for the definition of accountability; as for Lindberg, in Bovens' definition there is only the change of words, which bring no novelty to the classic definition. For him, Bovens' definition

(of accountability as a social relation) is offering nothing new but "is reinventing the wheel and giving it a new name", where the components of accountability in the classical understanding do not change, but restated in new terms.

3.4.2. Criticisms towards Bovens' types of accountability

As it is argued in the first chapter, one of the accountability types which has gained importance with the NPM is "performance accountability". It refers to a shift of attention from "inputs" to the "outputs and outcomes", which necessitates the existence of clearly defined strategic goals, performance targets and indicators. The focus of the public sector now becomes meeting the performance standards, rather than only compliance with rules.

As it is mentioned earlier, for Bovens, the emergence "public accountability" is closely related with the emergence of NPM and introduction of managerial techniques into the public sector. Bovens (2005a, p. 3; 2005b, pp 1-3; 2007a, p. 448) argues that with NPM there is a "shift from financial accounting to performance auditing and public accountability". This shift, for him, refers to the usage of performance indicators for evaluating public organisations, which necessitates extensive auditing. Thus, he uses the term "performance auditing" rather than "performance accountability", in a way to highlight only the audit function. In another study, he (2005b, p. 2) alternatively uses "value for money" auditing for indicating the shift from accounting to accountability. Additionally, Bovens (2005b, p. 4) speaks about "public reporting" as a novelty of NPM, which necessitates the agencies to make their annual reports publicly visible. He admits that public organisations turned into "performance-based organisations being evaluated on the basis of targets, performance indicators and benchmarks" (Bovens, 2007b, p. 111).

As it is known, Bovens derives the accountability types from his definition of "accountability as a mechanism/social relation", and for Bovens (2005c, pp. 184, 186), this is the definition of "public accountability" that emerged with the NPM. He argues that this definition is an analytical tool to understand and assess the concept of accountability in the contemporary governance system. If this is so, then, one looks

for a direct reference to performance accountability among the types he classifies. However, surprisingly, Bovens does not give any reference to it, which is, for the author of this study, "a must" for understanding the transformation of accountability with NPM. In terms of the "aspect of the conduct", Bovens (2005a, p. 19; 2007, pp. 459-460; Bovens et al, 2010, p. 47) talks about a distinction between "procedural (accountability for the procedure or process)" and "product (accountability for the product or content)" accountability. However, he does not clearly define them and it remains ambiguous whether with the latter he is referring to performance accountability.

In fact, performance accountability is important in order to understand "**managerial accountability**", which is, for the author of this study is the "key" accountability mechanism to understand the transformation of public organisations in line with NPM. As it is known, NPM understanding has two main reflections to the public administration and its organisation: marketization and managerialism, where managerialism refers to organisation of public functions and public organisations on the basis of managerial techniques. It is not possible to clearly understand how public organisations, in terms of intra-organisational perspective, transformed in line with managerial techniques without giving any reference to "managerial accountability".

Being also called as "modern way of management", managerialism is being differentiated from "traditional way of management" in which the focus of management and control is on meeting legal requirements as well as cash and budget limits (Regional School of Public Administration [ReSPA], 2017, p. 1). Hepworth indicates that:

> Management includes establishing a plan or road map for what is to be accomplished, allocating resources to implement the plan within the agreed timescale, then establishing what actually was achieved compared with what was originally envisaged, identifying the differences and the reasons for them and feeding that back into original plans and resource allocation decisions. (as cited in ReSPA, 2017, p. 2)

In fact, in this new management system the role of managers has gained importance. Ongaro (2012, p. 1) argues that the reforms which have started in the early 1980s led

to a range of expectations about accountability of public managers. Managerial accountability, then, is about the accountability of public manages under this new era of reforms. Managers are not only accountable for compliance with the rules and regulations to their hierarchical superiors but also for the performance of their organisation to the public. This means that bureaucrats' accountability under the supervision of the mangers also transformed significantly. The term should not be seen limited to "managers' accountability", but "a managerial type" of accountability, which is affecting the role of the bureaucrat also. Therefore, "it is not simply the accountability of managers" (OECD SIGMA, 2018, p. 10). However, as in the case of performance accountability, Bovens does not mention managerial accountability under his accountability types, although he admits that public accountability refers to a "loosely defined trend towards a more managerial approach in the public sector" (Bovens, 2005b, p. 2), and also "the complement of public management" (Bovens, 2005c, p.182). In only one of his articles Bovens (2005c, p. 186) mentions the concept of managerial accountability, but without providing any definition of it. However, managerial accountability needs to be analysed in more detail, and be a complementary element to Bovens' framework, in order to fully understand public accountability in the new complex governance system.

In fact, when we look at the literature, we can hardly see a definition of managerial accountability[16], rather, most of the scholars has preferred to use it interchangeably with bureaucratic or hierarchical accountability. This is especially in the case of Türkiye where the words "*yönetsel*" and "*idari*" mostly used as synonyms, and thus, the scholars mostly explain bureaucratic, not managerial accountability (see Eryılmaz & Biricikoğlu, 2011; İzci & Sarıtürk, 2017 or Demirel, 2014, for instance). Similarly, Mulgan (2000) explains managerial accountability as controls from superiors in hierarchical organisations, or for Smyth (2007) managerial accountability is the accountability between the government and the officers. However, although not

[16] In Cendon's (1999) article, for instance, the impact of NPM on public sector accountability is examined without giving direct reference to managerial accountability. In Parker and Gould's (1999, p. 122) article, on the other hand, managerial accountability is used as synonym of administrative accountability, but argued to expand its scope beyond traditional accountability to include monitoring of inputs, outputs and outcomes under NPM.

excluding hierarchical or bureaucratic accountability, managerial accountability refers to something different. In fact, in the literature the only concrete definition comes from Hughes (2018, p. 168), who defines "managerial model of accountability", as "the accountability for results to politicians and to the public". For him, when public servants get involved in policy setting or monitoring, they become both managerially and politically accountable.

Thus, since managerial accountability mostly deals with the implementation side, we can see a clear definition of it in the works of international organisations (such as EU or OECD SIGMA) which are dealing with the public sector reform practices in countries. This is because for the EU, for instance, managerial accountability has critical importance in terms of successful implementation of the EU acquis, and thus, "a subject for accession negotiations". European Commission (EC, 2014) defines managerial accountability as "a process whereby managers at all levels are responsible for, and may be required to explain, the decisions and actions taken to meet the objectives of the organisation they manage" (p. 360). For OECD SIGMA (2018, pp. 6-13), on the other hand, managerial accountability is important, since, without it, reforms of public administration cannot be successful. Managerial accountability is important in shaping the relation between politicians and senior civil servants, while ministers have political accountability, inside an institution, other types of accountability are necessary to ensure the delivery of policy objectives.

OECD SIGMA (2018, pp. 3-11) defines managerial accountability briefly as "the answerability of managers for the work and results of their organisation". It is composed of "compliance" (conformity with the procedures and rules) and "performance" (a clear focus on results). While compliance means "respecting the policies, plans, procedures, laws, regulations, internal rules in force"; performance is "a public entity's achievements relative to its strategic objectives", where the results and outcomes are evaluated by comparing them with established benchmarks or expected results (EC, 2017, p. 6). Managerial accountability is visualized with the figure below.

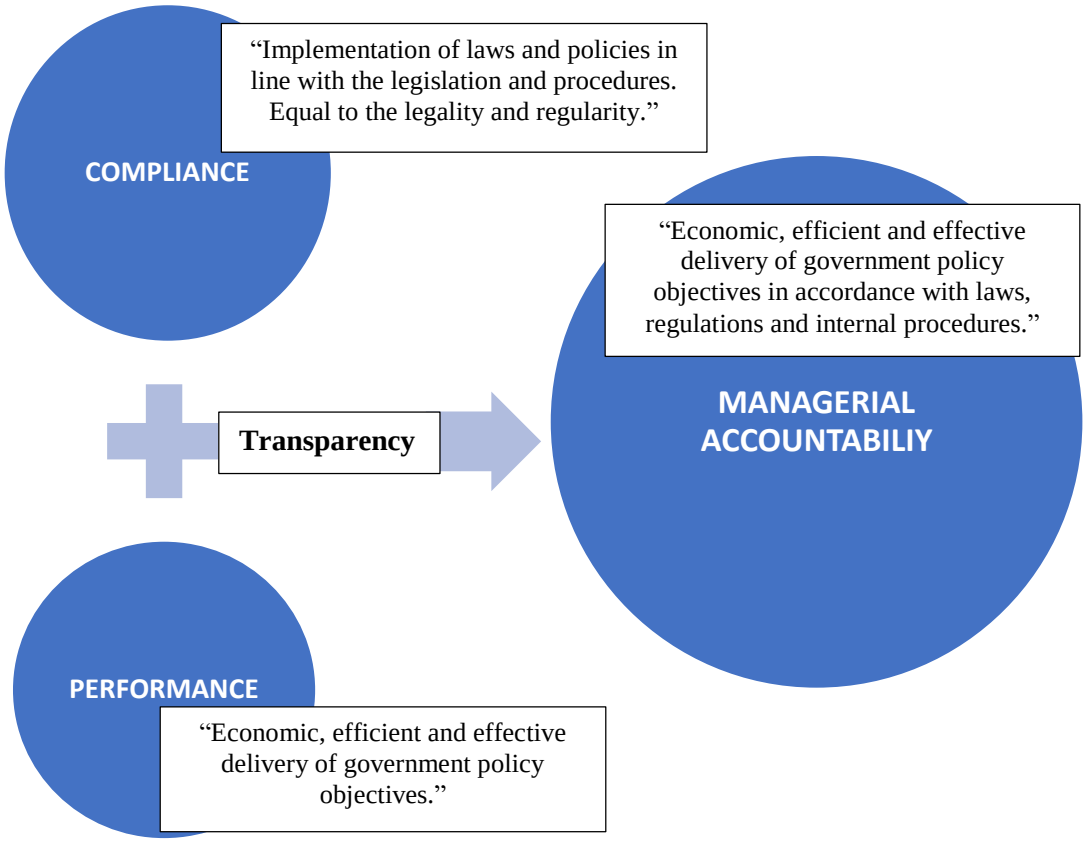

Figure 3: What are Managers Responsible for?

Source: OECD SIGMA (2018, p. 6)

"Authority", "delegation of power" and "autonomy" all have an important role in this type of accountability (OECD SIGMA, 2018, p. 11). "It requires holding managers accountable for the results by assigning them responsibility, delegating authority for decision making, and giving them the autonomy and resources necessary to achieve the expected results" (OECD SIGMA, 2018, p. 3; OECD, 2023, p. 26). Therefore, managerial accountability necessitates "decentralization of authorities and responsibilities" for reaching objectives and performance indicators, and "reporting lines" to report the outcomes to hierarchical superiors (ReSPA, 2017, p. 3). In short, managerial accountability can be defined as:

> Managerial accountability is the obligation of the departmental managers to perform all activities observing the principles of sound financial management, legality and transparency in administering and take responsibilities for their

> actions and the results that derive from them thereof to the body that has appointed or delegated responsibility to them. (EC, 2017, p. 8)

3.6. General Evaluation and Looking Forward

This chapter focused on the concept of accountability and tried to explain it on the basis of Bovens' classification: "accountability as a *virtue"* and "accountability as a *mechanism".* In the former, accountability is seen as a positive feature of organisations or public officials, which comes close to concepts such as responsibility or responsiveness. In the latter, accountability is seen as a social relation between actor and forum, which involves the obligation to explain or justify conduct, possibility of debate and a judgement of the act by the forum. In the literature, there are some criticisms towards Bovens' definition of "accountability as a mechanism". Some authors try to redefine it while others find nothing new in it. However, for the author of this study, the definition is clear enough. The author of this study shares the same view with Curtin and Egeberg (2008) and think that Bovens' definition provides a clear procedural and organisational framework, having explicit constitutive elements. The author of this study also shares the same view with Curtin et al. (2010, p. 938) in the sense that Bovens' framework offers a good angle for linking actors and forums in different accountability contexts. However, the author of this study would like to make a contribution to his "accountability types" and complementing them through adding "performance" and "managerial" accountability in order to fully understand the transformation of the accountability concept with NPM. Thus, from the point of view of the author of this study, in an evolving context of public administration, both the accountability definition (as a mechanism) of Bovens and the wide range of accountability types he offers– with the addition of performance and managerial accountabilities - provide a suitable tool for operationalisation of the empirical study to be presented in the following chapters.

As argued in the first chapter, the term accountability has transformed in the changing historical context of public administration. As Bovens (2005b, pp. 3-8; 2007b, pp.110-113) also indicates, there is a shift from traditional vertical accountability mechanisms to more horizontal accountability mechanisms in time. The monolithic hierarchical political and organisational accountability relations are leaving the place to more

pluralistic and diversified accountability relations, which are diagonal and even horizontal. On the one hand, the rise of independent or quasi-autonomous agencies has diminished the oversight and control power of the ministers in the parliamentary systems. On the other hand, many countries now look for more direct relations between citizens and public agencies, which led the social accountability mechanisms to gain importance. Moreover, there is also a shift from hierarchical and collective to individual accountability, where individual officials now are the ones mostly called account by accountability forums. Lastly, individual responsibility is mostly based on performance, where the executive agencies are now expected to reach their performance indicators and targets.

This historical and paradigmatic transformation of the concept of accountability can well be visualised (Table 3) on the basis of Bovens' framework.

Table 3: Accountability in the Evolving Context of Public Administration - Bovens' Framework

<table>
<tr><th colspan="2">Classical Public Administration</th><th colspan="2">Post 1929 – late 1970s Period</th></tr>
<tr><td colspan="2">Politics-administration dichotomy</td><td colspan="2">Politics-administration dichotomy challenged</td></tr>
<tr><td colspan="2">• Public officials give account to the elected officials, and elected officials render account to the public.
• Bureaucrats' responsibility is in the line of hierarchy, they are implementing the laws and rules, having no discretion.</td><td colspan="2">• Friedrich - Finer debate on 'administrative responsibility' vs. 'direct accountability'.
• Administrative discretion coming to picture with the increasingly complex governmental functions (e.g. street level bureaucracy)</td></tr>
<tr><td>To whom?</td><td>Political, bureaucratic, legal</td><td>To whom?</td><td>Political, bureaucratic, legal, social</td></tr>
<tr><td>Who?</td><td>Hierarchical</td><td>Who?</td><td>Hierarchical, individual</td></tr>
<tr><td>Which aspect?</td><td>Political, legal, financial</td><td>Which aspect?</td><td>Political, legal, financial</td></tr>
<tr><td>Why?</td><td>Vertical</td><td>Why?</td><td>Vertical, horizontal</td></tr>
</table>

Table 3 (cont'd)

New Public Management		**Governance**	
Private sector means and market mechanisms		Transformation of the role of the state and role of IFIs	
• In terms of *organisational* perspective, managers are accountable for results, measured by performance indicators; accountability of managers and bureaucrats are also to the public (or customers); leading a change in the hierarchical accountability relation • In terms of *marketization,* complicated accountability relations on the basis of several actors in provision of public services, weakening of political and legal accountability		• In terms of *network governance,* intertwined and multiple accountability relations, difficult to hold government officials accountable • In terms of *good governance,* existence of an accountable public sector is a pre-requisite for getting development assistance, the countries are also accountable to the IFIs for the aid they use; weakening role of state in policy formulation	
To whom?	Political, bureaucratic, legal, administrative, professional, social	**To whom?**	Political, bureaucratic, legal, administrative, professional, social
Who?	Hierarchical, individual	**Who?**	Hierarchical, individual
Which aspect?	Political, legal, financial, professional, performance	**Which aspect?**	Political, legal, financial, professional, performance
Why?	Vertical, diagonal, horizontal	**Why?**	Vertical, horizontal, diagonal

Source: Designed by the author of this study

The rest of the thesis will be devoted to the examination of how public accountability has evolved in Türkiye, enriched with a case study. Bovens' "conceptualisation" of accountability (two different definitions) as well as his "classification" of accountability (of the types) – with the addition of performance and managerial accountabilities - will be the main conceptual instrument for analysing the Turkish case.

CHAPTER 4

ACCOUNTABILITY IN THE TURKISH PUBLIC ADMINISTRATION

This chapter aims to explain how public sector accountability has evolved historically in the Turkish public administration within the context of bureaucratic reforms. It mainly follows the theoretical framework on public administration explained in the Chapter 2. However, administrative reforms in Türkiye did not take place in parallel with the theoretical framework mostly owing to the "political" and "economic" nature of the changes, and as it will be seen, Türkiye can be characterized as a late comer especially in terms of the implementation of the post-1980 reforms. As an attempt to explain this statement, firstly, section 3.1 handles the time period before 1929 and tries to explain the reform attempts and accountability relations in the late Ottoman and Early Republican periods. Then, section 3.2 covers the time period between 1929 and late 1970s, and gives place to administrative reforms first under the etatist policies of Republican Peoples Party, and then the liberal agenda under the multiparty politics and especially in the time of Democrat Party, and lastly, the state directed planned economy in the post-1960s. Afterwards, section 3.3 explains Türkiye's experience of neoliberal agenda and the New Public Management in the post-1980, where the country mainly implemented economic rather than administrative reforms. Lastly, section 3.4 handles the post 2000s, where governance and good governance reforms, together with the managerial reforms have brought "accountability" into the centre of the administrative system shaped and implemented by the Justice and Development Party.

4.1. Accountability in the Pre-1929 Period

For some scholars, the most distinguished aspect of the Ottoman Empire soon after its establishment was its patrimonial characteristics (Mardin, 1969, p. 259; Zurcher, 2003,

p. 12). For Heper (2001, p. 680), for instance, the state was structured "in the person" of sultan, who reduced the military and the bureaucratic organisations to his own personal device. From the other side, military and civil bureaucrats, who were expected to be meritorious and loyal to the sultan, were proposed to be "a distinct group" above the rest of the population (Heper, 1985, pp. 25-29). This resulted in a societal structure, which was agued to be composed of two main classes; the masses who were working and paying taxes, and a ruling class (composed of sultan and military) who were taking the surplus value of the masses[17] (Aytekin, 2019a, pp. 19-20). Zurcher (2003, p. 12) argues that, despite their privileged position in comparison with the mass of the people, the bureaucrats of the sultan did not form an autonomous bureaucratic elite – as they would become in the next century – but were means of imperial power, who were executed at the sultan's will.

However, such an approach is not free from criticisms. Aytekin (2019a, pp. 34-35) criticizes the argument that Ottomans had a centralized and strong state tradition (and reveals its impossibility under the conditions of a pre-modern period where transportation and communications means, and also financial and human resources were limited), and argues that sultan did not have unlimited powers even in the Classical period of the Empire but his power was restricted by the legal and bureaucratic system. On the other hand, from mid-17th century onwards the Ottoman Empire significantly transformed politically, economically and socially. The composition of the ruling class was altered, where the personal power of the sultan diminished. Composition of the military changed, where demand for *sipahi* decreased and demand for firearms increased. As a result, *timar* system became ineffective and *ayans* emerged as a new power group. Demographic and economic structure also significantly transformed with rising prices and increase in the tax burden of peasants, which led to the migration of peasants from villages, and eventually, emergence of rebellions (Aytekin, 2019a, pp. 39-47; Zurcher, 2003, pp. 15-16).

[17] It was argued that due to limited capital accumulation in the Ottoman State, the agricultural surplus (in terms of tax revenues) was extracted by the state (Keyder, 1979a, p. 4) with the means of mainly "tımar" and "iltizam" (Aytekin, 2019a, p. 35).

The last two centuries of the Ottoman Empire were devoted to reform studies (Öztürk & Coşkun, 2000, p. 146), with the main idea of preventing the dissolution of the empire and strengthening the centralized state structure (Şahin, 2007, p. 58). Gülalp (1994, pp. 166-167) made a three partite division in terms of the classification of the modernization efforts. For him, the first stage was the reorganization of the army and the bureaucracy under "Selim III (1789-1807)" and "Mahmud II (1808-1839)", since "the military supremacy of the west" was considered as the main reason for loss of the territory (Özcan, 2015, p. 161). However, once it was seen that military reforms were not sufficient to prevent the recession, the reforms were extended to all areas of governments including justice, central bureaucracy, provincial administration and education (Adaman et al., 2014, pp. 4-5; Zurcher, 2003, p. 56; Özcan, 2015, p. 161). The second stage was the Tanzimat period where social transformation also started and the Ottoman Empire granted equal rights to citizens and admitted non-Muslims to public schools, army and the civil service. Moreover, administrative organs of the classic Ottoman state were transformed into ministries, which increased the need for bureaucrats having technical expertise and knowledge who were educated in professional training colleges (Zurcher, 2003, p. 62; Özcan, 2015, p. 162). Parliamentary monarchy was set up with the 1876 Constitution, leading to two short-lived parliamentary experiments, which were in fact hindered by the warfare (Adaman et al., 2014, p. 5). In fact, the organization and operationalization of the administrative structure of the Ottoman State in line with the Continental Europe lead to the emergence of a dualist structure where new forms of administrative structures were articulated to those older ones (Altunok, 2011, p. 234). The final stage of modernization, for Gülalp (1994, p. 167), was the resolving of the religion based ideological legitimation with the establishment of the Turkish Republic.

The period from the reign of Sultan Selim III - when Western ideas were flowed in the Ottoman Empire and permanent Ottoman embassies were established in Europe (Zurcher, 2003, p. 23) - to the 1st Ottoman Constitutional period, contacts with the West contributed to the rise of a civil bureaucracy. Kazancıgil (1994, p. 224) argues that with their western education, the civil bureaucrats saw themselves as the only group to administer the empire and modernize the country, and thus, as "servants of

the state" rather than the "slaves of the Sultan". In fact, the rise of the civil bureaucrats' prominence was with the relegation of the other powerful groups in the polity into a secondary position with Mahmud II (such as Janissaries) as well as his efforts to build a modern bureaucracy (Kazancıgil, 1994, p. 224; Zurcher, 2003, p. 50; Heper & Berkman, 2009, pp. 68-69). For Heper (2001, p. 681), with the Tanzimat Period, the civil bureaucrats started to be the initiator of the Ottoman modernization reforms, where the authorities of the Sultan were limited (Özcan, 2015, p.162). Zurcher (2003, p. 50) indicates that, with Tanzimat the centre of power shifted from the palace to the bureaucracy, whose power became so strengthened that sultans after Mahmud II lost control of it. Adaman et al. (2014, p. 5) argue that by the end of 19th century, due to international and domestic conflicts, the dominant coalition (being composed of army officials and bureaucrats educated in a Western outlook) shifted to the army in which the Committee of Union and Progress had a voice in domestic politics. These cadres also became the link between the Ottoman Empire and the Turkish Republic. However, Aytekin (2019b, p. 48) points out that transformation of the Empire was based more on internal dynamics than external ones[18], and the main societal power behind the reforms of Selim III, Mahmud II and Tanzimat was not only the bureaucrats, but also the big land owners and rich merchants.

In the initial years of the Republic, Berkman and Heper (2001) state that extensive political and administrative reforms were indicative (p. 151). The founders of the Republic envisaged a transformation in all spheres of the society in line with the Western standards (Şahin, 2007, p. 60). Heper (2001) argues that the bureaucratic elites were the ones who attributed themselves the task of westernizing Türkiye, and thus, who formulated the norms and values for transformation (pp. 678-679). It is proposed that the administrative state tradition was inherited from the Ottomans by the Turkish Republic (Kaynar, 2020, p. 36), and, the bureaucratic elites of the new Republic shared the same ethos of the group of bureaucrats that emerged in the 19th

[18] Aytekin (2019b, p. 49) dates root of the reforms in Ottoman Empire to 1703 (Edirne Vakası) against the traditional understanding taking Selim III or Mahmud II as the starting point, arguing that "internal dynamics" rather than external ones played the major role in the transformation of the Empire. For him, this was the incident, which showed the shift in the power dynamics and superiority of viziers and pashas to Sultan.

century, who conducted the modernization efforts (Kazancıgil: 1994, p. 224)[19]. However, for Şener (2019, p. 219), the group behind the transformation of the society (in terms of political, economic, ideological, cultural, educational and legal aspects), was composed of the military-civilian bureaucrats as well as commercial bourgeoisie and big land owners. Within this framework, a centralization and modernization programme with a secular and nationalist character was implemented in the early Republican period; and through adoption of Western legal codes as well as cultural elements, societal relations were reorganized (Adaman et al, 2014, pp. 5-6).

In administrative terms, Demirci Güler (2003, pp. 3-4) argues that, the Republican cadres, at first stage, mobilized existing public organizations and institutions in line with new societal goals; thus, the organisation of public administration resembled the Ottoman period[20]. From the opening of the Grand National Assembly of Türkiye to the proclamation of the Republic, five governments were formed, where public services were mainly regulated by 11 ministries[21]; and after the proclamation of the Republic, the number of ministries were around 11 and 12. Demirci Güler (2003, pp. 4-10) considers the economic policy as the main determinant in reregulating the public services, and therefore, between the years of 1923-1930 the state assumed a limited role in the economic functions, and mainly focused on health, education and security. Additionally, new institutions were set up in line with the mentality of the new state which was based on law and secularism – such as Supreme Court and Council of State – (Demirci Güler, 2003, pp. 3-8) as well as two new national banks were established

[19] However, Boratav (2010, p. 186) rejects the idea that Young Turks and Republican bureaucracy were an extension of the Ottoman bureaucracy – seen as the reformist group - of the 18th century. He is also against the argument which considers Republican bureaucracy as a separate group that took decisions on behalf of the society, but proposes that the concept of "ruling class" and "public administration" are confused and bureaucrats did not form a ruling class.

[20] It is argued that Ottomans had an advanced state apparatus with the reforms after Tanzimat, which could be observed by the establishment of the first government just after 10 days of the opening of Grand National Assembly of Türkiye (Demirci Güler, 2003, p. 2).

[21] Religion, internal affairs, justice, public works, foreign affairs, health and social aid, economy, national defence, general staff, finance, and education (where the Ministry of Economy was established for the first time).

in line with the liberal economic policies of the period – mainly the Business Bank (*İş Bankası*) and Industrial Bank (*Sanayi Bankası*) (Zurcher, 2003, pp. 195-196).

On the other hand, the first Constitution of the Republic, "Teşkilat-ı Esasiye Kanunu", was adopted in January 20, 1921. Based on unity of power, the 1921 Constitution combined the executive and legislative powers in the Grand National Assembly, named as "assembly government", based on the principle of "supremacy of parliament" (Gönenç, 2008, p. 491). Giving absolute power to the Assembly, however, the Constitution did not regulate the area of judiciary, and check and balance mechanism (for political power) was also absent (Yamaç, 2020, pp. 205, 208, 215).

The government system of 1924 Constitution resembled the system of the 1921 Constitution: an assembly government but with parliamentary overtones. Again, the legislative and executive powers were vested and centered in the Grand National Assembly (Gönenç, 2008, pp. 491-492), however, while the legislative power was vested in the assembly, and executive power was used by the President and Council of Ministers (Şener, 2019, p.240). However, there was no mechanism of checks like a Constitutional Court or a second chamber to counterbalance the Assembly's power (Zurcher, 2003, p. 222). Additionally, judiciary would be exercised by independent courts (but this was proposed to be on paper only, with the establishment of Independent Tribunals). While classical rights were mentioned, social rights were not touched on in the 1924 Constitution (Şener, 2019, p. 240). In terms of financial management, "General Accounting Law (Muhasebe-i Umumiye Kanunu)" (being the predecessor the Public Financial Management and Control Law No: 5018 to be dated 2003) setting the framework of "Budget Unity" and "Treasury Unity" was also promulgated in this period (Demirci Güler, 2003, p. 11).

The "politics-administration dichotomy", shaping the pre-1929 accountability debates in the American context assumed that elected officials should give account to the public, whereas the public officials were expected to give account to their superiors and elected officials in the line of hierarchy. Such a political, bureaucratic and legal public accountability understanding in the classical period does not seem to exist, at least for some authors, in the first years of the Republic. For instance, Özcan (2015, p.

149) argues that, in the Ottoman-Turkish polity, bureaucracy was seen as a power group who protected the state and steered the community; and thus, the bureaucratic elites, rather than implementing the decisions of the political power, took part in their making. Özcan (2015, p. 156) moreover argues that being oriented more towards substantive and less on instrumental rationality, the bureaucrats in Ottoman-Turkish state tradition were decision makers compared to Weber's legal rational bureaucracy appliers who were rather decision implementers. However, for Boratav (2010), bureaucrats of the late Ottoman and early Republican period could not be considered as a power group taking decisions on behalf of the society. Aytekin (2019), Atılgan (2019) and Şener (2019) count big land owners and commercial bourgeoisie, together with bureaucratic cadres, in shaping the administrative reforms. All these arguments make it difficult to draw a clear line between politics and administration in the late Ottoman and early Republican period, and to talk about a system resembling the American context, but rather, it could be argued that a strong political accountability was evident where the bureaucratic power was fused with the political. In terms of legal accountability, both 1921 and 1924 Constitution formed an assembly government combining executive and legislative powers, which could be interpreted as a setback in the implementation of legal accountability, with the absence of a check and balance mechanism. On the other hand, in the area of public administration, besides modernization efforts in a number of areas in the initial years of the Republic; in administrative terms, the first attempts were to set up an administrative structure (in terms of ministries) based upon the Ottoman heritage. This is accompanied by the establishment of new institutions in line with the new mentality of the state, the focus of which were openly not to form an accountable public sector.

4.2. Accountability in the Post 1929 Period to the Late 1970s

4.2.1. From 1929 to the Second World War

In the post-1929 period, public administration in Türkiye was influenced from the etatist economic policies, which led to the direct state intervention in the economy (Demirci Güler, 2003, pp. 12-13). After the Great Depression, Türkiye returned to protectionism, interventionism and state planning (Adaman et al., 2014, p. 7), where

transition to a self-sufficient industrial structure through Import Substitution Industrialization (ISI) policies were identified in the Five-Year Industrial Plans[22] (Gülalp, 1980, pp. 45-46). The change in the role of state had an impact on the organization of the public sector. Accordingly, the number of ministries and their affiliated institutions increased such as the establishment of Ministry of Transportation, and new public institutions emerged (based on the new entrepreneurial role of the state) such as Sümerbank, Etibank, Mineral Research and Exploration General Directorate (*Maden Tetkik Arama Enstitüsü*), Office for Soil Products (*Toprak Mahsulleri Ofisi*). On the other hand, reforms were not limited to economic area but extended to the areas of culture and education as well, with the establishment of institutions such as Turkish Historical Society (*Türk Tarih Kurumu*), Turkish Language Society (*Türk Dil Kurumu*), Ankara State Conservatory (*Ankara Devlet Konservatuarı*) (Demirci Güler, 2003, pp. 14-17; Zurcher, 2003, p. 198).

Pre-1960 period was the era where foreign expert reports for the restructuring of the public administration were prepared in Türkiye. When the effects of depression began to be settled in Türkiye by 1932 (Patton, 2000, p. 51), the country turned outward and the government demanded research and projects from foreign institutions and experts to evaluate the administrative structure of Türkiye (Aslaner, 2006, p. 48). The was firstly done by Hines-Kemmerer mission in 1932, who were invited to give advice to the government on industrialization programme, and the mission contended with the issues of state entrepreneurship and national economic development. In fact, the eventual report advocated a more active role for the state in development but without discouraging private sector activities. Thus, for the report, the state entrepreneurship should not crush "the spirit of enterprise in the individual." The state should assume an intervening role for eliminating the uncertainties in the market but it should also guide the private sector to enable its development (Patton, 2000, pp. 46-53). Moreover, the report rejected industrialization as a priority for development, but rather privileged agricultural development, which was not a priority for the Turkish government, and

[22] The "First Five Year Industrial Plan (FFYIP)" prioritized the production of the consumption goods of flour, sugar and weaving, whereas the Second FYIP, which could not be implemented due to the outbreak of World War II, gave priority to intermediate and investment goods, mainly mining and production of electrical energy (Gülalp: 1980, p.47).

thus was not taken into account and implemented (Patton, 2000, pp. 54; Kara, 2006, p. 152). The report mainly elaborated on industry, transportation, domestic and foreign trade in Türkiye (Hines et al., 1936). Besides economic analysis, the report also pointed to administrative problems (Aykaç et al., 2003, p. 161), however, "accountable" public sector was not an area of consideration.

4.2.2. Post Second World War to the late 1950s

The post-World War II period was a new era for Türkiye (Demirci Güler, 2003, p. 20), where the state intervention into economy would loosen. Different from the pre-war period, the 1947 Development Plan of Türkiye prioritized export subsidies to import substitution, agriculture to industry and private sector to public sector (Gülalp, 1980, p. 48). The impact of liberalisation on public administration was the utilization of foreign resources (Demirci Güler, 2003:21-22) and increasing role of international organisations for shaping the administrative system. Public administration was considered as an important determinant in the development process by the international organisations such as the World Bank (WB) and International Monteray Fund (IMF), who claimed that the main factor impeding development was poor administrative system of the countries (Tutum, 1971, p. 34). Within this framework, administrative reform studies in Türkiye intensified in the "post World War II period" upon the demands of the IMF and the WB (Şahin, 2007, p. 60). Important studies were conducted and several reports were prepared by "foreign experts" and "international organisations". Moreover, transition to multiparty politics altered and diversified the functions of the government due to the changes in the political and socio-economic structure, which made it inevitable to reorganise the public sector. From a political perspective, Atılgan (2019a, p. 407) argues that since "Republican People Party (RPP) Bureaucracy" (or "traditional bureaucracy") was seen as a power block, it was systematically discredited by the Democrat Party (DP) government, who created a new bureaucratic class being composed of agricultural and commercial bourgeoisie. From economic perspective, liberal free market based economic policies of DP made it necessary to improve the administrative systems or to establish the new ones especially in the areas of transportation, agriculture, education, health and industry (Karaer, 1987, p. 27; Aykaç et al., 2003, pp. 160-161; Coşkun, 2005, pp. 13-14; Aslaner, 2006:48;

Şahin, 2007, p. 60; Öztürk & Coşkun, 2000, p. 147). For instance, development policies of DP based on agriculture led to widespread construction of state highways to connect villages to cities (Atılgan, 2019a, p. 401) to enable the fastest way to transmit agricultural products to the market (Yıldırmaz, 2020, p. 545). The establishment of General Directorate of State Highways in 1951 indeed abandoned the railway policy (Keskin, 2020, p. 511).

By the end of 1947, commissions in several ministries were established upon the demand of the Prime Ministry. The intention was to work on the measures for and provide solutions to rationalise - that is to act in line with the policies of the new world system dominated by USA in the post-war era - and make the state organisation efficient. Moreover, again with the demand of the Prime Ministry, several reports were prepared for reorganizing state agencies and Prime Ministry Inspection Board (Akın, 1998, p. 9, Aykaç et al., 2003, p. 161). In addition to these developments, the reform studies of the period were principally carried out by foreign experts (Polatoğlu, 2009, p. 159), who prepared several reports namely "Thornburg", "Neumark", "Barker", "Martin and Cush", and "Leimgruber" reports. What these reports share in common was the emphasis of loosening centralist administrative structure, reorganisation of central and local administration, simplification of the rules and regulations as well as increasing the qualifications of public personnel in line with the new development policy shaped by the international arena – which was agricultural capitalism for Türkiye. The reports and their major emphasis are summarised below.

Thornburg Report was prepared in 1949 by an American expert team[23], who came Türkiye to investigate, learn the needs of the country and carry out the Marshall aid programme. The report criticized harshly the etatist economic policies and advised liberal policies in industrialization. Stressing Türkiye's need for foreign aid, the report recommended Türkiye to leave state-based development and follow American-drawn economic policies to receive the USA aid. The report also argued that inefficiency in the public administration stem from the lack of qualified managers and experts, and

[23] The team composed of Max Weston Thornburg, Graham Spry and George Soule from American Standards Oil Company. They prepared the report of "Türkiye: The Economic Appraisal", known as Thornburg Report (Kara, 2006, p. 154).

advised Türkiye to decrease the number and increase the quality of public personnel based on merit. Criticizing the bureaucracy, the report proposed to reconsider the wage system, reorganise the administrative system between centre and the local administration, redesign the tax system, reorganise the laws in line with the new economic situation, and lift the barriers in front of private and foreign capital (Thornburg et al., 1968; Kara, 2006, pp. 153-154; Kaya, 2016, pp. 173-174; Mamur Işıkcı, 2017, p. 171; Kopar, 2018, pp. 306-310).

Neumark Report was prepared in 1949 by Fritz Nuemark - a professor of Istanbul University – commissioned by the Prime Ministry. Examining the needs for the administrative reform, the report recommended measures for efficient and rational functioning of the government agencies advising to put emphasis on transparency in the public administration and therefore establish an information bureau in Prime Ministry. Moreover, the report proposed to reduce the number of public personnel, to balance the distribution of personnel among the institutions, to increase the qualifications of the personnel, to emphasise merit in recruitment and promotion, to reduce the number of ministries, to loosen the centralist administrative structure, to put due importance on Inspection Reports, to redesign wage policies, and to simplify the laws and rules (Karaer, 1987, pp. 27-28; Berkman & Heper, 2001, p. 153; Aykaç et al., 2003, p. 162; Acar & Sevinç, 2005, p. 25; Kara, 2006, pp. 152-153; Polatoğlu, 2009, p. 158; Kaya, 2016, pp. 169-170; Kılınç, 2018, pp. 20-21).

Barker Report was prepared in 1951 by the World Bank (composed of a team of 13 experts) and co-financed by the WB and the Turkish Government. With the main aim of examining broadly the Turkish economy, the report also addressed the public administration and recommended measures to set up an appropriate administrative system for fulfilling the development objectives of Türkiye, based on agricultural development. The report advised Türkiye to focus on light rather than heavy industry, and within this framework to give priority to agriculture in its development. Criticizing the centralist administrative structure, the report recommended the redistribution of the roles and responsibilities and delegation of authority to local government. Focused on the personnel problems, the report indicated the need for changing the wage, retirement, recruitment as well as promotion systems with the focus on merit. The

report also proposed the establishment of a Public Personnel Agency to define and implement public personnel policies and a State Supply Office for purchasing the equipment needs of the public institutions, and setting up of public administration departments in universities (Gülalp, 1980, p. 49; Berkman & Heper, 2001, p. 153; Aykaç et al., 2003, p.163; Acar & Sevinç, 2005, p. 25; Aslaner, 2006, p. 48; Kara, 2006, pp. 154-156; Polatoğlu, 2009, p. 159; Kaya, 2016, p. 171).

Martin and Cush Report was prepared in 1951 by James Martin and Frank C.E. Cush with the main aim of elaborating the organisation, working methods and personnel problems of Ministry of Finance. The report recommended measures to improve the administrative procedures of the ministry; made general remarks on Turkish administrative structure, and criticized the centralist administrative system. It recommended to change the centralist structure, to redesign the personnel system and within this framework to put emphasis on merit in recruitment and promotion, to set up a fair wage system, to enact a law on classification of the public services, and to give importance to on-the-job training (Karaer, 1987, p. 28; Berkman & Heper, 2001, p. 153; Aykaç et al., 2003, p. 163; Acar & Sevinç, 2005, p. 25; Aslaner, 2006, p. 48; Kara, 2006, pp. 156-157; Polatoğlu, 2009, p. 159; Kaya, 2016, pp. 171-172).

Leimgruber Report was prepared in 1952 by Professor Walter Leimgruber - former Prime Minister of Switzerland - upon the demand of the government, for examining the administrative system and personnel problems of the country. The report focused on the wage system, working hours, the number of public personnel and the classification of the personnel, and the report recommended measures for reform (Berkman & Heper, 2001, p. 153; Aykaç et al., 2003, p. 164; Aslaner, 2006, p. 48; Kara, 2006, p. 157; Acar & Sevinç, 2005, p. 25).

Apart from these five reports, there was also *Baade Report* (1959) prepared by UN Food and Agriculture experts focusing on agricultural land development and irrigation, and *Cheilleux-Dantel Report* (1959) prepared by French expert Maurice Cheilleux-Dantel focusing on public personnel system (Berkman & Heper, 2001, p. 153; Aykaç et al., 2003, p. 164).

In line with the recommendations of these reports, it is possible to observe the emergence of public administration as an "academic discipline" in Türkiye in the post war era[24]. The process started with the establishment of an institute in 1953, TODAİE (*Türkiye ve Orta Doğu Amme İdaresi Enstitüsü* - The Institute of Public Administration of Türkiye and Middle East[25]), for improving public administration in general and providing training to Türkiye and Middle East countries in particular; and, with the formation of public administration academic program in the Faculty of Political Sciences (Siyasal Bilgiler Fakültesi) in 1957. In fact, when public administration as an academic discipline started to flourish in Türkiye, it had already had a nearly 50 years of history. More importantly, the American public administration discipline was at a turning point, with rejecting the politics-administrative dichotomy and arguing the inadequacy of the "scientific management principles", with the interventions of the behaviorists school. However, in the same years in Türkiye, traditional organizational analysis and discovery of Taylorist organization and management approach was on the agenda, where organizational behavior would belatedly be introduced to the Turkish public administration in the late 1960s (Güler, 1994, pp. 8-12; Aykaç et al., 2003, p. 161; Acar & Sevinç, 2005, pp. 25-26).

From accountability perspective, in the post war era American Public Administration was discussing the blurring of "politics-administrative dichotomy" with the emergence of the welfare state and increasing role of bureaucrats in decision making, where the "Friedrich-Finer debate" of the 1940s set the basis for debating bureaucratic responsibility versus administrative accountability. In Türkiye, on the other hand, it could be argued that the dominant role of bureaucrats (as policy makers) was reversed in 1950. Aydın (2021, p. 9) claims that in the period before DP, RPP bureaucracy played a great role in maintaining political power; which was also identified as "heavy

[24] Keskin (2006, pp. 3, 25) however argues that, before public administration as an academic discipline was established in Türkiye in 1950s by USA, it had already had a history influenced from French public administration, which started from the 19th century of Ottoman Empire, and where the syllabus and the content of the courses in Mekteb-i Mülkiye were designed in line with the French system.

[25] The institutes, one of which was TODAIE, were established within almost the same timeframe in the world: the first one in Rio de Jenerio, the second one in Türkiye in and the others were in Costa Rica, Egypt and in India (Demirci Güler, 2003, p. 9).

bureaucratization of RPP" by Zurcher (2003, p. 177), where the party and state were closely associated. However, in between 1950 and 1960, the role of traditional (RPP) bureaucracy was weakened, and it is argued that during the DP period "the party dominated the bureaucracy, not the way around" (Zurcher, 2003, p. 222). Decreasing power of bureaucracy shows the existence of hierarchical, bureaucratic and political accountability in the DP period. In terms of legal accountability, being designed according to the single party rule, the 1924 Constitution, which lacked check and balance mechanism, was not amended after transition to multiparty politics, and Atılgan (2019a, pp. 428-429) argues that this was a deliberate preference of the DP government in order to establish a single party power. Thus, this makes it difficult to talk about legal accountability in that DP period. On the other hand, the main administrative paradigm of Türkiye was to establish a rational public administration, operating in line with the conditions of the post war era that was shaped by international actors. The demands of the USA were reflected in the foreign reports of the time, which generally focused on similar assumptions and resulted in similar recommendations, such as reducing the number of ministries and the number of personnel, establishment of unified civil service structure based upon merit principle, the need for a central personnel agency, most of which were stemmed from concepts and practice of Western public administration (Berkman & Heper, 2001, pp. 152-154). Actually, the main aim of the reports was not to establish an accountable public administration, but, mainly to increase efficiency and effectiveness of the public sector, enabling it to realize the new development strategy of Türkiye.

4.2.3. From the 1960s to the late 1970s

While the pre-1960 period constituted the mental and theoretical stage of restructuring of the administrative system in Türkiye (Aslaner, 2006, p. 48), administrative reform studies gained momentum in Türkiye after the military intervention with the 1961 constitution, which assigned the government the duty of designing development plans and establishing the necessary organizational structure to realize this (Berkman & Heper, 2001, p. 154; Polatoğlu, 2009, p. 159; Coşkun, 2005, p. 14). The main economic paradigm of the period shifted towards state-directed and planned economy. To achieve the ISI objectives, the main planning techniques included restrictive trade

regime, protection of domestically produced goods and investments in state enterprises (Keyder, 1979b, pp. 299; Celasun & Rodrick, 1989, p. 194). As a consequence, in the early 1960s Türkiye entered into the process of revision and reorganization of the duties, organization and personnel of the government (Keskin, 2021, p. 865). The State Planning Organization (SPO) was established in 1960 with the aim of achieving the government's reform objectives via long and short term plans, as well as advising government in determining economic and social policies. State Personnel Department (SPD) was established in the same year to conduct, coordinate and regulate the studies in the area of public personnel administration (Akın, 1998, p. 89; Aykaç et al., 2003, pp. 165-166; Acar & Sevinç, 2005, pp. 26-27; Keskin, 2021, pp. 874).

The "five-year development plans" were the main tool to shape the administrative reform studies in the post 1960 period (Acar & Sevinç, 2005, p. 19; Aslaner, 2006, p. 49). The First Five Year Development Plan (FYDP) (1963-67) considered public investments and state entrepreneurship as the driving force of economic growth, and presented ISI as an explicit strategic decision to guide all the sector policies. Designed with a 5-year perspective, the plan emphasised public administration as the most effective tool in implementing the objectives of the plan[26] and thus, it was a necessity to equip the public administration with the capacity and capability of fulfilling the needs of a developing economy. The plan focused on reforming internal procedures of the public institutions (in line with the changing conditions); and aimed at clear delineation of roles and responsibilities, improvement of personnel policy, regulating the budget and financial control procedures of the institutions. The plan also emphasised the Public Economic Enterprises, as well as the importance of regional planning and development (DPT, 1963, pp. 79-80; Ar, 1983, p. 73; Karaer, 1987, pp. 32-33; Polatoğlu, 2009, p. 160).

Aiming at strengthening the Turkish economy together with the principles of "social justice" and "equal opportunity", the Second FYDP (1968-1972) openly stated that

[26] Five objectives of the plan were as follows: to reach 7% annual growth rate, to solve employment problem, to maintain balance of payments, to train human resource in adequate number and capacity for all the areas necessary for development of the country, and to realise all these in line with "social justice" principle (Keskin, 2021, p. 876; SPO, 1963, p. 33).

success of planned development was bounded to the public institution's commitment to the realization of expected duties, which necessitated and made it imperative to reorganize the central and local administration, as well as State Economic Enterprises (DPT, 1968, p. 623; Polatoğlu, 2009, p. 161). In terms of reorganisation, the plan, on the one hand, envisaged to organise the central administration of the ministries on a functional basis, and on the other hand aimed to arrange the duties and responsibilities among the line of hierarchy in the best manner. Moreover, in order to prevent the abuse of resources and increase the efficiency of fiscal and administrative control, the plan would abstain from establishment of public institutions with different legal status (DPT, 1968, p. 623).

Lastly, the Third FYDP (1973-77) considered that public administration in Türkiye did not have the efficiency to conduct the assigned duties in a rapid and qualified way. For the plan, administrative unity did not exist in a way to hamper the cooperation and coordination among the public institutions; and also, the public personnel lacked the necessary qualification. Thus, the aim of the plan was to reach industrial development, which necessitated reform in public administration and State Economic Enterprises for more dynamism and efficiency (DPT, 1973, pp. IV-V, 117).

The development plans were designed and carried out by the SPO, which gained constitutional status with the 1961 Constitution. It is argued that since its establishment the SPO became an area for power struggle between the bureaucrats and the politicians (Aydın, 2021, p. 3), due to the fact that bureaucrats were given a major role in the development process (Atılgan, 2019b, p. 525). When established, the SPO had a strong position within the executive; and although it could be designed as a ministry, it was not structured in the same level with the ministries but affiliated to Prime Ministry, with its advisory role to government (Aydın, 2021, p. 15). Thus, Aydın (2021, pp. 15, 28) argues that some "relative" autonomy of the SPO emerged from its function of distribution of resources; and its bureaucrats were not passive and neutral public servants, but, they could affect different segments of society with their decisions. However, the strength of planning experts was proposed to be curbed by their

conflict[27] with the government in the preparation of the First FYDP in 1962, and with the law prepared in 1965 and promulgated in 1967 by Demirel government. As a result, SPO's role diverged from its founding purpose and it became a tool for distributing resources to the private sector (Keskin, 2021, pp. 874-876). Kuruç (2021, p. 905) argues that despite the fact that Demirel was against planning, when he was in power, he considered it as a useful tool for his politics, and invested in those provinces and districts where he could have political gain. Kuruç (2021, p. 906) moreover stated that Demirel did not touch the lower echelons but filled the top position of the SPO with people politically close to him.

Zurcher (2003, p. 245) argues that the 1961 Constitution was considerably different from the 1924 Constitution, since the main aim was to prevent power monopoly as the RPP and DP had had, in a way to counterbalance the national assembly with other institutions. With this aim, a second chamber (*senato*) was formed and all legislation had to pass both chambers. Besides transition to bicameral system, the 1961 Constitution guaranteed the basic rights and freedoms, gave mass media and universities full autonomy, established an independent Constitutional Court (to check the constitutionality of the legislation) and Supreme Council of Judges (to ensure independence of judges vis-à-vis the executive). Moreover, with the 1961 Constitution, the tenure of President and the Parliament were diverged, and when selected, the connection of the President with his party was broken (to prevent the executive to be a party organ) (Atılgan, 2019b, pp. 567-568; Zurcher, 2003, pp. 245). Additionally, besides the SPO, the military was given for the first time a constitutional status with the establishment of National Security Council[28], having a role of advising the government on external and internal security issues.

[27] Atılgan (2019b, p. 573) argues that there was no conflict between the SPO and the political power when Özal was head of SPO between 1967-1971. He moreover argues that the plan was designed in line with the interests and demands of industrial bourgeoisie after 1965 when JP came to power.

[28] Zurcher (2003, p. 245) argues that, in two decades after its establishment, the NSC started to extend its influence over government policies and became a strong watchdog, from time to time replacing the cabinet in decision making.

However, in the years 1971 and 1973, revisions made in the Constitution and within this framework, restrictions were imposed on the exercise of basic rights, public servants were banned to join unions, government was given the right to promulgate statutory degree, the powers of the NSC were increased and State Security Courts were decided to be established (Keskin, 2021, pp. 749; Zurcher, 2003, pp. 260). Giving the bureaucracy a big share of power (Levi, 1991, p. 144), the 1961 Constitution, for Keyder (1979a, p. 30), allowed the political freedoms "far in excess of those Türkiye's socio-economic environment warranted". Being convinced by the argument that the freedom of those violating the social order should be limited, the military intervened in 1971 with the claim that Demirel government was unable to cope with social and economic discontent. The government resigned, new administrative reforms were initiated between 1971-1973, and the multiparty system could resume in 1973 (Berkman & Heper, 2001, p. 151). However, Karaer (1987, p. 42) indicates that the years between 1973-80, Türkiye went through economic and political depression which effected the whole society. The reflection of this on the public administration mechanism, for Karaer (1987, pp. 42-43), was through the political instability as well as politicization of the public administration. For Keyder (1979a, p. 32), one of the consequences of March 1971 was to transform the bureaucracy into "trust-worthy servants". The political instability and coalition governments, between the years of 1971 and 1979, tended to politicize the bureaucracy and control it, which, for Özcan (2015, p. 172), was "the beginning of the end for the civil bureaucracy", breaking the influence of the bureaucracy in the political sphere.

Different from the 1940s and 1950s, the administrative reform studies in the post-1960 period were carried out by Turkish experts. The establishment of TODAİE and SPO was the main factor behind this, which led to institutionalization of the reform studies (Karaer, 1987, p. 29; Polatoğlu, 2009, p. 159; Kaya, 2016, p. 174; Mamur Işıkçı, 2017, p. 173). Besides the key role played by bureaucracy in the development process, several reports were prepared by the Turkish experts in this period. Major reports of the period are "Preliminary Report on Administrative Reform and Organisation" (*İdari Reform ve Organizasyon Hakkında Ön Rapor*), "The Central Government Organisation Research Project" (*Merkezi Hükümet Teşkilatı Araştırma Projesi-*

MEHTAP) and "Report of Advisory Board on Administrative Reform" (*İdari Reform Danışma Kurulu Raporu*). For Güler (as cited in Keskin, 2021, p. 879) the main aim of the administrative reform studies of the planned period was to create a western type bureaucratic structure to carry out requirements of the capitalist system – enabling the smooth inflow of loan and credits; and these reports kept administrative reform studies constantly in the government's agenda (Berkman & Heper, 2001, p. 155; Aslaner, 2006, p. 49; Şahin, 2007, p. 61). Problems of organisational structure, extreme centralization, excessive bureaucratic procedures and lack of administrative leadership were the main criticisms of the reports. What they commonly emphasized was to establish modern organisational structure in order to increase efficiency, effectiveness and rapidity of public administration enabling more systematic and regular planning. The reports are summarized in the following paragraphs.

Preliminary Report on Administrative Reform and Organisation was prepared by TODAİE in January 1961 upon the demand of the National Unity Committee (*Milli Birlik Komitesi*) and the SPO, with the main aim of analysing administrative structure of the country in the post 27 May (Keskin, 2021, p. 880). Being the initiator of the reform studies in the planning period, the report guided the comprehensive studies conducted afterwards. The report reviewed the attempts to improve the administrative system in the post-World War II period, and tried to provide insight about the areas that the administrative reform in Türkiye should cover and the mechanisms to realize this (Sürgit, 1968, p. 1; Karaer, 1987, p. 30; Aykaç et al., 2003, p. 166; Acar & Sevinç, 2005, p. 27; Coşkun, 2005, pp. 18-19; Mamur Işıkçı, 2017, p. 173). The main aim of reform in public administration was stated as efficiency, effectiveness, rapidity as well as general welfare of society (Keskin, 2021, p. 750). The report criticized Turkish public administration on the basis of irrational distribution of roles and responsibilities among ministries and public institutions, extreme centralisation of authority, and the delays in the conducting of duties due to complicated and long procedures. The report proposed TODAİE, SPO and SPD as the institutions to carry out administrative reform studies, and envisaged to establish Organization and Method Units within public institutions in order to examine the setbacks in their internal working procedures (Coşkun, 2018, pp. 31,33,35).

"The Central Government Organisation Research Project" *MEHTAP* was prepared in 1963 with the cooperation of TODAİE and SPO (upon the demand of Prime Ministry) and the contributions of SPD, Ankara University and all relevant ministries and institutions. Being the first comprehensive research study conducted by the Turkish experts on the Turkish administrative system, the main aim of the report was to guide the reform studies through preparing the solid ground for implementing the reform measures aiming at rational distribution of central government duties, more systematic and regular planning, a well-functioning public personnel system and a modern organisational structure. The report examined the central government organization[29] in terms of functions and the organisational structure (based on efficiency in service delivery) as well as the public personnel regime, and put forward recommendations to improve them. Excessive bureaucratic procedures, inadequacy of public personnel management, problems in organisational structure and absence of administrative leadership were counted as the main reasons for inefficiency and ineffectiveness of the public administration. Aiming to bring continuity to the public administration reform studies, report stated that improvement of administration and reforming it was a duty of all ministries and institutions. Besides forming a central responsible institution in Prime Ministry, the report advised to set up committees in ministries to conduct administrative reform studies (TODAİE, 1966; Sürgit, 1968, pp. 2-7; Karaer, 1987, p. 31; Akın, 1998, p. 95; Berkman & Heper, 2001, pp. 155-156; Aykaç et al., 2003, pp. 166-167; Acar & Sevinç, 2005, p. 27; Coşkun, 2005, pp. 19-20; Aslaner, 2006, pp. 50-51; Polatoğlu, 2009, p. 160; Sevinç, 2014, p. 737; Mamur Işıkçı, 2017, p. 173).

Report of Advisory Board on Administrative Reform was prepared in 1971 by "Advisory Committee" which was established by the 1st Nihat Erim government. In the government programme it was mentioned that the continuity of the development efforts depended upon the establishment of a reformist and dynamic public administration. The report criticized Turkish public administration by arguing that it was far from responding to the up-to-date needs, administrations were not conducting

[29] Excluding "Grand National Assembly of Türkiye", "Presidency", "The Office of Commander in Chief," "Ministry of National Defence", "National Intelligence Service", "universities" and "State Economic Enterprises "(Karaer, 1987, p. 30)

the public services in rapid, efficient, economic and qualified way, there was not a centralised guidance and surveillance of administrative reform studies, and a control mechanism was lacking which hampers the implementation in line with the plans (Coşkun, 2018, pp. 44, 46, 47, 50). However, although the main aim was to determine the general direction and strategy of the state reform, the report did not conduct new research, but made a general evaluation of the former reports prepared in the area of redesigning public administration and reiterated their findings (Önez Çetin, 2015, p. 16). In addition to the studies of the Advisory Committee, some administrative reform studies also conducted by the ministries as well such as Ministry of Interior, Ministry of Education or Ministry of Agriculture (Karaer, 1987, p. 34; Berkman & Heper, 2001, p. 157; Aykaç et al., 2003, p. 167; Acar & Sevinç, 2005, p. 28; Coşkun, 2005, pp. 23-26; Aslaner, 2006, pp. 49; Polatoğlu, 2009, p. 161; Sevinç, 2014, p. 735; Mamur Işıkçı, 2017, p. 174).

Besides these reports prepared by the Turkish experts, two main foreign expert reports should be mentioned in the post 1960 period. *Mook Report* was prepared by an OECD expert, Mook, on public personnel regime. Designing well-coordinated public personnel policy, rational formation of personnel classification, standardization of the degrees and titles, and regulating personnel employment system were among the recommendations of the report (Aykaç et al., 2003, p. 165; Aykaç & Altunok, 2014, p. 6). *Podol Report,* on the other hand, was prepared by the advisor in the US Agency for International Development, Richard Podol in 1963. The report focused on the managers, and claimed that the performance of the managers was weak due to extreme centralization that decreased the quality of decision taking, they were poor in terms of technical knowledge, and mechanism enabling information exchange within the organisation was lacking (Aykaç & Altunok, 2014, pp. 9-12).

From the accountability perspective, in the early 1960s Comparative Public Administration and Development Administration emerged in the American Public Administration, which did not have a direct focus on accountability. However, with the discussions that public administration was in an identity crisis, the late 1960s paved the way for the occurrence of New Public Administration (NPA), where its "social equity" focus necessitated administrative discretion. On the Turkish side, increasing

"social justice" was mentioned in the first and second five-year development plans, however, for Boratav (as cited in Keskin, 2021, p. 876), prioritizing the private sector and limiting public sector, the Second FYDP remained behind the social aims. On the other hand, establishment of the SPO for most of the authors such as Aydın (2021), Keskin (2021) and Zurcher (2003) strengthened the bureaucrats' position in terms of decision making in the initial years of the post 1960 period. However, the SPO's role and power was proposed to be curbed by the Justice Party (JP) government, where, Kuruç (2021) talks about the politicization of upper cadres of the SPO with the Demirel government. Moreover, for Keyder (1979) and Özcan (2015), bureaucracy was politicised and its power declined in the economic and political depression of the post 1971 period. All these suggests an uneven and not smooth evaluation of political, bureaucratic and hierarchic accountability between the years 1960 and 1980. On the other hand, the 1961 Constitution differs from the 1924 Constitution in many aspects, and with the novelties it introduced (check and balance mechanism, independence of judiciary, guaranteeing basic rights and freedoms as well as autonomy given to universities and media), one could talk about legal accountability at least from 1961 to 1971 (when revisions were made to the Constitution). However, the establishment of the NSC, whose advisory power was gradually transformed into a watchdog position (Zurcher, 2003), could be regarded as an impediment to political accountability. In terms of the content of the public administration reform in the post 1960 period, the five-year development plans necessitated reform on the basis of increasing the capacity and capability of the public institutions for implementing the development plans. Moreover, the need for reorganising the public sector and reform in the public personnel system were also mentioned in the reports of the time, prepared by Turkish experts. Actually, the main aim of administrative reforms of the post-1960 period was not to establish an accountable public administration, but mainly to increase efficiency and rapidity of the public sector, enabling it to carry out the development plans in a timely manner.

4.3. Accountability from the Early 1980s to Late 1990s

Güzelsarı and Kendir Özdinç (2013, p. 66) group neoliberal transformation in Türkiye under two main phases; "first generation neo-liberal reforms" that lasted from 1980 to

the late 1990s, and "second generation neo-liberal reforms" that has taken place in the post 2000s. The former phase refers to the economic reforms conducted in line with the neoliberal agenda while the latter phase is the time period where structural reforms in public administration were implemented. The rest of the chapter will explain the reform practices in Türkiye based on this classification, and within this framework, this section will focus on the first-generation of neo-liberal reforms in relation to accountability.

The world economic crisis of the 1970s resulted in abandonment of ISI strategy and policies (Ozan, 2019, p. 667), and, led to the emergence of a new political economy context called as neoliberalism, which also had an impact upon Türkiye (Özoğlu Poçan, 2005, p. 112). The 24th of January Decisions of 1980, which were essentially put into practice by the military government taking office after the September 12 coup d'etat (Saraçoğlu, 2019, p. 757; Sezen, 2002, p. 4; Güler, 1998, p. 5), were the initial steps of neoliberalism assisting the design of the structural adjustment policies that were imposed by IMF and World Bank[30] to the less developed countries (Ozan, 2019, p. 672; Güler, 1998, p. 5). The neoliberal transformation that Türkiye has experienced since the early 1980s resulted in considerable changes role of the state in the economy that had been prevalent since the Second World War (Yalman, 2016, p. 255; Bedirhanoğlu & Yalman, 2010, p. 111), and, led to a shift from "state-led economic development model" based import substitution and planning to a new "economic model based on free market economy and export-oriented strategy" (Sezen, 2011, p. 329). As Sönmez (2004, p. 139) indicates, with the redefinition of the role of the state in economy, a comprehensive transformation took place in political, administrative and social systems. Güler (1998, p. 7) argues that the process of restructuring state conducted under the leadership of international financial institutions led to a comprehensive shrinking in public administration and to the process of "liquidation of the public sector", where the public sector lost its leadership position for socio-economic developments, and gave it to the private sector. For Akdoğan (2004, p. 20),

[30] As Güler (1998, p. 6) indicates, the restructuring of Turkish state was started with five "Structural Adjustment Loans (SAL) "that were signed with World Bank following the stand-by agreement of 1979, as a result of which Türkiye received 1.6 billion US dollars. SAL's were ended in 1984, and from 1985 onwards Sectoral Adjustment Loans (SECAL) were signed in the sectors of finance, health and energy.

public administration reform was an element of structural adjustment policies, and that is why, international institutions gave financial and technical support to designing laws in the area of public administration reform.

The new constitution adopted in 1982 was also instrumental in this transformation, as it established the "legal institutional framework of the neoliberal transformation" (Güzelsarı & Kendir Özdinç, 2013, p. 66). Saraçoğlu (2019, p. 789) argues that, as the weakness of executive was considered as the reason for political instability of the pre-1980 period, 1982 Constitution included provisions strengthening the role of the executive vis-a-vis the legislative and judiciary. This was realized through strengthening the power of the Prime Minister (with creating tools such as extra-budgetary funds) (Sönmez, 2011, p. 152). In addition, the Council of Ministers was given the authority of rulemaking, including issuing governmental decrees (Bayramoğlu, 2005, p. 286). For Sönmez (2004, p. 13; 2011, p. 148), to implement neoliberal administrative and economic policies in a rapid way, to avoid the Parliament's control over executive acts and actions, and, to avoid the possible reactions of the public to the market reforms were the other reasons for strengthening the executive.

For Coşkun and Nohutçu (2005, p. 14), most of the administrative reform studies that were initiated at the beginning of the 1970s could not be realized, and one could talk about even a throwback in administration due to the politicization of bureaucracy under unstable political environment in the post 1973 period. Thus, as Karaer (1987, pp. 34-36) indicates, when it comes to 1980s, the overexpansion of public services[31], extreme red-tape, lack of qualified public personnel and necessary resources, and, inflexible legal framework hampering public administration to keep pace with the changing conditions were the main problems that Turkish public administration was facing. Under these circumstances, it was unable to provide public services in the required pace, quality and efficiency, which made it impossible to reach the aims of the development plans (Coşkun, 2005, p. 27). The Fourth FYDP (1979-1983), for

[31] The number of ministries and affiliated institutions increased from 18 to 50 between the years 1930 and 1980, and thus, also the number of public servants increased by the ratio of 40% (Karaer, 1987, p. 35).

instance, openly stated that the problems faced in the implementation of the former plan derived from the inadequate and rigid organizational structure of the public institutions, whose methods and techniques were far behind the requirements of the development process. Therefore, the plan took attention to the importance of linking "public administration" with "economy administration"; and, aimed at improving public administration in line with the economic developments. For the plan, public institutions providing public services would become rapid and efficient, and, the personnel regime would be revised (DPT, 1979, pp. 296-299).

Soon after the "military intervention of September 12, 1980", studies for reorganizing public sector were initiated and several commissions were set up. Önez Çetin (2015, p. 16) argues that the National Security Council, which took the administrative control, primarily focused on reorganization of the public administration. The reform agenda of the military government consisted of redistribution of the duties, authorities and responsibilities of central government agencies; setting up a common organizational structure for ministries and other public agencies; reducing red tape via simplification of procedures; revising State Personnel Law and other relevant personnel legislation; gradual reduction of personnel number and number of ministries; and taking measures for ensuring the neutrality of public administration (Coşkun, 2005, pp. 27-28; Berkman & Heper, 2001, p. 157; Karaer, 1987, p. 36; Sürgit, 1980, pp. 39-41). Berkman and Heper (2001, p. 157) argue that among these aims, establishment of a uniform organizational framework was more successful. The key feature of this period was issuing governmental decrees instead of laws in order to reform public administration in a rapid and efficient way (Coşkun, 2005, p. 32; Coşkun & Nohutçu, 2005, p. 17; Karaer, 1987, p. 47). While 17 governmental decrees were issued between 1972 and 1978, the number was 305 between 1982 and 1990, 261 of which was for reforming public administration (Sönmez, 2011, p. 148).

Public administration reform was on the agenda of the government taking office with 1983 elections as well (Coşkun, 2005, p. 27). While the number of ministries were

decreased[32] in order to provide public services in a rapid, efficient and effective way (Coşkun, 2005, p. 34; Coşkun & Nohutçu, 2005, p. 21); the internal structure of the ministries, and their local services and foreign branches were reorganised with the Law No. 3046 dated 1984 with the similar aims (Güzelsarı & Kendir Özdinç, 2013, p. 68). With the reorganization, the central organization of the ministries were composed of "main service units", "advisory and audit units", and, "auxiliary units". "Research Planning and Coordination Unit" was counted as one of the advisory and auxiliary units of the ministries, which would be transformed into "Strategy Development Units" by the Law No: 5018 in the post 2000 period as one of the key actors for establishing accountability in the public administration.

For Akdoğan (2004, p. 18), Prime Minister Özal blamed the bureaucracy for the economic crisis of the 1970s and adverse outcome of the liberal economic policies implemented in the post 1980 period. Being "a critical figure" in transition to neoliberal economic development model in Türkiye (Öniş, 2009, p. 1), Özal formed an alternative bureaucracy alongside with traditional bureaucracy, which is subject to neoliberal ideology and working directly in relation to Prime Ministry. This paved the way for a change in the role of traditional economy bureaucracy (Güzelsarı & Kendir Özdinç, 2013, p. 69) where the role of "Ministry of Finance" was inclined to the duty of collecting revenues whereas the duty of making and implementing financial policies was assigned to the newly founded "Undersecretariat of Treasury and Foreign Trade" attached to the Prime Minister's Office (Sezen, 2002, p.6; Güler, 1998, p. 8) responsible for implementing the neoliberal policies on behalf of IMF and WB (Sönmez, 2011, p. 151). Additionally, the Boards were transformed into economic decision-making centers (Sezen, 2011, p. 5). For instance, the "Coordination Board", and, "Money and Credit Board", which were acting as coordination of economic policies in the 1960s and 1970s turned into decision-making bodies, whereas the institutions responsible for planning (such as SPO) began to gradually lose their importance (Sönmez, 2011, pp. 149-150). At the same time, the State Personnel Law

[32] With the MP government, the number of ministries were decreased to 22 on the basis of the fact that the existing ministerial structure had an enormous financial burden and could not respond to the needs of the time (Lamba et al., 2014, p. 183).

was revised to allow private sector managers, majority of whom were educated in US, entering into the highest administrative levels in the public bureaucracy. Additionally, many civil service posts were now hired on a contract basis[33], and, the appointments of governors, deputy governors, and police chiefs started to be based on party loyalty (Berkman & Heper, 2001 p. 159). All these developments resulted in the creation of an alternative bureaucratic structure alongside with the traditional one, which led to "dual bureaucracy" in Sönmez's (2004, p. 140) words. To put in another words, although the aims of the Özal government were the ones following the basic principles of the NPM, it did not implement a holistic administrative reform plan but rather followed an ad-hoc approach and created "alternative actors, methods and organization" without liquidating the traditional ones (Sönmez, 2011, p. 147).

Sezen (2002, p. 6) argues that since the liberal policies ended the 'planned development' period, the development plans turned into "the letters of intent given to IMF and the structural adjustment programs of World Bank" instead of those, which were shaping the economic and social policies of the country. Thus, the focus of the plans changed from transforming the society to transforming the state structure. Similarly, for Güler (1998, p. 8), five-year development plans turned to be "a bunch of projects". Within this framework, the Fifth FYDP (1985-1989), which was designed in line with the neoliberal economic policies, aimed at a gradual transition to a flexible exchange regime as well as usage of foreign capital and foreign credit for accelerating the development process. In terms of public administration, the aim of the plan was to simplify bureaucratic procedures and organize public administration in line with the changing societal needs and development aims. Integration with the European Community (EC) became another aim of the plan, which stated that the necessary measures would be taken to address the need of qualified public personnel being able to implement "the acquis of the community". In the reorganization of the public administration, the resources would be distributed in a balanced, efficient and

[33] Güler (2003, pp. 18-19) indicates that, during the 1980s and 1990s, the main aim was to decrease the volume of the employment in the public sector through the ways of contractual employment, limiting the number of the personnel to be recruited, and, encouraging or forcing to retirement. The policies pursued in the public personnel employment since the beginning of the 1990s were directed by the conditions set in IMF Standby Agreements and WB project credits, as an integral part of the economic policies implemented.

economic way. Simplifying bureaucratic procedures; giving importance of delegation of authority to enable effective relation between central organisation and field units; providing public services in economic, rapid way and in good quality; revising personnel system were among the other aims of the development plan.

When it came to the late 1980s, the need for restructuring the public administration came to the fore once again. While on the one hand it became imperative to review the existing public administration system before designing the Sixth FYDP, especially in terms of the functioning of the new ministerial structure; it also became into prominence to determine the necessary steps for administrative alignment to the EC. Within this framework, Public Administration Research Project (Kamu Yönetimi Araştırma Projesi – KAYA) was conducted by TODAİE upon the request of the SPO between the years 1988 and 1991 (Ergun, 1991, p.12; Coşkun, 2005, pp. 34-35, 43). Kaya (2016, p. 176) argues that KAYA project was conducted in the time period where the concepts of globalization, localization, privatization and new right were on the World's agenda in the post 1980 period, and thus, the project intended to answer the question of how the Turkish administrative system be more effective, efficient and rapid. Therefore, the main aim of the project was to analyze the central and provincial administration along with the local governments in terms of "efficiency" and "effectiveness" of the services they provided, and, to make recommendations on their organizational structure and functioning. The project also aimed at reviewing and making recommendations to the distribution of roles and responsibilities, the problems encountered in public relations, and the allocation and usage of resources (Polatoğlu, 2009, pp. 161-162).

One essential component of the managerial reforms in the post 1980 period was privatization policies initiated by the mid-1980s (Sözen, 2012, p. 169), abolishing public monopolies in many sectors (Sezen, 2011, p. 329). Karataş (2001, pp. 94-95) indicates that the undelying rationale for privatization policies in Türkiye were similar to the ones in (numerous) other countries: to reduce the administrative and financial burden of the government and to improve financial performance. In the initial stages, a variety of State Economic Enterprises (SEEs) were "partially" or "totally" transferred to private sector, including the SEEs in airport service catering (USAŞ),

iron-steel industry (Erdemir), telephone and communications (Teletaş), petro-chemicals (Petkim) and a number of other major holdings (Karataş, 2001, p. 95). Sezen (2002, p. 5) states that privatization was not only restricted to property transfer, the private companies also made important investments with the build-operate-transfer method. The privatization policies continued in the 1990s as well, with the focus now on iron-steel, the cement industry, public banks, airport and airline service, electricity and gas, sugar industry. However, Karataş (2001, pp. 108-109) argues that, despite the pressures of the IMF and the WB, privatization process has shown slow progress in 1990s due to the frequent changes in the coalition governments as well as the less commitment of the highest political level.

Public administration reform was also on the agenda of the 1990s. Both the Sixth (1990-1994) and Seventh FYDPs (1996-2000) aimed at revising the organizational structure and public personnel policy in line with the economic and social developments. Moreover, they both prioritized provision of public services in a "rapid, economic, effective way" with better quality. In fact, the 7th plan emphasised the reevaluation of public services on the basis of which functions would be performed directly by the state, and for which ones the state would assume a supervisory role (DPT, 1989, p. 325; 1995, p. 118).

After trade and financial liberalization in the early and the mid-1980s respectively, capital accounts were liberalized in summer 1989 (Bayramoğlu, 2005, p. 288). However, since the necessary institutional structure was not established to supervise and regulate the capital flows (Öniş & Bayram, 2008, p. 10), this led to the successive economic crisis in 1994, 2000 and 2001 (Öniş, 2004). Within this framework, for reducing the effect of "politics" over the "economy" (Berkman & Heper, 2009, p. 77), for developing the regulatory state capacity (Öniş, 2009, p. 4) and for providing functioning of the market mechanism (Sezen, 2002, p. 3); regulatory agencies were established in order to regulate, monitor and supervise the sectors having vital importance for the state, such as energy, agriculture, telecommunication[34]

[34] Sönmez (2004, p. 136) argues that privatization process, which started in 1980s, was also a significant factor in emergence of IRAs. With the privatization of SEEs in the sensitive policy areas such as

(Bayramoğlu, 2005, pp. 294-301). In fact, independent regulatory agencies (IRA) were promised to be established in the letter of intents given to IMF as a condition of stability programmes. Türkiye's drive for EU membership in 1990s also required public sector reforms, which paved the way for the establishment of these agencies (Sönmez, 2011, p. 161, Sönmez, 2004, p. 133). Since significant part of the regulatory agencies were established in the post-2000 period, they will be elaborated in the next part.

In terms of accountability, the main focus of the NPM idea that emerged in the UK and New Zeland in the beginning of the 1980s was to enhance accountability in the public sector. While in "marketization", satisfying the customers with cost effective public service delivery is the main accountability focus; in "managerialism", the focus is on" outputs" and "results", leading managers giving account for their performance. On the Turkish side, although Türkiye has implemented wide range of NPM reforms in line with the global trend, the 1980s and 1990s mostly focused on economic reforms rather than administrative ones (Sezen, 2011, p. 329). The privatization policies were started in the mid-1980s in line with the neoliberal economic transformation, but the managerial reforms were mostly initiated in the post-2000 period, with the enactment of the Law No.5018 in 2003. Moreover, the main aim of the Fifth, Sixth and Seventh FYDPs as well as the KAYA project were focussing on the aims to increase "rapidity, economy and efficiency" in provision of public services as well as to establish transparent, open and participatory government, without giving a specific focus of the concept "accountability". On the other hand, in terms of classical accountability relations, many scholars argued that the role, scope and power of the traditional/civil bureaucracy was curbed by the Özal goverment with forming an alternative bureaucracy to conduct the neoliberal reforms (Güzelsarı & Kendir Özdinç, 2013; Sezen, 2002; Berkman & Heper, 2001). This complicated the evaluation of political, bureaucratic and hierarchic accountability relations, where the highest positions of the newly created bureaucratic structures were mostly appointed from private sector managers. On the other hand, in terms of legal accountability, as Zurcher (2003, p.

telecommunications and energy, IRAs were seen as tools for building credibility in the regulation of the privatized sectors.

281) states, the 1982 Constitution concentrated the power in the hands of the "executive" with the focus of the impartiality of the state, contrary to the 1960 Constitution where the focus was on freedom and democratic state (Eroğlu as cited in Saraçoğlu, 2019). Moreover, in line with the stong executive, the governmental decrees became the popular tools to put into practice the administrative reforms in a rapid way. These can be evaluated as a setback to talk about a proper functioning of legal accountability.

4.4. Accountability in the Post 2000 Period

4.4.1. From the Early 2000s to 2010s

For Öniş (2009, p. 2), the February 2001 crisis highlighted the deficiencies of "Turkish version of neoliberalism" and created the suitable atmosphere for economic and political transformation. A "new phase of neoliberalism" started with the implementation of regulatory reforms in Türkiye, which led to the emergence of a kind of "competition state" in Bedirhanoğlu and Yalman's (2010, p. 117) words. Yılmaz (2007, p. 237) argues that the 2001 crisis can not be considered as an economic crisis only, but also as a legitimacy crisis of the society, and public administration reform studies should be seen as a part of the strategy for overcoming this crisis. He moreover argues that, the model offered for Türkiye was to downsize the state through privatization policies as well as delegation of broad authorities to the local administration, and thus, prepare the new grounds for capital accumulation. Within this framework, labelled as "second wave of structural reforms" (Güler, 2004, p. 2) or "second generation neoliberal reforms", the administrative reform studies started in the early 2000s intended to institutionalize neoliberal reforms with the new laws and regulations, and "structural transformation" of the state (Güzelsarı & Kendir Özdinç, 2013 p. 76). Being designed in line with the NPM approach, the focus of the administrative reforms in the 2000s were to integrate management techniques of the private sector to the public sector, and thus, to increase the quality of public service delivery as well as to establish transparent and accountable administrative mechanism (Göçoğlu et. al, 2019, p. 51). To make it more explicit, the NPM reform agenda mainly focused on market mechanism and competition, market based regulation and

deregulation, business-like management, delegation, decentralization, budgeting for results, strategic planning, performance management, privatization, and contracting out (Güzelsarı & Kendir Özdinç, 2013, p. 77). Indeed, these issues were also focused in the Eight FYDP (2001-2005), which mainly aimed at flexible and rapid provision of public goods and services in good quality, strenghtening accountability and managerial transparency through restructuring public administration, and, restructuring the relation between the central administration and local governments enabling the division of labor and coordination (DPT, 2000, pp. 191, 198).

Sönmez (2011, p.154) argues that regulatory agencies became the most important actor in the administrative reforms taking place in the post-2000s. Öniş and Bakır (2007, pp. 149-154) name the period from 2001 onwards as "re-regulation" phase, which refers to both setting up of new regulatory institutions as well as a remarkable increase in power of their implementation. In fact, the first regulatory agency established was "Capital Markets Board" (1981), followed by "High Board of Radio and Television" (1994), and "Competition Agency" (1994) (Sönmez, 2004, p. 133; Sezen, 2002, p. 7). However, with 1999 the number of regulatory agencies increased suddenly with the successive economic crisis in line with the requests of the international financial institutions and the EU for structural public sector reforms. Establishment of regulatory agencies free from political control was the policy priority the IMF and the WB for giving new debts (Sönmez, 2004, pp. 157-158). Within this framework, "Banking Regulation and Supervision Agency" was established in 1999, "Telecommunications Agency" in 2000, "Energy Market Regulation Agency" in 2001, "Sugar Agency" in 2001, and, "Tobacco, Tobacco Products and Alcoholic Beverages Market Regulation Agency" in 2002, and "Public Procurement Agency" in 2002 (Sönmez, 2004, pp. 157).

All of the regulatory agencies were established by law, having public legal personality, and, financial and administrative autonomy (except for the Sugar Agency) (Sönmez, 2011, pp. 196; Sezen, 2002, p. 8). They had broad regulatory powers such as authority to give permission, issue rules, by-laws, communiques, circulars and qualified binding decisions (Sönmez, 2011, p.189). They were authorized to monitor and supervise the sector, as well as to impose sanctions (either administrative or monetary) on the

institutions (Sönmez, 2011, p. 191; Sezen, 2002, p. 9). However, being independent from the political power, these agencies were policy makers, appliers and controllers; which weakened executive's political control on the bureaucracy (Sezen, 2002, pp. 12-14). Moreover, since the crucial economic decisions were started to be taken by the heads of these agencies, it is argued that they constituted "a new bureaucratic power", which adversely affected the traditional bureaucratic elite (Heper & Berkman, 2009, p. 77).

The governments formed by the Justice and the Development (JDP) Party after the general elections of 3 November 2002 and 22 July 2007 were argued to form the strong political commitment necessary for pursuing the public administration reform studies in the post 2000 period (Sözen, 2012, p. 168, Balaban, 2004, p. 6). In fact, for Saraçoğlu and Yeşilbağ (2019, pp. 881, 902), the years between 2002-2007 indicated a time period where JDP was in the search of legitimacy, and therefore the party put the EU integration process at the center of its societal vision. Within this framework, a series of reforms in this period were justified by the aims of increasing administrative efficiency and facilitating economic development in line with the EU norms (Çelenk, 2009, p. 50). The possibility of EU membership[35] formed the suitable atmosphere for restructuring the neo-liberal model (Öniş, 2009, pp. 11-12; Özoğlu Poçan, 2005, pp. 112) and became the external driving force for the administrative reforms in Türkiye (Sözen, 2012, p. 168; Yılmaz, 2007). In fact, compared to the 1980s and 1990s where the IMF and the WB were more important actors in the reform process due to the urgent credit need of Türkiye, in the 2000s the EU became more dominant (Sezen, 2011, pp. 336-337). Administrative reform is one of those areas where EU assumed to a leading role in the institutional change (Çelenk; 2009, p. 41), and especially after the

[35] Türkiye was given "formal candidate status" in the Helsinki Summit of 1999, after which it undertook comprehensive reforms in order to meet the political criteria of the EU membership (Sözen, 2012, p. 168). Wthin this framework, "two Constitutional Reforms" (in 2001 and 2004) and "eight legislative packages" (between February 2002 and July 2004) were adopted by the Parliament (Özoğlu Poçan, 2005, p. 113). Öniş and Bakır (2007, p. 155) argue that the early focus of EU was more on political reforms rather than the economic ones, since the ongoing IMF programme based on privatization, price liberalization, macroeconomic stability was in line with the economic reform requirements of the EU. For details of the reform packages for meeting the EU political criteria in Türkiye in the 2000s, please see *Political Reforms in Türkiye* prepared by Ministry of Foreign Affairs, Secretariat General for EU Affairs, 2007.

opening of accession negotiations, the implementation of the EU acquis demonstrated the need for a comprehensive restructuring in the public administration (Kurt & Yaşar Uğurlu, 2007, p. 91).

As Bayramoğlu (2005, pp. 285-292) indicates, the principal strategy after 1999 was restructuring of the state in line with the "governance model". Restucturing was started with the stability programme signed with the IMF in 1999, and the provision of economic reform credit by the WB. The programme envisaged structural reforms in four main areas[36], one of which was public financial management. Therefore, being initated as a precondition of the WB and IMF loans (Sezen, 2011, p. 332), the "Public Financial Management and Control Law No. 5018" was enacted in December 2003. The enactment of this law, for Demir (2021, p. 66), was a turning point in terms of the financial and administrative reforms in Türkiye, since it completely modified the General Accounting Law No.1050 regulating the financial management since 1930, and initiated a new management understanding. As such, strategic and performance management was introduced for the first time in Turkish public administration (Demir, 2021, p. 66), where public authorities were held responsible for preparing strategic plans covering five-year period, including objectives, performance criterias and methods to achieve these objectives, and resource allocation (Sözen, 2012, p. 169). Budget formation process was reorganized, where the budgets of the public agencies are envisaged to be prepared on a three-year basis, in line with the strategic plans (Güzelsarı & Kendir Özdinç, 2013, p. 80). Managers are expected to disclose their performance realizations in the annual accountability reports (Sezen, 2011, p. 332). "Research, Planning and Coordination Units" were reorganized as "Strategy Development Units", and, instead of "traditional inspection", the Law introduced the "internal audit". All these novelties were introduced to in order to ensure "transparency" and "accountability", as well as "economic, efficient and effective" utilization of public resources, as was stated in the first article of the Law. Therefore, it was for the first time in the Law No. 5018 that the term "accountability" was introduced formally to the Turkish public administration (with the Articles 8, 10 and

[36] Agriculture, social security, public financial management, and tax policy.

11). The new management system and the type of accountability that the Law brings will be explained in detail in the Chapter 5, and analysed with a case study in the Chapter 6 of this thesis. Cebeci (2013, pp. 189-192) argues that the Law No.5018 constitutes the most important pillar of the public administration reform process in Türkiye, since it enables the minimization of the risks the capital is encountering while taking investment decisions. He moreover argues that, with the new financial management system, state knows how public resources will be used by public institutions, which leaves no room for uncertanities stemming from the public in the capital accumulation process.

A comprehensive step of the public administration reform in the post 2000s was the "The Draft Law No. 5227 on the Basic Principles and Restructuring of Public Administration"[37], which was considered to be designed formally on the basis of the NPM model (Balaban, 2004, p. 10). The main rationale of the draft law was explained in detail in the report titled "Change in Management to Manage the Change" published under the auspieces of the Prime Ministry (Demir, 2021, p. 66). The report stated that Türkiye could not have achived a success in the transformation of the public administration as it achieved in the economy in the post-1980 period, and, the root of the problems of the time mostly stem from this inconsistency (Dinçer & Yılmaz, 2003, pp. 13-14). Strategic deficit, budget deficit, performance deficit, and deficit of credibility were counted as "four deficits" of Turkish public administration leading to restructuring[38]; and the report mentioned that in the post 1980 period and especially in the 1990s reform practices of the countries share certain characteristics in common such as "participation", "transparency", "accountability", "efficiency",

[37] The Draft Law was prepared and sent to the Parliament in December 2003, approved by the Parliament, but vetoed by the President of the time Ahmet Necdet Sezer on 3 August 2004 on the grounds that "it was contrary to the unity and integrity principle of the state as given in the Constitution" (Güzelsarı & Kendir Özdinç, 2013, p. 77)

[38] It was mentioned that public administration which was extremely centralized without a strategic vision and long term planning inclined to make expenditures exceeding its revenues, and thus led to *budget deficit* through inefficient usage of resources; also led to *performance deficit* since it could not meet the expectations of the public; and, this inefficient administrative process merged with the cases of corruption and fraud resulted in a decrease of the public's confidence to the administration (Dinçer & Yılmaz, 2003, p. 65).

"effectiveness", "decentralization", and being "result and performance oriented" (Dinçer & Yılmaz, 2003, pp. 51-65). From this perspective, general preamble of the draft law openly stated that the aim of the draft law was to realize "good governance" principles in central and local administrations. Additionally, its first article defined the aim as to establish participatory, transparent, accountable[39] public administration predicating on individual rights and liberties. Besides giving reference to "good governance", "governance" was introduced with the Article 6 of the draft law[40], and "decentralisation" with the Article 1[41] and Article 5[42]. Although the draft law was vetoed, it affected all the subsequent reform initiatives afterwards (Canpolat & Cangir, 2010, p. 37), where many of its principles and objectives was put into effect through successive legislation (Güzelsarı & Kendir Özdinç, 2013, p. 78). For Güler (2004, p. 2), the draft law and the complementary reforms not only intended to establish a different administrative system in Türkiye, but also to redefine Türkiye's position in the international arena.

Decentralization, which is one central aspect of the NPM reforms, was also on the agenda of the JDP government in the post 2000 period. For overcoming the criticism that bureaucratic structure was highly centralized and could not respond to the citizen's needs, JDP took steps in order to strengthen the local governments, by totally changing the laws regulating the local governments so as to increase their powers and responsibilities (Sözen, 2012, p. 169), and establish participatory mechanisms in decision making (Çelenk, 2009, p. 55). First of all, with the "Law No. 5216 on

[39] The preamble of the first article defined "accountability" as the responsibility for using authority and resources in line with rule of law and the criteria of efficiency and effectiveness, and, reaching the predetermined aims and targets (the Draft Law No.5227, 2003, pp. 13,48). "Managerial Accountability" was specifically regulated in Article 43 where managers in all levels of public bodies and institutions within the scope of the law were holding accountable for performing their duties in line with strategic plans and programs, performance indicators, and quality standards.

[40] The authorities and responsibilities of central administration regarding public services was to establish communication and cooperation mechanisms among public bodies and institutions, private sector and civil society organisations.

[41] The aim of the Law was to define" duties", "authorities" and "responsibilities" of central government and local governments in order to provide public services in a fair, rapid, of good quality, effective and efficient way

[42] Duties, authorities and responsibilities shall be given to the unit closest to the beneficiaries.

Metropolitan Municipalities" in 2004, the administrative tutelage of central administration over them was loosened.[43] Moreover, actors such as universities and non-governmental organisations started to be integrated to the decision-making process, in order increase participation as well as efficiency in the public services (Demir, 2021, p. 68). Secondly, the "Law No. 5302 on Provincial Special Administration" and the "Law No. 5393 on Municipalities" were issued in 2005, in both of which local councils came into prominence, their duties and were increased, flexible organizational structure was adopted, and new concepts such as strategic management and norm cadre were introduced (Demir, 2021, pp. 67-68).

These amendmends were argued to change the existing relationship between "central" and "local" governments and reverse the distribution of the duties and tasks between them in favor of the latter (Sezen, 2011, p. 329). Additionally, local governments were granted legal authority to outsource some of their services (Sözen, 2012, p. 169). Within this framework, many services provided by the central government in the areas of culture and tourism, trade and industry, agriculture, health etc. were transferred to local governments, diminishing the control of central government over them (Sezen, 2011, p. 330). Additionally, with the influence of EU, principles of efficiency, transparency, participation began to be stressed much more. For instance, annual activities, and annual budgets as well as the future strategies of the municipalities started to be publicly announced (Çelenk, 2009, p. 55).

In the post 2000 period, slowly progressing privatization attempts has accelerated with the preparation of its legal base (Güzelsarı & Kendir Özdinç, 2013, p. 78). With the Constitutional amendment of the Article 47 in 1999, the principles and rules concerning privatization became an issue to be prescribed by Law. In fact, Kemal Derviş, who acted as economy minister following the 2001 economic crisis in the cabinet of the coalition government led by Bülent Ecevit, acted in tandem with the IMF and WB polices, and tried to reduce government intervention to the economy and

[43] With the new law, while the budget of a metropolitan municipality no longer approved by the governor, the supervisory authority of the governor on decision-making bodies was terminated (Demir, 2021, p. 68).

revitalize market forces. As Saraçoğlu and Yeşilbağ (2019, p. 883) indicate, the JDP, as a successor of the neoliberal agenda set in the post 1980s period, adhered to the implementation of Derviş's 2001 "Programme for Transition to a Strong Economy" In this sense, JDP government did not only achieve a great leap forward in privatization process (Saraçoğlu & Yeşilbağ, 2019, p. 882) in sectors such as energy, banking, telecommunications, tobacco, natural gas and electricity (Güzelsarı & Kendir Özdinç, 2013, p. 78), but it has also increasingly resorted in public private partnerships (PPP) as a way to conduct infrastructure investments through airport, road or hospital projects (Emek, 2015, p. 126).

In this period, as a part of the public administration reform efforts, several legal regulations were enacted in order to introduce accountability, transparency, openness and participation in the Turkish administrative system. Within this framework, one important legal regulation was the enactment of "Law No.4982 on the Right to Information" in 2004. With the Law (Articles 5 and 11), the individuals were entitled to get information (data, information, documents) from public authorities in an impartial and equal manner whereas the public authorities were put under the obligation of providing information within 15 working days, and held responsible for taking the necessary technical and administrative measures to ensure effective provision of the information (Sözen, 2012, p. 170; Demir, 2021, pp. 66-67). Indeed, the existence of "the right of information" is argued to be a control mechanism of the bureaucracy by the public (Demir, 2021, p. 67), and a way to hold the public institutions responsible for their functioning (Eken, 2005, p. 114). Another important development was the establishment of the "Ethics Committee for Civil Servants" in 2004 with the Law No. 5176, publication of "ethical codes of conduct" that public officials should comply with in performing their functions in 2005. The ethical codes of conduct determined by the Ethics Committee comprises the principles of good governance, including the "accountability"[44] of the public officials. The main aim is

[44] Article 20 of the "By-Law on the Ethical Behavior of the Public Offcials and Application Procedures and Principles" regulates "Accountability of the Managers". The Article states that public officials shall be accountable for their responsibilities while performing the public services and be open to and ready for public evaluation and scrutiny.

to increase the public trust and to improve the quality of public services (Sözen, 2012, p. 170; Demir, 2021, p. 67).

As stated earlier, the reform studies conducted in the 1980s and 1990s were mostly economic rather than administrative, and, institutionalization of the neo-liberal agenda was indeed realised in the post-2000 period. In the period from early 2000s to 2010s, from the accountability perspective, we can say that "accountability" has become the focus of the administrative reform studies in Türkiye under the "second generation of neoliberal agenda" (Güzelsarı & Kendir Özdinç, 2013, p. 66). It was firstly stated as a "goal" of the government in the Eight FYDP, where it was mentioned that strengthening accountability and managerial transparency was the aim of the government. The Draft Law No. 5227 on Basic Principles and Restructuring of Public Administration, which was not enacted but in fact covered all the reform areas proposed by the NPM, governance and good governance paradigms; also gave special importance to the concept of "accountability" and "managerial accountability" in a detailed manner. However, accountability was introduced "formally" to the Turkish public administration with the Law No. 5018 (in Article 8), which holds accountable those who are assigned duties and vested with authorities, for the acquisition and utilization of public resources in an economic, efficient and effective way on the basis of law. This would be ensured through the strategic management system that was established with the Law. Therefore, the Law No.5018 has introduced the "managerial accountability" as well as "performance accountability" for the first time to the Turkish Public Administration. In fact, these two types of accountability are the main accountability mechanisms for the NPM. Moreover, "political accountability" of ministers and heads of public administrations' (top managers) in line with the NPM are also seperately regulated in the law. Additionally, the internal audit system introduced as the audit mechanism of this new managerial system is a good example of "professional accountability". The details of this new managerial system and its impact on accountability relations will be further discussed in the next chapter.

Moreover, the Ninth Development Plan covering the time period between 2007-2013 also put emphasis on the principle of accountability, where the term "accountability" appeared eleven times in the document. Looking in detail, the Ninth Development

Plan prioritized transparency, accountability, participation, efficiency and citizen satisfaction in the public service provision; and entitled all the public administrations to prepare and put into practice their strategic plans in order to ensure the accountability and participation (DPT, 2006, pp. 3, 95).

Additionally, in the post 2000s the number and power of the regulatory agencies were increased, and, regional development agencies were established within the framework of the institutionalization of the neoliberal agenda. Establishment of these independent and quasi autonomous agencies refers to the emergence of "diagonal" and "administrative" accountability mechanisms in Türkiye. In fact, being established to reduce the effect of the "political" over "economic", the regulatory agencies were argued to be formed initially as new bureaucratic power centers (Berkman & Heper, 2009, p. 77; Sezen, 2002, pp. 15-16) with their decision making role in economy, their broad authorities in policy making and implementation, and their autonomy from the political power. Lastly, the steps taken within the framework of decentralization - such as establishment of city councils or regional development agencies – as well as enactment of the Law of Right to Information – can be given as examples for "social accountability".

4.4.2. From 2010s to June 2018 Elections

In the early 2010s, public administration reform entered into a new phase where "decentralization" discourse of the JDP government gave its place to "centralization". Güzelsarı (2019, p. 3) argues that although the neoliberal reforms gain legitimacy through decentralization and localization; in economy, politics and public administration centralization tendency appeared in practice. She moreover argues that, this centralization strategy does not refer to a hierarchic top down strategy in terms of administrative organization and functioning, but rather means the centralization of the political power and the supremacy of political actors to the bureaucracy in decision making. In the focus of the centralization was the "restructuring of the ministries" with the decree laws issued in the 2011. Just before the 2011 elections, an Authorization Law No. 6223 was adopted by the Parliament, which gave the government the power of issuing a series of governmental decrees in the area of public administration reforms

(Göçoğlu et. al., 2019, p. 51). The aim of the law was stated in the first Article as "providing public services in a regular, rapid, efficient and economic way". The law made some amendments to the Law No.3046 being in force since 1984, and, within this framework, the subsequent reforms included the establishment of new ministries, increasing supervision of central administration over regulatory agencies through the ministries, terminating the position of 'State Ministry', and introduction of a new post called "Deputy Ministry" (Güzelsarı, 2019, p. 3).

Kayıkcı (2013, p. 24) argues that one of the changes consolidating the "regulatory role" of the state in Türkiye was the amendmends made to the Law No.3046 with the Governmental Decree No.643 on ministerial restructuring. Kayıkcı (2013, p. 28) moreover argues that this ministerial restructuring actualized the state's "policy making" function, which was in fact envisaged within the scope of the public administration reform studies that started in 2003 by the government of the time. With the new role of the state, new ministries were established; mainly "Ministry of EU Affairs", "Ministry of Development", "Ministry of Economy", "Ministry of Youth and Sport", and, "Ministry of Family and Social Services"; and some existing ministries were merged and renamed. With these changes, the number of Ministries increased to 20 (Kayıkcı, 2013, p. 31). In fact, these changes were envisaged in the Ninth Development Plan (2007-2013), where it was stated that public administration system would be restructured in line with the good governance approach, and, the founding regulations of the public institutions and organizations would be reorganized in order to prevent the overlaps (DPT, 2006, p. 94). The reason for the set up of the new ministries and unification of some others were stated in the Tenth Development Plan (2014-2018) as "ensuring the economic, efficient, and effective functioning of the public services" (Önez Çetin, 2015, p. 18).

The formation of those new ministries, which were formerly different institutions[45], indicated a novelty in the ministerial restructuring. New ministries were established

[45] Ministry of EU Affairs was the General Secretariat for EU, Ministry of Development was the State Planning Organisation, Ministry of Economy was the Undersecretariat of Foreign Trade, and, Ministry of Youth was the Youth and Sport Provincial Directorate. On the other hand, Ministry of Family and Social Policies was formed with the closing down and unification of a set of institutions and general directorates (Kayıkcı, 2013, pp. 39-40; Güler, 2011, pp 9-14). Agency of Social Services and Child

mainly for conducting "administrative processes" rather than "providing public services", which indeed had been the main principle for establishment of a ministry (Kayıkcı, 2013, p. 40; Güler, 2011, p. 11). For instance, Ministry of EU Affairs was empowered to "guide, monitor and coordinate" the works for EU membership (Governmental Decree No. 634), whereas Ministry of Development was responsible for "coordinating the activities of the ministries and public institutions related with the economic, social and cultural policies; and providing consultancy to the government" (Governmenal Decree No. 641). Ministry of Economy was empowered to "regulate and coordinate the principles for the implementation of policies related with foreign trade" (Governmenal Decree No. 637), while Ministry of Family and Social Policies to "coordinate the determination of national policy and strategies for protecting children and family; for preventing discrimination against women, disabled and elderly; and, for fighting against poverty" (Governmental Decree No.633). Kayıkcı (2013, p. 42) argues that with this restructuring, the mechanisms for regulatory state were established, and similarly Güler (2011, p. 8) mentions that Ministries were structured as if they will be working as regulatory and supervisory institutions rather than providing public services.

Additionally, with the governmental decree No. 643, the position of "State Ministry (Ministry without Portfolio)", which had been in place since 1946, was terminated, and with the amendment to the Article 4 of the Law No. 3046, the "Deputy Prime Minister" post was introduced. It is argued that the total number of deputy prime ministers and the reasons for their appointment in practice shows that although the "State Ministry" position was formally lifted, it is still de facto continuing (Kayıkcı, 2013, p. 36; Güler, 2011, p.6).

Another novelty with the Governmental Decree No. 643 was the formation of the "Deputy Minister" post, charged with the duty of assisting the Ministers in conducting

Protection; General Directorate of Family and Social Research, General Directorate of Social Assistance and Solidarity; Department of the Administration of the Disabled; and, General Directorate for Women's Statute were closed down and converted to inter-ministerial general directorates. The field service of the Agency of Social Services and Child Protection was transferred to special provincial administrations, which, for Güler (2011, p. 9), paved the way for localization of the services provided for children, elderly, disabled and social assistance.

their duties. For Kayıkcı (2013, p. 36), this position has both a political and administrative aspect. While appointment of the deputy ministers by the Minister in line with the governments tenure shows the political character of their position, locating the deputy ministers in the organizational hierarchy of the ministry, between the the minister and undersecretary, shows its the administrative character. Güler (2011, p. 7) argues that in the parliamentary regime, the ministers are accountable to the Parliament; therefore, forming an interim position like "deputy minister" did not match with the characteristics of the regime. Zengin (2019, p. 13) looks at the creation of the deputy ministry position from the perspective of the new capital accumulation stage in Türkiye, and argues that with this new position the authority of managing the capital was directly given to the new representatives of the capital in the bureaucracy, in other words, to the government.

Another step for centralization of the government was the increasing supervision of the regulatory agencies by relevant ministries (Demir, 2021, p. 1), on the grounds that they were impeding the decision-making process (Güzelsarı, 2019, p. 3). The Article 2 of the governmental decree No.643 enabled the attachment of the regulatory agencies to the Prime Ministry or other relevant ministries upon the Prime Ministers' proposal and President's approval. With the decree, the authority over all the transactions and activities of the agencies were given to the relevant ministers. It is argued that this paved led to the line ministries to inspect the administrative functions of regulatory agencies, which in fact means weakening of the administrative and financial independence of regulatory agencies (Güzelsarı & Kendir Özdinç, 2013, p. 83). In addition, with the governmental decree No.666, the wages of the board members' and chair was rearranged and reduced, which abolished the priviledged position of these agencies.

The centralization tendency not only affected the central government, but the local governments as well (Güzelsarı, 2019, p. 3). Decentralization tendency in the early 2000s started to reverse with the Law No.6360 of 2012, which is also called as "recentralization" (Demir, 2021, p. 70). With the Law, the tasks and the authorities, which had been delegated to the local governments started to be taken back by the central government. With the Law, the number of metropolitan municipalities were

increased to 30, and the geographical borders of the metropolitan municipalities were enlarged to the borders of provinces (creating unicities); the legal personalities of the Special Provincial Administrations, villages and town municipalities were terminated in the metropolitan municipalities, and, villages were turned into neighbourhoods[46] (Tekin, 2018, p. 85; Güzelsarı, 2019, p. 3). The main arguments for these changes were mentioned as to ensure "efficiency and effectiveness" in provision of public services, to prevent waste of resources, and to prevent the overlapping of duties. However, the termination of town municipalities meant that they lost their autonomy and decision-making powers, constituting a problem in terms of democratic participation (Zengin, 2014, pp.108-111). Moreover, charging the metropolitan municipalities for providing services to remote and rural areas within the boundaries of their provinces and attaching these areas to them is claimed to be in contradiction with the principle of subsidiarity, referring to a step for strengthening centralization (Tekin, 2018, p. 94; Zengin, 2014, p. 112).

From the accountability perspective, in the period from the 2010s to the June 2018 elections, we can say that "accountability" was still on the agenda. For instance, Tenth Development Plan covering the time period between 2014 and 2018 put emphasis on the principle of accountability, where the term "accountability" appeared seventeen times in the document. Looking in detail, in the Tenth Development Plan, accountability was mentioned as one of the principles on which the development plan would reach its aims. The plan put emphasis on increasing accountability in local governments both in terms of allocation of their resources as well as participation of people in decision-making procedures. Moreover, it was mentioned that one of the main aims of the plan was to increase the effectiveness of implementation of strategic management in public administration, and, to implement accountability in all stages of management, from "planning" to "monitoring" and "evaluation". Additionally, the

[46] Zengin (2014, p, 95) argues that the first time the policy of closing down the small-sized local administrations – such as villages – was mentioned in the Law No.5019, which was veteod by the President of the time in 2003. The main idea was to attach those small local administrations to the closest provincial or district municipalities. In fact, for Zengin, lifting the Article 11 (termination of legal personality) of the Municipality Law No.5939, paved the way for realization of this attachment policy. This attempt was unsuccessful at the beginning (the year 2008, the Law No.5747), but could be realized only after the enactment of the Law No.6360 in 2012.

plan also stated that Ombudsman Institution[47] was established so as to strenghten accountability (DPT, 2014, pp. 24, 28, 51, 134).

However, there were some drawbacks in the realization of the concept of accountability. To exemplify, the administrative and financial autonomy of the regulatory agencies were argued to be weakened (Güzelsarı & Kendir Özdinç, 2013) with 2011 amendmends, as a result of which the regulatory agencies were brought closer to central administration through relevant ministries. This can be interpreted as a weakening in the nature of the diagonal and administrative accountability types. Additionally, the termination of town municipalities and consequently their decision making organs with the Law No.6360 is interpreted as a problem in terms of democratic participation (Zengin, 2014), and thus, can be interpreted as weakening of social accountability.

4.4.3. From 2018 June Elections to Today

The political system in Türkiye has changed after the 24 June 2018 elections from parliamentary to the presidential system with the oath taking of the 13th President on 9 July 2018 (Zengin, 2019, p. 2). In fact, the first disengagement from the parliamentary system was with the 2007 constitutional amendment[48], which paved the way for election of the President directly by the citizens and was put into effect with the 2014 presidential elections. Zengin (2019, p. 2) argues that in the post 2014 period, the tie with the parliamentary system has gradually loosened, and the power balance between the executive has shifted from "Council of Ministers" headed by Prime Minister to the "President". On the other hand, what actually laid the foundations of the new regime was the "constitutional amendment package" adopted by the referendum held on 16 April 2017 (Oyan, 2019, p. 106; Zengin, 2019, p. 2), and

[47] Ombudsman Institution, established with the Law No.6328 in 2012, is charged with the duty of reviewing and investigating upon a compliant the actions of central and local administration, and advising the administration regarding the functioning of the public services accordingly (Sözen, 2012, p. 170; Demir, 2021, p. 68).

[48] With the Article 2 of the Law No.5678, Article 79 of the Constitution was amended and the phrase of "election of the President of the Republic by people" added.

entered fully into force after the 24 June 2018 elections (Güzelsarı, 2019, p. 4). With concentration of the executive power totally in the hands of the President, centralization of president's power vis-a-vis the legislative organ, and giving place to the representatives of the capital in the executive; for Güzelsarı (2019, p. 5) the post 9 July 2018 period indicates a new phase for Türkiye, which she named as "Presidential Governance System". She (2019, pp. 4-5) moreover states that, in this new centralized administrative system, the JDP government prioritized transformation of the traditional role of the state and public administration in line with the business management model.

With transition to the Presidential Executive System, the executive power formerly rested in the Council of Ministers was transferred to the President (Güzelsarı, 2019, p. 5). The dual executive structure was abandoned and the Prime Ministry was abolished. In this new system, the President became the leading actor in performing the executive power – such as conducting public policies and providing public services. Being directly elected by the citizens, President is no longer politically accountable to the Parliament, but only to the public (Zengin, 2019, p. 3). The government system was restructured, and the duties and functions of the ministries were redefined, where the President assumed the task of coordinating the ministries, controlling the administrative body and appointing or dismissing high-ranking public officials (Sobacı et al., 2018, pp. 1-2). According to the 2017 Constitutional amendments, all the executive power is vested in the President, who is authorized as the "general decision making organ" of the central administration (Gözler, 2022, p. 100). Presidential Decrees have become the main rule making tools in this new system, and being different from the governmental decrees, there is no need for an authorisation law for issuing them. Moreover, the formation, abolition, powers, functions and organisational structures of the ministries and formation of their central and field units as well as appointment of and removing from the office of the top-level managers shall be regulated by Presidential Decrees (Zengin, 2019, pp. 5-7).

It is argued that for the President to conduct his duties and use his authorities granted him by this new position rationally and effectively, it is necessary to form an (presidential) organisation under the President including many units. Within this

framework, a spate of units was established responsible for conducting different administrative and political tasks. While some of these units are "primary units" responsible for designing and implementation of public policies, the others are "auxiliary units" responsible for conducting the relations of the President with the public and the press, and management of daily programs (Sobacı et al., 2018, p. 2). The primary units are composed of offices, policy councils, attached institutions (presidencies) and ministries.

The start with, there are four *offices*[49] newly established, which are directly attached to the President and which are responsible for designing the public policies (Güzelsarı, 2019:5). They have "public legal personality" and "administrative and financial autonomy" (Presidential Decree No.1, Article 525). For Sobacı et al. (2018, pp. 2-3), offices are the most important bodies in the presidential organisations as they formulate public policies, prepare policy drafts and submit them to the president. They moreover argue that, being the closest staff of the President, these four offices work on President's priorities without tackling with bureaucracy in this new system. *Policy Councils* are the other new category, functioning as consultative and administrative bodies (Gözler, 2022, p. 111). There are nine policy councils[50] for different policy sectors, which are responsible for improving the policy-making capacity of the President through providing information and giving advice about their area of expertise (Sobacı et al, 2018, p. 3). Chaired by the President, the councils are composed of the representatives from universities, business and public institutions (Güzelsarı, 2019, p. 5).

In the new administrative system, other primary unit of the Presidential Organization is the *attached institutions.* There are nine[51] attached institutions, some of which –

[49] Investment Office, Finance Office, Digital Transformation Office, and Human Resources Office.

[50] Council of Education and Training Policies; Council of Science, Technology and Innovation Policies; Council of Security and Foreign Policies; Council of Economic Policies; Council of Art Policies; Council of Judicial Policies; Council of Social Policies; Council of Local Government Policies; and, Council of Health and Food Policies.

[51] Presidency of State Archives, State Supervisory Council, Presidency of Religious Affairs, Presidency of Communication, General Secretariat of National Security Council, National Intelligence

such as Presidency of State Supervision, and Presidency of Defence Industries – were already existing in the parliamentary system. On the other hand, Presidency of Stategy and Budget, and Presidency of Communication are the newly formed units under the new governmental system. While the former is responsible for budget making and its management, the latter coordinates the issues on press, publication and communication (Sobacı et al., 2018, p. 4). Among them, only the Presidency of Defence Industries and Wealth Fund of Türkiye have legal personality, which means their relation with the President should be based on administrative tutelage (Gözler, 2022, p. 112).

While the offices are responsible for development of projects, and the councils for turning these projects into strategies and policies; the *ministries* are entitled to be the implementers of these policies in this new system (Güzelsarı, 2019, p. 6). Sobacı et. al (2018, p. 4) argue that the main reason for the change in the functions and roles of the ministries in the Presidential Executive System was that the President and his close team are the main policy-makers, where the ministers are mainly responsible for implementation and supervision of the policies. In relation with this, in the new system, the powers of the ministers decreased, and they are directly appointed to and removed from the office by the President. This altered the former accountability relations, where the ministers in the new system are giving account to the President, not to the Parliament (Gözler, 2022, p. 99). Ministers are not a part of the executive power in this new system, since there is not a Council of Ministers, and the executive power completely rests in the President. Gözler (2022, p. 117) states that in the former system, the ministerial position had utmost importance, and ministers had a dual role as a "member of the government" and "head of an administration". This means, they were both "individually" accountable to the Parliament for their own ministries, and "collectively" accountable to the Parliament for the government's policy.

Additionally, the number of ministries decreased from 26 to 16[52], with the argument that this would enable efficiency, effectiveness and economy; and would accelerate

Organisation, Presidency of National Palaces Administration, Presidency of Defence Industries, Presidency of Strategy and Budget, Wealth Fund of Türkiye.

[52] "Ministry of Justice", "Ministry of Internal Affairs", "Ministry of National Defence", "Ministry of National Education", "Ministry of Health", "Ministry of Energy and Natural Resources", "Ministry of

the decision-making process (Güzelsarı, 2019, p. 6). In fact, the most radical change at the ministerial level is in the field of economy with the aim of simplification of the economy administration, where the former Undersecretariat of Treasury and Ministry of Finance were merged, forming the Ministry of Treasury and Finance (Sobacı et al, 2018:5). The budget preparation function of the former Ministry of Finance was transferred to the newly established Strategy and Budget Presidency, which is in fact mainly the former Ministry of Development. Additionally, some departments of the Ministry of Development were merged with Ministry of Industry and Technology. There is also Ministry of Trade in the economy administration, which is supported by Offices of Finance and Investment.

From the accountability perspective, the new Presidential Executive System has totally altered the political accountability relations of the previous parliamentary system. To begin with, while in the former system the Prime Minister as the head of the executive was accountable to the Parliament; being directly elected by the citizens, President is no longer politically accountable to the Parliament, but only to the public in the new Presidential Executive System. Moreover, in the former system, the ministers were accountable to both the Prime Minister (the Cabinet) and the Parliament, whereas in the new system they are only accountable to the President, who has the right to appoint and dismiss them. In addition, different from the previous system, the person who is appointed as a minister has to resign if he is a member of the parliament (Gözler, 2022, p. 117), and also the new system enables the appointment of the ministers from private sector as well. On the other hand, the termination of the position of the 'undersecretary' as the highest level of bureaucrat and replacing it functionally with deputy minister position have changed the existing hierarchical accountability relations within the ministries. In fact, high-ranking public officials are also being appointed to and dismissed from office by the President. All these novelties indicate several political levels in the line of hierarchy where the bureaucrat has to give account, on the contrary to the former system where only the Minister was the political person that bureaucrats

Environment and Urbanization", "Ministry of Culture and Tourism", "Ministry of Youth and Sports", "Ministry of Treasury and Finance", "Ministry of Transportation and Infrastructure", "Ministry of Foreign Relations", "Ministry of Labor, Social Services and Family", "Ministry of Agriculture and Forestry", and, the "Ministry of Industry and Technology".

and top managers were giving account to. In terms of legal accountability, the role of the Parliament was weakened; neither the President nor the ministers are accountable to the Parliament, the connection between the executive and legislative powers broken down, and vote of confidence mechanism was terminated (Zengin, 2019, p. 4), the President uses his executive power via Presidential Decrees, the highest ranking public officials are appointed by the President without the approval of any other organ such as Parliament (Gözler, 2022, pp. 99-105). All these indicate a shift in the relation between the executive and the legislative, and weakening of legal accountability.

4.5. General Evaluation/Summary

Administrative reforms - and the evolution of the concept of accountability - in Türkiye did not take place in parallel with the world mostly owing to the political and economic nature of the changes. To start with, pre-1929 accountability debates in American context was shaped by politics-administration dichotomy, where public officials were expected to give account to their superiors and elected officials, and, elected officials render account to the public. However, it is difficult to talk about such a clear political, legal and bureaucratic accountability understanding in the late Ottoman period and the first years of the Republic. While for some authors the bureaucratic elites were the ones who take part in decision making rather than their implementation; for the others big land owners and commercial bourgeoisie also had role in shaping the administrative reforms. This makes it difficult to clearly divide politics from administration in the late Ottoman and early Republican period. On the other hand, both the 1921 and 1924 Constitutions formed an assembly government combining executive and legislative powers, which could be interpreted as a setback in the implementation of legal accountability, with the absence of a check and balance mechanism.

In the post 1929 period, while administrative discretion makes it difficult to keep classical accountability relations between the bureaucrats and their superiors in the American context; in Türkiye, it could be argued that the dominant role of bureaucrats (as policy makers) was reversed and the role of traditional (Republican Peoples Party) bureaucracy was weakened in the Democrat Party period. Moreover, lacking check

and balance mechanism, the 1924 Constitution was not amended after the transition to multiparty politics, which weakened legal accountability in the DP period. On the other hand, while the "social equity" focus of the New Public Administration of the late 1960s necessitated administrative discretion in the American context; the "social justice" focus of the first and second five-year development plans were argued to fall behind the social aims in Türkiye. The bureaucrats' positions were proposed to be strengthened by the establishment of the State Planning Organization in the initial years of the 1960s, which was argued to be curbed with the Demirel government. All these demonstrate an uneven and not smooth evaluation of political, bureaucratic and hierarchic accountability relations between the years 1960 and 1980. On the other hand, from 1961 to 1971, one could talk about legal accountability, with the novelties that the 1961 Constitution introduced such as check and balance mechanism, independence of judiciary, and the guarantees on basic rights and freedoms.

Contrary to the American context, the NPM reforms that Türkiye implemented in the 1980s and 1990s mostly focused on economic rather than administrative reforms. While privatization policies were started in the mid-1980s, managerial reforms were mostly initiated in the post-2000 period (with the enactment of the Law No.5018 in 2003). In terms of classical accountability relations; the role, scope and power of the traditional/civil bureaucracy was argued to be curbed by the Özal goverment with the formation of an "alternative bureaucracy" to carry out the neoliberal reforms; which complicated the evaluation of political, bureaucratic and hierarchical accountability relations. On the other hand, the 1982 Constitution concentrated the power in the hands of the executive, and in line with this, the governmental decrees became the popular tools to put into practice the administrative reforms in a rapid way; which can be evaluated as a set back to talk about a proper functioning of legal accountability.

"Accountability" has become the focus of the administrative reform studies in Türkiye in the post-2000 period, where the neo-liberal agenda was institutionalized. Being stated as a goal of the government in the Eight Five-year Development Plan, the concept of accountability was also given place in the the Draft Law No. 5227. However, accountability was formally introduced to the Turkish public administration with the Law No.5018, which brought the implementation of "managerial

accountability" and "performance accountability". In addition, "political accountability" of ministers and top managers (heads of public administrations') in line with the NPM are also seperately regulated in the law. Moreover, the internal audit system introduced as the audit mechanism of this new managerial system is a good example of "professional accountability". The principle of accountability was the focus of the Ninth Development Plan as well. The increase in the number and power of the independent regulatory agencies, which were argued to constitute new bureaucratic power centres, indicated the emergence of "administrative" and "diagonal" accountability mechanisms. Finally, the steps taken within the framework of decentralization - such as establishment of city councils or regional development agencies – as well as enactment of the Laws of Right to Information – can be given as examples for "social accountability".

In the period from the 2010s to the June 2018, "accountability" was in fact still on the agenda. One of the aims of the Tenth Development Plan was to implement accountability in all stages of management, from "planning" to "monitoring" and "evaluation". Moreover, Ombudsman Institution was established in 2012 to strenghten accountability. However, in this period, there some also drawbacks in the realization of the concept of accountability. While the weakening of the administrative and financial autonomy of the regulatory agencies led to the weakening in the nature of the diagonal and administrative accountability types; the termination of town municipalities, also villages and Special Provincial Administrations in the Metrolopolitan municipality areas and consequently their decision-making organs could be considered as weakening of social accountability.

The new Presidential Executive System from June 2018 onwards has totally altered the political accountability relations in Türkiye. While in the former (parliamentary) system the Prime Minister - as the head of the executive - was accountable to the Parliament; President is no longer politically accountable to the Parliament, except some instruments e.g. Yuce Divan, but only to the public in the new system. Moreover, the ministers are no longer accountable to both the Cabinet and the Parliament, but only to the President, who has the right to appoint and dismiss them. In addition, the ministers can not be anymore members of parliament and the new system enables the

appointment of the ministers from private sector as well. On the other hand, the position of the "undersecretary" as the highest level of bureaucrat has been replaced by "deputy minister" position, which have changed the existing hierarchial accountability relations within the ministries. High-ranking public officials are also being appointed to and dismissed from office by the President. All these novelties indicate several political levels in the line of hierarchy for the bureaucrat to give account. In terms of legal accountability; weakening of the role of Parliament, breaking down of the connection between legislative and executive powers, termination of the vote of confidence mechanism, and, usage of Presidential Decrees all indicate weakening of legal accountability.

The transformation of the concept of accountability in the Turkish public administration can be visualized with the Table 4 below.

Table 4: Accountability in the Turkish Public Administration in Comparison with the American Context

	American Context	**Turkish Case**
Classical Period (Pre-1929 Period)	○ A clear separation of politics from administration. ○ Elected officials are the ones who are expected to give account to the public. ○ Public officials should not use dicscretion, and should not be directly accountable to public. They should give account to their superiors in the line of hierarchy. ○ **Political, bureaucratic, legal, hierarchical, vertical public accountability exist.**	○ Difficult to draw a clear line between politics and administration in the late Ottoman and early Republican period, since authors have different arguments regarding the role and power of bureaucracy. ○ 1921 and 1924 Constitutions combined executive and legislative powers, and lack of check and balance mechanism. These could be regarded as a set back in implementation of legal accountability.

Table 4 (cont'd)

	American Context	Turkish Case
Post 1929 – late 1970s Period	○ Politics-administration dichotomy challenged. ○ Under welfare state, roles of bureaucracy increased. ○ Friedrich-Finer debate on administrative discretion shaped accountability debates. ○ In "street level bureaucracy", bureacurats assume multiple accountabilities. ○ **Besides classical accountability relations; horizontal, individual, professional, social accountability exist.**	○ Variations in the role and power of bureaucracy, depending on the time period. ○ Administrative structure transformed, cultural and educational reforms took place in post 1929 period with RPP bureaucracy. ○ The role of traditional (RPP) bureaucracy weakened in the Democrat Party period. ○ Establishement of SPO in 1961 was claimed to strengthen bureaucrats' roles, which was curbed by Justice Party. Therefore, an uneven and not smooth evaluation of political, bureaucratic and hierarchic accountability existed between the years 1960 and 1980. ○ 1924 Constitution was not amended after transition to multiparty politics, but 1960 Constitution brought check and balance mechanism as well as guaranteed basic rights. Basic right were restricted with 1971 revisions. Thus, it is difficult to talk about smooth evaluation of legal accountability.

Table 4 (cont'd)

	American Context	Turkish Case
New Public Management (Post-1980)	○ Private sector means and market mechanisms were introduced to public sector. ○ In terms of *organisational* perspective, besides giving account for obeying rules and regulations, managers are also giving account for their performance both to their superiors and to the public. ○ *Marketization* complicated accountability relations due to the existence of several actors in provision of public services, which weakened political and legal accountability. ○ **Besides classical accountability relations, horizontal, individual, professional, social, administrative, diagonal accountability exist.**	○ The 1980s and 1990s mostly focused on economic rather than administrative reforms. ○ Managerial reforms not initiated, therefore "performance" and "managerial" accountability not introduced. ○ In terms of marketization, privatization policies were started in the mid-1980s in line with the neoliberal economic transformation. ○ Role of traditional bureaucracy was curbed in Özal government with creation of alternative bureaucracy, which complicated the evaluation of classical accountability relations. ○ 1982 Constitution strengthened the role of the executive vis-à-vis the legislative, existence of governmental decrees could be evaluated as a set back in legal accountability.

Table 4 (cont'd)

	American Context	Turkish Case
Governance (Post-2000)	○ The role of the state is transformed with the role of IFIs. ○ In terms of *network governance*, there are intertwined and multiple accountability relations with the existence of many actors, which makes it difficult to hold government officials accountable ○ In terms of *good governance*, existence of an accountable public sector is a pre-requisite for getting development assistance; the countries are also accountable to the IFIs for the aid they use; which weakens the role of state in policy formulation. ○ **Besides classical accountability relations, horizontal, individual, professional, social, administrative, diagonal accountability exist.**	○ Governance refroms initiated in the post 2000, especially with the acceleration of privatization policies and the usage of PPPs, and, increasing powers of regulatory agencies. ○ Accountability was formally introduced to public the administration with the enactment of Law No.5018, through which managerial reforms have been initiated. ○ Other steps for enhancing accountability were also taken such as adoption of ethics rules, establishment of Ombudsman Institution, decentralization attempts etc. ○ Especially post 2018 has altered the accountability dynamics remarkably. Trasition to Presidential Executive System changed the previous political, bureaucratic, hierarchial and legal accountability relations to a large extent.

Source: Designed by the author of this study

CHAPTER 5

THE LAW NO. 5018 AND MANAGERIAL ACCOUNTABILITY

Second chapter was dedicated to explain how public sector accountability as a concept has evolved within the context of the reforms in public administration. Within this framework, the emergence of "New Public Management (NPM)" and "Governance", and the changing meaning and context of accountability was elaborated. In fact, chage in the public administration paradigm with the neoliberal transformation process - from "Classical Public Administration" to "NPM" - has a reflection in public finance as well, which can be named as a shift from "Public Financial Administration (PFA)" to "Public Financial Management (PFM)" in Hepworth's (2024) words. This shift and the content of the restructuring of PFM were shaped more conceretly by the International Monetary Fund (IMF), the World Bank (WB), the and the European Union (EU). In this chapter, the author of this study will try to explain this transformation on a conceptual basis, and, will try to make it more concrete by the example of Türkiye, with transition from the "General Accounting Law No. 1050 (Law No. 1050)" to the "Public Financial Management and Control Law No. 5018 (Law No. 5018)", which is key in understanding managerial accountability.

There is no doubt that, one of the most important structural reforms taking place in Türkiye in the early 2000s is the enactment of the Law No.5018, re-regulating the financial management system in line with the neoliberal globalization process. Being also called as "expenditure reform" or "budget reform", the change in the financial management system with the Law No. 5018 is based on a range of concepts such as "strategic planning", "performance based budgeting", "efficiency and effectiveness" in public service provision, "fiscal transparency" and "accountability" (Güzelsarı, 2007, p. 128; Demirhan & Sakal, 2023, p. 26). Being the most important pillar of

public administration reform and built around the NPM paradigm, PFM reforms in Türkiye enabled the implementation of private sector management techniques in public administration (Güzelsarı, 2007, pp. 1-2, 128, 145). In fact, enactment of the Law No.5018 in 2003 was a turning point in terms of the financial and administrative reforms in Türkiye, as it completely modified the Law No. 1050 regulating the area of public finance since 1927, and initiated a new management understanding (Demir, 2021, p. 66; Örenay, 2023, p. 89).

Third chapter summarized and criticized Bovens' accountability framework. It provided the definitions of accountability both "as a virtue" and "a mechanism", and then explained Bovens' accountability types. The author of this study made a contribution to Bovens' types of accountability by adding "managerial accountability" and explained it in detail, which is, for the author of this study, the key accountability mechanism to understand the transformation of public sector in line with NPM. On the other hand, as mentioned in the fourth chapter, accountability was formally introduced to Turkish public administration with the Law No. 5018. Based upon the information provided in these two chapters, this chapter aims to explain "accountability" in general and "managerial accountability" in particular with respect to the Law No. 5018 on the basis of Bovens' accountability framework. As Demirhan (2023, p. 12) indicates, although steps such as the MEHTAP Project and the KAYA Project were previously taken for the purpose of restructuring the public sector, the development of *accountability* in Türkiye is parallel to the development of the NPM approach, which started to make its impact felt after the 1980s. Underpinning the Law No. 5018 together with the concept of "fiscal transparency" (Bağbaşlıoğlu, 2006, p. 28), accountability in the newly introduced PFM system is based on, and can be well explained, by the existence of "strategic management system" together with an "internal control system". Accountability in the Law No. 5018 is ensured firstly with the establishment of a strategic management system, which forms the initial step in the budget process. According to the Law No. 5018, strategic plans are prepared on a five-year basis in line with the defined policies, programs are created to achive objectives defined in strategic plans, budgets are prepared and implemented on the basis of programs including performance indicators, and the results are announced with

accountability reports to the public and the relevant authorities (Hastürk, 2006, p. 97). The implementation of this new strategic management system is monitored through the internal control system, which was again introduced by the Law No. 5018. In fact, control and audit mechanisms have significant functions for ensuring accountability and economic, effective, efficient and usage of public resources.

The chapter first gives place to the accountability of the actors in the Law No. 1050, and then, explains the reasons behind transition from the Law No. 1050 to the Law No. 5018. Secondly, the chapter elaborates the accountability relations set by the Law No.5018 based on the Bovens' accountability framework. Bovens' definition of "accountability as a mechanism (social relation)" will be taken as a basis for explaining in detail who should render account to whom and for what purpose in the Law No. 5018. Within this scope, the changing roles of actors in the expenditure and control process and the responsibilities of the managers in the new system are handled in detail. The chapter ends with a general evaluation.

5.1. The Law No. 1050

This section firstly gives brief information about the Law No. 1050 and the role of the actors in the expenditure process, with specifically focusing on their accountabilities in the system. Then, the section explains the reasons for change of the Law No. 1050 in detail. Before elaborating the reasons, the section provides information regarding the managerial turn in public finance with the shift from PFA to PFM.

5.1.1. General overview of the Law No. 1050: The system and role of the actors

Law No.1050 was adopted in 1927 as the first law of the Republic regulating public finances. In fact, the views largely shaping the fiscal policies implemented in the first years of the Republic were decided at the İzmir Economic Congress in 1923, 17 February (Vural, 2008, p. 79). It was envisaged to encourage entrepreneurship without disrupting fiscal discipline, where maintaining fiscal discipline was based on budget balance and controlled money management (Kaya & Durgun, 2009, p. 236). Therefore, 1923-1929 period aimed to ensure the balance between the state revenues and expenditures, and to avoid budget deficit as well as internal and external

borrowing (Kaya & Durgun, 2009, p. 237). The principle was that the state budget should be balanced and there should be no borrowing other than financing investments (Vural, 2008, p. 82). The 1930s, on the other hand, were the years of the establishment of the central organization of the state in Türkiye, and, beginning of the institutionalization of the economy under the etatist policies (Güzelsarı, 2007, p. 133). Both in the 1923-1929 period where liberal economic policies pursued, and in the 1930-1938 period where etatist policies implemented, the main aim of the fiscal policy remained unchanged: to maintain budget balance (Kaya & Durgun, 2009, p. 235). Within this framework, Vural (2008, pp. 77, 82) indicates that an important development in terms of disciplining public budgets and disseminating modern budget practices in the country was the rearrangement of the Law No. 1050 according to the needs of the day, which included classical budgeting principles such as "prior permission", "annuality", "generality", "non-allocation", etc. The Law No.1050 was adopted in 1927 as the first law of the Republic regulating the area of public finance. In fact, while the basic principles of the Law No.1050 begun to be implemented since 1910, the law was adopted and put into force in 1927 (Güzelsarı, 2007, p. 133; Lamba, 2006, p. 9; Soydan, 2020, p. 205). Called as the "Fiscal Constitution (*Mali Anayasa*)", the law regulated the main principles of the public expenditure system, specifically the procedures for preparation and implementation of budget, and, keeping and auditing of government accounts (Gülşen, 2006, pp. 1-2; Güzelsarı, 2007, p. 133). Besides the Law No. 1050, the Law No. 2996 regulating the Duties of the Central and Local Organisation of the Ministry of Finance was enacted in 1937 in order to establish the institutional base of the Law No. 1050. According to the Law No. 2996, Financial Inspection Board was established and authorized to inspect not only the Ministry of Finance but also all public intitutions. In addition, General Directorate of Budget and Financial Control was set up to prepare and implement the state budget (Güzelsarı, 2007 pp. 133-135).

The Law No. 1050, which constituted the basic framework of Turkish public financial administration since 1927, represented an approach largely unchanged until the adoption of the Law No. 5018. Konukman (2015, pp. 47-48) mentions that Türkiye has been a country having adopted the Continental European Model in state

organisation and legal system since the Ottoman Empire. Accordingly, he states that the determining elements of this model, on which Law No. 1050 was also based, are the distinction between public law and private law, granting of final judgment authority to the Court of Accounts, supremacy of public interest, the central government being decisive, and local government being defined according to the center. As a result, the Law No. 1050 introduced a fiscal organizational structure based on the principle of centralization focused on the Ministry of Finance. As Bülbül (2022, p. 152) also indicates, under the Law No. 1050, the financial management system was based on a centralized administration approach. In this framework, the authority to determine policies and make decisions regarding public services was concentrated in central bodies, and the initiative regarding their execution was given to these bodies. In this context, determining policies regarding financial management and making financial decisions, and the control and supervision of these policies and decisions in spending administrations are largely given to the Ministry of Finance and its hierarchical subunits. Bülbül (2022, p. 153) moreover states that post-expenditure administrative (internal) financial audit was carried out by the audit units of the Ministry of Finance (by the central finance inspectors, budget controllers, accounting controllers and accounting auditors attached to the revenue offices), mainly through the budget department heads and accountant's office (*saymanlık*) who carried out the financial controls of the spending units.

Looking in detail to the Law No. 1050, Ministry of Finance was held responsible for all the state revenues and expenses, and, had the authority to establish Budget Departments where necessary. In each spending organisation (e.g. ministry), Budget Departments were established and affiliated to the General Directorate of Budget and Fiscal Control of Ministry of Finance. Head of these Budget Departments were charged with preparation of the budget and control of the budget expenditure, and were appointed by and subject to the Minister of Finance. According to the Law No. 1050, all the state revenues shall be collected and all the expenses shall be paid with the approval of the accountants of the Ministry of Finance. While the Ministry of Finance was responsible for the distribution of appropriations (after the visa of the expediture programs by the General Directorate of Budget and Fiscal Control) and control of

expenditures during the fiscal year in accordance with the Budget Law, Budget Departments in the spending units carried out the allocation of the released budget appropriations to the central and provincial organizations and their distribution to sub-units through preparing payment orders. Therefore, the allocated funds were used through the Budget Departments of the ministries. In fact, in order for allocations to reach the spending units, a visa was required to be obtained from the Court of Accounts. This process consists of the stages of commitment, accrual, ordering and payment of expenses. Figure 4 below visualizes this budget implementation process. In fact, this type of an expenditure system, in which the process was carried out by spending organisations at the accrual stage, but taken over and finalized by the Budget Departments affiliated with the Ministry of Finance at the payment stage, was criticized. It was criticized first, for limiting the ability of spending organizations to determine and implement their own financial policies; and second *for not highlighting the accountability of the spending organisations* (Güzelsarı, 2007, pp. 84, 134, 143; State Planning Organisation [SPO], 2000, pp. 61-62).

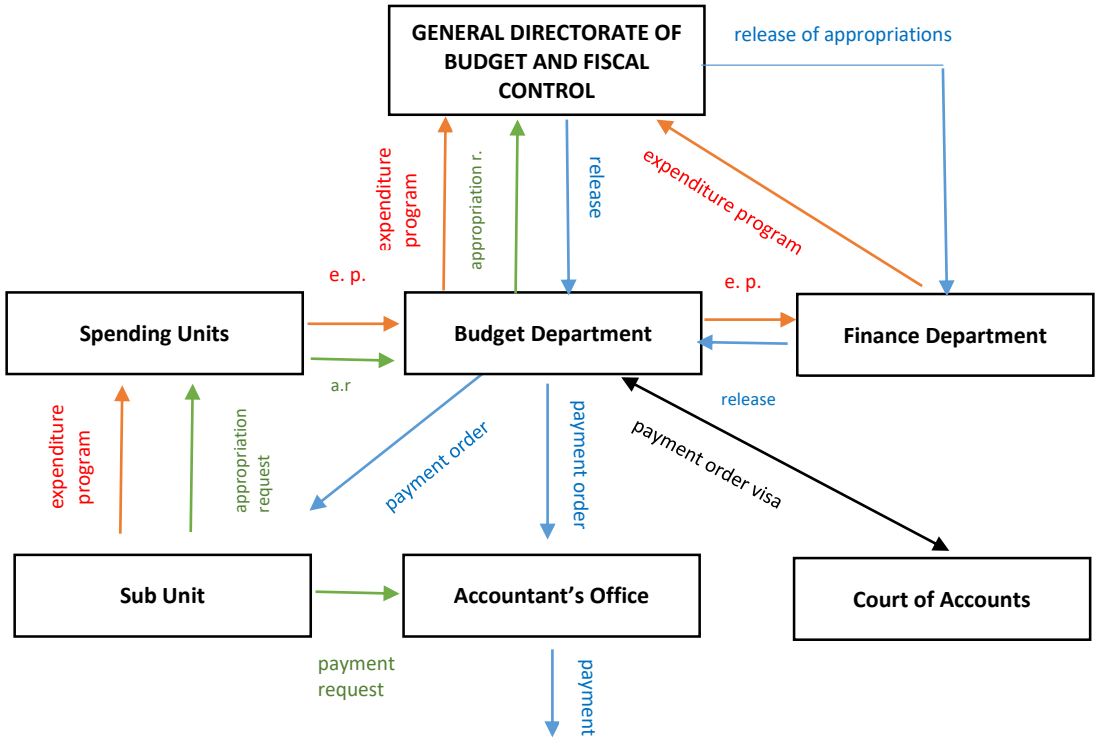

Figure 4: Budget Implementation Process in the Law No. 1050

Source: DPT (2000a, p. 59).

The main actors of the public financial system (in the budget implementation process) in the Law No. 1050 were "disbursement authority - *ita amiri* (primary and secondary[53])", "assessment officers - *tahakkuk memuru* (revenue and expenditure)" and "accountants - *sayman*". Ministers were primary disbursement authorities and their responsibilities were determined by the Grand National Assembly of Türkiye (Bağbaşlıoğlu, 2006, pp. 27-31). According to the Law No. 1050, minister - as the primary disbursement authority - gives written orders and permissions to the accountants for payment of the expenses related to government services. Revenue assessment officers are those who make the revenues collectible, while expenditure assessment officers are the persons who prepare the necessary documents for the payment (Article 22 of the Law No. 1050). Lastly, accountants are those who give permission to the payment after examining the payment request approved and prepared by disbursement authorities and (expenditure) assessment officers (Güzelsarı, 2007, p. 142).

When the accountability of the actors is considered in the Law No. 1050, in principle *primary disbursement authorities (the Ministers) did not have financial responsibility,* except for the cases that they assume responsibility in writing where accountants refrain from paying - claiming that it is against the law. On the other hand, *in terms of financial responsibility, accountants were the ones who are giving account to the Court of Accounts* (Sayıştay), and, were responsible (with strict liability-*kusursuz sorumluluk*) *together with the expenditure assessment officers* for the excessive and inappropriate payments (Lamba, 2006,p. 19). In addition, *both expenditure assessment officers and accounants* were responsible for accuracy and legality of the documents they issue (*legal responsibility).* Moreover, while the expenditure assessment officers were responsible for ensuring that the appropriations are used timely and in an appropriate manner, the expenditure corresponds to the real need, the scheduled services are carried out on time (Article 22 of the Law No. 1050); accountants were

[53] Heads of spending agencies such as undersecretary, general director, governor or district governor (SPO, 2000:64).

responsible for all the transactions related to their duties, including the cash and goods they receive and dispose of.

In terms of *political* and *bureaucratic responsibility*, on the other hand, Bülbül (2022, p. 152) claims that in the pre-reform period (period before the Law No. 5018), one of the criticisms towards the Law No. 1050 was that both "political responsibility" and "bureaucratic responsibility" were not sufficiently understood. He moreover states that the power to approve tenders, sign contracts and order payment documents, if not delegated, belonged to ministers within ministries. This situation was an important reason to question the effectiveness of the inspection-supervision mechanisms organized under the minister within the executive body. Moreover, *since the responsibility of the minister was also a political responsibility towards the Grand National Assembly of Türkiye, the bureaucratic responsibilities of the central organization managers could not be brought to the agenda* (Bülbül, 2022, p. 152). Taking into account this information, it is argued that effective and efficient financial management could not be achieved in the Law No. 1050, and fair and sound balance of role-authority and responsibility among the actors of the public expenditure process could not established (Kızılkaya, 2006, p. 213; Bağbaşlıoğlu, 2006, p. 25). Additionally, holding account primarily the accountants distracted the Court of Accounts from reporting the audit results of the public administrations, and disgrading it to only judge the accounts and transactions of the civil servants (Bülbül, 2022, pp. 154-155). Put it in other words, the audit carried out by the Court of Accounts was based on the financial and personal responsibilities of the accountants who keep accounts of public funds allocated to public administrations, and in this sense, the audit was carried out on the basis of the accounants rather than on an institutional basis (Güzelsarı, 2007, p. 144).

5.1.2. The reasons for change of the Law No. 1050

In the 1980s, Türkiye pursued supply-side economic policies of IMF and the WB, and as a result of these policies a budget expenditure model based on borrowing (instead of taxation) was adopted. As a result, it became increasingly difficult for budgets to produce public services due to the high interest burden of borrowing and loss of the

revenues. By the end of the 1990s, due to the tightened budgets, all taxes collected were insufficient to cover debt interests. Additionally, some of the budget's existing and potential revenues were excluded from the budget (Konukman, 2015, pp. 33). As Erüz (2023, p. 54) indicates, the extra-budgetary fund practices, which were widely used with the intention of making quick decisions and spending, disrupted the budget unity and reduced the effectiveness of fiscal policy. Funding practices carried without being subject to budget and expenditure legislation have weakened fiscal control, eliminated efficiency and effectiveness in resource utilization, and increased the perception of corruption. The high inflationary environment and balance of payments problems led to the crisis in 1994, and post-crisis rising interest rates accelerated exchange rate increases and deterioration in the budget balance (Erüz, 2023, p. 55). Therefore, by the end of the 1990s, the public economy entered a vicious circle characterized by borrowing, interest payments, growing budget deficits, more borrowing and interest payments and larger budget deficits. As the state's tendency to borrow further increased the interest rates, public balances deteriorated and the instabilities in the economy intensified, leading to a fiscal crisis of the state (Güzelsarı, 2007, p. 108). Toprak (2008, p. 320) summarizes the problems faced by the Turkish economy since the 1990s under the following headings: increasing public sector deficits, an unsustainable domestic debt dynamic, unhealthy structuring in the financial structure, especially in public banks, and short-term foreign capital. Along with these problems, the crises of 2000 and 2001 emerged, and Türkiye has embarked on a number of reforms. Tsarouhas (2020, p. 350) states that 2001 was "the peak point for foreign loans" mainly from the IMF, which resulted in a rise in debt and interest payments. The economic policy, therefore, aimed at reducing public expenditures through decreasing interest payments and reaching a net budget surplus. Therefore, especially after the economic crisis in 2001, which affected every segment of the society, a series of reforms targeting structural changes in the Turkish financial management and restructuring of public institutions took place. The main aim was to eliminate the structural causes of economic crisis and to establish confidence and stability in economic life by establishing accountability and transparency in public administration. One of the most important of steps to realize this aim was the enactment of the Law No. 5018 (Görgün, 2011, p. 1).

The Law No. 5018 came into force by being published in the Official Gazette No. 25329 dated 24.12.2003[54]. With its enactment, the Law No. 1050 was completely repealed, and there were several factors leading to this change. In fact, in order to understand the factors leading to the change, first of all, we need to look at the reasons of the financial management reforms in the neoliberal transformation process in detail, and the managerial turn in public finance. This is because; shift from the Law No. 1050 to Law No. 5018 apparently indicates a paradigm shift from PFA to PFM, which will be explained in detail in the following section.

5.1.2.1. From PFA to PFM: Unpacking the managerial turn in public finance

Financial management reforms came to the agenda of the developed countries in the 1970s when the economic growth slowed down, corruption became widespread, public expenditures increased and international financial system collapsed (Saltık Turan, 2023:61). Increase in budget deficits and the loss of functioning of economic planning in many countries have brought to the agenda the efforts to create an "effective and efficient" public administration, which led to a fundamental change in the understanding of financial management (Konukman, 2015, p. 26). As Demirhan and Sakal (2023, p. 31) indicate, economic crisis in the 1970s was seen as a productivity crisis, and the proponents of the New Right advocated savings in budget expenditures, shrinking the state and minimizing state intervention. For Güzelsarı (2007, pp. 37, 146-147), while the financial management reforms were justified through arguments such as the budget did not fulfill its basic duties (e.g. fiscal discipline and resource distribution), the mechanisms to control the budget were considered to be dysfunctional, and in this sense the budget constantly ran a deficit; the main aim of the financial management reforms was indeed to rearrange the processes of redistribution of public resources in the neoliberal transformation process and to reshape a predictable financial and social environment suitable for foreign capital. From this

[54] Although Law No. 5018 was published in December 2003, its implementation was expected to come into force on the date of publication for some articles, and on 1.1.2005 for other articles, while the implementation of some articles was postponed to 2006 in accordance with the provisions of the Fiscal Year Budget Law No. 5277, 2005. In addition, with the "Law on Amendments to the Public Financial Management and Control Law and Certain Laws and Decree Laws" numbered 5436, adopted on 22.12.2005, many of its articles were amended and became fully operational in 2006.

perspective, ensuring a suitable financial environment for the capital required the restructuring of financial administration, through restructuring of the budget process.

For Demirhan (2023, p. 13), in line with the NPM understanding, a transformation in financial management took place as well, and financial management reforms demonstrated a transition from "expenditure management" to "financial management", which indicates a shift from focusing only on the budget processes to focusing on all aspects of public resources, including the medium and long-term consequences of policy decisions, and risks in public finances. This indicates a transformation in public budgeting systems from controlling inputs to focusing on results, increasing efficiency and promoting result-oriented accountability (Demirhan & Sakal, 2023, p. 30). Hepworth (2024, p. 2) describes this transformation as a transition from "Public Financial Administration (PFA)" to "Public Financial Management (PFM)", where PFA focuses on the control of financial inputs, but PFM focuses on both the financial inputs and efficient and effective delivery of public services.

Therefore, being concerned with both processes and the outcomes, PFM is about the *management* of public finances (Demirhan, 2023, p. 20). Within this framework, the "Chartered Institute of Public Finance and Accountancy (CIPFA)" defines PFM as "the system by which financial management resources are planned, directed and controlled to enable and influence the efficient and effective delivery of public service goals" (Tsarouhas, 2020, p. 343). Similarly, Görgün (2011, p. 5) defines PFM boradly as planning, implementation, monitoring and control of public policies. For the WB (2009, p.1), PFM is an indispensable part of the development process. It supports accountable and efficient use of resources, guides allocation of the resources to national priorities, and underlies macroeconomic and fiscal stability. Due to the fact that resources can be misused when the systems are weak, PFM covers all phases of the budget cycle. Within this scope, PFM is also described as a process that includes "budgeting", "accounting", "cash management", "debt management", "internal control", "internal audit", "procurement", "monitoring", "accounting", "reporting" and "external audit" (Demirhan & Sakal, 2023, p. 25, Güzelsarı, 2007, p. 131, WB, 2009, p. 1).

In fact, strong oversight and accountability concepts have gained importance to prevent misuse of budget funds, and that is why PFM reforms focus mostly on *improving accountability and transparency* in public sector (Demirhan & Sakal, 2023, p. 30, 43). For Hepworth (2024, p. 38), PFM reform is about "more effective achievement of the government's policy objectives and making better use of public money". Therefore, another focus of the PFM reforms is the *effective, economical and efficient use of public resources* (Saltık Turan, 2023, p. 62). For Güzelsarı (2007, p. 147), the most basic justification for budget reforms, whose main aim is to increase efficiency in public expenditures, is to *ensure fiscal discipline* in the medium and long term and to establish auditing and monitoring mechanisms for this. Shortly, Lawson (as cited in Demirhan & Sakal, 2023, p. 26) mentions about four main aims of the PFM reform, which are sustaining fiscal discipline, ensuring efficiency in resource allocation, achieving operational efficiency, and, ensuring financial transparency and accountability.

The main elements of the PFM reforms to reach the aforementioned aims can be described as allocating public resources according to strategic priorities; using the allocated resources effectively, economically and efficiently in accordance with the foreseen purposes; giving administrations more authority and flexibility in the budget preparation and implementation process; and accountability and management in resource use (Kesik & Kıral, 2012, p. 514). Therefore, "strategic planning", "performance-based budgeting", "medium term expenditure framework", "fiscal transparency" and "accountability" in PFM systems are the concepts around which budget process has been transformed (Güzelsarı, 2007, p. 149). Demirhan (2023, p. 4) argues that performance based budgeting and medium-term expenditure approach have been the most important elements of the PFM reforms. Bağlı (2012, p. 518) indicates that with its changing role in the post 1980s, state tries to ensure efficiency in resource allocation through performance-based budgeting. Moreover, institutional arrangements to ensure "efficiency and effectiveness" in public service delivery depends on organizational performance, which can be listed as clear objectives, clear tasks, authority to pursue the tasks and objectives undertaken, and accountability for the exercise of authority. Additionally, accrual-based accounting and fiscal

transparency have gained importance, the effectiveness of the parliament in the budget process has been increased and the perception of audit as a separate discipline has gained importance (Konukman, 2015, p. 27).

PFM reforms are in fact at the center of public management reforms carried out within the framework of NPM principles (Saltık Turan, 2023, p. 61). Güzelsarı (2007, p. 58) indicates that, being realized with the argument of a need for seperating public administration from politics, PFM reforms have brought to the agenda the structural, organizational and functional transformation of public administration through adopting private sector management techniques to public administration based on the NPM and good governance principles. Within this framework, the principles implemented by the private sector, such as simplifying the organizational structure, reducing the number of personnel, and taking into account the expectations of citizens who benefit from the service have begun to be adapted to the public sector in order to change the bureaucratic hierarchical organizational structure of the state, reduce public expenditures and ensure the economical usage of public resources. As citizens' expectations of obtaining information about how public resources are used increased, the concepts of transparency and accountability have gained importance and performance evaluation practices regarding resource usage have become widespread (Saltık Turan, 2023, pp. 61-62).

PFM reforms are presented as a prerequisite for developing countries to benefit from development loans in the post 1980s (Saltık Turan, 2023, p. 68). At the core of these PFM reforms are the principles such as financial transparency and *"accountability";* "effective, economic and efficient use of public resources"; "plan/program/budget coherence" and "internalization of control". Moreover, the concept of good governance, which is developed by international organizations for developing countries and presented as a tool to ensure development and prevent corruption in the public sector, is based on sound and *accountable public financial management*, improvement of the quality of public services, and the provision of fair and sustainable economic and social conditions (Saltik Turan, 2023, p. 69). Güzelsarı (2007, p. 33) argues that especially with the acceleration of capitalist globalization after the crisis of the 1970s, the tendency for national economic policies to be determined "from the

outside" has strengthened and deepened. In this process, states are in the position of an "agent" who adapts national economic policies and practices to the needs and clear imperatives of the global economy. Therefore, states act as a transmission belt from the global economy to the national (local) economy.

Hepworth (2024, pp. 1-3) sees PFM/internal control reform not just as an accounting or budgetary reform but as *a management reform*. He argues that PFM/ internal control reform should be considered as a key reform, which affects the policymaking, including operational managerial arrangements, and the relations between politicians and public officials. Under this managerial reform, while “policy execution” (operational management) becomes the responsibility of public officials, political level focuses on “policy development”, designing the strategy for implementation of the policy and supervising the operational management (Hepworth, 2024, p. 39). In line with this, we are talking about *a complete change in the understanding of accountability* in public administration, and the responsibilities of ministers and managers are redetermined, where now managerial positions are responsible to achieve policy targets planned, determined and implemented annually, besides the legal requirements, with existing resources (Saltık Turan, 2023, p. 79). As Hepworth (2024, p. 85) indicates, the main difference between PFA and PFM is the role of managers, who have greater discretion for the delivery of services. For effective and efficient delivery of public services, managers should know detailed budgetary information about the activities or services they are responsible for, where budgets should be in line with objectives set in strategic plans and the performance standards that managers are expected to meet. Moreover, managers should have authority and control over resource utilization, which requires delegation of authority (managerial discertion). Additionally, in order to secure effective management and to enable managers to be held accountable by their hierarchical superiors or political management, management structures need to be organized. Lastly, accountability reports should be prepared and submitted to parliament to show how public resources have been utilized (Hepworth, 2024, p. 8). Therefore, we are talking about replacement of the concept "administering" in Classical Public Administration with the concept "managing" in NPM. While administering focuses on compliance with specified

processes and legislation, managing focuses on achieving results and taking responsibility for this (Saltık Turan, 2023, p. 64).

Within the scope of PFM reforms, the duty of public administrations has become managerial rather than administrative and has turned into assuming responsibility for achieving goals. With PFM reforms, we are talking about a shift from "central administration (*merkezi yönetim*)" to "management responsibility (*yönetim sorumluluğu*)" understanding. Management responsibility is defined as those who are authorized for using public resources, being responsible for using the resources delivered to them effectively, economically and efficiently, in accordance with the legislation, and giving account to the relevant authorities. Within the framework of management responsibility, managers are obliged to spend, control and monitor the public resources allocated to them within the framework of the plans and programs, and to inform their hierarchical superiors and the public at certain time intervals to ensure financial transparency and accountability. In order to fulfill this responsibility, managers are required to establish and maintain *a financial management and control structure* compatible with international standards in their organisations (Saltık Turan, 2023, p. 63). In the central administration approach, on the other hand, public administrations do not have their own financial management and control structures. In this approach, before expenditures are made in public administrations, pre-expenditure checks must be carried out by the Ministry of Finance officials in terms of compliance with the budget and other legislation. Central administration approach is generally implemented by assigning the Ministry of Finance personnel to the spending units of other public administrations, and the control task regarding expenditures is shared between the unit making the expenditure and the Ministry of Finance (Saltık Turan, 2023, p. 72). The focus of the classical administration is upon compliance and control, which aims to ensure that spending is done within the budgetary limits and in line with the laws and regulations. Here, line ministries are subject to detailed central control over "inputs" performed by Ministry of Finance. The focus is on inputs because there is no performance information. The control processes are defined by Ministry of Finance (Hepworth, 2024, pp. 85-90). With PFM, on the other hand, the control is moved away from Ministry of Finance into the management of public organisations.

Thus, the main responsibility of control is in the line ministry itself. Hepworth (2024) argues that in this control understanding of PFM, blame cannot be easily shifted, which leads to greater public accountability and transparency (p. 96).

Within the framework of the transformation in the financial management in line with the NPM understanding explained above, Türkiye also experienced reform in its financial management, and the transition from the Law No. 1050 to the Law No. 5018 was apparently a paradigm shift from PFA to PFM. There were internal and external factors leading to this change, which will be elaborated below in detail.

5.1.2.2. External and internal factors leading to emergence of the Law No. 5018

As Fukuyama (2004, pp. 20-27) indicates, while "reducing the size of the state" was the dominant policy theme in the 1980s and early 1990s, and the International Financial Institutions (IFIs) put emphasis on reducing the degree of state intervention in economic affairs; the role of the state in development questioned, strength of the state got importance and the development agenda of many IFIs changed considerably in the late 1990s, now stressing the "importance of institutions", "rule of law", and the "proper sequencing of reforms". In line with this argument, Hepworth (2023, p. 50) mentions that the initiative to implement PFM reforms mostly comes from multi or bilateral organisations as a condition for granting budget support, which relies on strength of the country's system for ensuring that funds used in an efficient and effective way for the agreed purposes. Within this framework, in Türkiye, the content of the PFM reforms were designed largely with the WB projects, the IMF stand-by agreements and the EU accession (Güzelsarı, 2007, p. 158; Kanca, 2017, p. 503). For the International Financial Institutions (IFIs), PFM is at the centre of structural reforms requested from borrowing countries (Tsarouhas, 2020, p. 343; Işık, 2004, pp. 17-18). To start with, in Türkiye "Public Financial Management Project" was carried out by signing a 15-year loan agreement worth 62 million USD with the WB in 1995[55] to seek

[55] While the WB opened structural adjustment loans every year between the dates 1980 and 1984, it focused on sectoral adaptation loans between 1985 and 1989 in order to adapt basic sectors such as the financial sector, agricultural sector and energy sector. In the 1990s, education and health were also included in these sectors. Starting from 1995, it focused on public administration and state apparatus in terms of organizational, functional and structural aspects. In this sense, the national planning system,

solutions after the 1994 economic crisis and to be prepared for the Customs Union with the EU to be established in 1996. The project was seen as the most important tool through which the WB transfers its policies to Türkiye (Bülbül, 2022, p. 148). In the project it was mentioned that in order to strengthen PFM and to "enhance the framework for efficient private sector activities", reforms are needed. Additionally, the basis of the Law No. 5018 was considered as the letter sent by the government to the WB dated March 10, 2000 requesting to receive an Economic Reform Loan. In this letter, it was stated that a PEIR (Public Expenditure and Institutional Review) study would be carried out. The PEIR study was completed by the end of 2001 and the Law No.5018 was prepared within the scope of this study (Kolçak, 2006, pp. 369-370)[56]. Secondly, with the 17th and 18th Stand-By Agreements made with the IMF in 1999 and 2002 respectively, structural transformation commitments were made for public finance (Erüz, 2023, p. 57). In her letters of intent to the IMF, Türkiye committed to make significant changes in the country in order to "strengthen budget preparation, implementation and control", and to "increase the transparency and reliability of budget transactions". Lastly, for the EU, "sound financial management" is a prerequisite for both "candidacy" and "membership". EU membership process of Türkiye has made it inevitable to establish a financial management and control system in line with international standards and EU norms (Bağbaşlıoğlu, 2006, p. 24). This requirement can be clearly understood by analysing "Chapter 32: Financial Control"[57]

state expenditure system, budget structure, public personnel system and state revenue management have come to the fore as the main objectives of the structural adjustment policy (Güzelsarı, 2007, pp. 71-72).

[56] The WB stated in the PEIR report that it would support reform efforts in the field of PFM through PFPSAL (Programmatic Financial and Public Sector Adjustment Loans) to eliminate the deficiencies mentioned in the report. In this context, the first loan agreement (700 million USD) with the International Bank for Reconstruction and Development (IBRD) was signed on July 12, 2001. The second loan agreement (800 million USD) was made on April 24, 2002 (Loan Agreements 4632 and 4657).

[57] Before the 2004 enlargement, no specific chapter in the field of financial control was negotiated. At the Luxembourg Summit 1997, candidate status was granted to eight Central and Eastern European countries, and Malta and Southern Cyprus. On May 1, 2004, ten countries acceded to the EU: Czechia, Hungary, Slovakia, Slovenia, Poland, Lithuania, Latvia, Estonia, Malta and Southern Cyprus. In this enlargement, the need to take necessary measures to reduce the corruption level in the public sectors of the new member states, as well as the difficulties faced by these countries due to their traditional control systems, led to the emergence of the "financial control" chapter as a negotiation chapter. The Financial Control Chapter covers four main policy areas, namely (1) "Public Internal Financial Control (PIFC)", (2) "External Audit", (3) "Protection of EU Financial Interests" and (4) "Protection of the Euro against

section of the Türkiye (Progress) Reports[58], which started to be published by the European Commission after Türkiye was designated as a candidate country in Helsinki European Council in 1999.

Therefore, the Law No. 5018 was adopted and put into practice as a prerequisite of the IMF and the WB (Kolçak, 2006, p. 370). Konukman (2015, p. 37) argues that the Law No. 5018 is not an original draft of the country's bureaucrats, but a joint product of the IMF and the WB: while the performance and analytical budget parts of the draft were prepared by the IMF, the strategic planning part was prepared by the WB. Public internal financial control part of the Law No. 5018, on the other hand, was designed taking into account international standards and EU acquis (Toprak, 2008, p. 320).

In terms of internal dynamics, on the other hand, "strategic deficit", "budget deficit", "performance deficit", and "deficit of credibility" were counted as "four deficits" of Turkish public administration leading to restructuring. It was argued that public administration which was extremely centralized without *a strategic vision* and long term planning inclined to make expenditures exceeding its revenues, and thus led to *budget deficit* through inefficient usage of resources; also led to *performance deficit* since it could not meet the expectations of the public; and, this inefficient administrative process merged with the cases of corruption and fraud resulted in a decrease of the public's confidence to the administration (Dinçer & Yılmaz, 2003, p. 65). Within this framework, in the face of criticisms that the budgets prepared according to the Law No. 1050 did not provide savings, invite waste and are insufficient in preventing corruption; the proposed solution was to abondon the approach perceiving the budget as "a law that must be followed strictly at the expense of almost preventing the service" and to adopt the approach seeing budget as "an important tool of public administration, evaluating revenue and expenditure forecast

Counterfeiting". In general, there is no written acquis in the policy area of PIFC and alignment with international standards and EU best practices is essential.

[58] Chapter 28 in the Türkiye (Progress) Reports between the years 2000 and 2005.

and the financial program of the governments' annual activities" (Güzelsarı, 2007, p. 157).

The main criticisms towards the Law No. 1050 shaped both by internal and external dynamics can be summarized under four main headings as follows:

a) Budget Scope

One of the criticisms towards the Law No. 1050 was that **the budget scope was narrow and extra-budgetary funds were widespread**. The Law No. 1050 did not cover the entire public sector (Tosun, 2003, p. 19). As a result of the narrow scope of the budget system, the revenues and expenditures of the institutions could not be fully shown in the general budget. This means that, public expenditures started to be realized outside the basic legislation that the budget was subject to, and with an increase in structures and transactions such as "extra-budgetary funds", "revolving funds", "public institutions with independent budgets", and s"emi-financial transactions"; the implementation of an effective financial control system in the distribution and use of public resources could not be realized (Güzelsarı, 2007, p. 140). Moreover, it is stated in the Eight Development Plan, Public Financial Management Restructuring and Financial Transparency Report of the Special Committee (SPO, 2000a, pp. 46-48) that the transfer of public resources of a mandatory nature outside the budget through foundation, association or aid funds made them subject to political and bureaucratic rent-seeking outside the budgetary process. Additionally, the narrow scope of the budget made it difficult to make long-term projections with the current budget as well as led to a fragmented public decision-making process.

The existence of extra-budgetary funds was highly criticized by IFIs and EU. In the PFM Project (1995), WB criticized Türkiye through stating that "expenditure management and control is severely hampered by the complex and outdated budgetary framework and systems, the plethora of agencies and funds that are effectively outside the budgetary process." Similarly, in the Public Expenditure and Institutional Review (PEIR) study (2001), one of the main criticisms of the WB was the existence of extra-budgetary funds at a rate of close to 3% of GNP, and, the revolving funds that were

outside the scope of the budget constituting an additional 1% of the GNP. For WB, extra-budgetary resources prevent transparency. Secondly, in the letter of intent given to IMF regarding the 17th Stand-By Agreement, it was committed by Türkiye that in order to expand the actual scope of the budget, extra-budgetary funds would be closed and no new funds would be created within or outside the budget. Moreover, in the letter of intent regarding third review of the 18th Stand-By Agreement, it was mentioned that the "Public Financial Management and Internal Control Law", which would be submitted to the Parliament as a precondition for the review, would bring together extra-budgetary funds, revolving funds, the annexed and special budgets in a single general budget under a common classification. The narrow scope of the budget was criticized by the EU as well (2000 Regular Report on Türkiye's Progress Towards Accession), and as a response to this criticism, in the 2001 National Program Türkiye stated that one of the objectives of the reform program was to improve the process of estimating public revenues and expenditures, to eliminate extra-budgetary funds and similar structures and to ensure budget unity.

b) Budget Preparation

One of the main criticisms towards the Law No. 1050 in terms of budget preparation process was that **the budget did not have a medium-term perspective** (SPO, 2000, p. 56). In the PEIR study (2001) of the WB, Türkiye was criticized as being one of the few OECD countries that had not switched to a multi-annual budgeting system. According to Law No. 1050, budgets in Türkiye were prepared to cover a fiscal year, and all financial transactions were designed on the basis of a one-year period. As a result of the short-term nature of the budget, there were problems in showing transactions lasting more than one year in the budget. It was argued that a multi-year budgeting system was needed because it was not possible to make medium-term plans and make strategic decisions in short-term budgets (Lamba, 2006, pp. 20-21).

The Law No. 1050 was also criticized on the grounds that **there was disconnection between development plans and budgets** (SPO, 2000, p. 56)**.** WB in its PEIR study (2001) mentioned that in Türkiye plans and policies were not linked to the budget, and budget system was weak for supporting strategic decision-making. In the 2001

Progress Report of Türkiye, similarly, Türkiye was criticized by EU for lacking a Plan-Program-Budget System. Considering a budget together with the planning process and establishing a planning-budgeting relationship was in fact seen inevitable for a budget process that makes effective, efficient and strategic decisions (SPO, 2000, p. 24).

Therefore, in the justification *(gerekçe)* of the Law No. 5018; failure to establish a close connection between development plans and budgets, exclusion of some financial transactions from the budgets, limiting budget implementations to the fiscal year, and the absence of a multi-year budgeting system are counted as the main deficiencies of the old system (Ministry of Finance, 2004, p. 223).

c) Budget Execution

The Law No. 1050 was criticized for lacking authority-responsibilty balance in the public expenditure process. Bağbaşlıoğlu (2006, p. 25) states that the failure to establish a fair and sound balance in terms of duties, powers and responsibilities among those who were in charge of public expenditures; and within this framework the application of the principle of strict liability in determining the responsibilities of expenditure assessment officers (*tahakkuk memuru)* and accountants (*sayman*) while the disbursement authorities *(ita amiri*) did not have financial responsibilities as a rule, except for the cases that they assume responsibility in writing where accounting officers refrain from paying, constituted an important weakness of Law No. 1050. In 2001 Regular Report on Türkiye's Progress Towards Accession, EU criticized Türkiye for not clearly defining specific control and audit roles among the main actors working in this field.

The Law No. 1050 was also criticized for being subject to strict ex-ante control and visa practices. It is argued that ex-ante control process in the Law No. 1050 was long and resulted in the prolongation of bureaucracy and procedures, which led to delay in the public service delivery, and waste of time and resources. Additionally, administrations have turned to extra-budgetary resources (Lamba, 2006 pp. 24-27). In the 2003 Accession Partnership Document, EU wanted from Türkiye to abolish ex-ante control duty of the Court of Accounts. In the letter of intent regarding third review

of the 18th Stand-By Agreement, Türkiye committed IMF to abolish ex-ante control function of the Court of Accounts and to shift internal audit units and ex-ante control functions to the line agencies. In fact, in the criticisms towards the rigidity of ex-ante controls on expenses, it was suggested that managers should be given flexibility to provide efficient services (Güzelsarı, 2007, p. 155).

Other criticized aspect of Law No. 1050 was that **it did not allow for an accounting system and budget classification that could provide the desired information to the public and financial management in a timely manner and with sufficient reliability and clarity**. It is argued that public was unaware of the state's actions, revenues and expenditures; and this prevented public control over the budget. On the other hand, inability to obtain accurate and timely data on budget realizations posed problems for decision makers. It is moreover argued that it was very difficult for institutions to monitor the changes in their budgets during the year and to determine their current financial situation. Therefore, a new budget classification and accounting system was needed (Lamba, 2006, p. 20). Within this framework, transition to a performance-based budget system and accrual-based accounting system (*tahakkuk esaslı muhasebe sistemi*) was envisaged. In 2000 Regular Report on Türkiye's Progress Towards Accession, EU wanted from Türkiye to make reforms for improving accounting standards and transparency rules. In the PEIR Report, WB (2001) highlighted the need of revising the Law No. 1050, and attributed the fragmented nature of the budget to a lack of common accounting standards.

d) Budget Control and Audit

WB in its PEIR Study (2001) mentioned that the **Turkish public expenditure system needs change in the field of internal control and external audit**. To start with, WB stated that reform in the field of internal control is critical, and for effective public sector performance, a budgetary system with a framework of "*accountability for results*" is important. Similarly, EU criticized Türkiye's Public Internal Financial Control practice for not being effective in preventing fraud, corruption or other serious irregularities (2000 Regular Report on Türkiye's Progress Towards Accession), and for inexistence of public internal audit profession in Türkiye (2001 Regular Report on

Türkiye's Progress Towards Accession). Moreover, in 2002 Regular Report on Türkiye's Progress Towards Accession, EU mentioned that there was a significant gap between the traditional structures of public administration and control in Türkiye and the criteria required for the harmonization of these systems with the EU; this deficiency arises especially due to the *absence of administrative accountability* and modern internal audit, and the overlapping and often conflicting areas of activity of the Ministry of Finance and the Court of Accounts. On the other hand, in the letter of intent given to the IMF regarding the 18th Stand-By Agreement, Türkiye mentioned that the Public Financial Management and Internal Control Law would cover budgeting, accounting, transparency and internal and external control. Additionally, in the letter of intent regarding third review of the 18th Stand-By Agreement, it was mentioned by Türkiye that the law would allow financial control to shift to line agencies over time and would improve the orientation towards performance in government agencies.

Another criticized aspect of the Law No. 1050 was the narrow audit scope of the Court of Accounts. With the expansion of the financial system over time, the budget scope was narrowed and most institutions were excluded from the audit of the Court of Accounts. In particular, there were problems in the audit of the organizations that have their own special budgets, which generate income from different areas, such as extra-budgetary fund practices and revolving funds. It is argued that problems arising from auditing, increase in the cases of corruption and abuse of office led to the need to restructure the audit system in the public sector (Lamba, 2006, p. 25). Within this framework, in the letter of intent regarding third review of the 18th Stand-By Agreement, Türkiye committed to IMF that "Public Financial Management and Internal Control Law" would include the entire public sector within the scope of the Court of Accounts' audit. Besides the narrow scope, **the content of external audit reports were also in the focus of criticism**. WB mentioned in the PEIR Study (2001) that external audit reports focus on compliance with legislation and do not allow performance or efficiency evaluation. In the 2003 Accession Partnership Document, EU demanded from Türkiye to adopt a new legislation reorganizing external audit function in accordance with the rules of International Organization of Supreme Audit

Institutions (INTOSAI) and establish system-based performance audit mechanisms. In response to this, in 2003 National Program, Türkiye mentioned improving the field of external auditing in line with the international standards as a priority.

Therefore, the PFM reform in Türkiye since the late 1990s and early 2000s has been shaped by the WB Reports, letters of intent given to the IMF, Accession Partnership Documents, National Programs and EU Country (Progress) Reports. As a matter of fact, in the justification of Law No. 5018 it was stated that:

> The Draft Law on Public Financial Management and Control aims to change the existing system to make it more effective and to establish a public financial management and control system in line with international standards and European Union norms, as stated in the National Program and Policy Paper" (Ministry of Finance, 2004, p. 223).

Indeed, Konukman (2015, p. 37) argues that since the enactment of the Law No. 5018 was imposed as a precondition for the loan to be granted under the fifth and sixth reviews of the Stand-By Agreement with IMF, the bill was quickly submitted to the Council of Ministers by the Ministry of Finance, and after waiting there for a day, was sent to the Parliament. The bill was first discussed in the Plan-Budget Commission, where the discussions last for two days. Then, as a result of four and a half hours of discussions in the General Assembly, the draft called the "Financial Constitution" was adopted as a law. Konukman (2015, p. 37) moreover states that due to the imposition of a loan condition, the bill became law without sufficient information and without adequate discussion of the Council of Ministers and the Parliament.

Adoption of the Law No. 5018 in fact apparently indicates a paradigm shift in Türkiye from PFA to PFM. As mentioned above, the criticisms of the IFIs and the EU on the Law No. 1050 were mainly focused on the budget preparation, execution and control processes. They mainly criticized the disconnection between the plan and budgets, lack of multiyear budgeting, lack of authority-responsibility balance in the expenditure process, strict ex-ante control function of Minisry of Finance and Court of Accounts, lack of an accounting system providing information in transparent way, and lack of an internal control and internal audit system in line with the requirements of the EU. They, in shortly, criticized lack of a PFM system in Türkiye. In fact, the Law No. 1050

is an example of a PFA system, where the focus is on "administering" rather than "managing". As explained by Hepworth (2024, pp. 85-105) in detail, the focus in the PFA is on control and compliance, which indicates conformity of the spending with budgetary limits and being in accordance with the relevant regulations and laws. Therefore, rather than "outputs" to be achieved, the focus is on the "inputs" (budgetary limits). Moreover, in PFA, the responsibility of day-to-day detailed operational "financial and budgetary control" of the budget lies in the Ministry of Finance, which means that service administrators or line ministries are subject to control over inputs conducted by central controlling ministry (Ministry of Finance or its equivalent). In PFA, then, accountability is limited to budgetary control over inputs (by Ministry of Finance) and obeying to the relevant rules and regulations. However, in the PFM, for which the Law No. 5018 can be given as an example and will be explained in detail in the upcoming section, the focus is on outputs and outcomes, besides the inputs. Here the "budget" is linked with "objectives" and "performance standards", and the main aim is the usage of public resources "efficiently and effectively" (the quality of public expenditure), in addition to conformity with the rules and regulations. The control function is shifted to line ministries (or other public organisations), which means that accountability now lies with relevant ministry and its manager, rather than the Ministry of Finance. We are talking about an apparent shift from "central administration" to "management responsibility" with a shift from PFA to PFM, thus, from the Law No. 1050 to the Law No. 5018. However, as Hepworth (2024, pp. 74, 85) moreover mentions, introduction of PFM/IC reforms necessitates the existence of a "robust PFA/IC", and he argues that "strong PFM systems" cannot be created out of "weak institutions". As explained above, the focus of the PFA is on "control" and "compliance" ensuring that spending is in line with the relevant regulations and laws, in conformity with the budgetary limits, and is realized only for policy purpose. Hepworth (2024, pp. 85-86, 92) argues that without this PFA system that ensures financial stability and probity, PFM system – with the discretion given to the managers – cannot be introduced.

Kolçak (2006, pp. 370-382) considers the Law No. 5018 as an important stage in the structuring of public finance with a neo-liberal approach. It can be said that it contains

changes that harmonizes Türkiye's financial system with global capitalism through the legal, institutional and structural formations it has introduced. With this law, concepts such as risk, strategic plan, effectiveness, efficiency, mission, vision, transparency, benefit-cost analysis, system analysis, performance criteria, multi-year budgeting, which are one of the rings of neo-liberal economics, have been introduced into our financial system. For Cebeci (2013, p. 190), the most important function of the Law No. 5018 is to make the decision-making and implementation process of the law, (and of the entire state) fully predictable. The strategic plan that all institutions are obliged to prepare under to the law and the change in the general principles of the usage of public resources allow capital to know how all institutions of the state will act. Accordingly, individual capitals can determine their accumulation processes more easily and risk-free. In other words, "in a period of rapid change", risks/uncertainities to arise from the public sector could be avoided.

5.2. The Law No. 5018 from Bovens' Accountability Framework

This section firstly gives brief information about the Law No. 5018, and defines and explains managerial accountability on the basis of the Law. Then, based upon the Bovens' accountability framework, the section explains the accountability relations set by the Law, with explaining in detail who should render account to whom and for what purposes. Within this framework, the role of the actors in the expenditure and control processes and their accountabilities in the PFM system are elaborated. For explaining the reasons for rendering account, the section provides information on "strategic management" and "internal control systems", which are the basic tenets of the PFM system.

5.2.1. The Law No. 5018 and Managerial Accountability

As a result of the close interplay between the external and internal factors mentioned in the previous section, the Law No. 5018 was prepared, accepted by the Grand National Assembly of Türkiye, and published in the Official Gazette No. 25326 dated 24.12.2003. The law came into force in 01.01.2006 with all its provisions.

As Cebeci (2013, p. 189) indicates, the Law No. 5018 is important in terms of the analysis of the changing understanding of public administration in Türkiye. The role of the Law No. 5018 in the transformation of the public administration system was stated by Kemal Unakıtan, former Ministry of Finance, as:

> Sustaining the favorable developments in key macroeconomic and public finance indicators in a stable manner depends on the establishment of an effective public administration by taking the necessary structural measures. In this framework, important reform projects have been implemented in recent years. One of these reforms is the new Public Financial Management approach introduced by the Public Financial Management and Control Law No. 5018. (2008-2012 Strategic Plan of Ministry of Finance, p. 3)

Similarly, after ten years of practice of the Law No. 5018, Mehmet Şimşek, the Ministry of Finance of the time, mentioned that:

> Türkiye has undergone a fundamental change and transformation process in the last ten years. While strengthening its economy, it has also restructured its public administration system and implemented many important reforms. The most important reform in this context was the introduction of the new Public Financial Management approach introduced by the Public Financial Management and Control Law No. 5018. With the new understanding, the strategic plan, performance program, accountability report and internal control system were introduced to our public administration. (2013-2017 Strategic Plan of Ministry of Finance, p.5)

In the law, PFM is described as "legal and *managerial systems* and processes that ensure the effective, economic and efficient utilization of public resources in accordance with defined standards". For Kesik (2012, p. 639), financial management and control should be considered as a *management system* rather than a financial system. In the new PFM understanding introduced with the Law No. 5018, the administration is accountable not only for its financial functions, but also for the way it manages public resources and for everything it does. As Şimşek also mentioned, several novelties have been introduced to Turkish public administration with the Law No. 5018 with the aim of ensuring accountability and transparency, which can be listed as follows (Tsarouhas, 2020, pp. 351-352; Kanca, 2017, pp. 493-495; Kolçak, 2006, pp. 370-371):

(1) The “scope of budget has been broadened” and the budget types have been redefined[59].

(2) With “multi-year budgeting”, planning-budgeting relationship has been established.

(3) “Strategic planning” and “performance based budgeting” have been introduced to ensure fiscal discipline.

(4) Important elements of modern accounting framework, “accrual-based accounting” system and reporting requirements for general government have been introduced.

(5) Duties, authorities and responsibilities in the public expenditure process have been redefined, and balance between authority and responsibility has been restored to ensure healthy accountability mechanism.

(6) The duty of ex-ante financial control (previously performed by Ministry of Finance’s budget departments) have been transferred to line agencies.

(7) Duties, authorities and responsibilities of public administrations in the field of financial management and control have been reorganized.

(8) “Internal control” and “internal audit” system have been introduced and a new PFM system in line with international standards has been created.

(9) The scope of external audit has been broadened.

(10) A budget coding system appropriate to economic and financial analysis has been introduced.

[59] One of the most criticized aspects of the Law No. 1050 was the narrow scope of the budget. According to the Law No. 1050, the budget regime consisted of general budget, annexed budget and local administration budgets. With the Law No. 5018, the budget scope was expanded and budget types were redefined. Accordingly, general budget administrations were preserved as they were and the concept of "annexed budget" was abolished (public administrations within the scope of the annexed budget were made general budget or special budget depending on their administrative and financial status). A total of five budget types have been determined: general budget, special budget, regulatory and supervisory institution budget, social security institution budget and local administration budget. General budget, special budget and regulatory and supervisory institution budget also constituted the central budget. Thus, the number of administrations whose budgets will be submitted to the Grand National Assembly of Türkiye has increased (Arcagök et al., 2004, p. 6).

As Erüz (2023, p. 77) indicates, with the financial and management reform introduced with the Law No. 5018, there is a shift from a focus on "budget and accounting" to a focus on "financial management". Firstly, the approach that prioritized the "Ministry of Finance" and the "Court of Accounts" in financial management has been replaced by the prioritization of the financial management and control structure in administrations. Secondly, unlike the Law No. 1050, the Law No. 5018 focuses on "management" rather than "audit" in terms of the institutions it introduced. Thirdly, the new system can be described as decentralized as it prioritizes administrations and transfers the authority from central administrations to line agencies, as a result of which the management and control powers of administrations over their budgets have been increased. Lastly, a system-oriented PFM approach has been built with transition from the transaction, document and physical control-oriented structure of the old system to public administration-oriented systems such as internal control.

All these novelties introduced with the Law No.5018 can be visualized as below:

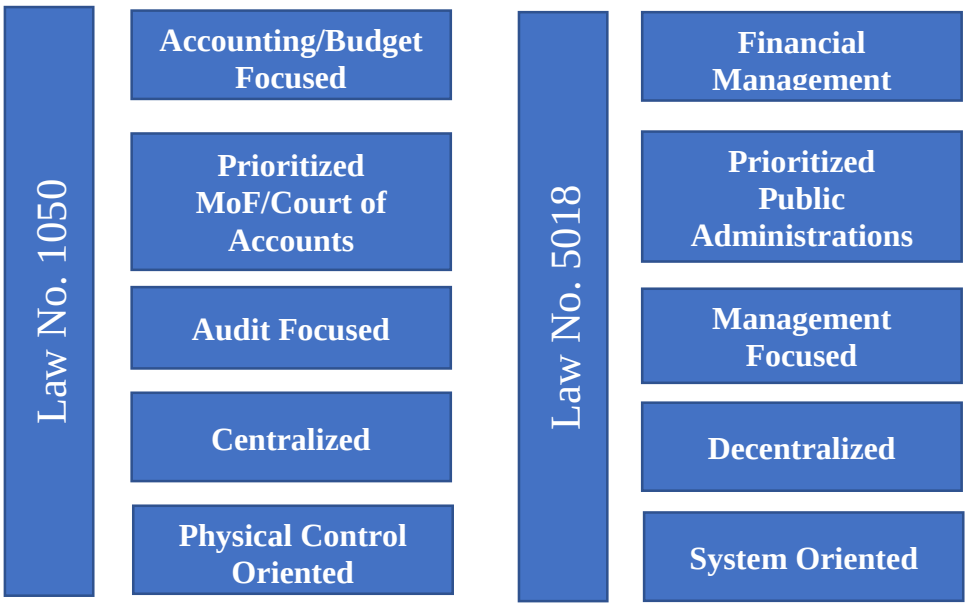

Figure 5: Comparison of the Law No. 1050 with the Law No. 5018

Source: Erüz (2023, p. 77)

To make it more explicit, with the Law No. 5018, a transition form "central administration" to "management responsibility" can be identified (Kolçak, 2006, p.

372). Financial organisation structure within the Law No. 1050, which was based on principle of centralizm and focused on the role of Ministry of Finance, has totally been changed by the Law No. 5018; by which the spending powers of the Ministry of Finance have been transferred to public administrations, who now became spending institutions with a decentralized structure (Konukman, 2015, p. 48). Therefore, the Law No. 5018 was designed in line with the principle of *management responsibility*, where the responsibility of financial management and control of public resources was given to public administrations themselves (Saltık Turan, 2023, p. 72; Erüz, 2023, p. 81). The Law No. 5018 included "financial services" and "internal audit" functions within the framework of management responsibility in public administrations, and thus envisaged that the system within the public administration would operate in a "tripartite structure" consisting of the "spending unit", "financial services unit" and "internal auditors" under the management control of the top manager. In this tripartite structure, the establishment and implementation of the financial management and control system of the administration are carried out by the "financial services unit"; the "spending units" carries out its activities and expenditures in accordance with the plan, program and budget of the administration and the relevant legislation; and, the activities and transactions of the administration are audited by "internal auditors" and reported to the top manager (Arcagök, 2023a, pp. 126, 145).

In order to fulfill management responsibility, the main actors in the public administrations are top manager (*üst yönetici*), authorizing officer (spending unit managers-*harcama yetkilisi*), realization officer (*gerçekleştirme görevlisi*), accounting officer (*muhasebe yetkilisi*), financial services unit (Strategy Development Units-SDU-*Strateji Geliştirme Birimleri*), and internal audit unit (*iç denetim birimi*). In the justification of the Law No. 5018, the new system based on management responsibility is explained as such:

> Duties, authorities and responsibilities in public financial management are clearly defined and the balance of authority and responsibility is re-established. Accordingly, financial transactions of public administrations will be carried out by the financial services unit to be established, the managers to whom appropriations are allocated in the budget classification will be authorized to make decisions as the authorizing officers, works and transactions will be

> carried out by the realization officers upon the spending instruction given by the authorizing officer, and the duty of the accountants to carry out compliance checks at the payment stage will be terminated". (Ministry of Finance, 2004, p. 224)

Therefore, in the management responsibility approach, the duties of "decision-making", "implementation", "control" and "accountability" in the realization of public expenditures are carried out by the public administrations themselves. Moreover, with the Law No. 5018, pre-expenditure control (*harcama öncesi kontrol*) previously carried out by Ministry of Finance was transferred to the public administrations as "ex-ante financial control (*ön mali kontrol*)" within the framework of management responsibility (Kolçak, 2006, p. 374). In line with this understanding, the "pre-expenditure visa and registration procedures" of the Ministry of Finance and the Court of Accounts were terminated. In this context, Budget Departments affiliated with the Ministry of Finance in general and annexed budget departments were abolished. The conformity check at the payment stage was abolished and the task of ex-ante financial control as well as the task of financial auditing was transferred to the administrations (Arcagök et al., 2004:7). Therefore, Türkiye's financial management structure, which was based on traditional bureaucratic hierarchical controls and subject to the strict pre-expenditure controls of the Ministry of Finance, has undergone a major transformation towards a structure based on the management responsibility understanding (Saltık Turan, 2023, p. 80). This, in fact, indicates a shift from the "Continental European Model (South European Model)" to the "Anglo-Saxon European Model (North European Model)".

As mentioned before, the model adopted in Türkiye before the Law No. 5018 can be associated with the "Continental European Model" in state organisation and legal system, which is a centralized model focussing on pre-expenditure controls. Accordingly, the institutions or financial controllers assigned in the field of control were affiliated with the Ministry of Finance. In this context, the Ministry of Finance not only prepared the budget but also carried out pre-expenditure control. In this model, where managerial responsibility is not developed, financial auditing was being carried out by the Ministry of Finance auditors (financial controllers or inspectors) after the expenditure. In this model, due to the non-existence of independent system-

based audit, there was no place for decentralized internal audit. The “Anglo-Saxon model”, on the other hand, is based on the principle of management responsibility of the administration. In this model, each public administration is responsible for its own (financial) decisions - its own expenditures and the development of its own internal control system (taking the necessary control and security measures in the field of financial control). In order for the top manager to assume this responsibility, he needs the support of the internal auditor. Internal audit is carried out by the audit personnel within each ministry. The internal auditor evaluates the compliance of the top manager's financial management and control systems with the highest standards, reports regularly to the top manager and makes recommendations for the improvement of the system (Arcagök & Yörük, 2004, pp. 2-4).

Being also referred to as management responsibility, “managerial accountability” is a public administration approach in which managers are held accountable for the outputs and/or outcomes they are intended to achieve within the framework of the resources allocated to them, the authorities granted, and the freedom to make and implement decisions (Erüz, 2023, p. 81). As mentioned in the second chapter, Support for Improvement for Governance and Management (SIGMA, 2018, p. 9) defines managerial accountability briefly as “the answerability of managers for the work and results of their organisation”. For SIGMA managerial accountability includes both “compliance” (conformity with the procedures and rules) and “performance” (a clear focus on results); and indicates taking responsibility for every aspect of management, from “planning to reporting” and from “delegation to control”. Similarly, European Commission (EU, 2014, p. 360) defines managerial accountability as a process “whereby managers at all levels are responsible for, and may be required to explain, the decisions and actions taken to meet the objectives of the organisation they manage”. Managerial accountability constitutes an important place in this thesis as a complementary to the Bovens’ accountability framework, since for the author of this stuudy it is the key accountability mechanism in explaining the transformation of the public administration in line with the NPM (especially with reference to “managerialism”), which can be clearly seen with the adoption of the Law No. 5018.

As Kömürcüler (2011, p. 141) indicates, it cannot be said that managers had accountability in the Turkish financial system before the Law No. 5018. With this law, managers are obliged to fulfill their duties of establishing the financial management and control system (e.g. preparation of "strategic plans", "performance programs", "budgets", "accountability report" of the institution, establishment of "internal control system"), defining duties, powers and responsibilities, monitoring the implementation and taking the necessary measures and reporting the results in accordance with the managerial accountability and financial management principles specified in the Law (Kesik & Kıral, 2012, pp. 520-521). Spending unit managers can implement the decisions they take on their own initiative, and for this purpose, they utilize internal control and internal audit to control the expenditure process. The freedom given to the spending unit manager within certain limits is kept under control with accountability tools/instruments. Audits are carried out by the internal auditors of the administration, focusing on performance (Saltık Turan, 2023, p. 72). Arcagök and Erüz (2006, p. 109) state that the Law No. 5018 has created the "authority-responsibility balance" in the expenditure process, and by reducing the responsibility of the accountants (*sayman*) in the Law No. 1050, the responsibility of public administration managers increased. Therefore, those carrying out activities, are enabled to assume financial responsibility.

For organizing the PFM system in line with management responsibility approach, the Law No. 5018 is based on the "Public Internal Financial Control (PIFC)"[60] model of the EU. PIFC is a concept developed by the European Commission to provide a model for candidate and potential countries to restructure their internal control environment and align their public sector control systems with the "international standards" and "EU best practices" in order to protect the financial interests of both the Union and candidate countries in the use of EU funds (European Commission [EC], 2006, p. 1; SIGMA, 2014, p. 13). Being a structural model for guiding the governments, PIFC has three main components: (1) "financial management and control based on *managerial accountability"*, (2) "functionally independent decentralized internal audit", and (3) a

[60] The concept of PIFC is based on the fact that public financial resources (national or EU funds), should be managed not only in accordance with legality and regularity, but also in accordance with transparency and accountability, as well as economy, efficiency and effectiveness (ReSPA, 2017, p. 1).

"Central Harmonization Unit (CHU)" tasked with developing standards and methodologies for these components (Bülbül, 2022, pp. 155-156).

Financial management and control implies that managers at all levels of public administrations should be responsible not only for the execution of the duties assigned to them by their organizational laws, but also for the financial management and control related to these duties. In other words, public managers at all levels are responsible for the establishment and operation of adequate financial management and control systems to fulfill their "planning", "programming", "budgeting", "accounting", "reporting", "documentation" and "monitoring" duties. On the other hand, this responsibility undertaken by the managers covers not only the regularity and compliance of financial transactions with the legislation, but also the principles of economy, efficiency and effectiveness in all activities. As can be seen, in the EU PIFC model, the responsibility for making financial decisions, activities and operations that require the use of public resources and for creating and implementing an effective control system over them is transferred directly to the spending administrations, rather than central institutions (Bülbül, 2022, pp. 156-157; EC, 2006, p. 6). In Türkiye, after enactment of the Law No. 5018, secondary and tertiary legislation regarding the financial management and control system were adopted and put into practice. In order to ensure the functioning of the financial management and control system in public administrations, SDUs were established, cadres for financial services specialists and assistant specialists were allocated to work in these units, and appointments were made to these positions. Trainings, conferences and seminars are regularly organized for the actors involved in the financial management and control system.

In the PIFC model, spending administrations must be equipped with "functionally independent" *internal auditors* to ensure objective evaluation of the internal control system they have put in place (Bülbül, 2022, p. 157). Second component of PIFC is functionally independent decentralised internal audit. "Decentralized internal audit" refers to the audit activities performed by the Internal Audit Units established in each spending administration, rather than by a central body. "Functional independence", on the other hand, means that although administratively subordinate to top manager and reporting directly to him, internal auditors are independent from management while

conducting audit activities and they do not receive orders from the manager on how the audit will be carried out. The internal auditor is not part of the financial services unit but reports directly to top management. The auditors' task is to evaluate the competence of internal control systems developed and implemented by the managers of the spending units. Unlike classical inspection, the internal auditor does not look for errors or criminal elements and does not attempt to identify and punish those who are responsible. The main purpose of internal audit is to identify possible risks that may negatively affect the administration's achievement of its declared goals and to examine the adequacy of activities in terms of "economy, effectiveness and efficiency" (EC, 2006:7). In the EU PIFC model, control responsibility as well as audit responsibility have been transferred to the spending administrations (Bülbül, 2022, p. 157). In Türkiye, the internal audit system which was introduced with the Law No. 5018 has been in place since 2007. Secondary and tertiary legislation was adopted and put into force, internal auditor positions have been allocated to public administrations, internal auditors have been appointed to a significant portion of these positions.

In line with the EU PIFC model, the role of the Ministry of Finance (over spending administrations) is redefined as a *central harmonization function*, referring to a functional change (Bülbül, 2022, p. 158). Considering the time required for the full implementation of the PIFC and the scope of PIFC compliance work, it is necessary to establish a central structure called the Central Harmonization Unit (CHU) responsible for the management of the PIFC (De Koning, 2007, p. 69). The CHU is given the task of successfully establishing and developing public internal financial control throughout the country. Accordingly, CHU is responsible for developing methods and standards regarding "financial management and control" and "internal audit systems", which are two elements of PIFC, within the framework of international standards and good practices; disseminating the application of these methods and standards in spending administrations; and monitoring and reporting the implementation (Bülbül, 2022, p. 158). In Türkiye, two different CHUs were established, one for "financial management and control", and the other for "internal audit". Financial Management and Control CHU is the "General Directorate of Public Financial Management and Transformation" of the Ministry of Treasury and Finance.

This task is carried out by the "Internal Control Central Harmonization Department" established within the Directorate General. On the other hand, the central harmonization task in the field of internal audit is carried out by the "Internal Audit Coordination Board (IACB)", which is affiliated to Ministry of Treasury and Finance and operates as "an independent and impartial body to guide the internal audit practices of public administrations[61]". Secretariat service of Board is conducted by the "Public Internal Audit Coordination Department" of the "General Directorate of Public Financial Management and Transformation of Ministry of Treasury and Finance". PIFC, which was established in Türkiye by the Law No. 5018 in line with the EU requirements, can be vizualised with Figure 6 below:

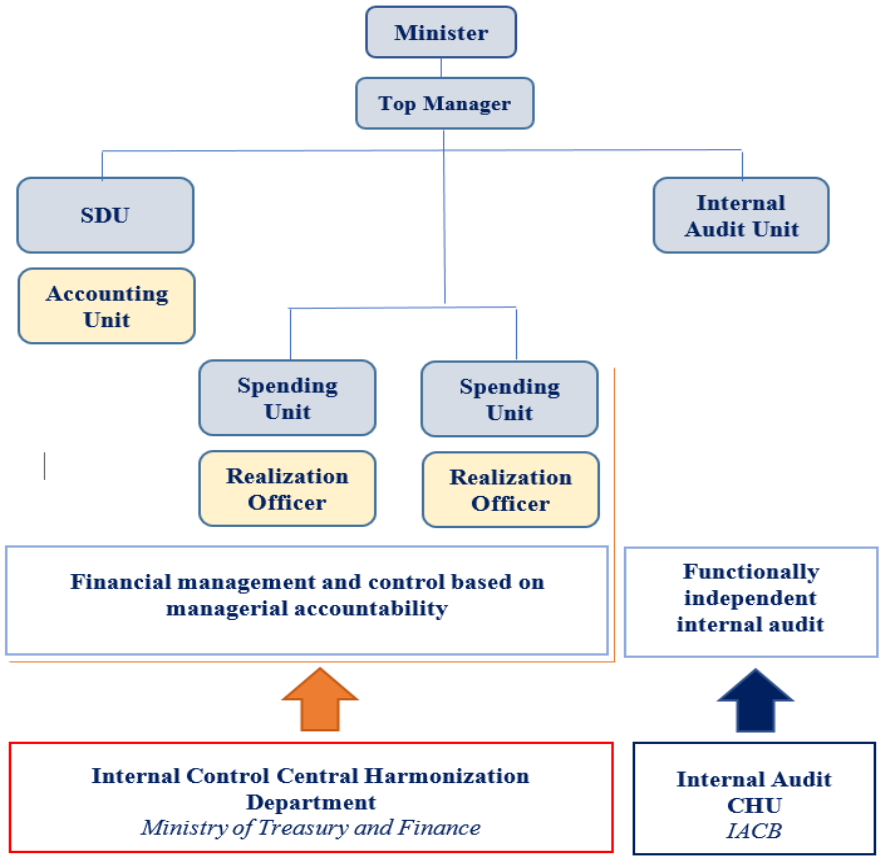

Figure 6: Public Internal Control Structure in the Law No. 5018

Source: Arcagök and Erüz (2006, p. 13); Erüz (2023, p. 78)

[61] Established to monitor the internal audit systems of public administrations and serve as an independent and impartial body, the IACB is composed of seven members, appointed by the Presidential Decree for a period of four years. Those appointed to the IACB shall retain their original duties.

5.2.2. Accountability in the Law No. 5018 from Bovens' Framework

As Kömürcüler (2011, p. 141) indicates, the concept of accountability, which constitutes an important element of the NPM approach, has become synonymous with Law No. 5018 in Türkiye. The aim[62] as well as one of the fundamental principles of public finance[63] mentioned in the Law No. 5018 is to ensure accountability. Accountability is also regulated under several provisions of the law (Articles 8, 10, 11). In fact, the concept of" accountability", together with "fiscal transparency", are the concepts that form the basis of the Law No. 5018 (Bağbaşlıoğlu, 2006, p. 28). As Saraç (2005, p. 124) mentions, the Law No. 5018 aims to increase efficiency and effectiveness in the budget preparation and implementation process, to increase transparency, to activate the audit mechanism, and to ensure accountability with the new mechanisms introduced.

As it will be remembered, Bovens (2005c) defines "accountability (as a social relation)" as:

> A relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, the actor may face consequences. (p. 185)

The Article 8 of the Law No. 5018 emphasized the accountability of those who use public authority (Sancak, 2019, p. 88). To analyze the article from Bovens' accountability framework:

> Those who are assigned duties and vested with authorities for the acquisition and utilization of public resources of all kind **(Who: the actor)** are responsible for the effective, economic and efficient acquisition, utilization, accounting and reporting of the resources on the basis of law, as well as for taking necessary measures to prevent the abuse of such resources **(About what:**

[62] **Article 1:** The purpose of the law is to regulate the structure and functioning of the public financial management, the preparation and implementation of the public budgets, the accounting and reporting of all financial transactions, and financial control in line with the politics and objectives covered in the development plans and programs, in order to ensure *accountability*, transparency and the effective, economic and efficient collection and utilization of public resources.

[63] **Article 5(b): "**Public finance shall be implemented in a manner to ensure the accountability of public officials".

information to be provided) and must be accountable to the authorized bodies **(To whom: forum).**

5.2.2.1. Who should render account? (The Actor)

The Law No. 5018 holds ministers, top managers, authorising officers, financial services unit managers, realization officers, accounting officers and internal auditors accountable. Members of Courts of Account who conduct external audits can also be added to these actors (Kesik & Kıral, 2012, p. 521; Aksoy, 2008, p. 27).

Among the actors listed above, ministers and top managers do not actually take part in the spending process, but they perform a guiding function by determining strategies, policies and targets, and perform other duties assigned by Law No. 5018. Authorising officers, financial services unit managers, realization officers and accounting officers are involved in the expenditure process. Internal auditors and external auditors contribute to the system by performing ex-post auditing duties (Aksoy, 2008, p. 27).

a) Minister

One of the most important differences between Law No. 1050 and Law 5018 is on the role of ministers in financial management (Kızılkaya, 2006, p. 215). In Law No. 1050, ministers were the owners of their budgets and the first level disbursement authorities. They were involved in the spending process. As it can be remembered, although taking part in the spending process, ministers in the Law No. 1050 did not have financial accountability, except for the cases that they assume responsibility in writing where accounting officers refrain from paying - claiming that it is against the law. However, in the Law No. 5018, the responsibilities of ministers regarding the financial management and control system were reregulated, and ministers were not assigned spending authority, unlike the pre-reform period (Bülbül, 2022, p. 159; Aksoy, 2008, p. 30). This authority is given to the spending unit managers/senior managers (authorizing officers) to whom appropriations are allocated with the budget. Since ministers do not have the duty or authority in the spending process, they do not have any financial responsibility in this regard (Aksoy, 2008, p. 30).

According to the Law No. 5018, the "ministers are held responsible for the implementation of the policies determined by the President";[64] for the "ippreparation and implementation of strategic plans and budgets" of their ministries and those of the administrations affiliated, related or associated to, in line with the development plans and annual programs; and ensuring coordination and cooperation with other ministries within this framework. This responsibility is assigned to the "Minister of National Education" for Higher Education Council, universities and high technology institutes; and to the "Minister of Environment, Urbanization and Climate Change" for local administrations (Article 10).

b) Top Manager (Head of Administration)

"Top manager" is a new concept which was introduced to Türkiye's financial management system with the Law No. 5018 (Bağbaşlıoğlu, 2006:29; Kızılkaya, 2006:216). Arcagök (2023a, p. 144; 2023b) claims that top manager is the most authorized person in charge of the financial management system in a public administration. As a requirement of management responsibility, the Law No. 5018 assigns the primary responsibility for the establishment and implementation of the financial management system within the public administration to the top manager (Arcagök & Erüz, 2006, p. 165; Arcagök, 2023b; Aksoy, 2008, p. 30).

For Organisation for Economic Cooperation and Development (OECD, 2023, p. 23), top manager is the "highest level of professional management in public administration bodies", that is, top of the public servants in the ministries (such as general secretaries), who directly interact with the political leaders. Therefore, "it shall not apply to political leadership in the executive (prime minister, deputy minister, political state secretary and similar)". Moreover, it is expected from the country to establish top managers in their laws as specific category. The responsibility of the top manager is the "quality of operational management", mainly regarding the delivery of objectives "efficiently and effectively" (Hepworth, 2024, p. 10).

[64] Before the Presidential Executive System, it was "government policies."

According to the Law No. 5018, top managers do not get involved in the realization of financial transactions themselves. They do not have any role, duty or responsibility in spending process. The duty and responsibility of initiating and maintaining the spending process belongs to the authorizing officers (Aksoy, 2008, p. 32). The primary function of top managers is to establish a financial management structure and process in accordance with the structure stipulated in the Law No. 5018 and to monitor and supervise this structure and its functioning (Kızılkaya, 2006, p. 216). They perform the requirement of this responsibility through "authorizing officers", "financial services units" and "internal auditors". More explicitly, the top managers, through the spending units, ensure that expenditures are made within the framework of the appropriations foreseen in the budget, and oversee that these expenditures are in line with the "strategic plan", "performance program" and "budget" of the administration; establish, coordinate and control the financial management and control system through the financial services unit; and finally audit the whole process through internal auditors (Arcagök, 2023b).

Therefore, according to the Law No. 5018, the top managers are responsible for the "preparation and implementation of the strategic plans and budgets" of their administration in conformity with the development plan, annual programs; for "ensuring the effective, economic and efficient utilization of public resources"; for the "prevention of losses and abuses of such resources"; for "monitoring and supervision of the operation of financial management and control system"; and fulfilling the duties and responsibilities specified in the laws and Presidential Decrees[65] (Article 11). Top managers are moreover held responsible for the "content of the accountability reports" and the accuracy of the information included in the reports to the relevant Minister, and to their councils in local governments (Kesik & Kıral, 2012, p. 531).

It should be noted that since top managers are not involved in the spending process as a rule, they do not have financial responsibility. However, it should be accepted that they are hold financially responsible in cases where they are personally involved in the

[65] Before the Presidential Executive System "in this law"

spending process or intervene in the spending process in accordance with the relevant legislation.[66]

In the Law No. 5018, originally (before transition to the Presidential Executive System), top manager was the "undersecretary" in ministries. Arcagök (2023b) states that the main purpose to regulate the paragraph in this way was to separate "political" and "administrative" powers and responsibilities, to designate the person with the highest status in the ministries as the top manager and to give this person the task of establishing and managing the system. As a matter of fact, the justification of this article states that "senior/top level managers of public administrations with civil servant status are defined as top managers"[67] (Arcagök, 2023b). However, with transition to Presidential Executive System, with the Governmental Decree No. 703, amendments were made to the Law No. 5018 and according to these amendments, instead of undersecretaries, "the senior/top level managers" in the ministries are defined as top manager. Arcagök (2023b) moreover argues that the reason why the minister was not designated as the top manager during the preparation and enactment of the Law No. 5018 was *to separate political and administrative responsibility* from each other. The aim was not to designate minister as top manager who had political responsibility in order to ensure managerial accountability of the top manager. With the transition to the Presidential Executive System, on the other hand, it would be appropriate to say that the top manager defined by Law No. 5018 is minister, who does not have political responsibility in the new system (Arcagök, 2023b).

Therefore, with the amendments to the Law No. 5018 made by the Governmental Decree No. 703, it is stated that "Top manager is the senior/top level manager in ministries and other public administrations, the governor in special provincial administrations, mayor in municipalities. The top manager in ministries is determined

[66] In accordance with Article 31 of Law No. 5018, in administrations where it is difficult to determine authorizing officers due to reasons such as organizational structure and personnel status, and in administrations where authorizing officers are not classified in their budgets, the spending authority may be exercised personally by the top manager. In this case, the top manager may be subject to financial responsibility as the authorizing officer (Arcagök, 2023b).

[67] "Kamu idarelerinin memur statüsündeki en üst yöneticileri, üst yönetici olarak tanımlanmıştır".

by the President". In accordance with this provision of the law, Presidential Circular No. 2018/5 was issued. According to this Circular, "ministers" are considered to be top managers of the ministry in terms of the service units directly reporting to them, and "deputy ministers" are considered the top managers of the ministry in terms of the service units reporting to them. Accordingly, ministers and deputy ministers, who are considered as the senior/top level managers of the ministry, will be "top managers" in the implementation of the Law No. 5018. Arcagök (2023b) argues that this regulation is problematic in several respects. First, as a result of this arrangement, the top manager, who should be one person as required by the system, may be more than one person in the ministries. For Arcagök (2023b), it is not only grammatically problematic how the senior/top level manager can be more than one person in terms of terminology, but also the issue of which senior/top level managers will fulfil the function of "top manager" requires further explanation. Secondly, Arcagök (2023b) argues that the acceptance of deputy ministers as top managers may be problematic. Although there are exceptions, in general, those with the title of "deputy" are not the ones who does not perform a principal/primary duty, but essentially performs the duties and exercises the authority "belonging to the minister" assigned to him/her by the minister. In this case, the duties and authorities of the minister, who is the senior/top level manager of the ministry, regarding the top manager function envisaged in Law No. 5018 are divided, and as a result, problems may arise in the effective implementation of the system (Arcagök, 2023b).

c) Authorising Officer (Harcama Yetkilisi)

Financial management and control is implemented in the spending units (Arcagök, 2023a, p. 145). According to the Law No. 5018, spending unit is defined as the unit to which appropriations are allocated from the public administration budget and has the authority to spend. Authorising officer, then, is the senior level manager of this unit. The authorising officer, while on the one hand is the senior level manager of the unit to which budget appropriations are allocated, on the other hand is the person who is responsible for/in charge of/authorized to implement and manage the financial management system of the public administration in the unit he/she is the manager of

(Arcagök, 2023b). Accordingly, the senior level managers[68] (General Director, President -*Başkan*, Head of Department, etc.) of these units to which appropriations are allocated by the central government budget law are determined as the authorising officer (Arcagök, 2023b).

Authorising officers are responsible for monitoring of strategic aims and relevant performance indicators and risks; making expenditures from budget with issuing spending instruction; preparation and issue of accountability reports of their units and for the accuracy of the information inside; establishment, implementation, monitoring and supervision of internal control system in their units.

The Law No. 5018 has created a balance of authority and responsibility in the spending (budget implementation) process, reducing the responsibility of the accountants (*sayman*) and increasing the responsibility of the (spending unit) managers of public administrations. Therefore, *it is ensured that those who perform the activities also assume financial responsibility.* While the irresponsibility of the *ita amiri* (ministers) was adopted within the framework of the provisions of the Law No. 1050; the duties and powers of the disbursement authority (*ita amiri*), expenditure assessment officers (*tahakkuk memuru*) and accountants (*sayman*) have largely been combined in the Law No. 5018 on authorizing officers (*harcama yetkilileri*), who are now *included within the scope of financial responsibility.* The duty and authority to audit the compliance with laws, decisions and regulations (legislation), which were previously within the scope of duty and authority of the accountants, as well as the compliance of the expenditures within the authority given to them and compliance with the budget arrangement, have been entrusted to the authorising officers, not to the accounting officers. On the other hand, accounting officers are held responsible for providing

[68] According to the Law No. 5018, in administrations where there are difficulties in determining the authorizing officers due to reasons such as organizational structure and personnel status, and in administrations that do not classify spending units in their budgets, the spending authority may be exercised by the top manager or persons to be determined by the top manager; in local administrations upon the approval of the Ministry of Interior or the Ministry of Environment, Urbanization and Climate Change; and in other administrations upon the approval of the Ministry of Treasury and Finance (Arcagök, 2023b).

accounting services and keeping accounting records in a proper, transparent and accessible manner (Bağbaşlıoğlu, 2006, pp. 31-34).

In fact, authorising officer has not only financial but also managerial responsibility. Article 32 of the Law No. 5018 states that "Authorising officers are responsible for ensuring that their spending instructions are in compliance with budget principles, the law and other legislation, the effective, economical and efficient utilization of appropriations, and for other transactions they shall perform in the framework of this Law". This article shows both managerial and financial responsibilities of authorising officers (Arcagök, 2023b).

d) Realization Officer (Gerçekleştirme Görevlisi)

According to the Law No. 5018, realization officers, upon the spending instruction, are performing the duties of having the work to be done, receiving the goods or services, carrying transactions related to the delivery, documenting and preparing the necessary documents for payment. The financial responsibility foreseen for realization officers in Law No. 5018 is based on fault. Realization officers, who are replacing the expenditure assessment officers are at the centre of the expenditure process. There is more than one realization officer. Each of those who are responsible for the preparation of documents and papers at every stage of the work and expenditure are the realization officers (Kızılkaya, 2006, p. 218).

e) Accounting Officer (Muhasebe Yetkilisi)

According to the Law No. 5018, accounting officers are people who are "collecting revenues and receivables"; "making payments to the payees"; "receiving, keeping and sending to the concerned authorities the deposits and the values that can be expressed as money"; and "keeping records of all other financial transactions as well as issuing reports thereon".

According to Law No. 5018, the spending process, which is visualized with the Figure 7, starts when the authorising officer gives a spending instruction. In accordance with the spending instruction, works and transactions are carried out by the realization

officers. The realization officers prepare the payment order document and submit it to approval of the authorising officer. The payment order document signed by authorising officer is sent to relevant accounting unit for accounting and payment transactions and the process is completed when payment is made by accounting officers.

At the payment stage, accounting officers are "obliged to control the payment order document and its appendices" in terms of the "signatures" of the authorized persons, the "completeness of the documents" listed in the regulations pertaining to payment, the existence of any material error, and the information on the identity of the rightful person. If there is any deficiency in these matters, no payment will be made by the accounting officer (Arcagök & Erüz, 2006, pp. 167-168). Moreover, accounting officers are held responsible for the performance of accounting services and keeping accounting records in a proper, transparent and accessible manner. Therefore, the responsibilities of the accounting officers with respect to the controls to be carried out in accordance with this law are "limited to the documents that they are required to examine" as part of their duties. They do not have financial responsibility (Kızılkaya, 2006, p. 220). On the other hand, the duty and authority of auditing the compliance with laws, decisions and regulations (legislation), which were previously within the scope of the duty and the authority of the accountants, and the duty and authority to audit the expenditures to be made and compliance with the budget order are given to the authorising officers, not to the accounting officers (Bağbaşlıoğlu, 2006, pp. 31-33; Arcagök & Erüz, 2006, pp. 167-168; Bozkurt, 2009, p. 39).

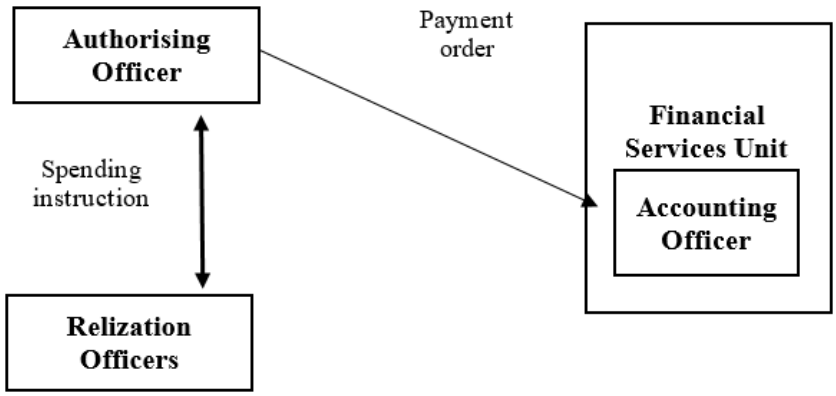

Figure 7: Spending Process in the Law No. 5018

Source: Arcagök and Erüz, (2006, p. 110)

f) Financial Services Unit

Financial services units (SDUs) established in accordance with the Law No. 5436 carry out financial services duties. Within this framework, the head of SDU is responsible for coordinating the preparation of the "strategic plan" and "performance program" of the administration, the "administration budget", and a "detailed expenditure program"; collecting and evaluating the data regarding the "budget implementation results" and preparing the "budget final account" and "financial statistics"; carrying out "accounting services"; preparing the "accountability report" of the administration and the investment program; conducting "ex-ante financial control" duties; performing activities on the subjects of establishing the "internal control system" (Article 60).

It is envisaged in the Law No. 5018 that all duties to be performed within the administration regarding the financial field other than internal audit and financial transactions carried out within the spending unit will be carried out by the financial services unit (Arcagök, 2023a, p. 145).

g) Internal Auditors

One of the most important elements of the public financial management system introduced by Law No. 5018 is the inclusion of the internal audit activity into Türkiye's financial management and control system, which provides "assurance" and "consultancy" services on the "effective, economic and efficient use of resources" (Başpınar, 2006, p. 28). The Law No. 5018 stipulates that the audit system, which was carried out at the central level by the Financial Inspection Board, shall be carried out by internal auditors working in the internal audit units established within each spending public administration or by internal auditors reporting directly to the top manager. Introduction of internal audit activity to Türkiye's financial management system clearly indicates the shift from "central administration" to "management responsibility" approach, where the public administrations are given not only the responsibility of the establishment of their own financial management and control systems with the Law No.5018, but are also required to assess the functioning of their controls by themselves. Therefore, with the Law No. 5018, besides control

responsibility, audit responsibility has also been transferred to the public administrations (Bülbül, 2022, p. 157).

Internal audit is defined by Institute of Internal Auditors (IIA)[69] as:

> Independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Internal audit is performed by the internal auditors. Internal auditors, then, are responsible for "evaluating the management and control structures" of the public administration on the basis of objective risk analysis; "making studies and proposals" with regard to economic, efficient and effective utilization of resources; "performing ex post audits" on legal compliance; "auditing and evaluating" the administrations' expenditures, decisions and operations on financial transactions according to their compliance with the objectives, policies, development plan, programs, strategic plans and performance programs; performing system audit on the processes of financial management and control, and "making proposals". In terms of "system audit", they evaluate the adequacy and effectiveness of the internal control system, internal control processes and procedures of the administrations and make recommendations to the senior management for the improvement of the system. In fact, the main role of the internal audit is to assist the public administrations in managing the risks that prevent the administration from achieving the goals determined in its strategic plans and to provide reasonable assurance to both the administration and top manager (Arcagök & Erüz, 2006, pp. 168, 190). While in the traditional audit (inspection) approach, errors or inaccuracies, fraud and misconduct are detected through a retrospective evaluation, and administrative/judicial/financial actions are requested to be taken against those responsible; within the framework of international internal audit standards and implementation recommendations, it can be said that the main task of internal audit is

[69] https://www.theiia.org/en/standards/what-are-the-standards/definition-of-internal-audit/ (15.12.2024)

to identify risks and control weaknesses that may lead to fraud and irregularities and to assist management in managing these risks (Kayım, 2009, pp. 118-120).

In the Law No. 5018, internal audit is a functionally independent activity that is defined in accordance with its international definition, which is performed by certified internal auditors in line with generally accepted internal audit standards, within the framework of a risk-focused audit plan and program (prepared by the internal audit unit and approved by the top manager). If the internal audit system is successfully implemented, it is expected to realize the principle of management responsibility introduced by Law No. 5018, to provide assurance to top managers, to add value to the activities of the organization, to contribute to the transfer of reliable information to the public and related parties, to comply with international standards and to increase the effectiveness and efficiency of the activities of public administrations (Başpınar, 2006, p. 29).

h) External Audit

External audit is the audit carried out on behalf of the Parliament by the supreme audit institution that has functional independence and is outside the executive (Kesik, 2005, p. 97). EC (2006) defines external audit as:

> Any audit carried out by an auditor who is independent of the management being audited. In public finance, it means audit external to the Government financial management and control policy. This is carried out by the national Courts of Auditors or the Supreme Audit Office. (p. 31)

Within the framework of the NPM approach and development of strategic management and performance based budgeting system, supreme audit institutions have increasingly started to question the extent to which public institutions and organizations have achieved their objectives. Therefore, supreme audit institutions have gone beyond the traditional legal compliance audit, and undertaken performance audit in addition to regularity audit and financial audit, and started to take an active role in producing the technical information needed by parliaments. The existence of external audit is a means of holding the government account on behalf of citizens who want to know how and where their money is spent (Bağlı, 2012, p. 531).

The Article 68 of Law No. 5018 defines external audit as a "post-expenditure audit" to be conducted by the Court of Accounts whose purpose is to examine the financial activities, decisions and transactions of public administrations within the scope of general government in terms of compliance with laws, corporate goals, objectives and plans and to report the results to the TGNA. External auditors evaluate the internal control system of the administration during their audits and include their findings in their reports (Aksoy, 2008, p. 62).

In Türkiye, the Court of Accounts Law No. 6085, which is compatible with the Law No. 5018 and which was designed in line with the international standards (International Organisation of Supreme Audit Institutions [INTOSAI]), was adopted in 2010. The area of external audit is regulated in line with this law.

5.2.2.2. To whom is account to be rendered? (The Forum)

As mentioned earlier, in the Law No. 1050 first level disbursement authorities were ministers and they did not have any financial responsibility, but have political responsibility towards the Grand National Assembly of Türkiye. In this system, accountabiliy of the central organisation managers was also not on the agenda. However, in the Law No. 5018 authorising officers are not ministers but the senior managers of the unit to which appropriations are allocated, and they have financial responsibility (since they are giving spending instruction, and thus taking part in the spending process). They are responsible for implementing and managing the financial management system in their units as well as compliance with laws, rules and regulations. They are also responsible for "efficient, effective and economic" utilization of resources. Thus, they are giving financial, legal, bureaucratic and managerial accountability to the top managers. On the other hand, since ministers are not the spending authority in the Law No. 5018, they do not have financial responsibility. They are entitled to give account "to the President"[70] for the "effective, economic and efficient" utilization of public resources and for legal and financial

[70] Before the Presidential Executive System "to the Prime Minister and Grand National Assembly of Türkiye"

matters. Moreover, they have democratic responsibility towards citizens and within this framework inform the public about performance of their administrations. Being a new actor in the Law No. 5018, top managers (in case they are deputy ministers)[71] are entitled to give account to ministers, and in local administrations to their councils for "effective, economic and efficient" acquisition and utilization of public resources (managerial accountability). Except for the cases where spending authority is the top manager, top managers do not have financial responsibility. In the Law No. 1050, it was the accountnants who gave account for financial matters to the Court of Accounts. They were responsible for all the transactions related to their duties. However, in the Law No. 5018, since financial responsibility is given to the authorising officers, accounting officers do not have financial responsibility, but they are only responsible to the authorising officers for the documents they are required to examine as a part of their duty. Realization officers, who had legal and financial responsibility in the Law No. 1050, are now giving account to authorising officers and their financial responsibility is only based on fault. The Head of SDU is giving account to the top manager for the duties assigned to the unit, thus for coordination of the preparation of strategic plan, performance program, budget, final account, investment program and expenditure porgram, and establishment of internal control system; for ex-ante financial control, accounting services; preparation of administration accountability report (Kesik & Kıral, 2012, p. 522). Lastly, the Head of Internal Audit Unit (or "internal auditors" where Internal Adit Unit is not esablished) is giving account to the top manager, and responsible for preparing an overall assessment of the adequacy and effectiveness of the organization's internal control processes and presenting it to him (Ministry of Finance, 2013, p. 14). Within the framework of all this information provided, the forum in the Law No. 5018 can be visualized as it is in Figure 8 below (within a ministerial structure; where top manager is deputy minister):

[71] If the top manager is minister, then he is accountable to the President.

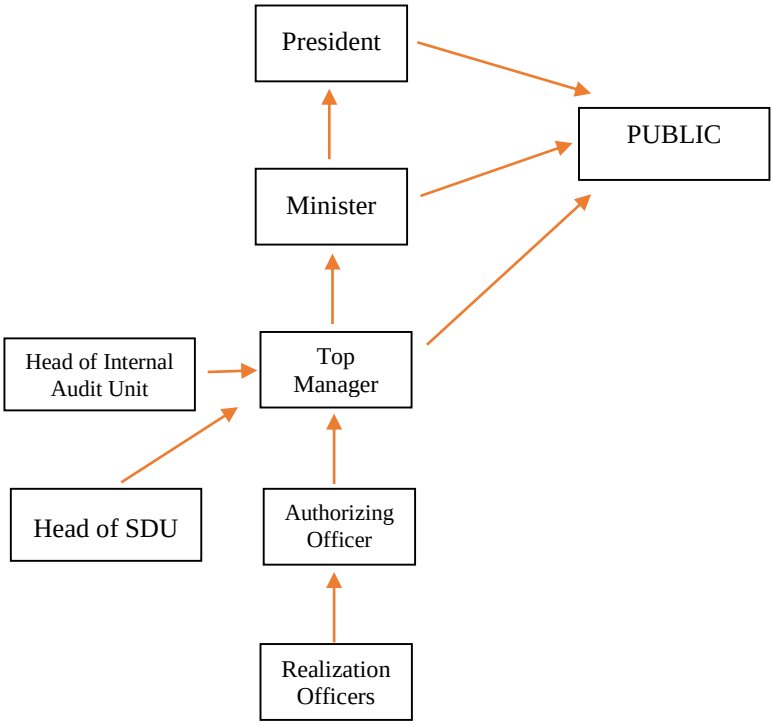

Figure 8: Actor and the Forum in the Law No. 5018 within the Scope of Central Government

Source: Designed by the author of this study, based on Arcagök and Erüz (2006, p. 41)

5.2.2.3. About what is account to be rendered? (Information to be provided)

Table 5 is a brief summary of what has been discussed so far in terms of the Law No. 5018 and managerial accountability. It categorizes the information to be provided by the actors to the forum.

Table 5: The Law No. 5018 from Bovens' Accountability Framework

Who? (the actor)	To whom? (the forum)	About what? (information to be provided)
Minister	• President • Public	• Preparation and implementation of "*strategic plan*" and "*budget"* • "Effective, economic and efficient" utilization of public resources and for legal and financial matters

Table 5 (cont'd)

Who? (the actor)	To whom? (the forum)	About what? (information to be provided)
Top Manager	• Minister • Local Councils • Public	• Preparation, implementation and monitoring of "*strategic plan"*, "*performance program" and "budget"* • Ensuring the "effective, economic and efficient" utilization of public resources; for the prevention of losses and abuses of such resources • Preparation of *administration accountability report*, accuracy of the information inside the reports • Ensuring the establishment of the *internal control system*, monitoring the implementation and taking necessary measures
Authorising Officer	• Top manager • Public	• Preparation and monitoring of "*strategic plan"*, "*performance program"* of the administration • Preparation of *unit accountability report* • Establishment, implementation, monitoring and improving the *internal control system*
Realization Officer	Authorising officer	Performing the duties of having the work to be done, receiving the goods or services, carrying transactions related to the delivery, documenting and preparing the necessary documents for payment
Head of Financial Services Unit	Top manager	• Coordination of *strategic plan* and *performance program* studies • Preparation of administration *budget* • Preparation of *administration accountability report* on the basis of unit accountability reports • Establishment *of internal control system*, implementing standards, coordinating, monitoring and evaluating the results of implementation.
Head of Internal Audit Unit/Internal Auditors	Top manager	• Evaluation of management and control structures • Conducting examinations and making recommendations in terms of "effective, economic and efficient" use of resources • Performing ex-post audits

Source: Designed by the author of this study

As mentioned before, with the Law No. 5018 there was a shift from central administration to management responsibility approach, and within this scope the responsibility of establishment of financial management and control system was given to public administrations themselves. This indicates briefly the establishment of "strategic management" and "internal control" systems by public administrations. Within this framework, public administrations are required to establish a "strategic management system" where strategic plans are prepared on a five-year basis in line with the defined policies, programs are created to achive objectives defined in strategic plans, budgets are prepared and implemented on the basis of programs including performance indicators, and the results are announced with accountability reports to the public and the relevant authorities. In line with this, public administrations are also required to establish "internal control system" to monitor the strategic management system. As it can be seen from the Table 5, all of the actors in the Law No. 5018 have different responsibilities in terms of establishment and implementation of the strategic management and internal control systems. Now, it will be meaningful to look at these systems in detail, in order to better understand the accountability framework, set by the Law No. 5018.

a) Strategic Management System

It is possible to state that, with the novelites introduced by the Law No. 5018, financial management and control system has been completely transformed, and, "a result and objective oriented" financial system has been established through redefining the planning-budgeting process (Kolçak, 2006, p. 372). In fact, the relationship between "policy making", "planning" and "budgeting" has been established through introducing "medium term expenditure framework (MTEF)" to the country's system (Işık, 2004, p. 22; Arslan, 2004, p. 18). Being also called as multi-year budgeting, MTEF is defined as "a budget approach in which the annual budget process is evaluated together with a multi-year approach", where the first year represents the compulsory budget enacted or approved by the authorized body in terms of implementation, while the following two years are estimations presented to decision-makers as budget planning. Including the next year's budget and the budget for the following two-years, MTEF therefore acts as a bridge between medium-term

objectives and annual budgets (Kesik, 2012, pp. 641-642). Arcagök and Erüz (2006, pp. 43-48) state that the main purpose of MTEF is to prevent governments from making short-term decisions that disrupt fiscal discipline and to provide a broad perspective for changing budget policies that take multiple years to implement. In addition, improving resource allocation according to strategic priorities, promoting "effective and efficient" use of resources, and strengthening financial transparency and accountability are among the main objectives of the medium-term budgeting process as well. For the first time in Türkiye, a three-year central government budget covering the period 2006-2008 was prepared and put into practice. The budgets of local administrations were also prepared and implemented for three years, covering the same period.

The main elements of the MTEF in the Law No. 5018 are the medium-term program (three years) prepared at the *macro level*; and strategic plan (five years), performance program (annual with a three-year perspective) and multi-year budgeting (three years) to be prepared at the *public administration level* (Arcagök & Erüz, 2006, p. 45). MTEF is in fact a strategic policy and expenditure framework at the government level that assigns responsibility to the line ministries for resource allocation and resource utilization. With the MTEF, it is envisaged that governments will carry out more predictable economic and financial policies, and public administrations will formulate their own goals and policies, strategic priorities and resource allocations in line with the determined macro policies (Arcagök & Erüz, 2006, p. 46).

"Strategic Management" is defined as management cycle composed of planning, performance-based budgeting, implementation, monitoring and evaluation for the aim of improving policy making and decision taking processes, enabling participation and strengthening accountability in the public administrations. Strategic management system has been introduced to the system with the Law No. 5018. In the Ministry of Finance's first Strategic Plan covering the years 2008-2012, Hasan Basri Aktan, former Undersecretary of Ministry of Finance stated that:

> Developments in the world, combined with the financial and managerial problems faced by the public sector, have made it imperative for public institutions to take permanent and institutionalized measures, to think

> strategically and to develop strategic management processes instead of solving their problems instantaneously and institutionally. Adopting a strategic management approach in the public sector is an important step towards good governance….One of the important reforms put into practice in this context is the Public Financial Management and Control Law No. 5018 in the field of public financial management. Strategic planning and performance-based budgeting, which came to the agenda in our country with the aforementioned Law, will constitute the basis for the use of the country's potential at the highest level by strengthening the plan-program-budget link with legal and institutional changes and is a matter that closely concerns all public administrations (2008-2012 Strategic Plan of Ministry of Finance, p.5).

Strategic Planning

"Managerialism" under the NPM creates a new management model for operation of the public sector with implementing private sector techniques (Shepherd, 2018, p. 1674). As Kapucu (2006, p. 886) indicates, NPM reforms aim at changing the structure of public organisations as well as administrative behaviour in order to increase "efficiency and effectiveness" in the public sector. One example is the introduction of a rational point of view to the public sector via "strategic planning". Emerged in the private sector, strategic planning as a concept describes the path between the point where the organization is, and the situation it wishes to reach at. Being a medium and long term planning approach, strategic planning is a process that sets out the strategic goals and objectives of the administration and determines the methods that will make it possible to achieve them. In this context, the plan carries a perspective towards the future and controls the future (Işık, 2004, p. 23; Kesik, 2012, p. 643). In the strategic planning process, answers to four questions are sought: (1) Where are we? (2) Where do we want to go? (3) How can we reach where we want to go? (4) How do we monitor and evaluate our success (Hastürk, 2006, p. 83). As Arcagök and Erüz (2006, pp. 48-50) indicate, strategic plan is a *managerial plan* rather than a financial one, and it guides the preparation of budgets in accordance with the goals and objectives set out in the strategic plan and contributes to strengthening accountability. Preparation of the budgets in accordance with the strategic plans means that the link between the government priorities and resource allocation is established (Kesik, 2012, p. 643). Table 6 shows the strategic planning process.

Table 6: Strategic Management System

Where we are?	Situation Analysis (*Durum Analizi*)	History of the institution, evaluation of the current strategic plan, legislation analysis, analysis of top policy documents, program-sub-program analysis, areas of activity, products and identification of services, stakeholder analysis, in-house analysis, PESTLE analysis, SWOT analysis.
Where do we want to go?	Organization's raison d'être, basic principles	Mission, core values.
	Looking forward	Vision
	Strategy Development	Aims, objectives, performance indicators, strategies.
How can we reach where we want to go?	Performance Program	Program, aim of the program, key indicators, sub-programs, sub-program aims, performance indicators, activities, costing, budgeting.
How do we monitor and evaluate our success?	Monitoring and evaluation	Strategic plan monitoring report, strategic plan evaluation report, accountability report, internal control, internal audit.

Source: Strategic Plan Preparation Guide (2021, p. 5); Arcagök and Erüz (2006, p. 52)

One of the most important novelties brought by the Law No. 5018 is the introduction of the strategic planning[72] approach prior to the budgeting process (Tosun, 2003, p. 21). The Law states that public administrations shall prepare strategic plans in a cooperative manner in order to form "missions" and "visions" for future within the framework of development plans, policies and programs determined by the President,

[72] In the Turkish public administration, strategic planning came to the agenda with the "1st Programmatic Fiscal and Public Sector Adjustment Loan Agreement (PFPSAL-1)" signed with the World Bank on 12 July 2001 to support medium-term reform programs for the financial sector and public administration. Within this framework, the legal infrastructure of strategic planning implementation in the public sector was established with the Law No. 5018 (Hastürk, 2006, pp. 100-101).

relevant legislation and basic principles adopted; to determine "strategic goals" and "measurable objectives"; to measure their performances according to predetermined "indicators", and to monitor and evaluate this overall process (Article, 9). Strategic plans are prepared on a five-year basis. Stategic planning studies are conducted under the leadership of the minister or a top manager determined by the minister in ministries, and under the leadership of the top manager in other administrations, and under the coordination of the SDUs with the active participation and contribution of all spending units.

The strategic plan is implemented through performance programs and the budget.[73]

Programming

With the NPM, introduction of strategic planning to the public sector leads to a shift from "inputs and processes" to "outputs and outcomes", and where government is now assessed on its ability to reach the performance targets (Shepherd, 2018, p. 1669; Jreisat, 2001, p. 541; Rhodes, 2000a, p. 58; Yazıcı, 2018, p. 297). For Hayati and Aviana (2020, p. 91), "performance achievement" is paid more attention under NPM, and strong focus on performance indicators is a sharp contrast to the bureaucratic values. Similarly, for Page (2005, p. 714), the emphasis on performance in the NPM is a devation from Weber's ideas of bureaucratic and centralized public administration in which accountability is based on compliance with laws, rules and regulations.

The relationship between the "strategic plan" and "budget" is indeed realized through "performance programs". Performance programs, which are prepared annually and integrated into the budget preparation process, help prepare administrative budgets in line with the aims and objectives identified in the strategic plans. In this context, performance programs include "programs", "sub-program targets" related to the goals and objectives set out in strategic plans, the "activities" to be carried out to achieve these targets, and their resource requirements. "Performance indicators", which are

[73] Strategy and Budget Presidency. 2021. *Regulation on Procedures and Principles of Strategic Plans, Performance Programs and Accountability Reports that will be prepared by Public Administrations,* Articles 7, 14.

established to measure, monitor and evaluate the extent to which sub-program targets are achieved, are also included in these programs. By ensuring that performance information is included in budget documents as well as financial information, performance programs highlight an “output and result-oriented budgeting” approach and bring into play the financial transparency and accountability principles (Ministry of Finance, 2009, pp. 1-2).

The Law No. 5018 obliges public administrations to prepare performance program that includes the activities they carry out in accordance with the “program budget” and their “resource needs”, “goals”, “targets” and p”erformance indicators”. Performance programs are prepared annually. It is stipulated that performance programs be prepared at the administration level by the top manager with the participation of authorising officers under the coordination of the SDU (Kesik, 2012, p. 649).

Program Based Performance Budgeting

As mentioned above, while in the CPA the emphasis was on “inputs”, in NPM this emphasis was shifted to” outputs and performance” (Denhardt & Denhardt, 2003, p. 12; Osborne, 2006, p. 379, Legreid, 2016, pp. 324, 328; Lane, 2005, p. 6). Within this framework, one of the most important changes experienced with the Law No. 5018 is transition from traditional budgeting approach focused on resource allocation and inputs to the performance-based budgeting (PBB) approach focused on financial management and outputs/outcomes (Hastürk, 2006, pp. 86-87; Güzelsarı, 2007, p. 152). Yılmazer and Gürkan (2023, p. 49) mention that modern budgeting approaches place less emphasis on cost controls and instead place more emphasis on cost-effectiveness (and cost-efficiency), which requires questioning what citizens get out of a program rather than how much it costs. Moreover, Hepworth (2024, p. 58) indicates that, to achive sound financial management and prepare a budget having ‘any meaning’ in managerial terms, traditional budgeting process (based on adjusting the previous year’s budget through adding the inflation) will be not appropriate any more; and the budget must be “linked to policy objectives and preformance standards”.

PBB is defined as a budgeting technique that envisages the formulation of budgets compatible with the "mission", "vision", "strategic goals and objectives" included in the strategic plans prepared by public administrations and ensures the allocation and use of resources in line with these goals and objectives (Tosun, 2003, p. 21). The essence of PBB is to ensure the allocation and utilization of public resources in accordance with the principles of efficiency and effectiveness (Işık, 2004, p. 25), where the main aim is to ensure that the highest service output is obtained from the appropriations given for public services (Hastürk, 2006, p. 75).

In fact, for the NPM the reason for the inefficiency of traditional bureaucracy is its focus on inputs rather than outputs. Denhardt and Denhardt (2003, p. 130) argue that "controlling inputs, such as money and personnel, rather than results, such as the cleanness of streets or the knowledge gained by children leads to government failure". As Legreid (2016, pp. 325-326) indicates, NPM shifted the direction of accountability discussion from "rules and inputs" to "outputs and results". With the PFM reforms, the emphasis is on "value for money", meaning that public services made by public administrations produce the results desired by society. This is frequently highlighted in the Law No. 5018 being stated as "economic, efficient, effective usage of public resources" (Arcagök & Erüz, 2006, p. 56). Value for money and the relation between "economy, efficiency and effectiveness" is visualised with the Figure 9 below:

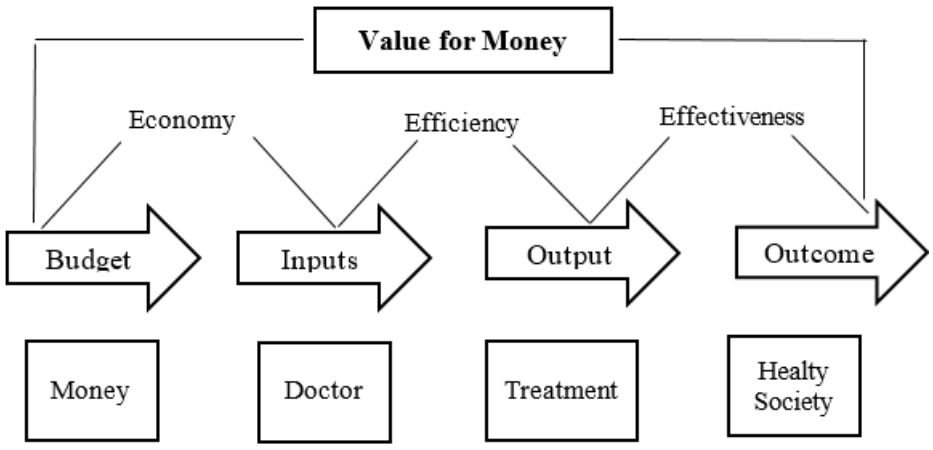

Figure 9: Performance-Budget Relation

Source: Arcagök and Erüz (2006, p. 57)

With the Presidenential Decree No. 2 dated 16/01/2020, the *program based performance budget system* was adopted in Türkiye (Strategy and Budget Presidency, 2021a, p. 3). Program budget refers to a budget structure based on the classification of public services in the state budget through programs and allocation of resources based on performance indicators (Saltık Turan, 2023, p. 73). Law No. 5018 states that public administrations prepare their budgets in accordance with the "development plan", the "Presidential program", the "medium-term program", the "annual program of the Presidency", the "strategic plans" and the "program structure" and on the basis of performance.

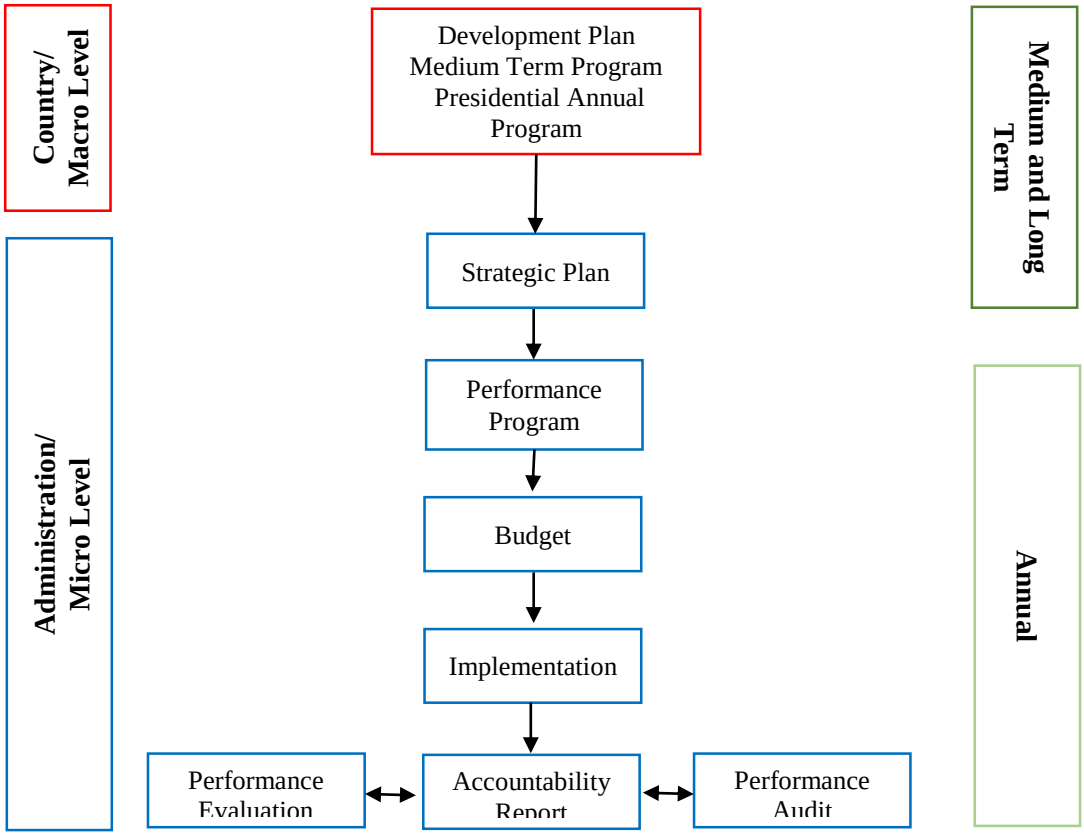

Figure 10: Strategic Planning and Performance Based Budgeting

Source: Designed by the author of this study, based on Arcagök and Erüz (2006, p. 72); Demirbaş (2023, p. 156); Ministry of Finance (2009, p. 10)

The performance-based budgeting model is based on "strategic plans", "performance programs" and "accountability reports" (Arcagök & Erüz, 2006, p. 70; Kolçak, 2006, p. 378). Through strategic plans and performance programs, a link is established between the basic" policy objectives of public administrations" and" their resource needs", and the realizations of the objectives envisaged in these documents are disclosed to the public through "accountability reports" (Ministry of Finance, 2009).

Strategic planning and performance based budgeting system established with the Law No. 5018 is visualized in the Figure 10 above.

The accountability of this strategic management system established in Türkiye with the Law No. 5018 is given to the public via "accountability reports".

Accountability Reports (Faaliyet Raporları)[74]

The functioning of the financial management structure, which is intended to be created with the financial management reforms, is based on a *management approach* aimed at achieving goals and objectives through multi-annual expenditure planning. In this context, in order to establish a planning-programming-budgeting relationship when making expenditure decisions; it is necessary to prepare strategic plans in line with the policies determined, to determine budget priorities and resource allocation within this framework, to implement the program based performance budget, and to "announce accountability" reports to the relevant authorities and to the public in order to ensure accountability for implementation (Saltık Turan, 2023, p. 77; Hastürk, 2006, p. 97).

The main reporting mechanism and the main accountability tool of the Law No. 5018 are the accountability reports. Kesik and Kıral (2012, p. 529) indicate that,

[74] "Faaliyet Raporları" in the Law No. 5018 are translated as "accountability reports" rather than "activity reports", since they are including not only the activities of the administration but also the budget allocated, the performance indicators determined and the explanation of deviation from the performance indicators. They are the main accountability mechanism in the Law No.5018, giving account for the "effective, efficient and economic" usage of resources and proper functioning of internal control system. This is demonstrated with the Internal Control Assurance Declarations signed by authorising officers at unit level and by top managers at administration level, and annexed to the Unit Accountability Reports and Administration Accountability Reports respectively. Therefore, although the name of the report in the Law No.5018 is activity report (faaliyet raporu), the main aim of the report is to give account for the functioning of the financial management and control system.

accountability reports are one of the most important regulations introduced by the Law No. 5018 in terms of accountability mechanism. They moreover argue that accountability reports are essentially a fundamental tool in fulfilling the oversight function, and thus enable the parliament, the government, taxpayers and beneficiaries to decide whether effectiveness, economy and efficiency are achieved in the activities of public administrations (Kesik & Kıral, 2012, pp. 529-530).

According to the Law No. 5018, public administrations are obliged to prepare and share with the public the accountability reports regarding the public services they provide in accordance with their goals and objectives and the results of budget implementation. Accountability reports are prepared annually. According to the Law No. 5018, top managers and authorising officers to whom appropriations are allocated in the budget are entitled to issue accountability reports (Article 41). Within this framework:

- Authorising officers are entitled to prepare Unit Accountability Reports and submit it to the "top manager",
- Top managers are entitled to prepare and publicize Administration Accountability Reports, taking into account the Unit Accountability Reports; and submit copy of the report to "Court of Accounts" and "the Presidency",
- Based on the Administration Accountability Reports, General Accountability Report shall be prepared and publicized by the Presidency, whose one copy is sent to the "Court of Accounts",
- Local governments are entitled to prepare Administration Accountability Reports, and submit copy of the report to "Court of Accounts" and "Ministry of Enviornment, Urbanization and Climate Change",
- Local Governments General Accountability Report shall be prepared and publicized by Ministry of Environment, Urbanization and Climate Change taking into account the Administration Accountability Reports of local

governments, and a copy of the report shall be sent to the “Court of Accounts” and “the Presidency”.

The Court of Accounts submits these reports (“Administration Accountability Reports”, “General Accountability Report”, and “Local Governments General Accountability Report”) to the Grand National Assembly of Türkiye by stating its opinions, taking into account the audit results. The purpose of the external audit conducted by the Court of Accounts is to examine the financial activities, decisions and transactions of the administration in terms of compliance with the laws, corporate objectives, targets and plans. It also aims to examine internal control systems and evaluate the “effective, economic, efficient” and legal use of resources. The Grand National Assembly of Türkiye discusses the management and accountability responsibilities of public administrations regarding the acquisition and utilization of public resources within the framework of the reports and evaluations presented by the Court of Accounts. It is obligatory for the top manager or their appointed deputy to attend these discussions together with the relevant minister (Kesik & Kıral, 2012, p. 531).

Top managers and authorising officers annually prepare the “Internal Control Assurance Declaration” (*İç Kontrol Güvence Beyanı)* and they attach them to the Administration Accountability Report and the Unit Accounability Report respectively. In their assurance declaration, *top managers* state that budget was prepared in accordance with development plan, annual program, strategic plan and performance program; and internal control system provides sufficient and reasonable assurance for prevention of fraud and abuse of resources. *Authorising officers*, on the other hand, state that the work and transactions were carried out in accordance with the objectives of the administration, principles of good financial management, control regulations and legislation; and budget is used efficiently, effectively and economically in line with the predetermined aims. Similarly, the *SDU managers* prepare and sign a statement of assurance and attach it to the Administration Accountability Report, which states that coordination was made to establish, implemntand improve internal control system; and that the information provided in the "Financial Information"

section of the annual report is reliable, complete and accurate (Strategy and Budget Presidency, 2021b)

The bodies to which managers are accountable and the functioning of intra-administration accountability mechanism is shown in the Figure 11 below.

Therefore, with the Law No. 5018, strategic management system was established in Türkiye where strategic plans are prepared on a five-year basis in line with the defined policies; programs are created to achieve the objectives defined in strategic plans; the budget is prepared on the basis of the programs including performance indicators; results are announced via accountability reports; and, the implementation is monitored through the internal control system (Ministry of Treasury and Finance, 2024, p. 1). Now, the internal control system needs further elaboration. Internal control system is also a part of the "information to be provided" to the forum by the actors of the PFM system established by the Law No. 5018, therefore an answer to the Bovens' question of "About what the actor should render account?".

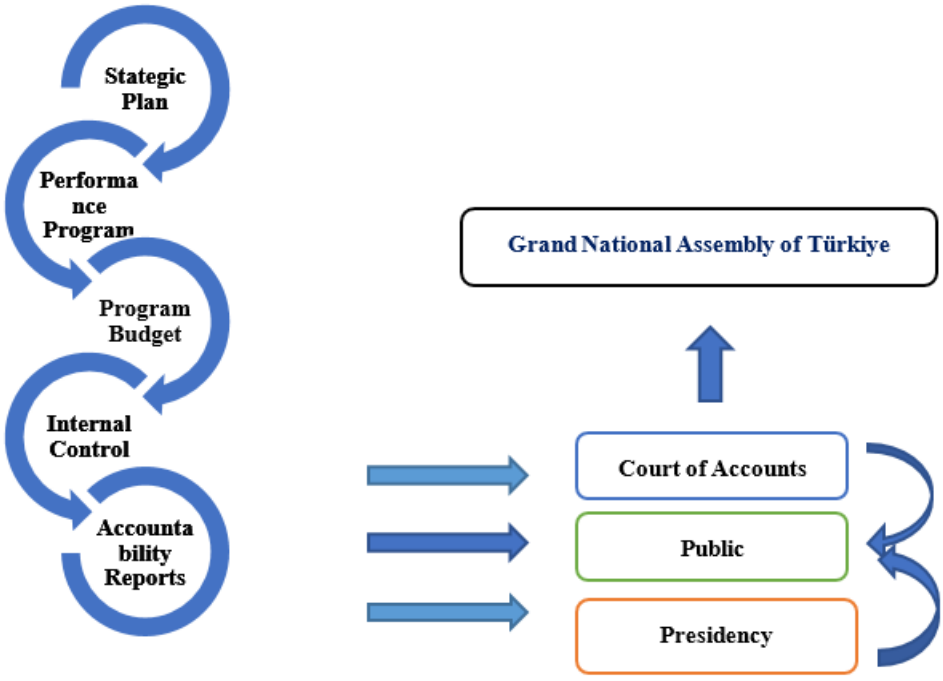

Figure 11: Intra-Administration Accountability Mechanism and the Role of Court of Accounts in the Law No. 5018

Source: Saltık Turan (2021, p. 115)

b) Internal Control System

Changes needed to achieve "efficiency and effectiveness" for the most developing and transition economy countries require refom to the control structures (Hepworth, 2023, p. 53). Arcagök and Erüz (2006, p. 141) mention that, control and audit mechanisms have a very important function in fulfilling accountability and determining whether public resources are used "effectively, economically and efficiently". In the context of financial management reforms, the control approach is based on realization of controls through the "internal control" and "internal audit" structures developed within the administrations that use public resources, rather than by a central institution like Ministry of Finance.

Within this framework, "internal control" refers to the whole of *managerial tools* give assurance to the administration in realization of its aims and objectives, "efficient and effective" usage of resources; and compliance with rules and regulations (Kewo, 2017, p. 294; Hayati & Aviana, 2020, p. 89; Cachay et al., 2022, p. 334). It is in fact the tool to ensure the proper functioning of strategic management system. Internal control is referred to as *management control* as well. Arcagök and Erüz (2006, p. 141) argue that internal control systems and tools are not rules and practices imposed on the management of the administration, but mechanisms that the management needs to achieve its goals and objectives. It is also argued that implementation of internal control system enables better decision-making by managers (Kewo, 2017, p. 294).

In the context of PFM reforms, internal control not covers only the traditional budgetary and financial control envisaged in the PFA, but encompasses controls needed for ensuring that management reaches the objectives and performance in line with the law and budgetary constraints in an efficient and effective way (Hepworth, 2024, p. 57). Under PFM, internal control refers to the systems, processes and methods in performing the activities rather than a specific unit within the organization (Arcagök & Bahadır, 2004, p. 3). In other words, all decisions taken and activities carried out by administrations to achieve their goals and objectives constitute internal control. This means, internal control not only covers financial activities but all activities of the administration. Moreover, internal control refers to a process in which all personnel,

from the top manager to the lowest level employees, play a role (Arcagök & Erüz, 2006, p. 142). As Hepworth (2024, p. 36) indicates, internal control is a managerial responsibility, where the establishment, operation and evaluation of the control system is the duty of the public administration. Within this framework, internal control is defined in the Law No. 5018 as:

> The whole of the financial and other controls comprising organization, methodology, procedure and internal audit established by the administration in order to provide that the activities are performed in an effective, economic and efficient way in accordance with the aims, defined policies of the administration and with legislation, the assets and resources are protected, the accounting records are held correctly and completely, the financial information and management information are produced in time and securely.

This definition is similar to EU's definition, where internal control is defined as:

> The whole system of financial and other controls, including the organisational structure, methods, procedures and internal audit, established by management within its corporate goals, to assist in conducting the business of the audited entity in a regular, economic, efficient and effective manner. (EC, 2006, p. 34)

With the internal control, then, new systems and processes have been introduced to the state entities, with the aim of achieving the objectives and having a transparent and efficient management (Cachay et al., 2022, p. 326). For Hayati and Aviana (2020, p. 90), internal control is "one of the keys to the success of good governance", which enables the government officials to conduct their duties in an "effective and efficient way", and led to an increase in the organizational performance. Diviana et al. (2020, p. 141) argue that while implementation of good governance is expected to improve government performance through improving government's operational capabilities, government must implement also internal control to increase accountability and transparency.

As the main target of the NPM is "interorganisational" (Hayati & Avian, 2020, p. 89), in terms of institutional governance the institutions are facing a profound change, which necessitates "organizational change" enabling the implementation of the "Committee of Sponsoring Organisations of the Treadway Commission (COSO)" methodology (Cachay et al., 2022, p. 334). The concept and understanding of internal control, which was first started to be implemented in the private sector and gradually

became widespread as a management approach in the public sector, was developed by COSO[75]. For this reason, the internal control system is also called the COSO model (Arcagök & Erüz, 2006, p. 42).

The COSO internal control model, on which almost all international organizations, which are the main actors of financial management reforms have agreed, is the main reference source for the control practices of public administrations. It is the internal control model adopted by Türkiye with the Law No. 5018 as well. Because the internal control model recommended by the European Commission (which is PIFC) to candidate countries is based on the COSO model. COSO, with the aim of preventing fraudulent financial reporting and preventing financial crises, has created a standard framework that is adopted by both private sector organizations and governments today (Saltık Turan, 2021, p. 75). COSO (2013, p. 3) defines internal control as "a process, affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating operations, reporting and compliance".

The COSO model has five components; "control environment", "risk assessment", "control activities", "information and communication", and "monitoring"; which is visualized with the Figure 12.

[75] "The National Commission on Fraudulent Financial Reporting" (Treadway Commission), was established in 1985. It is an independent private sector initiative and sponsored by five associations, namely: "American Accounting Association", the "American Institute of Certified Public Accountants Financial Executives International", the "Institute of Internal Auditors", and the "National Association of Accountants", now known as Institute of Management Accountants. The Treadway Commission's overarching goal is to identify the causes of fraudulent financial reporting and to reduce the likelihood of its occurrence. Under the auspices of the Commission, a working group called as COSO was established to review the internal control literature and to undertake a project that would determine generally accepted standards for establishment of internal control system and evaluation of its effectiveness. For this purpose, COSO published the "Internal Control Integrated Framework" report in 1992. This report is known as the COSO internal control model (Saltık Turan, 2021, p. 75).

Figure 12: COSO Pyramid

- ***Control Enviornment*** is a general framework of 'standards, processes and structures' that form the basis for the implementation of internal control throughout the organization. This component mainly includes commitment to integrity and ethical values by personnel; establishment of organizational structures as well as authorities and responsibilities for achievement of the objectives; and commitment to 'attract, develop and retain competent individuals'.

- ***Risk Assessment*** is a dynamic and iterative process of identifying, analysing and responding to risks that may prevent the entity from achieving its objectives.

- ***Control Activities*** are policies and procedures established to manage identified risks.

- ***Information and Communication*** aims to generate the necessary information and share it with the relevant parties in a timely manner.

- ***Monitoring*** is a process of evaluating the internal control system at regular intervals (KPMG, 2013, pp. 3-5).

Hepworth (2024, pp. 366-370) indicates that those five components of COSO are not simply "bureaucratic requirements" but are integral to management, and about

improving the quality of management. The standards are not "stand-alone" but are about managers having the information and authority they need to make judgements in reaching their objectives. "Public Internal Control Guide", published by the Ministry of Treasury and Finance in 2014, explains in detail the main components of COSO and its application in the Turkish case. Each component includes several standards developed by the Ministry of Treasury and Finance in line with the international standards, and public institutions are expected to establish and maintain their internal control systems in line with these standards. Ministry of Treasury and Finance, in fact, with its central harmonization role in the PFM system, is entitled by the Law No. 5018 to determine standards and procedures regarding financial management and internal control. Within this framework, with the Communiqué on Public Internal Control Standards prepared by Ministry of Treasury and Finance and published in the Official Gazette No. dated 26.12.2007 no 26738, 18 standards and 79 general conditions required for these standards have been determined in order to establish, implement, monitor and improve the internal control system in public administrations. In fact, these standards shape the "internal control mechanism" which is necessary to be established in line with the PFM reforms and which provide the necessary managerial tools/mechanisms for the managers to be hold accountable for their performance. To reiterate, in the PFM system introduced by the Law No. 5018, spending unit managers (authorizing officers) are expected to carry out their activities in their units for the aim of reaching the organisational objectives in line with the strategic plans, performance programs and the budget allocated to them. Therefore, they are not only responsible for conformity with the rules, but also "economic, efficient and effective" delivery of government policy objectives. Establishment of internal control system in fact gives assurance to the managers in reaching their objectives.

5.2.2.4. Why the actor feels compelled to render account?

The accountability relation set by the Law No. 5018 is both vertical and horizontal. It is vertical, because, the accountability of ministers (to President) as well as top managers (to ministers); authorizing officers, financial services unit managers and internal auditors (all to top managers) are all regulated in the Law No. 5018 and

relevant secondary legislation. It is horizontal as well, since in the PFM system established with the Law No. 5018, both public administrations as well as the Presidency is giving account on their performance to citizens via the accountability reports they prepared.

5.3. General Evaluation

As discussed in the first chapter, the NPM approach introduces a managerial system linking "outputs" with "outcomes", and linking budgeting process to both; a clear separation of roles and responsibilities of the political executives from managers; coordination of public policy in pursuit of strategic goals and objectives; evaluating performance of operational objectives; and, rendering managers more accountable for organisational performance (Gregory, 2003, p. 564; Patrick et al., 2018, p. 546). These features of the managerial system reflect the principles of "mission-driven" and "result-oriented" government of Osborne and Gaebler. With respect to the former, entrepreneurial organisations, for them, "let the managers determine the best way to accomplish their agency's mission". In terms of the latter, on the other hand, they argue that accountability must shift from inputs to outcomes and results (Osborne, 1993:353). As a result, the system should be more result oriented and accountability should be based on performance of the government (Osborne and Gabler 1992 as cited in Danherdt & Denhardt, 2003, p. 17).

Financial management reforms clearly demonstrate the transformation in the public administration in line with the NPM approach. Within the financial management reforms taking place in the post 1980s, countries are experiencing a shift in their public finances from a focus on "budgeting processes" to a focus on "management of public resources". This is in fact a transformation from PFA towards PFM, which indicates a transition from "input oriented" to "output and result oriented" financial management system, where "effective and efficient" delivery of public resources has gained importance. Result oriented PFM system is mainly based on the concepts such as "strategic planning", "performance based budgeting", "multi year budgeting", "internal control", "transparency", "accountability", "efficiency", "effectiveness" and "economy". PFM reforms inevitably have necessitated a transformation in the public

administration, where the bureaucratic hierarchical organization of the state has changed. “Management responsibility” understanding replaced “central administration understanding”, where financial management and control structures are expected to be established within public administrations themselves, replacing the central role of the Ministry of Finance. Therefore, the duty of public administrations has become managerial rather than administrative and has turned into assuming responsibility for achieving goals. Establishment of financial management and control systems within public administrations themselves redefined the roles and responsibilities, as a result of which the relation between politicians and public officials have been affected. In this new system, while politicians are expected to focus on development of strategies, managers are now responsible for achieving policy targets determined and implemented annually. This change in the role of managers, to whom authority is delegated and who have now greater discretion for making strategic decisions in the delivery and financing of public services, is in fact the reflection of the NPM understanding where the main tenet is to “make the managers manage”. Managerial accountability, then, refers to the accountability of the managers in the NPM.

“Managerial accountability” is an accountability type proposed by the author in this thesis as complementary to the Bovens’ framework. As explained in the third chapter, although Bovens admits that with the NPM public organizations turned into performance based organisations, and there is a shift from “financial accounting” to “performance auditing” and “public accountability”; he does not give any reference to managerial accountability, which is the key accountability mechanism to understand the transformation of public sector accountability with the NPM. Managers in the NPM are responsible for their decisions and actions for meeting the organizational objectives. Managerial accountability refers to accountability of managers for using public resources in an “economic, efficient and effective way” and “in line with the rules and regulations”. Managerial accountability is in fact very important in shaping the relation between “politicians” and “senior public civil servants” in the NPM.

One of the most important structural reforms, which took place in Türkiye in the early 2000s, is the enactment of the Law No. 5018, which apparently demonstrates a

paradigm shift from CPA to NPM, thus, from PFA to PFM (Hepworth, 2024). With its enactment, the Law No. 1050 was completely repealed, and there were internal and external factors leading to this change. While in terms of the internal factors, the Law No. 1050 was in the target of criticisms through the arguments around the dysfunctionality of the centralized administrative structure prioritizing the "Ministry of Finance" and "Court of Accounts" in financial management and control of resources; the main determinants for the PFM reform in Türkiye were indeed the IFIs and the EU. Because, PFM reforms are at the centre of structural reforms requested by the IFIs from borrowing countries. In terms of Türkiye, enactment of the Law No. 5018 was a precondition for the WB and IMF to lend credits, and that is why the Law No. 1050 was criticized on several grounds and reform was requested. On the other hand, financial management reforms were also a prerequisite for the "Chapter 32: Financial Control" in the EU candidacy process. EU demanded from Türkiye and all the other candidate countries to establish PIFC system in line with international standards and EU best practices.

With the Law No. 5018, Türkiye's financial management system has totally transformed, where the focus has moved from "budget" to "financial management", from "central administration" to "management responsibility", and from "administering" to "managing". The approach that prioritized the Ministry of Finance and the Court of Accounts as the central institutions was abondened, and the establishment of financial management and control structures within the public administrations themselves was envisaged. In the Law No. 1050, the fiscal organization structure was based on the centralization of Ministry of Finance. In this system; designing policies, making financial decisions as well as control and supervision of these policies were largely conducted by Ministry of Finance, and financial audit was conducted by audit units of the Ministry of Finance, such as central finance inspectors. Budget Departments were established in each spending organization and affiliated to the Ministry of Finance. This system was criticized for not highlighting the accountability of spending organisations, since it did not allow the organisations to determine and implement their own financial policies. With the Law No. 5018, on the other hand there was a shift towards an administrative structure based

on management responsibility, where the spending powers of Ministry of Finance were transferred to public administrations, who are now become spending institutions, and become responsible for financial management and control of resources allocated to them. In the management responsibility system, budget departments were abolished and an administrative structure consisting of spending unit, financial services unit and internal auditors under the management control of the top manager was established. While the establishment and implementation of the financial management and control system of the administration are carried out by the financial services unit; public services were conducted by authorizing officers on an "efficient, effective and economic" manner in line with the rules and regulations; and, the activities and transactions of the administration are audited by internal auditors and reported to the top manager.

With this management responsibility system that was introduced with the Law No. 5018, the focus has shifted from "inputs" to "outputs and outcomes" in the usage of public resources. Therefore, a result oriented financial management system was established and plan-program-budget relationship was redefined with the adoption of multi-year budgeting. Strategic management and internal control systems were established, where strategic plans are prepared on a five-year basis in line with the defined policies; programs are created to achieve the objectives defined in strategic plans; the budget is prepared on the basis of the programs including performance indicators; results are announced via accountability reports; and, the implementation is monitored through the internal control system.

In the new system established with the Law No. 5018, managers (authorising officers) in public administrations are hold responsible for reaching the organisational aims and objectives, that is, the organisational performance. Authorising officers carry out their activities in their units for the aim of reaching the organisational objectives in line with the strategic plans, performance programs and the budget allocated to them. Thus, they are not only responsible for "conformity with the rules", but also "economic, efficient and effective delivery of government policy objectives". In fact, in order to hold the managers accountable for their performance in this new system; their roles and responsibilities should be clearly defined, authority should be delegated to them

enabling operational discretion, risk management system should be established, they should be included to human resource management, and, performance results of the them should be reported. All of these indicate the existence of internal control system giving assurance that objectives of the organisation are reached and risks are managed properly, which has been also introduced with the Law No. 5018.

In short, the main aim of the Law No. 5018 was to establish a managerial system enabling the usage of public resources in an "economic, efficient and effective" way on the basis of law, and on an accountable and transparent manner. In fact, as one of the "good governance" principles, "accountability" is at the focus of the Law No. 5018. Therefore, all the steps explained so far starting from introduction of management responsibility approach and giving the public administrations the responsibility of managing and controlling the resources allocated to them, within this framework establishment of strategic management and internal control systems, introducing new actors (top manager, financial services unit and internal audit) and holding managers accountable for results and performance constitute the main structure through which accountability is established and operating in this new PFM system.

CHAPTER 6

MANAGERIAL ACCOUNTABILITY IN PRACTICE: THE CASE OF THE MINISTRY OF HEALTH

In the Chapter 5, managerial accountability was explained on the basis of the Public Financial Management and Control Law No. 5018 (Law No.5018). To recall briefly, it was mentioned that with the neoliberal globalization process, the transformation of the financial management system has caused a shift from "Public Financial Administration (PFA)" to "Public Financial Management (PFM)" (Hepworth, 2024). This shift was experienced in Türkiye with the abandonment of the Law No. 1050 and the adoption of the Law No. 5018. Within this framework, "centralized administration structure" prioritizing the Ministry of Treasury and Finance in the financial management and control system was abandoned and "management responsibility" understanding has been established where public administrations themselves have become responsible for financial management and control of their resources. In fact, being established to increase accountability of the public administrations and for the "effective, efficient and economic" usage of public resources, management responsibility has necessitated the establishment of new structures and definition of new roles for the actors in the new system.

Moreover, in the Chapter 5, the role of the actors and their accountability relations in the PFM system were explained on the basis of the Bovens' "accountability as a mechanism" definition, and within this framework "who" is giving account "to whom" "about what" and "for what purpose/why" was elaborated in detail. As compared to the Law No. 1050, managers in the law No. 5018 are now holding accountable for their performance, that is, for the realization of their aims and objectives in an "economic, efficient and effective" manner. In order to understand the roles and responsibilities of the managers and other actors in the new system, the main tenets of

the PFM system were explained in detail, which are mainly "strategic planning", "performance based budgeting", "multiyear budgeting", "internal control", and "internal audit". The chapter tried to explain all those novelties that have been introduced with the Law No. 5018 to our system through making linkages with public administration theory, which was explained in the Chapter 2, mainly New Public Management (NPM) and Good Governance. Therefore, bearing mostly a theoretical approach, the Chapter 5 did not answer the "how" question, which requires the examination of the practical implementation of the managerial accountability in the public institutions.

This chapter aims to fill this gap, to complement the picture, and to give answer to the question of "how managerial accountability is realized in practice." Thus, the main aim of the chapter is to "deeply explore" the mechanisms needed to be established/formed to enable managers (spending unit managers) to reach their objectives and hold them account for their results. In order to do that, the chapter gives place to a specific example, the Ministry of Health, which has been identified as a good implementation example in terms of its internal control practice by Ministry of Treasury and Finance of Türkiye (MoTF). On April 4, 2024 the MoTF published "Internal Control System Monitoring and Evaluation Guide"[76]. The main aim of the Guide is to evaluate internal control practice of the public institutions, to identify missing issues if any, and to provide recommendations. Thus, the main aim of the Guide is to evaluate the functioning of internal control systems (also strategic management systems) established with the Law No. 5018. Before finalizing and publishing the Guide, the MoTF conducted pilot implementation of the draft Guide in three public institutions; namely the MoTF, the Ministry of Health and Hacettepe University. Among these three institutions, the Ministry of Health was identified as the best practice, whose maturity level in internal control practices was high, based

[76] The Guide includes 226 questions grouped under five components of COSO and designed in line with the COSO standards as well as international standards, which are addressed to the public institutions selected by MoTF for monitoring. The evaluation is done on the basis of the answers given to these questions by the public institutions and the evidences they provide to support their answers.

upon the system they built for proper functioning of the strategic management and internal control system.

In fact, taking into account the general practice of the internal control system among public institutions in Türkiye, the Ministry of Health can be considered as one of those whose system has been well established. The Law No.5018 was put into practice with all its provisions in 2006, and relevant secondary and tertiary legislation followed in due course. As mentioned in the Chapter 5, with its central harmonization role in the financial management and control area, the MoTF published the Public Internal Control Standards in 2007 in line with the COSO framework in order to "establish", "implement", "monitor" and "improve" the internal control system in public administrations. Public institutions are expected to conduct their internal control studies in line with these standards, and are required to determine and schedule actions in their "Public Internal Control Standards Compliance Action Plans", which are prepared on a two-year basis and reported to the MoTF twice a year. Review of these action plans received from the public institutions by the MoTF shows that especially in terms of the establishment of internal control system, the institutions are not at the same level. Although the Law No. 5018 has been in practice since 2006, it is not equally internalized and implemented in all the public institutions. There may be several factors leading to this, for example, the PFM/IC system necessitates a change in public administration understanding and the traditional/bureaucratic way of thinking, which still could not be assumed by some public institutions; there may be lack of ownership by top level management who are not willing to internalize the internal control system established and still seeing it as an additional workload, or, the lack of human and financial resources of the administration for designing and maintaining the internal control system properly. There may be other administration-specific reasons as well. Several academic studies[77] have been conducted so far looking at these reasons in detail and trying to assess the functioning of the PFM system introduced by the Law No. 5018 in general and internal control system in

[77] See, for instance, Doğan, B. (2003). Kamu Mali Yönetimi ve Kontrol Kanunu Ne Getir(m)iyor?. *Maliye Dergisi, 144*, 47-62; Bülbül, M. (2022). Kamu Mali Yönetimi Reformunun Başarısı(zlığı) Üzerine Bir Değerlendirme. *Mali Kılavuz, 87*. 145-168.

particular. However, evaluation of the effectiveness of the PFM system or the internal control system introduced by the Law No. 5018 to the Turkish public administration is not the focus of this chapter. This chapter is not dealing with "whether" question (whether the systems were established and functioning effectively or not). The chapter does not aim at making a "critical" analysis of the Law No. 5018 and its applicability. To reiterate, the main aim of the chapter is to demonstrate (to explore) the structures and mechanisms needed to ensure managerial accountability in practice. For this aim, a public institution with proper functioning of internal control system has been selected, since internal control system provides the mechanisms necessary for reaching strategic and operational objectives in an "efficient, effective and economic" way.

Therefore, for this thesis, the Ministry of Health is selected as a case study as it is considered to be a good example in terms of demonstrating the system necessary for the functioning of managerial accountability. In fact, in a way this means that, the Ministry of Health is a good example of transformation of the public institutions in line with the NPM principles. As it was mentioned in the Chapter 2, the reflection of the NPM understanding onto the public administration and its organisation can be defined in two categories; "marketization" and "corporate management"; and corporate management is the organisation of public functions and public organisations around managerialism. The main idea is that organisational structures of public and private sectors should be the same. Therefore, we are talking about a new management model implemented in the public sector, which is based on private sector techniques. Within this framework, as it will be seen in this chapter, the Ministry of Health demonstrates a good example for how a public institution is organised and managed in line with private sector means and mechanisms.

In terms of the case study, the first source of information is the legislation, plans, reports and any other relevant documents of the Ministry of Health, which were reviewed in detail. Additionally, interviews were conducted with the selected personnel of the Ministry of Health in order to learn the first-hand experience with the implementation in practice from the designers of the system in detail. The field research was approved by the METU Human Research Ethics Committee with protocol number 0256-ODTUİAEK2023 on 15.05.2023 (see Annex). With its official

letter no. 217403813 dated 16.06.2023, the Ministry of Health also separately approved the field research (see Annex). Within this framework, 10 structured interviews were conducted between 17.06.2023 and 31.12.2023 in the Ministry of Health, with the personnel from 3 different departments; namely the "Strategy Development Unit", the "General Directorate of Management Services", and the "General Directorate of Health Information Systems". For the interviews, 33 questions were prepared and categorized under two main titles: "strategic management system" and "internal control system" (see Annex). While conducting the interviews, not all the questions were asked to the all interviewees, but rather, relevant questions were posed to the relevant expertise, thus, to the relevant interviewee. Therefore, the information provided from the interviewees presents a "complementary" rather than a "comparative" picture. Information regarding the interviewees is provided in the Table 7 below.

Table 7: Information about the Interviewees

	Title	**Unit**
Interviewee 1	Head of Unit	Strategy Development Unit
Interviewee 2	Financial Services Expert	Strategy Development Unit
Interviewee 3	Financial Services Expert	Strategy Development Unit
Interviewee 4	Data Preparation Control Operator	Strategy Development Unit
Interviewee 5	Data Preparation Control Operator	Strategy Development Unit
Interviewee 6	Advisor/Internal Control Officer	Strategy Development Unit
Interviewee 7	Financial Services Expert Assistant	Strategy Development Unit
Interviewee 8	Financial Services Expert Assistant	Strategy Development Unit
Interviewee 9	Internal Control Officer	General Directorate of Management Services
Interviewee 10	Internal Control Coordinator	General Directorate of Health Information Systems

6.1. Methodological Framework

For analyzing the information obtained from the interview questions, a critical framework was developed based on OECD SIGMA's framework, as it is believed that it provides a good means for demonstrating analytically the necessary mechanisms for holding public managers accountable for results. OECD SIGMA, in its 2018 publication of "Managerial Accountability in Western Balkans: A Comparative Analysis of the Barriers and Opportunities Faced by Senior Managers in Delivering Policy Objectives" explains in detail the managerial accountability as a concept, and evaluates the managerial accountability in the Western Balkan Countries in line with a series of factors[78]. For this chapter of the thesis, "how" question will be explained on the basis of seven requirements/titles derived from this OECD SIGMA's framework. These requirements, which are needed by managers to give account for their results, are listed and explained as follows:

1. **Clarity of managers' roles:** Clarity of roles and responsibilities is one of the most basic requirements of accountability. For managers to be held accountable, their area of responsibility should be defined, without giving any place for an overlap with the responsibility of any other colleague (OECD SIGMA, 2018, p. 24).

2. **Use of objectives in planning of work:** Use of measurable objectives in an organization's management makes the difference between "bureaucratic accountability" from "managerial accountability", since it is the way for the managers to move from "compliance" to "performance and results". Moreover, cascading down objectives within an organization, and making concrete the strategic objectives through operational objectives and individual objectives of

[78] The factors are grouped under three main titles: "clarity of roles and objectives", "managing resources" and "reporting". *Clarity of roles and objectives* includes (1) "clarity of managers' roles"" (2) use of objectives in planning work" (3) "delegation of decision-making authority" (4) "establishing internal control mechanisms" (5) "accountability lines between ministries and agencies". *Managing resources* includes (1)" staff planning, recruitment and relocation" (2) "staff appraisals, objectives and links to promotion and salaries" (3) "termination and dismissal and the reallocation of roles and functions" (4) "budget planning" (5) "budget execution" (6) "public procurement". Lastly, *reporting* includes (1) "reporting on government and institutional objectives" (2) f"inancial reporting". For the Chapter, this framework was adopted, but reformulated and simplified.

managers is important for delivery of individual results (OECD SIGMA, 2018, pp. 28-29).

3. **Delegation of decision-making authority:** Top management should not deal with operational decisions or transactions, but should focus on strategic management. Delegation of decision-making authority to the operational managers is important for effective use of organization's resources (OECD SIGMA, 2018, p. 34).

4. **Existence of risk management system:** It is important to manage the risks that prevent the administration from achieving its goals and objectives. Internal audit, through assessing the effectiveness of the risk management, can give reasonable assurance to the managers that 'risks are mitigated' and "organizational goals will be met" (OECD SIGMA, 2018, p. 39).

5. **Managing human resources:** Human resource planning enables an organization to link its objectives with the existing workforce. Staff with right quality, that is having the necessary skills and knowledge, helps managers to reach their objectives. Thus, including managers in human resource planning, recruitment and relocation of staff is important. Moreover, performance assessment, professional training and development are important to motivate the employees (OECD SIGMA, 2018, pp. 48-49, 55).

6. **Budget planning and execution:** Managers need to know and be able to influence the funding level allocated to them, in order plan policies and prioritize the usage of resources. "Results-oriented budget system" leads to considering "economic, efficient and effective" usage of budgetary funds (sound financial management) to achieve predetermined objectives, and thus, forms the suitable environment for the development of managerial accountability. Program budgeting help managers to move the focus from inputs to outputs and outcomes (OECD SIGMA, 2018, pp. 67, 71).

7. **Communication, monitoring and reporting:** Reporting lines are important in an accountability framework, and reporting on performance (measurable

objectives and targets) and results makes the difference between "bureaucratic" and "managerial" accountability. Financial reporting is also important, providing explanations about variations from the budget and links to outputs and outcomes (OECD SIGMA, 2018, pp. 78, 83).

As mentioned in the Chapter 3, managerial accountability is shortly the accountability of managers for the results of their work (OECD SIGMA, 2018, p. 3). It is holding managers accountable for reaching their objectives in an "effective, efficient and economic" way. While explaining the managerial accountability within the framework of the Law No. 5018 in the Chapter 5, managerial accountability was also defined, and here this definition will be used as it is the more proper one to clarify the connection between the requirements derived from OECD SIGMA framework and the definition of the concept. Managerial accountability was defined in the Chapter 5 as the "accountability of managers for the outputs and/or outcomes they are intended to achieve within the framework of the resources allocated to them, the authorities granted, and the freedom to make and implement decisions" (Erüz, 2023, p. 81). Table 8 provides a synthesis of the definition of the managerial accountability in comparison to the requirements derived from the SIGMA framework.

Table 8: Managerial Accountability Explained with OECD SIGMA Framework

Definition of managerial accountability	**Requirements derived from SIGMA**
Accountability of managers	1. Clarity of managers' roles *Managers' area of responsibility should be defined to hold them accountable*
for the outputs and/or outcomes they are intended to achieve	2. Use of objectives for planning of work *To hold managers accountable for their outputs and outcomes, there should be measurable objectives* 4. Risk management system *Managing the risks, which may prevent managers from reaching objectives, is important*

Table 12 (cont'd)

Definition of managerial accountability	**Requirements derived from SIGMA**
for the outputs and/or outcomes they are intended to achieve	7. Communication, monitoring and reporting *For reporting performance and results to hierarchical superiors and the public, there should be effective communication and reporting lines*
within the framework of the resources allocated to them,	5. Managing human resources *Staff with right quality enables managers to achieve their objectives* 6. Budget planning and execution *Results-oriented budget system leads to sound financial management*
authorities granted and the freedom to make and implement decisions.	3. Delegation of decision-making authority *For effective usage of resources, delegation of decision making authority to operational managers is important*

Source: Designed by the author of this study

For the fulfilment of each of the seven requirements derived from OECD SIGMA, existence of several mechanisms are necessary. These mechanisms are in fact explained in detail in the Public Internal Control Standards, which was designed mainly in line with the COSO framework and published by MoTF in 2007 to constitute a roadmap for the public administrations to establish and maintain their internal control systems. The standards are included in the appendix of the thesis. The mechanisms derived from the standards are provided below and summarized in the Table 9.

1. **Clarity of managers' roles:** For managers to have clear roles and responsibilities, first there should be a "mission" (the "raison d'être" of the organization) of the administration, and the functional distribution of the duties to the administration units are shown in an "organizational chart". Then, the duties/tasks to be carried out by the administration units to realize the mission should be defined and announced in writing ("written tasks"). Moreover, there should be a "distribution of duties chart" in each

administration unit and “job descriptions” of the personnel so that the personnel know his/her own duties in the unit to realize the mission. Therefore, with the existence of these mechanisms, manager is clearly aware of the duties of the unit he/she is head of and therefore his/her own duties and responsibilities. Additionally, “ethical rules” must be known by all managers and all the personnel, which requires public officials to act in accordance with the objectives and mission of the institution or organization they work for.

2. **Use of objectives in planning of work:** In order to hold managers accountable for the results of their works, first “strategic goals and objectives” should be determined within the framework of the strategic plan of the administration, which is expected to be prepared through participatory methods. Moreover, “performance targets and indicators” related to the strategic objectives should be identified in the performance program. Apart from these, managers should determine “specific objectives” of their units in line with the strategic objectives.

3. **Delegation of decision-making authority:** In order to delegate decision-making authority to operational managers, there should be “workflow processes” in which the signature and approval authorities are determined. Moreover, delegation of authority should be determined in writing and notified to the relevant persons in a way to show the limits of the delegated authority.

4. **Existence of risk management system:** Risks should be systematically identified, assessed, appropriate control strategies should be identified and implemented, and action plans should be prepared when necessary. To reduce risks, there should be separation of duties and tasks of approving, implementing, recording, and controlling each activity or financial decision and transaction should be assigned to different persons. Lastly, administrations should take the necessary measures to ensure the continuity of operations.

5. **Managing human resources:** For managers to achieve their objectives in an efficient and effective way, staff should have professional competence (having knowledge and experience). Moreover, in recruitment, advancement and promotion of personnel, the principle of merit should be applied. Additionally, training needs of personnel should be determined and provided. Furthermore, performance of the personnel should be evaluated by the manager, and reward mechanisms should be developed. All the issues related with human resource management should be determined in writing and announced to the staff.

6. **Budget planning and execution:** For holding managers accountable for their performance, results-oriented budget system should be established, which means, budget should be prepared in accordance with the strategic plan and performance program of the administration.

7. **Communication, monitoring and reporting:** In order to hold managers account for their performance, there should be effective and continuous information and communication system within the administration, through which both managers and personnel can timely access to the information on the implementation of the performance program and the budget. Existence of comprehensive and up-to-date recording and filing system, and an archive and documentation system is necessary to reach the required information in a timely manner. Strategic aims, objectives, performance programs and accountability reports should be announced to the public in order to inform about how public resources are used in an economic, efficient and effective way in line with the goals and objectives of the administration. In terms of financial reporting, budget implementation results as well as expectations and targets should be also announced to the public.

Table 9: Mechanisms necessary for fulfilment of the requirements derived from OECD SIGMA

No.	Requirements derived from OECD SIGMA	Mechanisms necessary
1	Clarity of managers' roles	○ Mission of the administration[79] ○ Organizational chart[80] ○ Written mandate/tasks (units and sub-units)[81] ○ Distribution of duties chart (of personnel)[82] ○ Job descriptions of personnel[83] ○ Ethical rules[84]
2	Use of objectives in planning of work	○ Strategic goals[85] ○ Measurable objectives (both for administration[86] and units[87]) ○ Performance targets and indicators[88]
3	Delegation of decision making authority	○ Work flow processes[89] ○ Signature and approval authorities in workflow process[90] ○ Delegation of authority in written form[91]

[79] Standard 2.1

[80] Standard 2.4

[81] Standard 2.2

[82] Standard 2.3 (personel görev dağılım çizelgesi)

[83] Standard 2

[84] Standard 1.3

[85] Standard 5.1

[86] Standard 5.1, Standard 5.6

[87] Standard 5.5, Standard 5.6

[88] Standard 5.4

[89] Standard 4.1

[90] Standard 4.1

[91] Standard 4.2

Table 9 (cont'd)

No.	Requirements derived from OECD SIGMA	Mechanisms necessary
4	Existence of a risk management system	○ Identification of risks[92] ○ Assessment of risks[93] ○ Identification and implementation of appropriate control strategies and methods (including for the information systems)[94] ○ Preparation of Risk Action Plans[95] ○ Separation of duties[96] ○ Continuity of operations[97] ○ Functionally independent internal audit[98]
5	Managing human resources	○ Professional competence[99] ○ Principle of merit[100] ○ Professional training and development[101] ○ Performance appraisal [102]
6	Budget planning and execution	○ Performance based budgeting[103]

[92] Standard 6.1

[93] Standard 6.2

[94] Standard 7.1, 12.1, 12.2

[95] Standard 6.3

[96] Standard 9.1

[97] Standard, 11

[98] Standard 18.1, 18.2

[99] Standard 3.2, 3.3

[100] Standard 3.4

[101] Standard 3.5

[102] Standard 3.6

[103] Standard 5.3

Table 9 (cont'd)

No.	Requirements derived from OECD SIGMA	Mechanisms necessary
7	Communication, monitoring and reporting	○ Continuous information and communication system[104] ○ Timely access to necessary information, including implementation of the performance program and budget[105] ○ Announcement of strategic plans, performance programs, budget implementation to the public[106] ○ Announcement of Accountability Reports to the public[107] ○ Recording and filing system[108] ○ Archive and documentation system[109] ○ Monitoring strategic goals, objectives, and performance targets ○ Continuous monitoring of internal control[110]

Source: Designed by the author of this study

As mentioned already, 33 questions were asked to the interviewees from the Ministry of Health, answers of which will be discussed analytically within the scope of the framework derived from OECD SIGMA. The questions and their categorization according to the requirements derived from OECD SIGMA for managerial accountability is provided in Table 10:

[104] Standard 13.1

[105] Standard 13.2, 13.4, 13.5

[106] Standard 14.1, 14.2

[107] Standard 14.3

[108] Standard 15.1, 15.2, 15.3, 15.4

[109] Standard 15.5, 15.6

[110] Standard 17.1, 17.2, 17.3, 17.4, 17.5

Table 10: Interview questions categorized under the requirements derived from OECD SIGMA

No.	Requirements derived from OECD SIGMA	Interview questions
1	Clarity of managers' roles	Q.19, Q.20
2	Use of objectives in planning of work	Q.1, Q.2, Q.3, Q.5, Q.6, Q.7, Q.16, Q.17, Q.18, Q.23
3	Delegation of decision making authority	Q.22
4	Existence of a risk management system	Q.24, Q.25, Q.26, Q.27, Q.28, Q.29, Q.33
5	Managing human resources	Q.21
6	Budget planning and execution	Q.9, Q.10, Q.11, Q.12, Q.13,
7	Communication, monitoring and reporting	Q.4, Q.8, Q.14, Q.15, Q.30, Q.31, Q.32

Source: Designed by the author of this study

6.2. Analysis of Qualitative Data

6.2.1. Clarity of Managers' Roles

The Ministry of Health's "mission" is set out in its Strategic Plan. According to the Strategic Plan covering the period of 2024-2028, the mission of the Ministry is stated as:

> To protect the right to health and health of individual and society with a human-centred approach; to provide timely, appropriate and effective solutions to health problems with high service quality. (2024-2028 Strategic Plan of the Ministry of Health, p.6)

"Organisational Chart" of the Ministry is accessible on its website.[111] In terms of service units (*hizmet birimleri*), the central organisation of the Ministry is composed

[111] https://saglik.gov.tr/TR-11443/teskilat-semasi.html. (16.12.2024)

of ten general directorates[112] and two presidencies[113]. Moreover, there are two affiliated *(bağlı kuruluş)*[114] and one related institution (*ilgili kuruluş)*[115] (Ministry of Health Organisation Guide, 2024, p. 2; Presidential Decree No. 1 and No. 4). Each spending unit (general directorate and presidency) and the affiliated and related institution has its own organisational chart on its website.

The duties and authorities of the central organization of the Ministry of Health (Written Tasks-*Yazılı Görevler*) are listed in Presidential Decree No. 1, where the duties of each spending unit is described in detail. The duties and authorities of Ministry's affiliated and related institutions are listed in Presidential Decree No. 4. The duties of central organizational units as well as affiliated and related institutions are accessible on their websites. On the other hand, each spending unit has a "Working Directive (*Çalışma Yönergesi*)*"*[116] for explaining in detail the duties and responsibilities of its sub-units. The duties and responsibilities of units and sub-units of central organisation of Ministry of Health are (all the working directives and regulations) brought together in the "Ministry of Health Organization Guide 2024" which was prepared by the Strategy Development Unit. In the Ministry of Health Organization Guide 2024 (2024), the aim of the guide is explained as follows:

> Our aim with this study is to…provide guidance on the organizational structure of our Ministry by providing information to each new/current manager/personnel about which job is done in which units with how many steps. (p.3)

[112] "General Directorate of Public Health", "General Directorate of Health Information Systems", "General Directorate of Legal Services", "General Directorate of Health Investments", "General Directorate of Emergency Health Services", "General Directorate of Management Services", "General Directorate of Health Services", "General Directorate of Public Hospitals", "General Directorate of European Union and Foreign Affairs", "General Directorate of Health Promotion", "Directorate General of Turkish Border and Coastal Health".

[113] Board of Inspectors (Teftiş Kurulu Başkanlığı), Strategy Development Unit (Strateji Geliştirme Başkanlığı)

[114] Turkish Medicines and Medical Devices Agency, Directorate General of Turkish Border and Coastal Health.

[115] Presidency of Turkish Institutes of Health (TÜSEB – Türkiye Sağlık Enstitüleri Başkanlığı).

[116] Apart from Board of Inspectors and TÜSEB, who have regulations (yönetmelik)

It was mentioned by the Interviewee 2 that in each spending unit "Management Commitment Declaration (*Yönetim Kararlılık Beyanı*)" is prepared and signed by the spending unit manager, and then sent to all personnel via EBYS (*Elektronik Belge Yönetim Sistemi* - Electronic Document Management System). It is a document that is signed every year and includes duties/activities of the spending unit planned to be conducted in the one-year period in line with the strategic aims and objectives. She moreover mentioned about "Work Calendar (*İş Takvimi*)" forms prepared at spending unit level that schedules the work to be done with a year on a monthly basis.

Interviewee 2 moreover stated that in the Ministry, there is a "Task Distribution Form (*Görev Dağılım Formu*)" prepared at the sub-unit level, showing the duties and responsibilities of the personnel working in that sub-unit with their names and job titles. Therefore, the job descriptions of personnel are made with this form. *The roles and duties of the spending unit managers are described in the working directives/regulations of the sub-unit*s. On the other hand, with the "Regulation on the Staffing Standards on Working Procedures and Principles of the Ministry of Health Provincial Organization (*Sağlık Bakanlığı Taşra Teşkilatı Kadro Standartları ile Çalışma Usul ve Esaslarına Dair Yönerge*)", the duties of provincial health directors (*il sağlık müdürleri*), chairman, vice chairman, health managers (*sağlık müdürleri*) and specialists in the provincial organization are described.

It was stated by the Interviewee 1 that there is an obligation to have a tab on "internal control" on the websites of each spending unit, which includes all the studies conducted in the area of internal control in that unit, i.e. the working directives, management declaration commitments, etc. It was moreover mentioned by the same interviewee that the organizational structure of the Ministry of Health is regularly reviewed to ensure effectiveness in the fulfilment of goals and objectives of the administration. The Interviewee 2 gave as an example the Ministry's weekly "Unit Managers Meetings (*Birim Amirleri Toplantıları*)" held on every Tuesday organised under the chairmanship of the Deputy Minister, where each spending unit manager (authorising officer) participates. In these meetings, the spending unit managers present the work of their units, and in these meetings decisions on a change or update of the organisational structure of the Ministry are also discussed.

"The Code of Ethical Conduct for Public Officials (*Kamu Görevlileri Etik Davranış İlkeleri*)", which includes the rules that managers and the personnel must comply with in performing their duties, is available on the websites of most of the Ministry's units. It was stated by the Interviewee 9 that the standards of integrity and adherence to ethical values are known and implemented in the Ministry of Health. The Code of Ethical Conduct for Public Officials were communicated to all personnel by e-mail. Newly recruited personnel are required to sign the "Public Officials Ethics Agreement (*Kamu Görevlileri Etik Sözleşmesi*)" and it is placed in their personal files. The Interviewee 5 mentioned that ethical slogan competition was conducted and ethical slogans/messages were determined by all spending units as well as provincial health directorates[117], and announced to the staff. Moreover, the Interviewee 4 mentioned about "Ethics Tree" and "Ethics Week" practices that were carried out in the Ministry.

The Interviewee 9 gave information about the Ethics Commission of the Ministry of Health. He mentioned that the Commission is chaired by the Deputy Minister and consists of three persons, namely the "General Director of Legal Services" and the "General Director of Management Services". Professional ethics practices or regulations in the administration are carried out separately in the "General Directorate of Health Services". In addition, integrity and ethical standards specific to the administrative services have been established, and within this framework the Health Profession Board (*Sağlık Meslekleri Kurulu*) has determined "Ethical Principles for the Provision of Services by Health Professions" within the framework of Article 23 of the Governmental Decree No. 663 on "Organisation and Duties of the Ministry of Health and Its Affiliated Organisations (*Sağlık Bakanlığı ve Bağlı Kuruluşlarının Teşkilat ve Görevleri Hakkında Kanun Hükmünde Kararname*)*"* (published in Official Gazette No. 28103 dated 2.11.2011). It was stated that, when the Standards of Integrity and Commitment to Ethical Values are neglected, they are sent to the Ethics Commission in cases that do not require disciplinary punishment.

[117] For instance, 2024 Ethic slogan of Rize Health Directorate is "Ethics is GenETIC. Let's Not Distort Genetics (Etik GenETİKtir. Genetiği Bozmayalım)" (retrieved from: https://rizeism.saglik.gov.tr/TR-318384/misyon-vizyon-etik-slogan-ve-etik-ilkeler.html). 2022 Ethic slogan of Amasya Health Directorate is "Let Kindness and Respect be Your Label (Nezaket ve Saygı ETİKetin olsun)" (retrieved from https://amasyaism.saglik.gov.tr/TR-217046/etik-sloganlar.html). (16.12.2024)

6.2.2. Use of Objectives in Planning of Work

Use of objectives in planning of work will be discussed at "strategic" and "operational" levels.

At Strategic Level

The first *strategic plan* of the Ministry of Health was prepared to cover the years 2010-2014. The current strategic plan, which is the fourth strategic plan of the Ministry, is covering the years 2024-2028. The Interviewee 3 gave information regarding the preparation process of the strategic plans. He mentioned that prior to the preparations for the strategic plan; unit analysis (*birim analiz*) studies are carried out by organising individual meetings with the spending units. In these meetings, preliminary studies are conducted on the relevant units' suggestions, problems, measures, goals and objectives. In this way, measures and policies of the units are determined. Then, internal and external stakeholder workshops and meetings are held based on these unit analyses. Active participation of all spending units' in these workshops, meetings and focus group studies is ensured. The Interviewee 5 moreover stated that strategic planning studies are carried out by the "Strategic Planning Team" consisting of the "heads of units (*daire başkanı*)" and "experts" of the spending units under the chairmanship of the "Head of Strategy Development Unit", and adequate and effective representation of all spending units' is ensured in the team. In addition, there is a "Steering Committee" (Strategy Development Board - *Strateji Geliştime Kurulu*) consisted of Top Manager and spending unit managers/authorising officers (General Managers and Presidents). The mission and vision of the Ministry and its strategic goals, objectives and performance indicators are determined and approved by the Steering Committee.

To give an example, in the 2024-2028 Strategic Plan of the Ministry of Health, Dr. Fahrettin Koca, Minister of Health of the time, summarized the aims of the five-year plan as follows:

> In the next five-year period, we aim to ensure the acquisition of healthy living awareness and habits, provide protective and preventive health services with a holistic perspective, increase the satisfaction of citizens and health care

> professionals by developing institutional capacity, ensure the sustainability of the health system, increase local production by developing national technology in health industries, and finally provide our citizens accessible, effective, efficient and quality health care services.
>
> Within the framework of these goals, we have determined our road map by setting out our objectives, and strategies to achieve these objectives. (2024-2028 Strategic Plan of Ministry of Health, p.1)

The Interviewee 1 mentioned that the" goals" and "objectives" of the administration at the strategic level were determined by the Top Manager within the scope of the analysis of the top policy documents and in accordance with the vision and mission statements. The Interviewee 5 stated that objectives for achieving the goals are determined by using SMART technique as clear and understandable, concrete, measurable, realistic, result-oriented and with a specific timeframe.

Performance targets and indicators for reaching "strategic goals and objectives" are determined in the *performance program* of Ministry of Health. The Interviewee 5 mentioned that when determining sub-program targets/objectives, attention is paid to determining them in an output and result-oriented manner. Performance indicators are also determined in output and outcome oriented to measure sub-program targets/objectives.[118]

Besides the needs and priorities of the administration, its financial resources are also being taken account when determining the goals and objectives at strategic level. The Interviewee 1 mentioned that whether the goals and objectives of the administration can be achieved with the existing resources is analysed. This means that, while preparing the strategic plan, cost analysis was made for the goals and objectives, and costs of the activities to be carried out under each objective are determined.

[118] The Interviewee 3 mentioned that performance program preparation studies are announced to all spending units in writing in May in order to determine their indicators and activities. Interviewee 5 stated that there are user-friendly videos prepared by SDU to guide the personnel responsible for preparation of the performance program. After the performance program is completed, it is published on the website so that all employees and managers can access it. The answers of the spending units are sent after approved by the authorising officer (general manager/president) and entered into SİZDES program.

Therefore, the estimated costing for each goal and the objective is done in the Strategic Plan. An example is provided in the Table 11 from the 2024-2028 Strategic Plan of Ministry of Health showing the relationship between goal-objective-measurable target (subprogram objective)-cost.

Table 11: Example from the 2024-2028 Strategic Plan of Ministry of Health

Goal 1:	To ensure the acquisition of healthy living awareness and habits by promoting healthy living						
Objective 1.1:	To acquire and improve healthy eating and active living habits						
The Name of the Program/Subprogram to which the Goal is Related	Preventive Health/Protection of Public Health						
Subprogram Target to which the Goal is Related	Studies will be carried out to protect and improve public health, to reduce and prevent disease risks.						
Performance Indicators	**Impact on Objective (%)**	**Plan Period Starting Value**	**2024**	**2025**	**2026**	**2027**	**2028**
Prevalence of obesity in second grade primary school students (%)	20	11,4 (2023)	11,4	11,4	11,35	11,3	11,25
Prevalence of obesity in individuals aged 15 and over (based on measurement) (%)	20	29,1 (2023	28,9	28,6	28,3	27,5	27
Pre-Obese Population Prevalence in Individuals Aged 15 and Over (Based on Measurement) (%)	15	33,6 (2023)	33,6	33,6	33,55	33,55	33,5
Prevalence of Diabetes in Individuals Aged 15 and Over (Based on Measurement) (%)	15	12,1 (2023)	12,1	11,5	11,3	11,2	11
Average Daily Salt Consumption per Person in Individuals Aged 15 and Over (Gr/Day)	15	7,7 (2023)	7,5	7,2	7	6,9	6,8
Proportion of Individuals Aged 15 and Over with Low Physical Activity Level (%)	15	40,0 (2023)	39,7	39,6	39,4	39,1	38,85
Cost Estimate	7.753.752.000 Turkish Lira						

Source: Ministry of Health 2024-2028 Strategic Plan, p.86.

The performance program consists of programs and sub-programs, where sub-programs and their targets are associated with strategic objectives. An example is provided in the Table 12 from the 2024 Performance Program of Ministry of Health. Each subprogram has performance indicators and includes activities to be carried out to achieve these indicators. The Interviewee 3 mentioned that, after switching to program budget, three-year predictability is ensured in the performance programs, since the activities in the budget are the same as the programs and subprograms in the plan. In the performance program, activities are included with their costs. Apart from this, the performance program also includes a "Table of Activity Costs", which explains the costs of the activities on the basis of the economic codes in the budget (such as personnel expenses, capital expenditure, etc.). Therefore, with the performance program, strategic objectives and the costs of the activities to be carried out to achieve these objectives are associated with the budget on a program and sub-program basis. An example will be provided under the title "6.2.6 Budget Planning and Execution".

Table 12: Relation of Sub-Program Targets and Strategic Plan

Name of Program	**Name of Sub-Program**	**Sub-Program Targets**	**Strategic Goal it is Related With**
Fight Against Addiction	Treatment and Rehabilitation for Addiction	Within the scope of effective fight against addiction, treatment and rehabilitation of cigarette, alcohol and substance addicts will be provided.	Implementing the integrated health service model in health services
	Prevention of Addiction	Effective fight will be carried out to prevent addiction.	Promoting and disseminating healthy living
Preventive Health	Family Medicine	Family medicine health services will be strengthened and its effectiveness within the health system will be increased.	Increasing effectiveness within the health system by strengthening primary health care services
	Protection of Public Health	Studies will be carried out to protect and improve public health and to reduce and prevent disease risks.	Promoting and disseminating healthy living Implementing the integrated health service model in health services

Table 12 (cont'd)

Name of Program	Name of Sub-Program	Sub-Program Targets	Strategic Goal it is Related With
Therapeutic Health	Treatment Services	Accessible, efficient, effective and high-quality delivery of therapeutic health services will be ensured.	Ensuring accessible, effective, efficient and quality delivery of health services Increasing the satisfaction of citizens and healthcare professionals and improving the healthcare system to ensure sustainability
	International Health Collaborations	Contribution to global health will be made by collaborating with foreign countries and international organizations in the field of health and sharing the experiences gained with the countries that request it.	To contribute to the socioeconomic development of our country and global health; to develop national technology in health industries and increase local production

Source: Ministry of Health 2023 Performance Program, p. 39

It is mentioned by the Interviewee 1, in the weekly-organized Unit Managers Meetings, the target-indicator-evaluation and change results included in the strategic plan are shared with authorising officers.

The first "Action Plan for Compliance with Public Internal Control Standards (*Kamu İç Kontrol Standartlarına Uyum Eylem Planı*)" was prepared in 2009. The current action plan[119] is covering the time period from 2023-2024. Action plans can be accessed on the web site of the Ministry. It was mentioned by the Interviewee 4 that compliance studies with Public Internal Control Standards are carried out by the "Compliance Action Plan Preparation Group (*Uyum Eylem Planı Çalışma Grubu*)" and monitored by the "Internal Control Monitoring and Steering Committee (*İç Kontrol İzleme ve Yönlendirme Kurulu*)." A "preparation group" was formed with the approval of the Top Manager and with the participation of representatives of the spending units. The Monitoring and Steering Committee convenes 15 people under the chairmanship of the Deputy Minister with the participation of spending unit

[119] By the time the interview was conducted

managers (including the Head of the Internal Audit Unit and the Head of the Press and Publication Department) in all central organizations. A separate team consisting of Provincial Health Managers from both the central organization and provinces such as Ankara, Samsun, etc. is also established for the preparations of the compliance action plan. The Interviewee 4 moreover mentioned that the Action Plan is prepared for every two years and updated when necessary. The Interviewee 2 stated that Action Plan includes both strategic and operational objectives.

At Operational Level

The Interviewee 1 mentioned that spending unit managers are involved in the process of determining both strategic goals and objectives "of the Ministry" in general, and the objectives "of their individual units" in particular. For the realization of "strategic goals and objectives", strategies and actions/sub-actions for spending units have been developed. Therefore, in addition to the strategic level, there are also spending unit objectives set at the operational level. The Interviewee 2 stated that these objectives are included in the Management Commitment Declarations. They are prepared and signed by the unit managers/authorizing officers, and sent to all personnel via EBYS every year. It includes "annual objectives of the spending unit".

In each Management Commitment Declaration, the objectives to be achieved and actions to be carried out in accordance with the "Strategic Plan of the Ministry of Health" and the "Action Plan for Compliance with Public Internal Control Standards" are listed. Then, the activities to be conducted by the spending unit (unit objectives) in order to reach the strategic objectives are listed. At the end, the spending unit manager (authorising officer) declares to follow the implementation of the activities closely. For instance, in the 2024 Management Commitment Declaration of Strategy Development Unit/Presidency, the Head of Strategy Development Unit states that:

> In this context, I hereby declare that our Presidency will provide the necessary contribution in line with the goals and objectives of our Ministry's 2024-2028 Strategic Plan based on the priorities in the top policy documents, and will closely follow the process by guiding the spending units in the realization of the actions in the Public Internal Control Standards Compliance Action Plan of our Ministry for the 2023-2024 Period. I kindly request all managers and

> staff to show the necessary effort and sensitivity to fulfil the work and transactions within the scope of the duties of our Presidency in an effective, economical and efficient manner. (Ministry of Health Strategy Development Unit Organization Book, 2024, p. 704)

6.2.3. Delegation of Decision Making Authority

In the Ministry of Health, delegation of authority is determined in written form. Delegation of authority in the Ministry is regulated within the framework of the "Directive on Signatory Powers in the Ministry of Health and Affiliated Institutions (*Sağlık Bakanlığı ve Bağlı Kuruluşlarda İmza Yetkileri Yönergesi*)." It is mentioned in the Ministerial Approval (2024) that:

> The main aim of the preparation of this directive is to determine the authorities authorized to sign [*imzaya yetkili makamları belirlemek*] in the Ministry and its affiliated organizations, to link the granted authorities to certain principles and procedures, to develop a sense of responsibility by granting authority to lower levels, *to save time for top management* [*üst makamlar*] *to determine policies and make healthier decisions on important issues*, to increase speed and efficiency in services by shortening the bureaucratic process.

The Directive includes transactions authorized by the Minister, Deputy Minister, Spending Unit Manager, Affiliated Organization Manager. It is mentioned in the Directive that (Article 8a), one of the actions authorised by the minister is "Approval proposals and official letters regarding *principles and decisions that require changes in the policy of the Ministry or that set new policies*, and important official letters regarding the principles that form the basis of the Ministry's policy."

The Interviewee 2 mentioned that apart from this Directive, each spending unit has a signature and delegation of authority directive. In addition, "Workflow Processes (*İş Süreçleri*)" and "Work Steps (*İş Adımı*)" are determined on a unit and sub-unit basis, which are all shown in the Ministry of Health Organization Guide 2024. Moreover, as the Interviewee 6 mentioned, there is a "Proxy List of Department Heads (*Daire Başkanlari Görev Vekalet Listesi*)" for each spending unit, and at the same time, a "Responsibility Matrix (*Sorumluluk Matrisi*)", which shows the work to be done on a sub-process basis, the responsible personnel and their backups (*yedek*). It was

mentioned by the Interviewee 6 that signature and approval authorities are defined in the responsibility matrices.

The Interviewee 1 explained that, besides central administration, provincial units (field units) also have delegation of authority. The General Budget and Revolving Fund both have separate delegation of authorities. Delegation of authority sections have been developed in EBYS. The principle of separation of duties is taken into account when delegating authority, and the accounting officer and the authorising officer cannot be the same person.

6.2.4. Existence of Risk Management System

There is a risk management system in the Ministry of Health. The Interviewee 1 explained the risk management system in detail. *Risks at operational level* are identified and assessed in the form called "Risk Identification and Control Activities Form (*Risk Belirleme ve Kontrol Faaliyetleri Formu*)", which is in the information technology system/software of "Internal Control Action Plan Monitoring and Evaluation Program (*İç Kontrol Eylem Planı İzleme ve Değerlendirme Programı*)." Within the same form, control activities are determined and in cases where control activities are insufficient, a "Risk Action Plan (*Control Activities Action Plan*)" is prepared. The form includes the roles and responsibilities regarding risk management and control activities as well as information on the resource needs of additional control activities and how long it will take to be carried out. Operational risks and identified control activities are reviewed annually through this form and their functionality and effectiveness are assessed. Risks are reported to managers and personnel at the spending unit level through the "Risk Assessment Report (*Risk Değerlendirme Raporu)*", which is prepared annually on the basis of each spending unit through the software and are accessible to the relevant units and top management (managers).

In order to guide central administration units (General Directorates-Presidencies) and Provincial Health Directorates, Strategy Development Unit prepared and published "Process and Risk Methodology Guide (*Süreç ve Risk Metodolojisi Rehberi*)" including risk identification and assessment criteria, document formats to be used,

frequency and procedures of reporting, strategies and actions to be implemented in control activities, etc.

The Interviewee 1 moreover stated that *risks at strategic level* are reviewed every year at the Strategic Plan Evaluation Meetings, which consist of all spending unit managers. In these annual meetings, overall evaluation of the strategic plan is made on the basis of the findings of the top policy documents and internal and external audit reports, and all risks are reviewed. Unforeseen risks are also identified and measures to be taken against these risks are determined. The Interviewee 2 mentioned that operational risks are recorded and monitored in the information technology system of Internal Control Action Plan Monitoring and Evaluation Program, strategic risks are recorded and monitored in a separate module in this program as well. However, data are also derived from the information technology system of "SİZDES (*Sağlıkta İzleme ve Değerlendirme Sistemi* – Monitoring and Evaluation System in Health)", the details of which will be provided under the title "6.2.7 Communication, Monitoring and Reporting".

Risk management processes are conducted as a part of strategic planning and programming processes. In the 2024-2028 Strategic Plan of Ministry of Health, there are five strategic goals and forty objectives, and strategic risks and their control activities are determined for strategic objectives. An example is provided in the Table 13 from the 2024-2028 Strategic Plan of the Ministry of Health.

Table 13: Example for Strategic Objective Risks and Control Activities

Objective 1.1 To acquire and improve healthy eating and active living habits	
Risk	**Control Activities**
Failure to raise sufficient awareness in society due to lack of attention to the strategies for promoting healthy nutrition and active life habits.	Raising awareness of the relevant sectors on the Ministry's strategies to promote healthy nutrition and active life habits, and preparing administrative legislation
The need for a multi-sectoral approach due to the necessity for communication and coordination with relevant stakeholders in strategies for promoting healthy nutrition and active life habits	• Increasing communication and coordination with relevant stakeholders in strategies to promote healthy nutrition and active life habits • Preparing administrative legislation

Table 13 (cont'd)

Objective 1.1 To acquire and improve healthy eating and active living habits	
Risk	**Control Activities**
Increase in unhealthy nutrition and related diseases (obesity, diabetes, etc.) due to publications encouraging excessive consumption of non-recommended foods	Ensuring that the relevant publications are organized effectively through increasing the number of studies on reducing the consumption of foods that are not recommended for excessive consumption
Lack of the desired level of combating physical inactivity due to limited contribution of local government	Making the necessary administrative arrangements in cooperation with local governments in order to prioritize the activities of local governments in order to provide active life behaviors to the society
Increase in hidden salt intake due to the widespread consumption of packaged products by various segments of the society	Carrying out studies to promote the production of products with appropriate salt content and to promote and prefer them to the public

Source: Ministry of Health 2024-2028 Strategic Plan, p. 189.

The *principle of separation of duties* is respected in the administration. It was mentioned by the Interviewee 6 that, the duties of "authorizing officer" and "accounting officer" are not combined in the same person. Moreover, in the Ministry of Health measures are taken to ensure the *continuity of operations*. It was stated by the Interviewee 4 that the procedures to be carried out by the personnel during the "change of duty (*görev değişikliği*)" are regulated by the "Ministry of Health and Affiliated Organizations Handover-Delivery and Dismissal Directive (*Sağlık Bakanlığı Bağlı Kuruluşları Devir-Teslim ve İlişik Kesme Yönergesi*)." According to this directive, "Duty Handover-Delivery Form (*Görev Devir-Teslim Formu*)" is used during the handover procedures of the personnel who leave their jobs. Official correspondence procedures (*resmi yazışma işlemleri*) in the Ministry are carried out through the EBYS. The Interviewee 5 mentioned that staff who is leaving the job has to transfer the documents given to them to the new person or unit officer (*birim sorumlusu*) through the system. In addition, a "General Information File (*Genel Bilgilendirme Dosyası*)" is given to new personnel.

The Interviewee 10 gave information regarding *control activities for information systems*. She mentioned that directives and guidelines on information security policies have been prepared in the administration, and activities are carried out in line with international standards. In this context, in order to ensure the "confidentiality", "integrity" and "accessibility" of information "TS ISO/IEC 27001 Information Security Management System (ISMS) Standard (*Bilgi Güvenliği Yönetim Sistemi Standardı*)" is applied for all processes in the central organization units responsible for carrying out IT activities, and "ISO 15504 (SPICE) Software Process Evaluation System Standard (*Yazılım Süreç Değerlendirme Sistemi Standardı*)" for software developed with internal resources. Compliance with the ISO 27001 standard is audited within the framework of criteria determined by Turkish Standards Institute. Moreover, "Ministry of Health Information Security Policies Directive (*Sağlık Bakanlığı Bilgi Güvenliği Politikaları Yönergesi*)" and "Ministry of Health Information Security Policies Guide (*Sağlık Bakanlığı Bilgi Politikaları Kılavuzu*)" were published, and the Guide and the Directive cover all personnel working in the central and provincial organizations of the Ministry and affiliated organizations.

The Interviewee 10 moreover stated that within the scope of control activities, a procedure for automatic controls has been prepared, and similar controls are taken in many technologically possible areas such as detection of malicious software (*zararlı yazılım*). Systems such as the Material Resource Management System (*Malzeme Kaynakları Yönetim Sistemi* – MKYS), Uniform Accounting System (*Tek Düzen Muhasebe Sistemi* – TDMS) etc. also enable automatic controls to be performed. In order to protect against internal and external threats, physical and electronic access controls are also in place, and access rights are periodically granted by the owners of services or systems.

Control activities for IT (Information Technologies) acquisition, development and maintenance have been established and documented. Backup and recovery procedures (*yedekleme ve kurtarma prosedürleri*) have been prepared for the protection of corporate data; control activities have been established against the possibility of physical damage or unwanted attacks on IT. Action plans were prepared by identifying significant risks for ensuring the continuity of IT

The Interviewee 1 mentioned that, in terms of *internal audit,* there are 28 internal auditors working in the Ministry (55 internal auditors in total.) The Internal Audit Unit and managers work in cooperation. He moreover mentioned that Head of Internal Audit Unit participates to weekly organized Unit Managers Meetings, and in these meetings, internal audit findings and recommendations are presented to top management and discussed. This raises the "level of awareness" of the managers. In order to increase the level of awareness of the managers and staff of the administration on internal audit activities, internal audit is also included in the training contents. To give an example, the Interviewee 6 mentioned that presentations were made by SDU staff and internal auditors on "the relationship between internal audit and internal control" in internal control trainings organized by the SDU.

The Interviewee 6 moreover stated that the Internal Audit Unit regularly evaluates the internal control system. The reports prepared as a result of the audits are sent to the relevant units and the SDU after the minister's approval, and action plans regarding the findings are prepared, implemented and monitored (follow-up audit). Among the processes determined by the Internal Audit Unit in coordination with the information received from all units, the processes identified as risk-based are subject to audit, and internal control system is also evaluated regularly.

6.2.5. Managing Human Resources

The Interviewee 9 gave information regarding human resource management of the Ministry of Health. Based on the information provided by him, in terms of *recruitment criteria,* strategic personnel are recruited by lottery (doctors, pharmacists, dentists), health personnel and other personnel are recruited through KPSS, workers are recruited through İş-Kur (Turkish Employment Agency) and similar methods, and consultants are employed through service procurement method according to the criteria determined in specific jobs. Recruitment criteria are defined to ensure that the requirements of corporate duties and responsibilities are fulfilled.

In terms of *professional competence,* it was mentioned by the Interviewee 9 that personnel are employed in units appropriate to their knowledge, skills and abilities,

and their suitability is monitored by the relevant unit supervisor. Employees of the administration are given the opportunity to work in other units in line with their wishes and competencies, and rotations are made both at the request of the personnel and during the adaptation process of newly trained personnel. However, there is no periodic rotation practice. In-service trainings (*hizmet içi eğitimler*) are also used to improve areas in need of development. Trainings are updated in line with the needs and given in specified periods, taking into account the personnel diversity. Requests for trainings are periodically collected from employees and required trainings are planned accordingly.

The Interviewee 9 explained that the Personnel Distribution Chart (PDC) is a planning activity to determine the number of current personnel to be employed in the "health" and "auxiliary health" services (*yardımcı sağlık hizmetleri*) class by provinces and units in the provincial organization of the Ministry of Health according to "titles" and "branches", and is renewed at least once a year in order to make the distribution of health personnel more balanced throughout the country and to ensure the sustainability of the service in line with the principles set out in Annex-2 of the "Ministry of Health Appointment and Relocation Regulation (*Sağlık Bakanlığı Atama ve Yer Değiştirme Yönetmeliği*)". In case of excessive workload in some units in extraordinary circumstances, disruption of duties is prevented by appointments made by the Ministry between provinces and by the Provincial Health Directorate within the province in line with the Ministry of Health Regulation on Appointment and Relocation and the secondary legislation issued accordingly. In addition, with the decision of the "Ex-officio Temporary Medical Assignment Commission (*Resen Geçici Tabip Görevlendirme Komisyonu*)" established with the approval of the General Directorate of Management Services (2017), temporary in-province and out-of-province personnel assignments in the titles of physician, specialist physician, dentist, specialist dentist can also be made.

"The Ministry of Health Personnel Promotion and Title Change Regulation (*Sağlık Bakanlığı Personeli Görevde Yükselme ve Unvan Değişikliği Yönetmeliği*)" includes the *criteria for promotion* (educational status, professional competence and performance criteria). In the said Regulation, the positions subject to the promotion

and title change examinations and the general and special conditions required for these positions are clearly stated.

The Interviewee 1 mentioned that for *personnel performance evaluation*, "Unit Job Descriptions (*Birim Görev Tanımları*)" were made and performance criteria were created according to the task. All indicators are quantitative. Manager performance evaluation studies are carried out within the scope of the "Directive on Performance Evaluation of Contracted Managers (*Sözleşmeli Yönetici Performans Değerlendirme Yönergesi*)" prepared based on the Presidential Decree No. 3 and Governmental Decree No. 663. Studies are being carried out to conduct Contracted Manager Performance Evaluations of all contracted managers in the Provincial Units of the Ministry (14 groups including provincial health directors, chief physicians, deputy directors, district health directors, etc.) with a total of 137 indicator cards. The evaluations are repeated in one-year periods. SDU is responsible for only two of the 137 cards. The remaining 135 cards are under the responsibility of other relevant General Directorates. For SDU, two of them are risk-based fiduciary transactions audit rate and public internal control action realization rate. However, in the Ministry of Health, this practice is only used in the evaluation of provincial manager performances, and not to the Ministry officials. The individual performance of ministry officers is monitored by the relevant unit manager.

6.2.6. Budget Planning and Execution

The Interviewee 3 explained the budget planning and execution process. Within this framework, he mentioned that in line with Law No. 5018 and the relevant legislation, several actors cooperate with the Ministry of Health in the *preparation of the general budget*[120] such as the "Presidency of Strategy and Budget", the "Ministry of Treasury and Finance", the "Court of Accounts", "Grand National Assembly of Türkiye", the "Turkish Pharmaceuticals and Medical Devices Agency", "TÜSEB", the "Green

[120] Besides general budget, Ministry of Health has revolving funds, the budget of which is prepared, implemented and monitored in a separate process. The appropriations from the central government budget, the budgets of affiliated organizations and the revolving fund budget are used together. The Ministry's revolving fund budget is larger in amount than the central government budget.

Crescent Society", the "Turkish Red Crescent", and other administrations and non-governmental organizations that are directly and/or indirectly involved in the Ministry's budget preparation, implementation and evaluation process, as well as external stakeholders who benefit from the health services provided by the Ministry. The Ministry of Health complies the timeframes specified by the Presidency of Strategy and Budget. At the spending unit level, an official letter is sent to the authorizing offices (spending unit managers) for starting the budget preparation process, and the amount of appropriation that will be given to the spending unit is determined by communicating with the SDU of the Ministry. The response to the official letter is both forwarded to the SDU and entered into the e-budget system.

The *implementation process* of the Ministry's budget is carried out in line with the issues specified in the relevant legislation[121]. "The Corporate Financial Situation and Expectations Report (*Kurumsal Mali Durum ve Beklentiler Raporu*)", which includes the "activities conducted and implementation results of the first six months" of the Ministry's budget as well as the "activities planned to be carried out (expectations) in the second six months", is prepared and disclosed to the public to monitor the effective allocation and utilization of resources. In addition, the realization results of the appropriations allocated to the Ministry, the reasons for deviations if any, and the justifications for the spending appropriations are included in the "Ministry's Final Account (*Bakanlık Kesin Hesabı*)".

The Interviewee 3 stated that with the transition to "program based performance budget", the link between the strategic plan and performance program and resource use - resource allocation according to goals and objectives - was established.

The 2024-2028 Strategic Plan of Ministry of Health was prepared in accordance to the program based performance budget. As may be remembered from the sub title 6.2.2, in the objective card (*hedef kartı*), program and sub-programs are indicated. Costing

[121] Such as the Law No. 5018, the "Central Government Budget Law for the Year and its Related Schedules (Yılı Merkezi Yönetim Bütçe Kanunu ve Bağlı Cetvelleri)", and the Central Government Budget Implementation Communiqués (Merkezi Yönetim Bütçe Uygulamaları Tebliğ)" published by the Presidency of Strategy and Budget.

of programs has also been made in the new system. Example was provided in the Table 10. In the performance program, on the other hand, sub-program and sub-program targets as well as activities and indicators to achieve these targets were determined, and appropriations have been included in the budget to carry out these activities. This means, allocated funds are matched with the right activities and projects. Thus, it is ensured that expenditures are made in accordance with the activities determined for the realization of the goals and objectives, and harmony is ensured between expenditures and goals and objectives. Performance program also includes a "Table of Activity Costs", which explains the costs of the activities on the basis of the economic codes in the budget (such as personnel expenses, capital expenditure, etc.). Therefore, with the performance program, strategic objectives and the costs of the activities to be conducted to achieve these objectives are associated with the budget on a program and sub-program basis. The Table 14 provide example from the 2024 Performance Program of the Ministry of Health.

Table 14: Example from the 2024 Performance Program of the Ministry of Health

ACTIVITY COST TABLE					
Name of Administration	Ministry of Health				
Name of Program	Preventive Health				
Name of Sub-Program	Protection of Public Health				
Sub-Program Target	Studies will be carried out to protect and improve public health, reduce and prevent disease risks.				
Name of Activity	Health Promotion and Healthy Life Programs				
Economic Code	**2023 Budget**	**2023 Expenditure (June)**	**2024 Budget**	**2025 Estimate**	**2026 Estimate**
Personnel Expenditure	37.438.000	5.180.536	104.976.000	130.267.000	150.069.000
State Premium Expenses to Social Security Institution	1.827.000	868.991	4.082.000	5.066.000	5.836.000
Goods and Service Purchase Expenses	387.043.000	157.142.151	708.644.000	866.135.000	982.021.000

Table 14 (cont'd)

ACTIVITY COST TABLE					
Economic Code	**2023 Budget**	**2023 Expenditure (June)**	**2024 Budget**	**2025 Estimate**	**2026 Estimate**
Interest payments					
Current Transfers					
Capital Expenditures	18.618.000	3.843.021	750.000		
Lending					
Total Resources within the Budget	**444.926.000**	**167.034.699**	**818.452.000**	**1.001.468.000**	**1.137.926.000**
Total Extra-Budgetary Resources					
Total Activity Cost	**444.926.000**	**167.034.699**	**818.452.000**	**1.001.468.000**	**1.137.926.000**

Source: Ministry of Health 2024 Performance Program, p. 101

The Interviewee 3 mentioned that in order to *evaluate budget transactions and analyse the financial situation*, the public administration accounts (kamu idare hesapları) of the Ministry are sent to the Court of Accounts on a monthly and annual basis within the framework of the relevant legislation, and financial statements are published on the website of the Ministry. At the same time, in order to analyse the financial situation, reports such as "Appropriation Utilization Report (*Ödenek Kullanım Raporu*)", "Report for Monitoring and Evaluation of the Investment Program (*Yatırım Programının İzlenmesi ve Değerlendirilmesine Yönelik Rapor*)" are prepared and submitted to the top management.

6.2.7. Communication, Monitoring and Reporting

This part will be discussed in three sub titles, which are "internal communication", "external communication", "monitoring and reporting".

Internal Communication

The Interviewee 1 mentioned that, as *electronic communication tools*, EBYS and the corporate e-mail system are used effectively in terms of documents. The SBN (*Sağlıkta Buluşma Noktası* – Meeting Point in Health) website, which was established to ensure internal communication, is an important tool for Ministry personnel to exchange information, carry out their individual transactions related to the Ministry and express their wishes, complaints or suggestions. There is a special link on the SBN website through which personnel can directly convey their wishes to the Minister. In addition, personnel satisfaction surveys (*menuniyet anketleri*) are conducted for provincial and central spending units.

It was stated by the Interviewee 5 that, apart from the EBYS, the Ministry also uses more than a hundred web-based systems, including ÇKYS (*Çekirdek Kaynak Yönetim Sistemi* - Core Resource Management System), TDMS (*Tek Düzen Muhasebe Sistemi* - Uniform Accounting System), HBYS (*Hastane Bilgi Yönetim Sistemi* - Hospital Information Management System), MKYS *(Malzeme Kaynakları Yönetim Sistemi* - Material Resource Management System), SBN, in order to maintain various inventories, carry out personnel transactions and ensure effective communication with stakeholders, especially citizens, and access to information.

The Ministry has a secure, unlimited conference system infrastructure. With the system named konferans.saglik.gov.tr. When there is a demand for training, a training decision can be made instantly, training can be organized quickly and training can be provided safely and quickly with a zoom-like system.

The Interviewee 7 and the Interviewee 8 gave information about SİZDES (*Sağlıkta İzleme ve Değerlendirme Sistemi* - Monitoring and Evaluation System in Health). SİZDES was established with the participation of 17 central units and affiliated institutions in order to collect and report health data under a single roof. It is one of the most important tools used to ensure internal communication, and covers also the Internal Control Action Plan implementation data of provincial and central units. Data flow is ensured by entering the data by the users determined from the Ministry Units

into the system within the framework of the authorities assigned to them. The Presidency's 180-day Executive Programs, Internal Control Action Plan, Performance Program, Executive Follow-Up Bulletin (*icraat takip bülteni*), Strategic Plan, Year Program, Unit Progress Report and Monitoring Unit Consolidated Reports can be followed through SİZDES.

As a means of *verbal communication*, Unit Managers Meeting, which is regularly organized on Tuesdays every week under the chairmanship of the Top Manager (Minister or Deputy Minister to whom the SDU is affiliated), is important in terms of ensuring verbal communication at the level of general directors/presidents. The Interviewee 2 mentioned that the information regarding these weekly meetings are registered in the SİZDES program (i.e. the participants, the issues discussed, the presentations if made). Staff and authorising officers have right to access to the reports produced through the system, within the authorities granted. Apart from this, it is mentioned by the Interviewee 2 that each spending unit held individual meetings on Mondays.

The Interviewee 4 mentioned that, as a means of *written communication*, the Ministry is obliged to use EBYS, in which the Standard File Plan is integrated. Physical documents are recorded, classified and protected in accordance with the Archive Legislation (*Arşiv Mevzuatı*), Archive Inventory Form (*Arşiv Envanter Formu*), Standard File Plan (*Standart Dosya Planı*), File Contents Breakdown Form (*Dosya Muhteviyatı Döküm Formu*) and Retention Period File Plan (*Saklama Süreli Dosya Planı*).

External Communication

The Interviewee 1 mentioned that, the Ministry has established several web-based systems, including SABİM (*Sağlık Bakanlığı İletişim Merkezi* - Communication Centre of the Ministry of Health), CİMER (*Cumhurbaşkanlığı İletişim Merkezi* - Communication Centre of the Presidency of the Republic of Türkiye) and 184 Communication Line, in order to ensure that citizens, who are the largest external stakeholders, have quick access to health services and to receive and evaluate their

notifications and complaints. In this way, all wishes and complaints from citizens are received and quickly evaluated. However, the Ministry's communication with external stakeholders other than citizens is maintained through activities carried out by the press and public relations. Press and Public Relations Consultancy (*Basın ve Halkla İlişkiler Müşavirliği*) regularly monitors written and visual media news and sends them to the relevant units.

Monitoring and Reporting

Strategic plans of the Ministry are published on the website. The Interviewee 3 mentioned that the indicators in the *strategic plan* are monitored and evaluated through the "Performance Program" and "Strategic Plan Evaluation Report (*Stratejik Plan Değerlendirme Raporu*)" prepared every year. The "Strategic Plan Evaluation Report" is prepared by the SDU after the consolidation of the information and data expected to be entered into SİZDES by the relevant units (by the authorized personnel to use the system) regarding the year's realizations, objectives and indicators. The report identifies the level of achievement of targets and indicators, the impact of the results on the rest of the plan, and the main risks and capacity needs. Therefore, the goals and objectives set out in the strategic plan of the administration and their realizations are periodically presented to the top management through this report. In addition, managers and employees are informed about the implementation process of the strategic plan through SİZDES. Moreover, summarized information is provided to managers through "Manager Reports (*Yönetici Raporları*)" created in SİZDES enabling all managers to follow the progress within their authority. The Top Manager is also informed at the weekly organized Managers Meetings.

The Interviewee 1 mentioned that, monitoring and evaluation meetings are held after the preparation of strategic plan performance indicator results. For example, at the Strategic Plan Evaluation Meeting held on June 1, 2021, it was decided to update the plan by the Steering Board (Strategy Development Board) due to the emergence of unforeseen risks and new control activities related to the Covid-19 pandemic, as well as the need for revision in some performance indicators and the impracticality of some activities.

As the Interviewee 3 explained, *performance program realizations* are monitored through the performance program monitoring and evaluation module in SİZDES. In addition, data on the monitoring and evaluation of the performance program (realizations) are periodically (quarterly) entered into the e-budget system of the Presidency of Strategy and Budget throughout the year. Therefore, performance indicators in the performance program are reported to Top Managers quarterly, and indicators in the strategic plan are reported to Top Managers annually. In terms of spending units; programs, projects and activities that fall within the mandate of the spending units are monitored through SİZDES. Authorising officers (spending unit managers) monitor sub-program targets and performance indicators through Manager Reports produced in SİZDES. Therefore, the compliance of performance realizations with the goals and objectives is evaluated through the Manager Reports created on the performance program monitoring and evaluation module on SİZDES.

The Interviewee 6 mentioned that an action plan is prepared for the strategic plan, including corrective and preventative measures to reach the objectives. This action plan is monitored, evaluated and reported to managers through SİZDES. This action plan also covers the activities included in the performance program. The activities included in the budget and performance program are also monitored through the "Administration Accountability Report (*İdare Faaliyet Raporları*)" prepared every year. For instance, when the Ministry's 2023 Annual Accountability Report is examined, it can be seen that there are tables showing budget expenditures on both program and activity basis. Moreover, the Accountability Report also includes a table of Budget Expenditures by Institutional Classification, which shows the budget allocated to and spent by the units of the Ministry. Finally, the accountability report includes a table where performance results are evaluated and necessary explanations are made in case of deviations from the indicators.

The Table 15 provides an example from the 2023 Accountability Report of Ministry of Health regarding the evaluation of performance results.

Table 15: Example of Realization of Results and Evaluations Regarding Sub-Program Targets and Indicators

2023 Year Performance Results Form							
			2023				
Program	**Sub-Program**	**Performance Indicator**	**Targeted Indicator Value**	**Year-end Realization Value**	**Realization Ratio (%)**	**Realization Status**	**Evaluation**
Therapeutic Health	Treatment Services	Physician Application Number per Person	9,3	11,5	76,34	Targeted Value Partially Reached	Since extraordinary situations such as pandemics and natural disasters affecting the health sector across the country cause an increase in the number of visits to physicians, performance to the targeted value of the indicator partially achieved.

Source: Ministry of Health 2023 Accountability Report, p.178.

The Interviewee 2 mentioned that "Unit Accountability Reports (*Birim Faaliyet Raporları*)" are prepared by each spending unit and sent to the SDU in January with the approval of the authorising officer, after consultation with the Deputy Minister to whom the relevant spending unit is affiliated. Attached to the Unit Accountability Reports is the "Internal Control Assurance Declaration (*İç Kontrol Güvence Beyanı*)" signed by the authorising officers. "Administration Accountability Report (*İdare Faaliyet Raporu*)" is prepared taking into account the Unit Accountability Reports, and in attachment of it there is also the Internal Control Assurance Declaration, which is now signed by the Top Managers (four Deputy Ministers and the Minister) and Declaration of SDU Head. It was mentioned by the Interviewee 4 that the Internal Control Assurance Declarations are signed according to the realization of the objectives and indicators of the Ministry's Strategic Plan and the realization of the indicators of the Performance Program. The findings of the Court of Accounts of the previous year, Internal Audit Reports and Internal Control System Annual Evaluation Reports are also used as evidence.

The Interviewee 7 and the Interviewee 8 mentioned that *internal control activities* are monitored through the "Internal Control Action Plan Monitoring and Evaluation Program (*İç Kontrol Eylem Planı İzleme ve Değerlendirme Programı*)" in SİZDES. This program enables continuous monitoring during the execution of activities by managers including top management. It covers the central units of the Ministry and 81 Provincial Health Directorates, who enter the activities carried out for the actions they are responsible into the program on a quarterly basis. The actions evaluated by the Internal Control Department according to the criteria determined by SDU and are reported online to the top management (six-month implementation results) through the program. The Internal Control Action Plan is reported twice a year to the Ministry of Treasury and Finance.

The Interviewee 5 mentioned that internal control system is monitored also through internal control self-assessment questionnaires. The internal control questionnaire measures the level of awareness of Ministry of Health employees on internal control and obtains their opinions and suggestions on internal control. "Internal Control Evaluation Report (*İç Kontrol Değerlendirme Raporu*)" is prepared annually based on the self-assessment studies and submitted to the Ministry of Treasury and Finance. It is moreover mentioned that weekly Managers Meetings are also an important tool in monitoring the internal control system.

6.3. Additional Remarks with Regard to the Case Study

As mentioned above, the Ministry of Health was specifically selected as a case study, as it was identified as good implementation example by the MoTF in terms of a pilot study conducted in 2022. In fact, although the Law No. 5018 has been in practice since 2006, it has not been equally internalized, institutionalized and implemented in all the public institutions in Türkiye. Behind the success of an internal control system, there exist mostly organizational specific dynamics. Within this framework, upon the information provided by the interviewees regarding the system established, a specific question was posed to Interviewee 1 and 2 to learn "What are the factors leading to the well-functioning of internal control system in the Ministry of Health?"

Interviewee 1 mentioned that the most important factor is the ownership of the internal control system by both himself as the unit manager of internal control and his personnel. Interviewee 1 moreover stated that he and his team have been in close contact with the releavant personnel both in the Ministry and in the field (provincial units of the Ministry) from very beginning, provided trainings to them, which increased the awareness on this issue. They are still in a constant interaction. Additionally, the performance indicator cards for the contracted managers in the field include two indicators in the area of internal control, which means it is a requirement for the field manager to conduct the internal control studies to receive points. Lastly, he mentioned that he personally considers the internal control system as a good management system.

Interviwee 2, in a similar vein, mentioned that ownership and personal effort are the key to success, and she personally believes that internal control studies are vision-enhancing studies. Interviwee 2 moreover added that the working team (personnel of internal control unit) consists of people from different disciplines (engineers, experts, etc.), providing different viewpoints for further improving the system. Moreover, the Ministry of Health has assumed a quality culture, and had conducted quality studies (Quality Studies in Ministry of Health) before the internal control system was introduced, which enabled the Ministry to get familiarized with certain issues and concepts. Lastly, the role of information technology systems (the established health information system-SİZDES) is very functional and has a considerable role in facilitating the communication and conducting the work in an efficient way. Almost every work is being conducted via software, and the Ministry does not purchase IT systems but design them with its own personnel.

6.4. General Evaluation

This chapter was dedicated to explain “how” managerial accountability is realized in practice, on the basis of the specific example from the Ministry of Health. Within this scope, data from both the document analysis and interviewees with selected officials from the Ministry were analyzed. Information gathered from the Ministry was structured in line with the framework derived from OECD SIGMA, and for holding

managers accountable for results seven requirements were determined, which are "clarity of managers' roles", "use of objectives in planning of work", "delegation of decision making authority", existence of risk management system", "managing human resources", budget planning an execution", and "communication, reporting and monitoring". Under each requirement, the mechanisms necessary were deeply explored based upon the information provided from Public Internal Control Standards.

In terms of the qualitative data obtained from the Ministry officials, it becomes clear that the organizational structure is designed to hold managers accountable for their performance. The roles and responsibilities of managers' as well as other personnel are defined in relevant laws and directives. Besides strategic objectives, managers have operational objectives in their units for reaching the strategic objectives, which are announced to the unit personnel. For top managers to save time for determining policies, legislation enabling the delegation of authority from top managers to the managers exist. There is a risk management system, where the risks for reaching both the strategic and operational objectives are determined, assessed and relevant control mechanisms are regulated with Risk Action Plans, if necessary. Control mechanisms for information technologies are also in place in line with international standards, ensuring managers to reach the relevant data in a timely manner. Continuity of operations is given importance as well, to ensure that the tasks in the unit run smoothly. The main aim of the human resource management is to ensure that right personnel work in the right unit, enabling managers to reach the objectives. Under the program based performance budget, budgetary resources are allocated on a program and sub-program basis and to the activities determined to reach performance targets. Lastly, necessary monitoring and reporting mechanisms are in place (embedded in information technology systems) enabling the managers to monitor realizations of strategic goals and objectives as well as performance indicators.

In this chapter, the Ministry of Health was chosen to demonstrate how managerial accountability works in practice. The Ministry is a good example for showing how the Law No.5018 has transformed the financial management system in central administration in Türkiye. The Ministry is a good example for showing how private sector means and mechanisms are transferred to and implemented in the public sector.

Within this framework the Ministry is a good example for demonstrating how organizational structures of the public administrations have been transformed in line with NPM and how a good governance principle, “accountability”, is internalized and institutionalized.

CHAPTER 7

CONCLUSION

"Accountability" is a popular concept of modern governance, which frequently appears in policy documents of governments and in the discourse of the international organisations. Using interchangeably with several concepts such as "responsiveness", "transparency" or "integrity"; the concept accountability reflects the different meanings attributed to it by different authors, and that is why, it is named as a "chameleon-like term" by Mulgan (2000), a "slippery word" by Dubnick (2004) and resembled to a "garbage bin" by Bovens (2005). Public accountability is defined by Bovens (2005a, p. 9) as "giving account on the matters of public interest", and there is a belief that public authorities should give the account of how they use public resources under their mandate (Curtin et al., 2012, pp. 1-2)

In this thesis, the first research question was "How public sector accountability has evolved in the public administration theory in general and within the context of bureaucratic reforms in Türkiye in particular?" To elaborate on, Chapter 2 was dedicated to explain the evolution of public sector accountability as a concept in public administration theory, and therefore, the main context and contours shaping the accountability debates in the pre- and post-1980 period were presented. In that chapter, the transformation of the concept was evaluated under four main paradigms effective in different periods, namely the "Classical Public Administration (CPA)", "post-1929" period, the "New Public Management (NPM)" and "Governance". In parallel, Chapter 4 dealt with demonstrating the evolution of the concept in the Turkish public administration following the same periodization and theoretical framework provided in the Chapter 2, and tried to discuss the country specific dynamics shaping the accountability debates in Türkiye.

To contextualize the evolution of the concept of accountability in the framework of the public administration reform studies, it is possible to compare the evolution of the concept in Türkiye in the light of its theoretical evolution in different periods. The examination shows that the accountability debates in the pre-1980 period were mainly shaped by "the politics-administration dichotomy". In the CPA period, where the main strategy was to divide the "political" and "administrative" functions of the government, elected officials were construed as the ones who should give account to the public, whereas public officials were expected to give account to their superiors for performing the tasks in line with the rules and regulations. Therefore, we are talking about political, hierarchical and legal public accountability, which excludes the discretion of the bureaucrat. In the post-1929 period, on the other hand, politics-administration dichotomy was challenged, and accountability relations were shaped by the debates on administrative discretion of the bureaucrat, especially by the "Friedrich–Finer debate" on "vaguer sense of responsibility" vs. "direct accountability" (Jackson, 2009, p. 66). Under the welfare state, the roles of the state and the bureaucracy increased, and although formal accountability relations still existed, professional and social accountability of the bureaucrats also came into picture. However, in the Turkish public administration in the same period, it is difficult to conduct a parallel discussion due to the different viewpoints regarding the role and power of bureaucracy in the administration reform studies. In the late Ottoman and early Republican period, for instance, while, for some authors (Heper, 2001; Özcan, 2015), the bureaucrats in Ottoman-Turkish state tradition were a power group taking the decisions, for some others (Aytekin, 2019; Atılgan, 2019; Şener, 2019), big land owners and commercial bourgeoisie also played a role in shaping the administrative reforms. Therefore, it may be difficult to draw a clear line between politics and administration, but nevertheless one can talk about the existence of strong political accountability, where bureaucratic power was fused with the political power. In the post Second World War period in Türkiye, contrary to the American context which witnessed the increasing role of bureaucrats in policy making with the emergence of the welfare state, the role of traditional bureaucracy was weakened in the Democrat Party period. However, economic policies of the 1960s led to the establishment of the State Planning Organization and thus, for many authors (Aydın, 2021; Keskin, 2021),

it strengthened the bureaucrats' decision-making role, which was curbed in the Justice Party (JP) government period, leading to the politicization of bureaucracy. All these developments make it difficult to talk about smooth evaluation of political, bureaucratic and hierarchic accountability between the years 1960 and 1980 in Türkiye.

In the late 1970s' the historical context, the role of the state in the economy was questioned and with the emergence of the New Right, market became the main allocator of resources. The main goal of the NPM was to create an "accountable public sector" with the integration of private sector techniques and mechanisms into the public sector. Accountability of the public sector meant being accountable for the results, where managers and public officials were not only giving account to their superiors for obeying rules and regulations, but also to the public for their performance. With the governance debates from the 1990s onwards, on the other hand, we are talking about the multidimensional relation of the state with different actors, which complicated the classical accountability relation between the government and the public. While in network governance, inclusion of several actors in policymaking was seen as a way to improve social and horizontal accountability; in good governance it became difficult to hold the governmental account since the decisions are mostly taken by the international organisations. However, Türkiye mostly implemented economic rather than administrative reforms in the 1980s and 1990s in line with the neoliberal economic transformation. For most of the scholars, the role of traditional bureaucracy was weakened under the Özal government with the creation of an alternative bureaucracy for carrying out neoliberal economic reforms, which complicated the evaluation of political, bureaucratic and hierarchic accountability relations. In fact, accountability has become the focus of administrative reform studies taking place in Türkiye in the early 2000s. The "Draft Law No. 5227 on Basic Principles and Restructuring of Public Administration" (2003) was attributing special attention to the concept of accountability, and accountability was formally introduced to the Turkish public administration with the "Public Financial Management and Control Law No. 5018" (the Law No. 5018) in 2003. In the period from 2010 to 2018, on the other hand, accountability was still on the agenda, but due to the centralization

of political power there were drawbacks in the realization of the concept. Lastly, with the transition into Presidential Executive System, accountability relations of the Parliamentary System were totally altered, where the President is now giving account only to the public rather than to the Parliament. Ministers, who are no longer the members of the Parliament, are giving account to the President and to the public. Deputy Ministry position also changed the existing hierarchical relations.

The Chapter 3 presented, from a critical point of view, the Bovens' accountability framework, which also formed the conceptual basis of the thesis. As mentioned in that chapter, Bovens makes two different definitions of accountability; "accountability as a virtue" and "accountability as a mechanism". While the former considers accountability as a personal or organisational virtue, and desirable quality of government organisations and officials in this sense; in the latter accountability is defined as a social relation and an institutional mechanism explaining the relationship between an actor and a forum. The definition of "accountability as a social mechanism" in fact enables to explain "who" is giving account "to whom", "for what" and "why." This approach was used in Chapter 5 to describe the accountability relations of the actors' in the Turkish case. The Chapter 3 also elaborated on the accountability types of Bovens, which were listed under four categories mentioned in the definition of "accountability as a social mechanism". Criticisms towards Bovens' accountability definitions and types were provided in separately in that chapter. While in terms of definition; the criticisms of Schillemans (2007), Willems and Dooran (2011), and Lindberg (2013) were given place; in terms of the types, the author of this study made a contribution to Bovens by adding "managerial accountability" to the list. Although Bovens (2005a, p. 3; 2005b, pp. 1-3; 2007a, pp. 448) admitted that there was a shift from "financial accounting" to "performance auditing" with the emergence of the NPM, he did not give any reference to managerial accountability, which is the key accountability mechanism to understand the transformation of public sector under the NPM. Managerial accountability refers to accountability of managers for using public resources in an "economic, efficient and effective" way and in line with the rules and regulations.

The second research question that this study intended to answer was "How 'managerial accountability' can be explained within the context of the reforms taking place in the post 1980 period?" In fact, the main aim for designing this research question was to explain managerial accountability in a holistic approach combining the perspectives of both public administration and public finance, by using the Turkish case. Chapter 2 gave place to the roles of the managers in the NPM whereas definition of the concept was provided in Chapter 3. Chapter 5, on the other hand, was devoted to explain the managerial accountability within the framework of the public financial management reforms carried out in Türkiye in accordance with the Public Financial Management and Control Law No. 5018. In the Chapter, the role of the managers and other actors in the new Public Financial Management (PFM) system were also described in detail.

The concept of "accountability" has become the focus of public administration reform studies especially in "the post 1980 period". The main aim of the NPM is to enhance accountability through adopting private sector means and mechanisms to the public sector, both in the "public service delivery" and "organization of the public institutions". While in terms of service delivery, accountability is considered as a matter of satisfying individuals' preferences; in terms of organizational perspective, the accountability discussions were shifted from "compliance with the rules and regulations" to the "performance of the organisation", and from focus on "inputs" to the "outputs and outcomes" (Legreid, 2016, pp. 325-326). In this new system, the managers are assigned new roles and given discretion to increase their organisation's performance. In fact, managerialism focuses on the role of individual managers (Shepherd, 2018, pp. 1671), who are expected to act as entrepreneurs and increase the performance of their organisation, and who are hold accountable for the results they achieved. "Managerial accountability", then, refers to the accountability of the managers for their new roles in the NPM, which necessitates clear separation of the roles and responsibilities between the "political executives" and the "managers".

However, in order to understand managerial accountability, one have to look at the transformation taking place in public finances in line with the NPM. Change in the public administration paradigm in the neoliberal transformation process, from CPA to NPM, has in fact a reflection in public finances as well, from "Public Financial

Administration (PFA)" to "Public Financial Management (PFM)" (Hepworth, 2024). Within the PFM reforms taking place in the post 1980s, countries have experienced a shift in their public finances from a focus on "budgeting processes" to a focus on "management of public resources", and a transition from "input oriented" to "output and result oriented" financial management system. The focus of PFM reforms is to improve "transparency" and "accountability" in the public sector and the usage of public resources in an "economic, efficient and effective" way. Through PFM reforms, private sector management techniques were transferred to the public sector. Indeed, PFM reforms introduced a *managerial system* linking "outputs" with "outcomes", and linking budgeting process to both, conducting the public policies in line with strategic goals and objectives, evaluation of the performance of operational objectives; and, holding managers accountable for organisational performance. Therefore, the main elements of the PFM reforms are allocation of resources in line with strategic priories (referring to the existence of strategic management system based on "strategic planning", "performance based budgeting" and "multi-year budgeting") and establishment of institutional arrangements to ensure efficiency and effectiveness in public service delivery (referring to the existence of internal control system describing clear objectives, tasks and the authority to pursue them). In fact, the PFM reforms clearly demonstrates the transformation of the public administration in line with the NPM approach, where bureaucratic hierarchical organisation of the state has changed. "Management responsibility" understanding replaced "central administration" understanding, and now financial management and control structures are expected to be established within the public administrations themselves, replacing the central role of the Ministry of Finance. Therefore, the duty of public administrations has become "managerial" rather than "administrative" and has turned into assuming responsibility for achieving goals. Establishment of "financial management and control systems" within public administrations themselves redefined the roles and responsibilities, as a result of which the relation between politicians and public officials have been affected. Therefore, as Hepworth (2024) indicates, PFM reform is in fact a *management reform*, which affects policymaking and the relationship between "public officials" and "politicians". In this new system, while politicians are expected to focus on policy development, managers are now responsible for achieving policy targets determined

and implemented annually. This change in the role of managers, to whom authority is delegated and who have now greater discretion for making strategic decisions in the delivery and financing of public services, is in fact the reflection of the NPM understanding where the main tenet is to "let the managers manage". We can say that the PFM reforms enable the operationalization of the managerial system introduced with NPM. However, as Hepworth (2024) moreover indicates, introduction of PFM/IC reforms and giving managers discretion in line with their new roles necessitates the existence of a "robust PFA system" beforehand, which ensures the spending is in line with the relevant regulations and laws, in conformity with the budgetary limits, and is realized only for policy purposes with its focus on "control" and "compliance".

One of the most important structural reforms taking place in Türkiye in the early 2000s is the enactment of the Public Financial Management and Control Law No. 5018, which apparently demonstrates a shift from the CPA to NPM, thus, from PFA to PFM. With its enactment, the General Accounting Law No. 1050 (the Law No. 1050) was completely repealed, and there were internal and external factors leading to this change. In terms of the internal factors, the Law No. 1050 was in the target of criticisms through the arguments on the dysfunctionality of the centralized administrative structure prioritizing the "Ministry of Finance" and "Court of Accounts" in financial management and control of resources. In the Law No. 1050, designing financial policies, making financial decisions as well as control and supervision of these policies were largely conducted by the Ministry of Finance, and financial audit was carried out by audit units of the Ministry of Finance, such as central finance inspectors. Budget Departments were established in each spending organization and affiliated to the Ministry of Finance. This system was criticized for not highlighting the accountability of spending organizations, since it did not allow the spending organizations to determine and implement their own financial policies. In terms of external factors, PFM reforms were the precondition of the International Finance Institutions to lend credits and a pre-requisite in the European Union negotiation process. Therefore, with the Law No. 5018, the PFM reforms were introduced and *management responsibility* understanding was established, as a result of which Budget Departments were abolished, centralized inspection function was

replaced by internal audit function, and the spending powers of the Ministry of Finance were transferred to public administrations, who now become responsible for financial management and control of resources allocated to them. Roles and responsibilities of the new actors – including the managers – have been defined, and a tripartite structure was established in each public administration, which is composed of "spending unit", "financial services unit" and "internal auditors", under the management control of the top manager. While the establishment and implementation of the financial management and control system of the administration are carried out by the "financial services unit"; public services are conducted in "spending units" by authorizing officers (senior manager of each spending unit to whom budget appropriations are allocated) on an efficient, effective and economic manner in line with the rules and regulations; and, the activities and transactions of the administration are audited by "internal auditors" and reported to the top manager. In this system, the role of the Ministry of Finance turned into central harmonization of the function.

With the shift from central administration to management responsibility, the responsibility of establishment of financial management and control system was given to public administrations themselves. This indicates mainly the establishment of "strategic management system" and "internal control system" by public administrations. Strategic management refers to a management system composed of preparation of "strategic plans", "performance programs", "performance based budgets" and "accountability reports". Within this scope, public administrations are required to establish a "strategic management system" where strategic plans are prepared on a five-year basis in line with the defined policies, programs are created to achieve objectives defined in strategic plans, budgets are prepared and implemented on the basis of programs including performance indicators, and the results are announced with accountability reports to the public and the relevant authorities. In fact, accountability reports are the main tools for both the public administrations and the managers to be hold accountable for their performance in the PFM system. On the other hand, in line with establishment of strategic management system, public administrations are also required to establish "internal control system" to monitor the strategic management system. Internal control refers to all the *managerial tools* giving

assurance to the administration in realization of its aims and objectives, and efficient and effective usage of resources in line with the rules and regulations. We are talking about an *organizational change* with the introduction of new systems and mechanisms that enables the implementation of COSO (the Committee of Sponsoring Organisations of the Treadway Commission) methodology, which was originally implemented in the private sector and then became widespread as a management approach in the public sector. The internal control model recommended by the European Commission to the candidate countries (called as Public Internal Financial Control) is mainly based on the COSO model as well. The COSO model is composed of five main components; mainly "control environment", "risk assessment", "control activities", "information and communication" and "monitoring", and each component includes several standards.

The Ministry of Treasury and Finance of Türkiye published the Communiqué on Public Internal Control (PIC) Standards in 2007, which was prepared basically in line with the COSO framework. 18 standards and 79 general conditions required for these standards have been determined in order to establish, implement, monitor and improve the internal control system in public administrations. In fact, these standards shape the "internal control mechanism" which is necessary to be established in line with the PFM reforms and which provide the necessary managerial tools/mechanisms for the managers to be hold accountable for their performance. To reiterate, in the PFM system introduced by the Law No. 5018, spending unit managers (senior managers/authorizing officers) are expected to carry out their activities in their units for the aim of reaching the organisational objectives in line with the strategic plans, performance programs and the budget allocated to them. Therefore, they are not only responsible for conformity with the rules, but also "economic, efficient and effective" delivery of government policy objectives. Establishment of internal control system in fact gives assurance to the managers in reaching their objectives.

As mentioned above, the accountability relations among the actors in the PFM system were explained in the Chapter 5 on Bovens' framework, therefore "who" is giving account "to whom" "about what" and "for what purpose/why" was described in detail. However, in order to understand managerial accountability, one should also answer

"how" question and look at the practical implementation of the concept. Therefore, to complement the theoretical information in Chapter 5, a practical implementation from a public institution was provided in Chapter 6. Within this framework, a field study was conducted in the Ministry of Health (MoH), which demonstrates "how managerial accountability is realized in practice". The aim of the field study was to "deeply explore" the managerial mechanisms/tools needed to be established/formed in line with the PIC Standards that were published by Ministry of Treasury and Finance which enable managers to reach their objectives and hold them account for their results. For the field study, both the document analysis was made and structured interviewees with selected officials from the MoH were conducted between 17.06.2023 and 31.12.2023. Information gathered from the MoH was structured in line with the framework derived from OECD SIGMA, under seven requirements which are "clarity of managers' roles", "use of objectives in planning of work", "delegation of decision making authority", existence of risk management system", "managing human resources", budget planning an execution", and "communication, reporting and monitoring". Under each requirement, the mechanisms necessary were deeply explored based upon the information provided from PIC Standards.

The main aim of the field study is to try to find out whether necessary mechanisms were established in order to hold managers accountable for results. In terms of the qualitative data obtained from the MoH officials as well as the document analysis, it can be said that the organizational structure of the Ministry was designed to hold managers accountable for their performance. The roles and responsibilities of managers' as well as other personnel are defined in relevant laws and directives. Besides strategic objectives, managers have operational objectives in their units for reaching the strategic objectives, which are also announced to the unit personnel. For top managers to save time for determining policies, relevant legislation is in force for delegating authority to the managers. There is a risk management system, where the risks for reaching both the strategic and operational objectives are determined, assessed and relevant control mechanisms are regulated with the Risk Action Plans, if necessary. Control mechanisms for information technologies are also in place in line with international standards, ensuring managers to reach the relevant data in a timely

manner. Continuity of operations is given importance as well, to ensure that the tasks in the unit run smoothly. The main aim of the human resource management is to ensure that right personnel work in the right unit, enabling managers to reach the objectives. Under the program based performance budget, budgetary resources are allocated on a program and sub-program basis and to the activities determined to reach performance targets. Lastly, necessary monitoring and reporting mechanisms are in place (embedded in information technology systems) enabling the managers to monitor realizations of strategic goals and objectives as well as performance indicators.

The Ministry of Health was specifically selected as a case for the field research, as it can be assumed to have a proper functioning internal control system. The MoH was identified as a good implementation example on the basis of its internal control practice by the Ministry of Treasury and Finance, in terms of a pilot study conducted in 2022 for the preparation of "Internal Control System Monitoring and Evaluation Guide" (which was published on April 4, 2024). In fact, although the Law No. 5018 has been in practice since 2006, in terms of internal control, it is not equally internalized, institutionalized and implemented in all the public institutions in Türkiye. Behind the success of an internal control system, there exist several factors, including organizational specific dynamics. As the interviews from the Ministry of Health demonstrated, there are several factors leading to the well-functioning of the system in the Ministry. It can be summarized that first of all ownership and personal effort is important, and in the MoH internal control is owned both by the unit manager of internal control as well as by his personnel. Secondly, the working team (personnel of internal control unit) consists of people from different disciplines providing different viewpoints for further improving the system. Additionally, performance indicator cards for the contracted managers in the field facilitate the implementation of internal control system in the provinces. Moreover, the MoH has assumed a quality culture, and had conducted quality studies (Quality Studies in Ministry of Health) before the internal control system was introduced, which enabled the Ministry to get familiarized with certain issues and concepts. Lastly, the information technology system (the established health information system-SİZDES) is very functional and has a considerable role in facilitating the communication and conducting the work in an

efficient way. Thus, the author of this study can propose that these organization-specific factors can serve as an input for a future comparative analysis that can and should be conducted among other public organisations for understanding the dynamics behind the different implementation of the system.

In terms of having a well-functioning internal control system, the Ministry of Health is a good example for showing how the Law No. 5018 has transformed the financial management system in central administration in Türkiye. The Ministry is a good example for demonstrating how organizational structures of the public administrations have been transformed in line with NPM and how a good governance principle, "accountability", is internalized and institutionalized. Within this framework, the Ministry is exemplar for showing how private sector means and mechanisms are transferred to and implemented in the public sector. The case study also shows that public financial management reforms are in fact managerial reforms, transforming the organizational structure of the public administration. Therefore, the case study in MoH demonstrated that "managerial accountability" is the key accountability mechanism to understand the transformation of the public administration in general and public organizations in particular under the NPM.

The field study conducted in the Ministry of Health also demonstrates that for defining the concept of managerial accountability and explaining its implementation, the "accountability as mechanism (a social relation)" definition of Bovens' based upon the questions of "who" is giving account "to whom", "about what" and "why" is not sufficient, and the question of "how (through which mechanisms/means)" should be also included to the framework in order to understand the operationalization of the concept. As elaborated in this study, in the PFM system, managers (who) are giving account to top managers and to the public (to whom) for reaching the organizational objectives in line with the conformity of the rules and in an economic, efficient and effective manner (for what). However, in order to give account for results, managers need certain managerial mechanisms/tools to be established, as demonstrated in detail with the case study. Without them, they cannot be hold accountable for results. Therefore, when talking about managerial accountability, "accountability as a

mechanism" definition of Bovens necessitates elaboration of further mechanisms for understanding the operationalization of the concept.

The main aim of the field study was to demonstrate the practical implementation of managerial accountability through "deeply exploring" the "design" of the managerial system. Therefore, the interview questions in the field study were mainly prepared so as to obtain information and present it in a "complementary" framework, that is, mostly in a descriptive way for demonstrating "how" the system was established in the Ministry of Health, from the *designers'* perspective. Therefore, in terms of limitations, neither the design of the questions nor the way the information obtained and presented enable a "comparative" framework discussing effectiveness of the system. Evaluation of the effectiveness of the PFM system introduced by the Law No. 5018 to the Turkish public administration was not the focus of the field study, which in fact requires to conduct a comparative study among the public institutions. The aim of the field study was not to make a "critical" analysis of the Law No. 5018 and its applicability and to answer "whether" question, but to demonstrate (to explore) the structures and mechanisms needed to ensure managerial accountability in practice. Secondly, the MoH example cannot be generalized, and it could not be argued that all public administrations in Türkiye have been transformed in this way in organizational terms. The case study does not give the general picture; it is only a specific example. Thirdly, since the case study is based on a single example, it does not provide a "comparative" framework demonstrating the differentiations among the public institutions. A future research can be conducted in a comparative basis in order to understand the institution specific factors or system based problems behind this differentiation. Lastly, the case study does not look from the senior managers' perspectives, and does not demonstrate the problems – if any – in implementation of the system. Senior managers (spending unit managers) in public institutions may face several difficulties in performing their tasks and giving account for their performance, i.e. they may lack necessary human or budgetary resources, or despite the existence of the legal framework, they may not be delegated authority to perform their duties. Therefore, a comparative study can be conducted in future from the perspective of senior managers, and senior managers in

different public institutions can be interviewed to understand the system from the *implementers* side.

Last but not the least, this thesis is designed and written from an "insider" perspective, where the author of this study is coming from "the field" and having spent more than 19 years in Ministry of Treasury and Finance. This has provided the author of this study an informed and expertise background in presenting the information and conducting discussions in term of PFM reforms as well as for designing and implementing the case study. The disadvantage of being from the field may the fact that the design of the interview questions as well as the way the case study conducted was shaped by the lenses of the "designers of the system in the Turkish bureaucracy". However, it is not possible to say that the whole thesis was written from an insider's perspective, especially considering the sections written in the context of theory and public administration reform in Türkiye. Within this framework, the author of this study think that both this PhD study in general and the field study conducted in MoH particular make contribution to the literature. First of all, reviewing the literature demonstrates that this PhD study is peculiar in the sense that it provides a comprehensive framework in terms of elaborating the concept of accountability both in public administration theory and reforms in the Turkish public administration through encompassing both the pre-1980 and post-1980 accountability debates. Moreover, its originality lies in its explanation of managerial accountability through combining the perspectives of both public administration and public finance. The study is also original in the sense that it uses Bovens' accountability framework for description of the role of the PFM actors in the Law No. 5018 and the accountability relations among them. Lastly, it presents an example from the field and explores deeply the mechanisms required for managerial accountability, without leaving aside the academic perspective.

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APPENDICES

A. APPROVAL OF THE METU HUMAN SUBJECTS ETHICS COMMITTEE

UYGULAMALI ETİK ARAŞTIRMA MERKEZİ
APPLIED ETHICS RESEARCH CENTER

ORTA DOĞU TEKNİK ÜNİVERSİTESİ
MIDDLE EAST TECHNICAL UNIVERSITY

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15 MAYIS 2023

Konu: Değerlendirme Sonucu

Gönderen: ODTÜ İnsan Araştırmaları Etik Kurulu (İAEK)

İlgi: İnsan Araştırmaları Etik Kurulu Başvurusu

Sayın Asuman GÖKSEL

Danışmanlığını yürüttüğünüz Makbule Didem Doğmuş Yurdakul'un ***"Bürokratik Reformlar ve Kamuda Hesap Verebilirlik: Türkiye Örneği"*** başlıklı araştırmanız İnsan Araştırmaları Etik Kurulu tarafından uygun görülerek **0256-ODTUİAEK-2023** protokol numarası ile onaylanmıştır.

Bilgilerinize saygılarımla sunarım.

Prof. Dr. Ş. Halil TURAN
Başkan

Prof. Dr. İ. Semih AKÇOMAK
Üye

Doç. Dr. Ali Emre Turgut
Üye

Doç. Dr. Şerife SEVİNÇ
Üye

Dr. Öğretim Üyesi Murat Perit ÇAKIR
Üye

Dr. Öğretim Üyesi Süreyya ÖZCAN KABASAKAL
Üye

Dr. Öğretim Üyesi Müge GÜNDÜZ
Üye

B. APPROVAL OF THE MINISTRY OF HEALTH

İÇ KONTROL DAİRESİ BAŞKANLIĞI
İÇ KONTROL SİSTEMİ UYUMLAŞTIRMA BİRİMİ
217403813

T.C.
SAĞLIK BAKANLIĞI
Strateji Geliştirme Başkanlığı

Sayı : E-39434888-612.01.99-217403813 16.06.2023
Konu : M. Didem DOĞMUŞ YURDAKUL
(Doktora Tez Saha Araştırması)

ORTA DOĞU TEKNİK ÜNİVERSİTESİ REKTÖRLÜĞÜNE

İlgi : 02.06.2023 tarihli ve E-92686975-869-216992175 sayılı dilekçe.

Orta Doğu Teknik Üniversitesi (ODTÜ) Sosyal Bilimler Enstitüsü Siyaset Bilimi ve Kamu Yönetimi Bölümü doktora öğrencisi Makbule Didem DOĞMUŞ YURDAKUL'un (Öğrenci No: 1184613) ilgide yer alan dilekçesinde "Bürokratik Reformlar ve Kamuda Hesap Verebilirlik: Türkiye Örneği" başlıklı doktora tez çalışmasının saha araştırması bölümünde Sağlık Bakanlığı Strateji Geliştirme Başkanlığı temsilcileriyle mülakat yapabilmesi için gerekli iznin verilmesi talep edilmektedir.

Bahse konu dilekçede, saha araştırması kapsamında 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ile ortaya çıkan "yönetsel hesap verebilirlik" ilkesinin kamudaki uygulamasının tespit edilmesinin amaçlandığı belirtilmekte olup bunun için kurumlarda stratejik yönetim yapısının varlığına ve onun işleyişine ilişkin makul güvence veren iç kontrol sisteminin önemine dikkat çekilmektedir. Diğer taraftan, yine söz konusu dilekçede Hazine ve Maliye Bakanlığı Kamu Mali Yönetim ve Dönüşüm Genel Müdürlüğü tarafından "İç Kontrol Sistemi İzleme ve Değerlendirme Taslak Rehberi'nin 25-31 Mayıs 2022 tarihleri arasında Sağlık Bakanlığında pilot çalışmasının yürütüldüğü belirtilmiştir. Pilot çalışma kapsamında hazırlanan ve kamuoyuna açık olarak yayımlanması beklenen "Sağlık Bakanlığı İç Kontrol Sistemi İzleme ve Değerlendirme Raporu"nda Sağlık Bakanlığının iç kontrol olgunluk düzeyinin yüksek olduğu değerlendirilmiş ve iç kontrol sisteminin genel olarak makul güvence sağladığı ifade edilmiştir. Ayrıca Sağlık Bakanlığında uygulanmakta olan çok sayıda iyi uygulama örneği diğer kamu idarelerine yaygınlaştırılmak üzere raporlanmıştır.

Yukarıdaki veriler ışığında, dilekçe ekinde sunulan mülakat soruları ve ODTÜ Etik Kurulu Onayı incelenmiş olup kamuoyuna açıklanacak rapor kapsamında bahsi geçen araştırmanın yapılması Bakanlığımızca uygun görülmüştür.

Bilgilerini ve gereğini rica ederim.

Engin KARABAŞ
Bakan a.
Strateji Geliştirme Başkanı

Bu belge, güvenli elektronik imza ile imzalanmıştır.
Belge doğrulama kodu: 7F7A5336-DA45-481C-93A1-0FF6CB29F77D Belge doğrulama adresi: https://www.turkiye.gov.tr/saglik-bakanligi-ebys

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Bilgi için: Gülgün EĞRİÇAYIR
Mali Hizmetler Uzmanı
Telefon No: 03125737194

C. INTERVIEW QUESTIONS

BÜROKRATİK REFORMLAR VE KAMUDA HESAP VEREBİLİRLİK: TÜRKİYE ÖRNEĞİ
Başlıklı Doktora Tez Çalışmasının Saha Araştırmasına İlişkin Sağlık Bakanlığı Yetkilileri ile Yapılacak Görüşmede Yöneltilecek Sorular[122]

A. STRATEJİK YÖNETİM

Stratejik Planlama

1. İdarenizdeki stratejik planlama çalışmaları hakkında bilgi verir misiniz? Stratejik planlama süreci nasıl işlemekte ve süreçte kimler yer almaktadır?
2. Üst yöneticilerin ve birim amirlerinin stratejik planlama sürecindeki (gerek hazırlık gerekse izleme) rolleri nelerdir? Bahse konu aktörler stratejik planlama çalışmalarını ne ölçüde sahiplenmektedir?
3. Stratejik amaç ve hedefler belirlenirken neler dikkate alınmaktadır?
4. Stratejik planda yer alan göstergelerin gerçekleşmeleri ne sıklıkla ve nasıl izlenmektedir? Stratejik plan uygulamalarından üst yönetici, yönetici ve çalışanlar nasıl haberdar olmaktadır?

Programlama

5. Performans programı süreci hakkında bilgi verir misiniz? Süreç nasıl işlemekte ve süreçte kimler yer almaktadır?
6. Alt program hedefleri ile göstergeler belirlenirken hangi hususlara dikkat edilmektedir?

[122] Burada yer alan sorular, Hazine ve Maliye Bakanlığı Kamu Mali Yönetim ve Dönüşüm Genel Müdürlüğü İç Kontrol Merkezi Uyumlaştırma Dairesi tarafından hazırlanan "İç Kontrol Sistemi İzleme ve Değerlendirme Taslak Rehberinden" yararlanılarak hazırlanmıştır. Rehberin üç kamu idaresinde pilot çalışması yürütülmüş, nihai rehber 4 Nisan 2024 tarihinde yayımlanmıştır.

7. Birim yöneticilerin performans gerçekleşmeleri ile amaç ve hedeflere ulaşmadaki katkısı nasıl değerlendirilmektedir?
8. İdarenizde performans programı uygulamaları nasıl izlenmektedir? Performans göstergeleri gerçekleşmelerinden üst yönetici ve yöneticiler nasıl haberdar olmaktadır?

Bütçeleme

9. Bütçe hazırlık ve uygulama süreci hakkında bilgi verir misiniz?
10. Bütçede yer alan kaynaklar ne ölçüde etkin olarak dağıtılıp kullanılmaktadır?
11. Bütçe işlemleri ne sıklıkla ve nasıl gözden geçirilmekte ve değerlendirilmektedir?
12. Performans programı ile bütçe gerçekleşmeleri arasındaki uyum nasıl sağlanmaktadır?
13. Harcama birimlerince yapılan harcamaların, idarenin kurumsal amaç ve hedefleriyle uygunluğu nasıl sağlanmaktadır?

Faaliyet Raporları

14. İdare ve birim faaliyet raporlarında performans gerçekleşme sonuçları, üst yöneticiler ve birim yöneticileri tarafından ne ölçüde dikkate alınmaktadır?
15. İdare faaliyet raporunun ekinde yer alan iç kontrol güvence beyanları hangi kanıtlara dayalı olarak imzalanmaktadır?

B. İÇ KONTROL SİSTEMİ

Kamu İç Kontrol Standartlarına Uyum Çalışmaları

16. Kamu İç Kontrol Standartlarına uyum çalışmalarından bahseder misiniz? Süreç nasıl işlemekte ve süreçte kimler rol almaktadır?
17. Kamu İç Kontrol Standartlarına Uyum Eylem Planı ne sıklıkla güncellenmekte, Eylem Planında yer alan faaliyetlerin gerçekleşme durumu hangi aralıklarla izlenmektedir?

18. Üst yöneticiler ve yöneticilerin, iç kontrol sisteminin kurulması, uygulanması ve uygulanmanın izlenmesindeki rolleri nedir? Yönetici ve personelin sisteme ilişkin farkındalığını artırmaya yönelik neler yapılmaktadır?

Kontrol Ortamı

19. İdarenizde etik davranış kurallarının uygulaması hakkında bilgi verir misiniz? Etik davranış kurallarının sahiplenilmesinde üst yönetimin rolü nedir?
20. İdarenizin organizasyon yapısı kurumsal amaç ve hedeflere ulaşacak şekilde tasarlanmış, rol ve sorumluluklar etkili bir şekilde dağıtılmış mıdır? Görev tanımları yapılarak idare çalışanları ile paylaşılmış mıdır? Açıklayınız.
21. İdarenizin insan kaynakları yönetimi idarenin amaç ve hedeflerini gerçekleştirmeye nasıl katkı sağlamaktadır?
22. İdarenizde yetki devrinin nasıl uygulandığını açıklar mısınız?

Risk Yönetimi

23. Birimlerin hedefleri belirlenirken nelere dikkate edilmekte, stratejik hedeflerle bağı nasıl kurulmaktadır? Birim yöneticilerinin stratejik hedeflere ve birim hedeflerine ulaşmadaki sorumlulukları tanımlanmış mıdır? Açıklayınız.
24. İdarenizin risk yönetimi çalışmalarından bahseder misiniz? Riskler stratejik düzeyde ve birim düzeyinde belirlenerek olasılık ve etki açısından değerlendirilmekte ve gerektiğinde risk eylem planları hazırlanmakta mıdır? Açıklayınız.
25. Risk yönetimi faaliyetleri ne sıklıkta değerlendirilmekte ve nasıl izlenmektedir?

Kontrol Faaliyetleri

26. İdarenizde risk değerlendirme çalışmaları kapsamında yürütülen kontrol faaliyetlerinden bahseder misiniz? Kontrol faaliyetleri belirlenirken hangi hususlara dikkat edilmektedir? Görevler ayrılığı ilkesine uyulmakta mıdır? Açıklayınız.

27. Kontrol faaliyetleri hangi periyotlarda gözden geçirilmekte ve nasıl izlenmektedir? Yöneticilerin süreçteki rolü nedir?
28. İdarenizde faaliyetlerin sürekliliğini sağlamaya yönelik ne tür önlemler alınmaktadır?
29. İdarenizde bilgi sisteminin sürekliliğini ve güvenilirliğini sağlamaya yönelik kontrol faaliyetlerinden bahseder misiniz?

Bilgi ve İletişim

30. İdarenizdeki iç iletişim sistemini (sözlü, yazılı, elektronik) anlatır mısınız? Üst yöneticiler ve yöneticiler ihtiyaç duydukları bilgiye zamanında ve eksiksiz ulaşabilmekte midir? Sistem içerisinde idare çalışanlarının görüş, öneri ve sorunlarını iletebileceği bir iletişim kanal mevcut mudur? Açıklayınız.
31. İdarenin dış paydaşlarla iletişim kanalları nelerdir? Hizmet alanların şikâyetlerini iletebilecekleri mekanizmalar var mıdır, var ise etkin bir şekilde işlemekte midir? Açıklayınız.

İzleme

32. İç kontrol faaliyetlerinin izlenmesine ilişkin bilgi verir misiniz? Yöneticiler ve mali hizmetler birimi tarafından iç kontrol ne sıklıkta ve nasıl izlenmekte ve değerlendirilmektedir? Üst yönetimin izleme ve değerlendirme sürecinde rolü nedir?
33. İdarenizdeki İç Denetim Birimi ile yönetim ve çalışanlar arasındaki işbirliğini nasıl tanımlarsınız? Yönetici ve personelin iç denetim faaliyetine ilişkin farkındalık düzeyi yüksek midir? Yöneticiler iç denetim bulgularını dikkate alarak gerekli önlemleri almakta mıdır? Açıklayınız.

D. CURRICULUM VITAE

PERSONAL INFORMATION

Surname, Name	Doğmuş Yurdakul, Makbule Didem
Nationality	
Place of Birth	
Date of Birth	
Marital Status	
Email	

EDUCATION

Degree	Institution	Year
PhD	Middle East Technical University, Political Science and Public Administration (3.94/4)	2015-2025
MSc	Middle East Technical University, Political Science and Public Administration (3.9/4)	2006-2009
Minor	Middle East Technical University, Economics (Economic Policy) (3.3/4)	2002-2004
BS	Middle East Technical University, Political Science and Public Administration (3.68/4)	2000-2004
Preparatory School	Middle East Technical University	1999-2000
High School	Çorum Anatolian High School	1992-1999

WORKING EXPERIENCE

Year	Place	Enrollment
January 2021 -	Ministry of Treasury and Finance Directorate General of Public Financial Management and Transformation Internal Control Central Harmonization Department	Treasury and Finance Expert
September 2020 - January 2021	Ministry of Treasury and Finance Directorate General of Foreign Economic Relations Bilateral Economic Relations, EU and Coordination Department	Treasury and Finance Expert
June 2019 – September 2020	Ministry of Treasury and Finance Directorate General of Foreign Economic Relations World Bank Department	Treasury and Finance Expert
May 2019 – February 2019	Ministry of Treasury and Finance Directorate General of Foreign Economic Relations EU Department	Treasury and Finance Expert
February 2019 – November 2005	Ministry of Treasury and Finance European Union (EU) and Foreign Economic Relations Directorate	EU Expert
March 16, 2014- June 15, 2014	European Commission (Brussels) Directorate General of Development and Cooperation (DEVCO-Europeaid) Unit C1/Policy and Planning Sector	National Expert in Professional Training (NEPT)

CONFERENCES, TRAININGS AND CERTIFICATES

Major Fields of Study / Subject	Institution	Date	Location
Introduction to Performance Audit for Internal Auditors in the Public Sector	PEMPAL	March 2024	Online
Expenditure Review Conference	World Bank	5 February 2024	Ankara/Türkiye
Public Risk Management Guide Conference	OECD SIGMA & Ministry of Treasury and Finance of Türkiye	18 January 2024	Ankara/Türkiye
Internal Control System Monitoring and Evaltuation Guide Conference	OECD SIGMA & Ministry of Treasury and Finance of Türkiye	17 January 2024	Ankara/Türkiye
Spending Reviews Conference	OECD SIGMA & Ministry of Treasury and Finance of Türkiye	16 January 2024	Ankara/Türkiye
Green Deal and Green Recovery	European Commission	26-28 January 2021	Online
Developing a Common Approach in Protecting the Euro	OLAF/EU Commission	3-5 March 2015	Ankara/Türkiye
Introduction to Logical Framework Approach for Programme and Project Cycle Management	European Commission	27 March 2014	Belgium/Brussels
Expenditure Lifecycle	European Commission	2 April 2014	Belgium/Brussels
Grants: Basics	European Commission	10 April 2014	Belgium/Brussels
Procurement: Basics	European Commission	13 May 2014	Belgium/Brussels
Introduction to Risk Management and Control	European Commission	12 May 2014	Belgium/Brussels
Risk Management	European Commission	21 May 2014	Belgium/Brussels
Third Regional PIFC Conference for Candidate and	OECD SIGMA & Ministry of Finance of Türkiye	4-6 June 2013	Ankara/Türkiye

Major Fields of Study / Subject	Institution	Date	Location
Potential Candidate Countries			
EU Negotiation Techniques	Ankara University & British Council	6 April – 3 June 2010	Ankara/Türkiye
Cooperating in the Protection of Money Against Counterfeiting	OLAF/EU Commission	10-12 February 2009	Ankara/Türkiye
How to Operate in Brussels	Clingendal Institute	16-27 June 2008	The Hague/ Netherlands
PEMPAL "3th Internal Auditors' Community of Practice Workshop	World Bank	24-28 February 2008	İstanbul/Türkiye
EU funded project External Trainers Pool for DIS Trainings	Secretariat General for EU Affairs	23-26 July; 22-24 August; 3-5 September 2007	Ankara/Türkiye
Expertise Program of EU and International Relations	Ankara University	March – June 2007	Ankara/Türkiye
Basic Education Program of EU and International Relations	Ankara University	September 2006 – January 2007	Ankara/Türkiye
Towards International Debate Society Program	Galatasary University & Athens University	15-22 August 2002	İstanbul/Tükiye

PUBLICATIONS

Doğmuş Yurdakul, M. D. (2020). Avrupa Birliğinde İç Denetim: Üye Ülke Uygulamaları. In. H. Kıral (Ed.), *İç Denetim: Kuruma Değer Katmak.* (pp. 459-512). Ankara: Seçkin Yayıncılık.

FOREIGN LANGUAGE

English language score: English Foreign Language Examination (of Türkiye - YDS), 2024 November, 90/100

E. TURKISH SUMMARY / TÜRKÇE ÖZET

BÜROKRATİK REFORMLAR VE KAMUDA HESAP VEREBİLİRLİK: TÜRKİYE ÖRNEĞİ

"Hesap Verebilirlik", hükümetlerin politika belgelerinde ve uluslararası kuruluşların söylemlerinde sıklıkla yer alan modern yönetişimin popüler kavramlarından birisidir. Bu çerçevede kavram, gerek Dünya Bankası ve Uluslararası Para Fonu (IMF) gibi uluslararası finansal kuruluşların gündemlerinde, gerekse Avrupa Birliği (AB) gibi ulusüstü aktörlerin kamu yönetimi reform önceliklerinde yerini almaktadır. "Kamusal hesap verebilirlik", geniş anlamda kamu yararını ilgilendiren konularda kamusal alanın hesap verebilirliği olarak tanımlanmakta (Bovens, 2005a, p. 9) ve kamu otoritelerinin yetkileri dâhilinde kamu kaynaklarını nasıl kullandıklarının hesabını kamuya vermeleri gerektiği düşünülmektedir (Curtain at al, 2012, pp. 1-2).

Kamu yönetimi teorisinde "kamusal hesap verebilirlik" kavramının dönüşümünü 1980 öncesi ve 1980 sonrası dönemlerde şekillendiren farklı dinamikler bulunmaktadır. 1980 öncesi dönemde kamusal hesap verebilirlik tartışmaları "siyaset-yönetim ayrımı" etrafında şekillenmiştir. Temel stratejinin devletin "siyasi" ve "yönetim" fonksiyonlarının birbirinden ayrılması olduğu Klasik Kamu Yönetimi döneminde; halka hesap vermesi gereken kişilerin siyasiler (seçilmiş yetkililer) olduğu düşünülmüş; kamu görevlilerinin ise, kurum içerisinde belirlenmiş olan hiyerarşi çerçevesinde üstlerine hesap vermeleri beklenmiştir. Bu dönemde, kamu görevlilerinin hesap verebilirliği; herhangi bir "takdir yetkisi" kullanmadan, sadece görevlerini kanun ve düzenlemelere uygun bir biçimde yerine getirmeleri ile sınırlandırılmıştır. Öte yandan, 1929 sonrası dönemde siyaset ve yönetim arasındaki ayrım bulanıklaşmış ve hesap verebilirlik tartışmaları, Friedrich ve Finer tarafından "bürokratların takdir yetkisi" üzerine yürüttükleri tartışma etrafında şekillenmiştir. Friedrich (Frederickson,

2010, p. 59), kamu politikası yapım ve uygulama süreçlerinin birbirinden ayrılamayacağını ve demokratik hükümetin belirli bir düzeyde bürokratik uzmanlığa sahip olması gerektiğini savunurken; Finer, bürokratlara herhangi bir takdir yetkisi verilmemesi ve bürokratların kontrol edilmesi gerektiğini iddia etmiştir (Denhardt & Denhardt, 2003, p. 22). Yeni Kamu Yönetimi döneminde, "sokak düzeyinde bürokratlar" (street level buraucracy) halkla doğrudan temas halinde olmaları ve refah dağıtımındaki özerklikleri sebebiyle sadece üstlerine değil halka karşı da hesap verme yükümlüğüne girmişledir (Lipsky, 1980).

1980 sonrası dönemde ise devletin ekonomideki rolünün sorgulanmasıyla birlikte kamuda hesap verebilirlik tartışmaları temel olarak özel sektör araçları ve piyasa mekanizmaları etrafında şekillenmiştir. Yeni Kamu İşletmeciliğinin temel amacı, özel sektör teknik ve mekanizmalarının kamu sektörüne entegre edilmesiyle "hesap verebilir bir kamu yönetimi" tesis etmektir. Kamu hizmeti sunumunda, *piyasalaşma* ile birlikte devlet artık "vatandaşına" değil "müşterisine" hesap verirken; *kurumsal işletmecilik* kapsamında kamu görevlileri sadece kanun ve düzenlemelere uygunluk açısından değil aynı zamanda performanslarından dolayı da hem üstlerine hem de halka karşı da hesap vermekle sorumludur. 1990'ların sonlarında Yönetişimin ortaya çıkışı, kamusal hesap verebilirlik tartışmalarını değiştirmiştir. Birçok aktörün politika yapım sürecine dahil olduğu *ağ yönetişiminde* hesap verebilirlik ilişkileri oldukça karmaşık bir hale gelmiş, "kimin" "ne için" hesap verebilir olduğunu belirlemeyi zorlaştırmış ve hükümetin "yasal" hesap verebilirliğini azaltmıştır. Öte yandan, hesap verebilirlik, *iyi yönetişim*in temel taşlarından birisini oluşturmuş ve hesap verebilir bir kamı sektörünün varlığı, uluslararası finansal kuruluşların gelişmekte olan ülkelere kalkınma yardımı verebilmesi için bir ön koşul olarak ortaya çıkmıştır.

Türkiye örneğinde, aşağı yukarı benzer bir seyir izlemekle birlikte hesap verebilirlik tartışmalarının ülkeye özgü ekonomik ve siyasi koşullar nedeniyle dönem dönem farklılaştığını söylemek mümkündür. 1980 öncesi döneme bakıldığında, reform çalışmalarında bürokrasinin değişen rolü ve gücüne ilişkin literatürdeki farklı bakış açıları nedeniyle Türk kamu yönetiminde hesap verebilirlik açısından paralel bir tartışma yürütmenin zor olduğu söylenebilir. Kimi yazarlara göre (Heper, 2001; Özcan, 2015; Kazancıgil, 1994) geç Osmanlı ve erken Cumhuriyet döneminde

modernleşme çabalarını bürokratik elitler yürütürken; kimi yazarlar ise (Aytekin, 2019; Atılgan; 2019; Şener; 2019) gerçekleştirilen reformların arkasında bürokratların yanı sıra, ticaret burjuvazisi ve büyük toprak sahiplerinin de yer aldığını savunmuştur. Bu durum, Amerikan bağlamında olduğu gibi Türkiye'de de siyasi, bürokratik ve hiyerarşik hesap verebilirlik ilişkilerinden oluşan klasik hesap verme mekanizmasının sorunsuz bir şekilde değerlendirilmesini mümkün kılmamaktadır. Öte yandan, İkinci Dünya Savaşı sonrası dönemde Refah Devletinin ortaya çıkışı ile birlikte Amerikan bağlamında bürokratların kamu politikası yapım sürecinde rolü artarken, Türkiye'de Cumhuriyet Halk Partisi bürokratlarının (geleneksel bürokrasinin) Cumhuriyet'in ilk yıllarındaki idari reformların şekillenmesindeki baskın rolleri Demokrat Parti döneminde zayıflamıştır. Diğer taraftan, 1960'lı yıllarda yürütülen ekonomi politikaları sonucunda Devlet Planlama Teşkilatı'nın kurulması pek çok yazar (Aydın, 2021; Keskin; 2021; Zurcher, 2003) açısından bürokratların konumunu güçlendiren bir gelişme olarak değerlendirilmiştir. Ancak 1970 sonrası dönemde Adalet Partisi iktidarı tarafından bürokrasinin rolü ve gücü sınırlandırılmak istenmiş ve sonuç olarak bürokrasi siyasallaşmış ve gücü azalmıştır. Tüm bu gelişmeler, Amerika'da olduğu gibi Türkiye'de de siyasi, bürokratik ve hiyerarşik hesap verebilirlik ilişkilerinin sorunsuz bir şekilde değerlendirilmesini mümkün kılmamaktadır.

Türkiye'de, 24 Ocak 1980 Kararlarının kabul edilmesi ile birlikte ithal ikameci ekonomi politikaları terk edilmiş ve neo-liberal ekonomi modeline geçilmiştir. Ancak, Türkiye'nin neo-liberal ekonomik dönüşüme paralel olarak idari reform çalışmalarını hayata geçirmekte geç kaldığı ve bu çerçevede 1980'ler ve 1990'larda "idari" reformlardan ziyade "ekonomik" reformlara yoğunlaştığı görülmektedir. Bu çerçevede özelleştirme politikaları 1980'lerin ortasından itibaren başlamakla birlikte, "yönetsel reformlar" 2000 sonrasında gündeme gelmiştir. Bunun yanı sıra, neo-liberal ekonomik reformların gerçekleştirilmesi için Özal tarafından alternatif bir bürokrasinin yaratılmasıyla geleneksel bürokrasinin rolü zayıflamış; bu da siyasi, bürokratik ve hiyerarşik hesap verebilirlik ilişkilerinin değerlendirilmesini daha da zorlaştırmıştır. Esasen neo-liberal gündem, Türkiye'de 2000 sonrası dönemde "hesap verebilirliğin" odak noktası haline geldiği idari reform çalışmaları ile kurumsallaşmıştır. Hesap verebilirlik ilk olarak Sekizinci Beş Yıllık Kalkınma

Planında hükümetin bir hedefi olarak belirtilmiş; yasalaşmayan ancak Yeni Kamu İşletmeciliği, yönetişim ve iyi yönetişim paradigmalarının önerdiği tüm reform alanlarını kapsayan "5227 sayılı Kamu Yönetiminin Temel İlkeleri ve Yeniden Yapılandırılması Hakkında Kanun Tasarısı"nda da kavrama özel bir önem atfedilmiştir. Aslında "hesap verebilirlik" 2003 yılında kabul edilen ve 2006 yılında tüm hükümleri ile yürürlüğe giren 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ile Türk kamu yönetimine resmen (Md. 8) girmiş, bahse konu kanun kapsamında kamu mali yönetimindeki rol ve sorumlulukların yeniden tanımlanmasıyla "yönetsel hesap verebilirlik" kavramı ortaya çıkmıştır. 2000'li yıllar ayrıca; düzenleyici kurumların sayısı ve gücünün arttığı, neo-liberal gündemin kurumsallaşması çerçevesinde bölgesel kalkınma ajanslarının kurulduğu, adem-i merkeziyetçilik çerçevesinde atılan adımlar kapsamında kent konseylerinin kurulduğu ve Bilgi Edinme Kanununun yürürlüğe girdiği bir döneme tanıklık etmiştir. 2010'dan 2018'e kadar olan dönemde ise hesap verebilirlik yine gündemde olmakla birlikte siyasi iktidarın merkezileşmesi nedeniyle kavramın hayata geçirilmesinde aksaklıklar yaşanmış, düzenleyici kurumların gücü azaltılmış, kent konseyleri kapatılarak yerel yönetimde tekrar merkezileşme eğilimi ortaya çıkmıştır. Son olarak, 2018 sonrası dönemde Cumhurbaşkanlığı Hükümet Sistemine geçişle birlikte Parlamenter Sistemin hesap verebilirlik ilişkileri tamamen değişmiştir. Cumhurbaşkanının artık Meclise değil sadece halka hesap verdiği, Bakanların da Meclis yerine Cumhurbaşkanına ve kamuoyuna hesap verdiği bu sistemde siyasi hesap verebilirlik mekanizması farklılaşmış; Bakan Yardımcılığı pozisyonu da bakanlık içerisindeki mevcut hiyerarşik ilişkileri değiştirerek bürokratik hesap verebilirlik ilişkilerini karmaşıklaştırmıştır.

Literatürede "hesap verebilirlik" kavramının tanımı konusunda bir fikir birliği bulunmamakta; kavramın farklı şekillerde kullanıldığı görülmektedir. Kimi yazarlar kavramı *geniş bir perspektiften* tanımlayarak kavramı "şeffaflık" (Neyer, 2014), "cevap verebilirlik" (Gregory, 2003; Schafritz ve Russel, 2005) ve "sorumluluk" (Schultz, 2004) gibi farklı kavramların yerine kullanırken; kimi yazarlar ise hesap verebilirlik kavramını *dar anlamda* tanımlayarak "farklı taraflar arasındaki kurumsal bir ilişki" olarak ele almaktadır (Goodin, 2003; Philips, 2009; Scott, 2000; Ackerman,

2005). Aslında hesap verebilirlik kavramının tanımlanmasındaki bu farklı yaklaşımları daha iyi anlayabilmek ve hesap verebilirliği daha somut bir şekilde kavramsallaştırabilmek için Bovens'in sınıflandırması uygun bir çerçeve sunmaktadır. Bu tez çalışmasının kavramsal temeli olarak da kullanılan "Bovens'in hesap verebilirlik çerçevesi"nde Bovens, hesap verebilirliğin 'bir erdem olarak hesap verebilirlik" ve "bir mekanizma olarak hesap verebilirlik" olmak üzere iki farklı tanımını yapmaktadır. İlk tanım kapsamında hesap verebilirlik, iyi yönetişim çerçevesinde ele alınmakta ve kamu görevlileri ile devlet kurumlarının taşımaları beklenen olumlu bir özellik, bir erdem olarak açıklanmaktadır. İkinci tanımda ise hesap verebilirlik kurumsal bir mekanizma ve "bir aktör ile bir forum" arasındaki sosyal bir ilişki olarak ele alınmaktadır (Bovens, 2005a, s. 7-8; 2007b, s. 107; 2005c, s. 185). "Bir mekanizma olarak hesap verebilirlik" açısından Bovens, hesap verebilirliği "bir aktör ile bir forum arasında, aktörün davranışını açıklama ve gerekçelendirme yükümlülüğü olduğu, forumun sorular sorabileceği ve yargıda bulunabileceği, aktörün sonuçlarla karşılaşabileceği bir ilişki" olarak tanımlamaktadır. Bovens bu tanımdan yola çıkarak "kim", "kime", "ne hakkında" ve "neden" hesap veriyor sorularını yönelmekte ve bu çerçevede bu sorulara verilen cevaplardan yola çıkarak "siyasi hesap verebilirlik", "bürokratik hesap verebilirlik", "yasal hesap verebilirlik", "sosyal hesap verebilirlik", "idari hesap verebilirlik", "yatay hesap verebilirlik", "dikey hesap verebilirlik" gibi pek çok hesap verebilirlik türü tanımlamaktadır. Bahse konu hesap verebilirlik türleri bu çalışmada Türkiye'de kamu yönetimi reformu kapsamında hesap verebilirliğinin gelişimini açıklamak için de kullanılıştır. Öte yandan, Bovens'ın hesap verebilirlik çerçevesine literatürde farklı eleştiriler bulunmaktadır. Kimi yazarlar (Schillemans, 2007; Willems ve Dooran, 2011; Lindberg, 2013) Bovens'in hesap verebilirlik "tanımına" eleştirel yaklaşırken, bu çalışmanın yazarı Bovens'ın hesap verebilirlik "türlerine", "yönetsel hesap verebilirliği" ekleyerek bir katkıda bulunmaktadır. Bovens (2005a, p. 3; 2005b, 1-3; 2007a, p.448) Yeni Kamu İşletmeciğine geçiş ile birlikte "mali muhasebeden" "performans denetimine" geçildiğini kabul etmekle birlikte "yönetsel hesap verebilirlik"ten hiç bahsetmemiştir.

Yeni Kamu İşletmeciliği kapsamında kamu sektörünün dönüşümünü anlamak için kilit hesap verebilirlik mekanizması olduğu düşünülen "yönetsel hesap verebilirlik" kısaca yöneticilerin performanslarından dolayı sorumlu tutulması olarak tanımlanabilir. Esasen, Yeni Kamu İşletmeciliğinde kamu kurumlarının örgütlenmesinde çerçevesinde hesap verebilirlik tartışmalarının odak noktası "kurallara ve düzenlemelere uyum"dan "kurumun performans"na, "girdiler"den "çıktı ve sonuçlar"a kaydırılmıştır (Legreid, 2016). Bu yeni sistemde yöneticilere yeni roller verilmekte ve kuruluşlarının performansını artırmaları için kendilerine takdir yetkisi tanınmaktadır. Aslında *işletmecilik* (managerialism), yöneticilerin rolüne odaklanmakta; bu çerçevede yöneticilerden girişimci olarak hareket etmeleri ve kuruluşlarının performansını artırmaları beklenmektedir. Bu sistemde yöneticiler, kurumun amaç ve hedefleri doğrultusunda hareket ederek elde ettikleri sonuçlardan sorumlu tutulmaktadır (Shepherd, 2018). Bu çerçevede "yönetsel hesap verebilirlik", yöneticilerin Yeni Kamu İşletmeciğindeki "yeni" rolleri için hesap verebilir olmalarını ifade etmekte, bu da "siyasiler" ve "yöneticiler" arasındaki rol ve sorumlulukların net bir şekilde ayrılmasını gerektirmektedir.

Yönetsel hesap verebilirlik kavramı bu çalışmada Türkiye özelinde tanımlanmaya çalışılmış; bu kapsamda kavram 5018 sayılı Kanun çerçevesinde açıklanarak kavramın Sağlık Bakanlığı'nda yürütülen saha çalışması ile somutlaştırılması amaçlanmıştır. Esasen bu çalışmada "yönetsel hesap verebilirlik" tartışmaları Türkiye özelinde, "kamu yönetimi" ve "kamu maliyesi" perspektiflerini bir araya getirerek bütüncül bir yaklaşımla ele alınmıştır. Nitekim neo-liberal dönüşüm sürecinin kamu yönetiminin yanı sıra kamu mali yönetiminde de bir dönüşüme yol açtığı, bu çerçevede "Klasik Kamu Yönetiminden" "Yeni Kamu İşletmeciliğine" geçişle birlikte "Kamu Mali İdaresinden" "Kamu Mali Yönetimine" (Hepworth, 2004) geçiş olduğu savunulmuştur. Bu değişim ve dönüşüm ise Türkiye özelinde 1050 sayılı Muhasebe-i Umumiye Kanunundan 5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanununa Kanuna geçiş ile anlatılmaya çalışılmıştır.

2000'li yılların başında Türkiye'de gerçekleştirilen en önemli yapısal reformlardan birisini 5018 sayılı Kanununun yürürlüğe girmesi oluşturmaktadır. Ancak bahse konu kanun ve getirdiği değişimleri anlayabilmek için 2003 yılına kadar yürürlükte kalan

1050 sayılı Kanun ve bu kanunun benimsediği mali yönetim yapısına bakmak gerekmektedir. Dönemin mali anayasası olarak adlandırılan 1050 sayılı Kanunu 1927 yılında kabul edilmiştir. Ayrıca, 1050 sayılı Kanunun kurumsal temelini oluşturmak üzere 1937 yılında 2996 sayılı "Maliye Bakanlığı Teşkilat ve Görevleri Hakkında Kanun" kabul edilmiştir. Bu çerçevede, Bakanlık bünyesinde devlet bütçesinin hazırlanması ve uygulanmasından sorumlu Bütçe ve Mali Kontrol Genel Müdürlüğü, tüm kamu kurum idarelerini harcama sonrası teftişini yürütmek üzere ise Maliye Teftiş Kurulu Başkanlığı kurulmuştur. Esasen 1050 sayılı Kanun "Kıta Avrupası" modelini benimsemiş olup bu çerçevede "merkeziyetçilik" ilkesine dayanmaktadır. Merkeziyetçilik ilkesi çerçevesinde mali yönetime ilişkin politikaların belirlenmesi, kontrolü ve denetimi Maliye Bakanlığı tarafından yürütülmüştür. Bu kapsamda, kamu idarelerinde Bütçe Daireleri oluşturulmuş, bu daireler Maliye Bakanlığında Bütçe ve Mali Kontrol Genel Müdürlüğüne bağlanmıştır. Bu daireler bütçenin hazırlanması ve kontrolü görevini yürütmüşlerdir. Ödeneklerin Bütçe Daireleri tarafından kullanılabilmesi Sayıştay tarafından verilen vizeye bağlanmış, harcama sonrası denetim faaliyeti ise Maliye Bakanlığı denetim elemanları (Maliye müfettişleri, bütçe kontrolörleri, muhasebe kontrolörleri, gelir kontrolörleri) tarafından yerine getirilmiştir.

1050 sayılı Kanunda harcama sürecinde sorumlu olan aktörler "ita amiri", "tahakkuk memuru" ve "sayman" olarak belirlenmiştir. Bu sistemde Bakanlar *1. Derece ita amiri* görevini yürütmüş olup harcamaların yapılmasına dair muhasebe yetkililerine yazılı talimat vermiştir. *Gelir ve gider tahakkuk memurları* sırasıyla gelirlerin toplanması ve ödemelerin yapılmasına ilişkin belgelerin hazırlanması görevini yürütmüşler, *muhasebe yetkilileri* ise ödemeyi gerçekleştirmekle yükümlü tutulmuşlardır. Hesap verebilirlik açısından 1050 sayılı Kanunda ödeme emri veren Bakanların mali sorumluluğu bulunmazken, tüm mali sorumluluk ödemeyi yapan muhasebe yetkililerinde olmuş ve Sayıştay'a hesap vermekle yükümlü tutulmuşlardır. Bunun yanı sıra, bu sistemde hem muhasebe yetkilileri hem de gerçekleştirme görevlilerinin yasal sorumluluğu (belgelerin doğruluğu ve hukuka uygunluğu) bulunmaktadır. İta amiri olarak ödeme talimatı veren bakanın ise hiçbir mali sorumluluğu bulunmamakta, Meclise karşı siyasi olarak hesap vermektedir. Bu sistemde yöneticilerin de mali

anlamda bir sorumluluğu bulunmazken sadece muhasebe yetkililerinin mali anlamda sorumlu tutulması, Sayıştay'ın idare değil kişi bazında denetim yaptığı anlamına gelmiş ve eleştirilmiştir.

2003 yılında 5018 sayılı Kanunu kabul edilmesiyle birlikte 1050 sayılı Kanun tamamıyla yürürlükten kalkmıştır. Bu değişime yol açan pek çok "iç" ve "dış" etken bulunmaktadır ancak bu etkenleri tartışmadan önce neo-liberal ekonomik dönüşüm sürecinde kamu maliyesinde yaşanan değişimlere göz atmak gerekmektedir. Kamu mali yönetim reformları 1970'lerin sonunda gündeme gelmiştir. Ekonomik büyümenin yavaşladığı, bütçe açıklarının arttığı bir dönemde etkin ve verimli bir kamu yönetimi arayışı mali yönetim sisteminde köklü bir değişime yol açmıştır. Aslında kamu mali yönetim reformları ile amaçlanan, kamu kaynaklarının dağıtım sürecini neo-liberal küreselleşme sürecine uygun bir şekilde yeniden düzenlemektir. Dolayısıyla neo-liberal dönüşüm sürecinde kamu yönetimi paradigmasında "Klasik Kamu Yönetiminden" "Yeni Kamu İşletmeciliği" anlayışına geçiş, kamu mali yönetiminde de "Kamu Mali İdaresinden (Public Financial Administration)" "Kamu Mali Yönetimine (Public Financial Management)" bir paradigma değişimini de beraberinde getirmiştir (Hepworth, 2004). Bu kapsamda "harcama yönetimi"nden "mali yönetim"e bir geçiş olmuş; bu geçişle birlikte "bütçe" odaklı bir anlayıştan "kamu maliyesinin uzun ve orta vadeli sonuçlarını da içerecek şekilde kamu kaynaklarının tüm unsurları" odaklı yeni bir yaklaşıma geçilmiştir. Yine, "girdi" odaklı bir sistemden, girdilerle birlikte "çıktı ve sonuç"lara da odaklanan ve kamu hizmetinin etkin ve verimli sunulmasını amaçlayan bir sisteme geçilmiştir. Kamu Mali Yönetiminin (KMY) *amacı*; kamu kaynaklarının kullanımında hesap verebilirliğin ve saydamlığın artırılması ve kaynakların ekonomik, etkili ve verimli kullanımının sağlanmasıdır. KMY'nin *temel unsurları*; "kamu kaynaklarının stratejik önceliklere tahsis edilmesi" yani stratejik planlama, performans esaslı bütçeleme ve çok yıllı harcama çerçevesidir. Diğer bir unsur ise "kamu kaynak kullanımında etkinlik ve verimliliği sağlayacak kurumsal düzenlemeler" yani açık hedefler, görevler ve yetkilerdir. Her iki unsur da özel sektör yönetim tekniklerinin kamuya adapte edilmesi anlamına gelmektedir.

Aslında KMY reformları, devletin bürokratik hiyerarşik örgütlenmesinin değiştiği Yeni Kamu İşletmeciği yaklaşımı doğrultusunda kamu yönetiminin dönüşümünü açıkça ortaya koymaktadır. KMY reformları ile birlikte "merkezi yönetim" anlayışından "yönetim sorumluluğu" modeline geçiş olmuştur. Bu çerçevede, Maliye Bakanlığının mali politikaları tasarlama ve uygulama ve kontrolü konusundaki merkezi rolü kamu idarelerine devredilerek, kamu idarelerinin kendi mali yönetim ve kontrol yapılarını kurulmaları beklenmiştir. Dolayısıyla kamu idarelerinin görevi "idari" olmaktan çıkıp "yönetsel" bir hale gelmiş ve hedeflere ulaşmada sorumluluk üstlenmeye dönüşmüştür. Kamu idarelerinin kendi içlerinde "mali yönetim ve kontrol sistemleri" kurmaları için rol ve sorumlulukları yeniden tanımlamış, bunun sonucunda yöneticiler artık kendilerine tahsis edilen kaynakları plan ve programlar çerçevesinde harcamak, kontrol etmek ve izlemekle ve hiyerarşik üstlerini ve kamuoyunu bilgilendirmekle sorumlu tutulmuşlardır. Böylece, KMY alanında gerçekleştirilen reformlarla "siyasiler" ile "kamu görevlileri" arasındaki ilişki de etkilenmiştir. Hepworth'ün (2024) de vurguladığı üzere KMY reformu aslında *yönetim reformudur.* Bu kapsamda "kamu politika yapım sürecini" ve "siyasiler ile kamu görevlileri arasındaki ilişkileri" etkilemektedir. KMY sisteminde siyasiler politika geliştirmekle sorumluyken, kamu görevlileri belirlenen politikaların uygulanmasından ve hedeflere ulaşmadan sorumludurlar. Bu sistemde kamu yöneticilerinin de takdir yetkisi bulunmaktadır. Siyasiler ve kamu görevlilerinin rol ve sorumluluklarındaki bu ayrım, hesap verebilirlik anlayışında da bir değişime işaret etmektedir. "Siyasiler" ile "üst düzey kamu görevlileri" arasındaki ilişki, uygulamada yönetsel hesap verebilirliğin şekillendirilmesinde hayati önem taşımakta ve yönetsel hesap verebilirlik, bakanların ve hükümetlerin siyasi hesap verebilirliğini destekleyecek bir araç olarak görülmektedir (OECD SIGMA, 2018). Yöneticiler, eski hesap verebilirlik mekanizmalarının yanı sıra, artık kendilerine verilen kaynaklarla belirlenen hedefe ulaşma konusunda da hesap vermektedir. Yetki devri yapılan ve kamu hizmetlerinin sunumunda ve stratejik kararlar alma konusunda artık daha fazla takdir yetkisine sahip olan yöneticilerin rolündeki bu değişim, aslında temel ilkesi "yöneticilerin yönetmesine izin vermek" olan Yeni Kamu İşletmeciliği anlayışının bir yansımasıdır. Bu çerçevede, KMY reformlarıyla, Yeni Kamu İşletmeciliği ile getirilen yönetsel sistemin işlerlik kazandığını söylenebilir. Ancak Hepworth'un (2024) da belirttiği gibi,

özellikle iç kontrol bağlamında KMY reformlarının hayata geçirilmesi ve yöneticilere yeni rolleri doğrultusunda takdir yetkisi verilmesi; öncesinde harcamaların ilgili yönetmelik ve kanunlara uygun, bütçe limitleri ile uyumlu ve "kontrol" ve "uyum" odaklı olarak sadece politika amaçlı gerçekleştirilmesini sağlayan "sağlam bir Kamu Mali İdaresinin" varlığını gerekli kılmaktadır.

1050 sayılı Kanundan 5018 sayılı Kanuna geçiş, aslında Türkiye'de "Kamu Mali İdaresinden" "Kamu Mali Yönetimine" olan dönüşümün bir yansımasıdır. 5018 sayılı Kanunun yürürlüğe girmesiyle birlikte 1050 sayılı Kanun tamamen yürürlükten kaldırılmıştır ve bu değişime yol açan iç ve dış nedenler bulunmaktadır. *İç nedenler,* 2000'li yılların başındaki tartışmalar çerçevesinde 1050 sayılı Kanunun ve onun getirdiği Maliye Bakanlığı ve Sayıştayın rollerini önceliklendiren "merkezi" yönetim anlayışının; "stratejik açık", "performans açığı", "bütçe açığı" ve "güven açığı" olmak üzere dört açığa yol açtığı şeklindeki genel kanıdır. Bu sistem, harcamacı kuruluşların kendi mali politikalarını belirlemelerine ve uygulamalarına izin vermediği için harcamacı kuruluşların hesap verebilirliğini öne çıkarmamakla eleştirilmiştir. *Dış nedenler* ise, genel olarak uluslararası finansal kuruluşların gelişmekte olan ülkelere kalkınma yardımı vermeleri için KMY reformlarını ön koşul olarak belirlemiş olmalarıdır. Nitekim Türkiye'de 1995 yılından Dünya Bankası ile yürütülen "Kamu Mali Yönetimi" projesinde KMY alanındaki reformların yapılması gerektiği belirtilmiş, 2000 yılında Dünya Bankasından finansman sağlayabilmek için yürütülen "Kamu Harcamaları ve Kurumsal Gözden Geçirme Çalışması" sonucunda 5018 sayılı Kanun hazırlanmıştır. 1999 ve 2002 yıllarında IMF ile yapılan stand-by anlaşmalarında Türkiye, KMY alanında reformları uygulayacağını taahhüt etmiştir. Son olarak "sağlam mali yönetim", hem AB'ye adaylık hem de üyelik için bir koşuldur. Aday ülkenin, AB normları ve uluslararası standartlarla uyumlu bir mali yönetim ve kontrol yapısı kurması gerekmektedir. Özetle, dış ve iç nedenler bir arada değerlendirildiğine 1050 sayılı Kanun genel olarak dört başlık altında eleştirilmiştir: bütçenin kapsamının dar olması, bütçenin orta vadeli bir perspektifle hazırlanmaması, bütçenin uygulanması esnasında rol ve sorumluluk dengesinin kurulamamış olması ve bütçenin kontrolünde iç kontrol ve iç denetim mekanizmalarının bulunmaması.

5018 sayılı Kanun 2003 yılında kabul edilmiş, tüm hükümleriyle 2006 yılında yürürlüğe girmiştir. 5018 sayılı Kanun Türkiye'de kamu yönetimi anlayışındaki değişime işaret etmektedir. Bu çerçevede; kanunla "stratejik planlama", "performans programı", "faaliyet raporu" ve "iç kontrol sistemi" kamu yönetimi sistemimize getirilmiştir. Esasen, 5018 sayılı Kanun ile getirilen mali yönetim ve kontrol sisteminin, bir *yönetim* sistemi olduğunu söylemek mümkündür. 5018 sayılı Kanuna geçişle birlikte "bütçe" odaklı bir mali sistemden "mali yönetim" odaklı bir sisteme geçişmiştir. Bu çerçevede, "merkeziyetçilik" ilkesi yerini "yönetim sorumluluğu" modeline bırakmıştır. Bu modelde, Maliye Bakanlığı ve Sayıştay'ı önceliklendiren anlayış terkedilmiş, Maliye Bakanlığının harcama sürecindeki rolü harcamacı kamu idarelerine devredilmiştir. Bu çerçevede, bu yeni sistemde kamu kaynaklarının mali yönetimi ve kontrolünden kamu idareleri kendileri sorumludurlar. Bunun için idarelerinde bir mali yönetim ve kontrol sistemi kurmakla yükümlü tutulmuşlardır. Bu sistem "üst yöneticinin" yönetim kontrolü altında üçayak üzerinde inşa edilmiştir. İdarelerde kamu mali yönetim ve kontrol sisteminin kurulmasından sorumlu olanlar *Mali Hizmetler Birimleri*dir (yani Strateji Geliştirme Birimleridir). *Harcama birimleri,* faaliyetlerini ilgili mevzuata ve belirlenen plan, program ve bütçe çerçevesinde yürütmekle sorumludur. İdarenin faaliyetleri ve işlemleri ise, her bir harcamacı idarede oluşturulan *İç Denetim Birimi (iç denetçiler)* tarafından denetlenmekte ve üst yöneticiye raporlanmaktadır. Dolayısıyla, hem mali kontrol hem de denetim sorumluluğu idarelerin kendisine bırakılmıştır. Bu yönetim sorumluluğu modeliyle Türkiye mali yönetim sistemi çerçevesinde "Kıta Avrupası" modelinden "Anglo-Sakson" modeline geçmiştir. Türkiye'de oluşturulan yönetim sorumluluğu modelinde AB'nin Kamu İç Mali Kontrol (KİMK) yaklaşımı esas alınmıştır. Maliye Bakanlığının rolü bu çerçevede fonksiyonel olarak değişmiş, KİMK modelinin tüm kamu idarelerinde yeknesak bir biçimde oluşturulması ve geliştirilmesi görevine dönüşmüştür. Bu çerçevede Hazine ve Maliye Bakanlığı, iç kontrole ve iç denetime ilişkin standart ve yöntem belirleme, eğitim ve rehberlik hizmeti sunma görevleri yürütmektedir.

Mali yönetim ve kontrol sistemine ilişkin rol ve sorumluluklar 5018 sayılı Kanunda belirlenmiştir. Bu çerçevede, özetle, *Bakanların*, 1050 sayılı Kanunun aksine, harcama

sürecinde yer almamaları sebebiyle mali sorumlulukları bulunmamaktadır. Bakanlar, kamu kaynaklarının "etkili, ekonomik ve verimli kullanılması" ile hukuki ve mali konularda Cumhurbaşkanına; kurumlarının performansına ilişkin bilgi vermek üzere halka karşı sorumludur. 5018 sayılı Kanun ile mali yönetim sistemimize dahil edilen *üst yöneticilerin* yönetim sorumluluğu çerçevesinde mali yönetim ve kontrol sisteminin idarede oluşturulması, uygulanması ve izlenmesi görevleri bulunmaktadır. Bu görevlerin gerekliliklerini mali hizmetler birimi, harcama yetkilileri ve iç denetçiler vasıtasıyla yerine getirmektedirler. Üst yöneticiler ayrıca, kamu kaynaklarının "etkili, ekonomik ve verimli" bir şekilde elde edilmesi ve kullanılması konusunda Bakana, mahalli idarelerde ise meclislerine hesap vermekle yükümlüdürler. Harcama yetkilisinin üst yönetici olduğu durumlar hariç, üst yöneticilerin mali sorumluluğu bulunmamaktadır. 5018 sayılı Kanunun hazırlanması ve yürürlüğe girmesi aşamasında "yönetsel" ve "siyasi" sorumluluğu birbirinden ayırmak için Bakan yerine idarenin en üst düzey kamu görevlisi üst yönetici olarak belirlenmiştir (Arcagök, 2023b). Ancak Cumhurbaşkanlığı Hükümet Sistemine geçişle birlikte üst yönetici (Bakanlıklar için) kendine doğrudan bağlı birimler için Bakan, diğerleri için Bakan Yardımcısı olmuştur ve bu husus 5018 ile tesis edilen hesap verebilirlik kurgusunu da karmaşık hale getirmiştir. *Harcama yetkilisi,* bütçeyle ödenek tahsis edilen birimlerin en üst düzey yöneticisi (Genel Müdür/Başkan) olup, 1050 sayılı Kanunun aksine, harcama sürecinde yer alması sebebiyle mali sorumluğu bulunmaktadır. Harcama yetkilileri ayrıca kendi biriminde mali yönetim ve kontrol sistemini kurgulamakla ve uygulamakla yükümlüdür. Harcama yetkilileri hem kaynakların "ekonomik, etkili, verimli" bir şekilde kullanılmasından hem de kanun ve kurallara uymaktan sorumludurlar. Bu çerçevede mali, hukuki, bürokratik ve yönetsel hesap verme sorumlulukları bulunmaktadır. 1050 sayılı Kanun'da mali konularda Sayıştay'a hesap vermekle asıl yükümlü olan *muhasebe yetkililerinin,* 5018 sayılı Kanunda mali sorumluluğu bulunmazken, sadece görevleri gereği incelemeleri gereken belgelerden harcama yetkililerine karşı sorumlu tutulmaktadır. *Gerçekleştirme görevlileri*nin 1050 sayılı Kanunda hukuki ve mali sorumluluğu varken, 5018 sayılı Kanunda mali sorumlulukları sadece kusurla sınırlıdır. *Mali Hizmetler Birimi Yöneticisi,* mali yönetim ve kontrol sisteminin oluşturulmasından (idarenin "stratejik plan" ve "performans programının" ve idare "bütçesinin hazırlıklarını" koordine etmekten,

"bütçe kesin hesabı" ve "mali istatistiklerin" oluşturulmasından, "faaliyet raporunun" hazırlanmasından, "ön mali kontrol" ve "muhasebe hizmetlerinin" yürütülmesinden, "iç kontrol" sisteminin oluşturulmasından) sorumludur. Son olarak *iç denetçiler,* üst yöneticiye hesap vermekte olup, kurumun iç kontrol süreçlerinin yeterliliği ve etkinliği hakkında genel bir değerlendirme hazırlamak ve kendisine sunmakla sorumludur. İç denetim faaliyeti 5018 sayılı kanunla mali yönetim sistemimize getirilmiş olup, 1050 sayılı Kanunda Maliye Teftiş tarafından yürütülen merkezi denetim anlayışının yerine geçmesi sebebiyle Kamu Mali İdaresinden Kamu Mali Yönetimine (merkezi yönetimden yönetim sorumluğu modeline) geçişin göstergesidir.

"Merkezi yönetim" anlayışından "yönetim sorumluluğu" modeline geçişle birlikte, mali yönetim ve kontrol sisteminin kurulması sorumluluğu kamu idarelerinin kendilerine verilmiştir. Bu durum esas olarak kamu idareleri tarafından "stratejik yönetim sistemi" ve "iç kontrol sistemi" kurulmasına işaret etmektedir. Stratejik yönetim, "stratejik planlar", "performans programları", "performans esaslı bütçeler" ve "hesap verme sorumluluğu raporları" nın hazırlanmasından oluşan bir yönetim sistemini ifade etmektedir. Bu kapsamda kamu idarelerinin, belirlenen politikalar doğrultusunda beş yıllık dönemler itibarıyla stratejik planlarını hazırladıkları, stratejik planlarında yer alan hedeflere ulaşmak için programlarını oluşturdukları, bütçelerini performans göstergelerini içeren programlar temelinde hazırladıkları ve uyguladıkları, hesap verme sorumluluğu çerçevesinde sonuçlarını kamuoyuna ve ilgili mercilere duyurdukları (Saltık Turan, 2021) bir "stratejik yönetim sistemi" kurmaları gerekmektedir. Aslında, "faaliyet raporları" hem kamu idarelerinin hem de yöneticilerin kamu mali yönetim sistemindeki performanslarından sorumlu tutulmaları için temel araçlardır. Öte yandan, stratejik yönetim sisteminin kurulmasına paralel olarak, kamu idarelerinin "iç kontrol sistemi" kurmaları da gerekmektedir. İç kontrol, idarenin amaç ve hedeflerinin gerçekleştirilmesi ile kaynakların kurallara ve mevzuata uygun, etkili ve verimli kullanılması konusunda güvence sağlayan yönetsel araçların tümünü ifade etmektedir. İç kontrol, ilk olarak özel sektörde uygulanan ve daha sonra kamu sektöründe bir yönetim yaklaşımı olarak yaygınlaşan COSO (the Committee of Sponsoring Organisations of the Treadway Commission) metodolojisinin uygulanmasını sağlayan organizasyonel bir değişime işaret etmektedir. Avrupa

Komisyonu tarafından aday ülkelere tavsiye edilen iç kontrol modeli (KİMK) temel olarak COSO modeline dayanmaktadır. COSO modeli, "kontrol ortamı", "risk değerlendirme", "kontrol faaliyetleri", "bilgi ve iletişim" ve "izleme" olmak üzere beş ana bileşenden oluşmakta ve her bir bileşen çeşitli standartları içermektedir.

Hazine ve Maliye Bakanlığı tarafından temel olarak COSO çerçevesine uygun olarak hazırlanan Kamu İç Kontrol (KİK) Standartları Tebliği 2007 yılında yayımlamıştır. Bu çerçevede, kamu idarelerinde iç kontrol sisteminin oluşturulması, uygulanması, izlenmesi ve geliştirilmesi amacıyla 18 standart ve bu standartlar için gerekli 79 genel şart belirlenmiştir. Aslında bu standartlar, KMY reformları doğrultusunda kurulması gereken ve yöneticilerin performanslarından sorumlu tutulabilmeleri için gerekli yönetsel araçları sağlayan "iç kontrol mekanizmasını" şekillendirmektedir. Tekrarlamak gerekirse, 5018 sayılı Kanun ile getirilen KMY sisteminde kıdemli yöneticilerden (kendilerine kaynak tahsis edilen harcama yetkilileri), birimlerindeki faaliyetlerini "stratejik planlar", "performans programları" ve kendilerine tahsis edilen "bütçe" doğrultusunda kurumsal hedeflere ulaşmak amacıyla yürütmeleri beklenmektedir. Dolayısıyla, yöneticiler sadece kurallara uygunluktan değil, aynı zamanda hükümet politikası hedeflerinin "ekonomik, verimli ve etkin" bir şekilde yerine getirilmesinden de sorumludurlar.

Yönetsel hesap verebilirlik; yöneticilerin, kendilerine tahsis edilen kaynaklar ve verilen yetkiler ile karar alma ve uygulama serbestisi çerçevesinde erişmeleri hedeflenen çıktı ve/veya sonuçlardan dolayı sorumlu tutulmaları olarak tanımlanabilir (Erüz, 2023). 5018 sayılı Kanun çerçevesinde aktörlerin hesap verme ilişkileri Bovens'ın çerçevesi kullanılarak "kimin" "kime" "ne için" ve "neden" hesap verdiğini gösterecek şekilde açıklanmıştır. Ancak bu çerçeve, "nasıl" sorusuna cevap vermemekte ve yöneticileri sonuçlarından ve performansından dolayı sorumlu tutabilmek için uygulamada idarede ne tür mekanizmaların gerektiğini detaylı bir şekilde açıklamamaktadır. Bu nedenle, yönetsel hesap verebilirliğin uygulamada "nasıl" gerçekleştiğini göstermek amacıyla Sağlık Bakanlığı'nda bir saha araştırması yürütülmüştür. Saha araştırması ODTÜ İnsan Araştırmaları Etik Kurulunun 0256-ODTUİAEK2023 sayılı ve 15.05.2023 tarihli yazısı ile onaylanmıştır. Saha araştırmasını yürütmek üzere ayrıca Sağlık Bakanlığından da (16.06.2023 tarih ve

217403813) onay alınmıştır. Bu saha araştırması ile "üst düzey yöneticilerin" (Genel Müdürler gibi ödeneklerin tahsis edildiği harcama yetkilileri) hedeflerine ulaşmaları ve sonuçlarından dolayı sorumlu tutulmalarını sağlamak için Kamu İç Kontrol Standartları doğrultusunda idarede kurulması/oluşturulması gereken mekanizmaların varlığının "derinlemesine araştırılması" amaçlanmıştır. Saha araştırması için hem doküman analizi gerçekleştirilmiş hem de 17.06.2023 ile 31.12.2023 tarihleri arasında Sağlık Bakanlığının üç farklı biriminden – Strateji Geliştirme Başkanlığı, Yönetim Hizmetleri Genel Müdürlüğü ve Sağlık Bilgi Sistemleri Genel Müdürlüğü – toplam 10 kişiyle mülakat gerçekleştirilmiştir. Mülakatlarda "stratejik yönetim sistemi" ve "iç kontrol sistemi" başlıkları altında gruplandırılan toplam 33 soru yöneltilmiş (ilgili kişiye ilgili soru sorulmuştur) ve görüşme OECD SIGMA'dan türetilen çerçeve doğrultusunda; "yöneticilerin rollerinin açıklığı", "iş planlamasında hedeflerin kullanımı", "karar verme yetkisinin devri", risk yönetim sisteminin varlığı", "insan kaynaklarının yönetimi", "bütçenin planlanması ve uygulanması" ve "iletişim, raporlama ve izleme" olmak üzere yedi gereklilik altında yapılandırılmıştır. Her bir gereklilik altında, Kamu İç Kontrol Standartları çerçevesinde var olması beklenen mekanizmalar derinlemesine araştırılmıştır. OECD SIGMA'nın mekanizması, Bovens'ın çerçevesinin yönetsel hesap verebilirlik kapsamında "nasıl" sorusuna cevap vermekte yetersiz kalması sebebiyle tercih edilmiştir.

Daha önce de ifade edildiği üzere, saha çalışması ile öncelikle yöneticilerin sonuçlardan sorumlu tutulabilmesi için Sağlık Bakanlığında gerekli mekanizmaların kurulup kurulmadığının tespit edilmesi amaçlanmıştır. Sağlık Bakanlığı yetkililerinden elde edilen nitel verilere ve doküman analizine göre, Bakanlığın örgütsel yapısının yöneticilerin performanslarından sorumlu tutulmasını sağlayacak şekilde tasarlandığı söylenebilir. Yöneticilerin ve diğer personelin rol ve sorumlulukları ilgili kanun ve yönergelerde tanımlanmıştır. Stratejik hedeflerin yanı sıra, stratejik hedeflere ulaşmak için yöneticilerin kendi birimlerinde operasyonel hedefleri de mevcuttur ve birim personeline duyurulmaktadır. Üst yöneticilerin yöneticilere yetki devretmesine ilişkin mevzuat yürürlüktedir. Hem stratejik hem de operasyonel hedeflere ulaşmaya yönelik risklerin belirlendiği, değerlendirildiği ve gerektiğinde Risk Eylem Planları ile ilgili kontrol mekanizmalarının düzenlendiği bir

risk yönetim sistemi bulunmaktadır. Bilgi teknolojilerine yönelik kontrol mekanizmaları uluslararası standartlara uygun şekilde düzenlenerek yöneticilerin ilgili verilere zamanında ulaşması sağlamakta, birimdeki işlerin aksamadan yürütülmesi için operasyonların sürekliliğine önem verilmektedir. İnsan kaynakları yönetiminin temel amacı, doğru personelin doğru birimde çalışmasını sağlayarak yöneticilerin hedeflere ulaşmasını sağlamaktır. Program esaslı performans bütçe kapsamında, bütçe kaynakları program ve alt program bazında ve performans hedeflerine ulaşmak için belirlenen faaliyetlere tahsis edilmektedir. Son olarak, yöneticilerin stratejik amaç ve hedefler ile performans göstergelerine ilişkin gerçekleşmeleri izleyebilmeleri için gerekli izleme ve raporlama mekanizmaları (bilgi teknolojisi sistemlerine yerleşik olarak) mevcuttur.

Sağlık Bakanlığı, iyi kurgulanan ve işleyen bir iç kontrol sistemine sahip olduğu değerlendirildiği için saha araştırması için seçilmiştir. Sağlık Bakanlığı, Hazine ve Maliye Bakanlığı tarafından 2022 yılında "İç Kontrol Sistemi İzleme ve Değerlendirme Rehberi" (4 Nisan 2024 tarihinde yayımlanmıştır) hazırlıkları için yürütülen pilot çalışma kapsamında iyi bir uygulama örneği (yürütülen pilot çalışmada üç idareden en iyisi) olarak belirlenmiştir. Aslında 5018 sayılı Kanununun 2006 yılından bu yana yürürlükte olmasına karşın; iç kontrol sistemi açısından Türkiye'deki tüm kamu kurumlarında eşit derecede içselleştirildiğini, kurumsallaştırıldığını ve uygulandığını söylemek mümkün değildir. Buna yol açan çeşitli faktörlerden bahsetmek mümkündür. Kimi kamu idarelerinde iç kontrol sistemi üst düzey yönetim tarafından yeteri kadar sahiplenilmiyorken, kimi kurumlarda ise sahiplenmeye yönelik irade olmasına karşın sistemin kurgulanması ve işleyebilmesi için mali kaynak ya da insan kaynağı yetersiz kalabilmektedir. Dolayısıyla, iç kontrol sisteminin başarısının arkasında, kurum içi ve dışı farklı dinamikler bulunmaktadır. Sağlık Bakanlığı örneğine gelecek olursak, yapılan mülakatlar Bakanlıkta sistemin iyi kurgulanmasını ve işlemesini sağlayan çeşitli faktörler bulunduğunu bize göstermektedir. Öncelikle, Sağlık Bakanlığında iç kontrol hem iç kontrol birim yöneticisi hem de personeli tarafından sahiplenilmektedir. İkinci olarak, çalışma ekibi (iç kontrol birimi personeli), sistemin daha da geliştirilmesine katkı sağlayacak farklı bakış açılarına sahip ve farklı disiplinlerden gelen kişilerden oluşmaktadır. Ayrıca, sahadaki sözleşmeli yöneticiler

için uygulanan “Performans Gösterge Kartları”, iç kontrol sisteminin illerde uygulanmasını kolaylaştırmaktadır. Ek olarak, Sağlık Bakanlığının kalite kültürünü benimsemiş olması ve iç kontrol sistemine geçilmeden önce kalite çalışmalarının (Sağlık Bakanlığı'nda Kalite Çalışmaları) yürütmüş olması, Bakanlığın belirli konulara ve kavramlara aşina olmasını sağlamıştır. Son olarak, bilgi teknolojisi sistemi (Sağlıkta İzleme ve Değerlendirme – SİZDES) oldukça işlevsel olup bu kapsamda kurum içi iletişimin kolaylaştırmakta ve işlerin verimli bir şekilde yürütülmesinde önemli bir rol üstlenmektedir. Dolayısıyla, kuruma özgü bahse konu faktörler göz önünde bulundurulduğunda, sistemin farklı idarelerde nasıl uygulandığı ve bunun arkasındaki dinamikleri anlamak için gelecekte diğer kamu kurumları arasında karşılaştırmalı bir analiz yapılabilir.

Sağlık Bakanlığı, iyi işleyen bir iç kontrol sistemine sahip olduğu göz önünde bulundurulduğunda 5018 sayılı Kanunun Türkiye’de mali yönetim sistemini nasıl değiştirdiğini göstermek açından güzel bir örnektir. Yine, Sağlık Bakanlığı, kamu idarelerinin örgütsel yapılarının Yeni Kamu İşletmeciliği ile uyumlu olarak nasıl dönüştüğünü ve bir iyi yönetişim ilkesi olan “hesap verebilirliğin” nasıl içselleştirildiğini ve uygulandığını göstermesi açısından da iyi bir örnek teşkil etmektedir. Bu çerçevede Bakanlık, özel sektör yönetim araçları ve mekanizmalarının nasıl kamu sektörüne transfer edildiğini ve uygulanabildiğini göstermektedir. Saha araştırması aynı zamanda KMY reformlarının aslında kamu idarelerini örgütsel açıdan değiştiren yönetsel reformlar olduğunu gözler önünde sermektedir. Dolayısıyla, Sağlık Bakanlığında yürütülen saha araştırması, genel olarak kamu yönetiminde ve özel olarak kamu idarelerinde Yeni Kamu İşletmeciliği çerçevesindeki dönüşümü anlamak için “yönetsel hesap verebilirliğin” temel hesap verme mekanizması olduğunu ortaya koymuştur.

Sağlık Bakanlığında yürütülen saha çalışması aynı zamanda yönetsel hesap verebilirlik kavramının tanımlanması ve uygulanmasının açıklanması için Bovens'in “kim”, “kime”, “ne hakkında” ve “neden” hesap verdiği sorularına dayanan mekanizmanın yeterli olmadığı ve hesap verebilirlik ilişkisini daha iyi anlayabilmek için “nasıl” (hangi mekanizmalar/araçlar aracılığıyla)” sorusunun da çerçeveye dahil edilmesi gerektiğini göstermektedir. Bu çalışmada da ele alındığı üzere KMY

sisteminde yöneticiler (kim), kurallara uygun ve ekonomik, verimli ve etkin bir şekilde örgütsel hedeflere ulaşılması konusunda (ne için) üst düzey yöneticilere ve kamuya (kime) hesap vermektedir. Ancak, yöneticilerin sonuçları hakkında hesap verebilmesi için, vaka çalışmasında ayrıntılı olarak gösterildiği gibi, belirli yönetsel mekanizmaların/araçların oluşturulmasına ihtiyaçları vardır. Onlar olmadan sonuçlardan sorumlu tutulamazlar. Dolayısıyla yönetsel hesap verebilirlikten bahsederken Bovens'in "bir mekanizma olarak hesap verebilirlik" tanımının, kavramın işleyişinin anlaşılması için daha ileri mekanizmaların detaylandırılmasını gerektirmektedir.

Saha araştırmasının temel amacı, yöneticilerin performanslarından dolayı hesap verebilmeleri için idarede bulunması gereken yönetsel mekanizmaların neler olduğunu göstermek ve bu çerçevede Sağlık Bakanlığında bunun varlığını "derinlemesine araştırmak"tı. Bu nedenle saha çalışmasındaki görüşme soruları ağırlıklı olarak bilgi edinmek ve bunu "tamamlayıcı" bir çerçevede sunmak amacıyla, yani çoğunlukla Sağlık Bakanlığı'nda *tasarımcıların bakış açısıyla* sistemin "nasıl" kurgulandığını ortaya koymak için betimleyici bir şekilde hazırlanmıştır. Dolayısıyla bu çalışmanın sınırlılıkları kapsamında, ne soruların tasarımı ne de bilgilerin elde edilip sunulma şeklinin sistemin etkililiğini tartışan "karşılaştırmalı" bir çerçeveye olanak sağladığı söylenebilir. 5018 Sayılı Kanun'un Türk kamu yönetimine kazandırdığı KMY sisteminin etkinliğinin değerlendirilmesi bu saha çalışmasının odağını oluşturmamıştır. Saha çalışmasının amacı, 5018 Sayılı Kanunun ve uygulanabilirliğinin "eleştirel" bir analizini yapmak değil, uygulamada yönetsel hesap verebilirliği sağlamak için gereken yapı ve mekanizmaları ortaya koymak (keşfetmek) olmuştur. İkinci olarak, Sağlık Bakanlığı örneğinin genelleştirilmesi ve Türkiye'deki tüm kamu idarelerinin örgütsel anlamda bu şekilde dönüşüme uğradığının iddia edilmesi mümkün değildir. Saha çalışması genel resmi vermemekte, ancak spesifik bir örnek sunmaktadır. Üçüncüsü, saha çalışması tek bir örneğe dayandığından kamu kurumları arasındaki farklılıkları ortaya koyan "karşılaştırmalı" bir çerçeve sunmamaktadır. Bu farklılaşmanın arkasında yatan kuruma özgü faktörleri veya sistem bazlı sorunları anlamak için gelecekte kamu idareleri arasında karşılaştırmalı bir çalışma yürütülebilir. Son olarak vaka çalışması, üst düzey yöneticilerin bakış

açısından bakmamakta ve sistemin uygulanmasında - varsa - sorunları ortaya koymamaktadır. Kamu kurumlarındaki üst düzey/kıdemli yöneticiler, görevlerini yerine getirirken ve performanslarından dolayı hesap verirken çeşitli zorluklarla karşılaşabilirler. Örneğin, gerekli insan veya bütçe kaynaklarından yoksun olabilirler veya yasal çerçevenin varlığına rağmen, görevlerini yerine getirme konusunda kendilerine yetki devredilmiyor olabilir. Bu nedenle, gelecekte, kıdemli yöneticiler açısından karşılaştırmalı bir çalışma yapılabilir ve uygulayıcılar açısından sistemi anlamak ve değerlendirmek için farklı kamu kurumlarındaki kıdemli yöneticiler ile görüşmeler gerçekleştirilebilir.

Bu tez, "içeriden" bir bakış açısıyla tasarlanmış ve yazılmış bir tezdir. Çalışmanın yazarı Hazine ve Maliye Bakanlığı'nda 19 yılı aşkın görev yapmaktadır. Esasen bu durum, bu çalışmanın yazarına, çalışmada KMY reformlarına ilişkin sunduğu bilgiler ve yürüttüğü tartışmalar ile örnek olay incelemesinin tasarlanması ve uygulanması için değerli bir arka plan sağlamıştır. Sahadan olmanın dezavantajı, mülakat sorularının tasarımının ve örnek olay incelemesinin yürütülme biçiminin "Türk bürokrasisinde sistemi tasarlayanların" bakış açısıyla şekillenmiş olması olabilir. Ancak yine de tüm tezin, özellikle teori ve Türkiye'deki kamu yönetimi reformu bağlamında yazılan bölümler dikkate alındığında, içeriden bir bakış açısıyla yazıldığını söylemek mümkün değildir. Bu çerçevede, bu çalışmanın yazarı hem genel olarak bu doktora çalışmasının hem de özelde Sağlık Bakanlığı'nda yürütülen saha araştırmasının literatüre katkı sağladığını düşünmektedir. Öncelikle literatür incelendiğinde, bu doktora çalışmasının hem kamu yönetimi teorisinde hem de Türk kamu yönetimi reformlarında hesap verebilirlik kavramının gerek 1980 öncesi gerekse 1980 sonrası dönemi içerecek şekilde kapsamlı bir çerçeve sunması açısından özgün olduğu görülmektedir. Dahası, çalışma hem kamu yönetimi hem de kamu maliyesi perspektiflerini birleştirerek yönetsel hesap verebilirliği açıklamaya çalışmaktadır. Çalışma aynı zamanda kamu mali yönetimindeki aktörlerin 5018 Sayılı Kanundaki rollerinin ve aralarındaki hesap verebilirlik ilişkilerinin tanımlanmasında Bovens'in hesap verebilirlik çerçevesini kullanması açısından da özgündür. Son olarak bu çalışma sahadan bir örnek sunmakta ve akademik bakış açısını bir kenara bırakmadan yönetsel hesap verebilirlik için gerekli mekanizmaları derinlemesine araştırmaktadır.

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