

UNIVERSITY OF GHANA

**THE RECURSIVE INTERACTION OF STRUCTURE AND ACTION IN
PUBLIC ACCOUNTABILITY IN GHANA**

BY

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DECLARATION

No portion of the work referred to in the thesis has been submitted in support of an application for another degree or qualification of this or any other university or institute of learning.

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CERTIFICATION

I hereby certify that this thesis was supervised in accordance with the procedures laid down by the University.

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Date

DEDICATION

I dedicate this thesis to the public officers I met in the course of this study – hard-working and committed bureaucrats, whose service is often over-shadowed by the challenging conditions under which they work, and the stereo-types that have formed around them. When, as a nation, we discover that model of public accountability, which best suits our unique context and constraints, your service will shine the more brightly, and attract the recognition that it deserves.

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LIST OF ABBREVIATIONS

CPI	Corruption Perception Index
CSOs	Civil Society Organizations
EOCO	Economic and Organized Crime Office
GIFMIS	Ghana Integrated Financial Management Information System
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCEs	Metropolitan, Municipal and District Chief Executives
NACAP	National Anti-Corruption Action Plan
NPM	New Public Management
OHCS	Office of the Head of Civil Service
OSP	Office of the Special Prosecutor
PAC	Public Accounts Committee of Parliament
PADA	Pan-African Doctoral Academy
PIAC	Public Interest and Accountability Committee
RSIM	Research, Statistics and Information Management
SAPs	Structural Adjustment Programs

ABSTRACT

Public organizations in Africa continue to experience public accountability challenges despite introducing organizational controls intended to serve as public accountability mechanisms. Studies on public accountability challenges have explored, separately, the influence of public accountability mechanisms and socio-cultural expectations on bureaucrats' decisions, but few have explored their joint influence on bureaucrats' decisions. The objective of the study was to understand how bureaucrats in Ghanaian public organizations respond to the tension between formal organizational controls and informal sociocultural expectations, especially in exercising personal judgement or discretion, and unearth a theory that could deepen understanding of persistent accountability challenges in public organizations in Ghana. Grounded theory methodology was used. The study adopted the logic of appropriateness as a conceptual framework within which to examine values and expectations as a component of structure. Findings revealed that directors respond to the tension by informally integrating sociocultural expectations into their public decisions. Findings suggested Giddens (1984)'s Structuration Theory as the theory at play in the persistent accountability challenges in public organizations in Ghana, in that when public accountability mechanisms are introduced into a country without reconciling them with existing societal values and mechanisms, the society develops conflicted expectations. The more public officials find ways to meet those conflicted expectations, the more the society expects them to do so. This creates a recursive cycle between society's expectations and public officials' actions. Strengthening of PAMs if not reconciled with societal values, maintains the cycle. It is recommended that policy makers engage the Ghanaian society in a series of dialogues towards the reconciliation of public accountability values and socio-cultural values about accountability.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

A public accountability drive in Western and African countries over the past three decades continues to attract research on public accountability challenges. Studies on public accountability challenges have explored the influence of public accountability mechanisms on bureaucrats' decisions as well as the influence of socio-cultural expectations on bureaucrats' decisions; but few studies have explored the joint influence of public accountability mechanisms and socio-cultural expectations about accountability, on bureaucrats' decisions. In this regard, public accountability research has tended to describe standard reporting tools and systems, in public organizations, as public accountability mechanisms (Schick, 1998; Ayee, 2001; Shah, 2007; Frederickson, Smith, Larimer & Licari, 2012; Dubnick, 2014; Cabral & Santos, 2016). These tools and systems, such as procurement laws and procedures, narrative and financial reports, performance contracts and performance assessment processes, and systems for approval and documentation of decisions, dominate the literature as the mechanisms by which accountability may be ensured in bureaucrats' decision-making.

The dominance of organizational tools and systems as the controls by which public accountability may be ensured in bureaucrats' decisions has fostered an under-exploration of the ways in which public accountability mechanisms and socio-cultural expectations about accountability jointly shape bureaucrats' decisions. This is a critical research gap for African countries, where studies have pointed both to public accountability mechanisms and socio-cultural expectations as important factors in public accountability reforms (Ayee, 2001; Shah,

2007; Repucci, 2014). The research has however tended to present the socio-cultural values and expectations of African countries as problematic to public accountability, and public accountability mechanisms as solutions to the problems fostered by those socio-cultural values and expectations. In the literature on public accountability in African countries, therefore, socio-cultural values and expectations have primarily been explored from their characterization as constraints to public accountability (Schick, 1998; Shah, 2007; Bierschenk & Olivier de Sardan, 2014). This has tended to pitch African socio-cultural values and public accountability values against each other. The ideals of objectivity, ethicality, high performance, integrity, democracy, justice and equity have been portrayed as public accountability values (see Romzek, 2000; Dubnick & Frederickson, 2009), while the ideals of communalism, interdependency, respect for elders, gift-giving and responsibility for extended family characteristic of African societies (see Cobbah, 1987; Gyekye, 1997; Moyo & Ramsamy, 2014; Ndofirepi & Cross, 2016), are categorized as socio-cultural values, outside of public accountability values.

The literature on the wider concept of accountability, of which public accountability may be considered a sub-component, however presents a different perspective. There, socio-cultural expectations and values are portrayed as an inherent element of accountability relationships (Tetlock, 1983; Tetlock, Skitka & Boetgger, 1989; Lerner & Tetlock, 1999; Tetlock, 2002; Tetlock, 2002; Hall, Frink & Buckley, 2017). Tetlock (1992) explains that “expectations of accountability are an implicit or explicit constraint on virtually everything people do. He explains that in almost everything they do, individuals implicitly or explicitly consider the question, “If I do this, how will others react?”. Tetlock (1985: 307) emphasizes the socio-cultural underpinnings to this question in describing accountability as an “inevitable socio-cultural adaption to the problem of how to organize and coordinate the interrelationships among

individuals who are capable of monitoring and controlling their own actions”. Public administration studies recognize the influence of socio-cultural values on bureaucrats’ decisions (Jacoby, 2006; Beck, Jørgensen & Bozeman, 2007; Rutgers, 2008; Dubnick & Frederickson, 2011; Yang, 2012; Witesman & Walters, 2014; Bierschenck & Olivier de Sardan, 2014; Roll, 2014; Van der Wal, 2016; Stazyk, Davis & Portillo, 2017), thus broadly affirming the relevance of socio-cultural expectations to accountability. However, in the specific field of public accountability, public administration studies have tended to emphasize a tension between public accountability values and African socio-cultural values. Again, the assumption is observable in public accountability studies that strengthening organizational systems for reporting and control will ensure that public accountability values supersede socio-cultural consideration in bureaucrats’ decision-making (Schick, 1998; Shah, 2007; Ayee, 2008). With public accountability values and African socio-cultural values portrayed as essentially dichotomous, the research has given limited, if any focus to, their joint influence on bureaucrats’ decision-making.

As governments, development partners and civil society organizations (CSOs) in African countries turn to public accountability mechanisms as the route to addressing inefficiencies in public service delivery, it becomes important that public administration research explores how these mechanisms, together with socio-cultural expectations, jointly shape the decisions of bureaucrats in these countries. This would expand understanding of bureaucrats’ decision-making in African countries. This expanded understanding would contribute to knowledge on public accountability deficits that persist in African countries even when organizational controls, intended to serve as public accountability mechanisms, have been strengthened. Without this understanding, public sector reforms in African countries, many of which focus on strengthening public accountability, may continue to produce disappointing results, as has largely been the case

(Nunberg, 1999; Therkildsen, 2000; Hope, 2012; Karyeija, 2012; Repucci, 2014). This study therefore explores the ways in which public accountability mechanisms and socio-cultural expectations about accountability, jointly shape the decisions of bureaucrats in Ghanaian public organizations. The study seeks to deepen understanding of the dynamics that transpire in bureaucrats' decision-making when public accountability mechanisms meet socio-cultural expectations, and how those dynamics explain persistent public accountability deficits in the Ghanaian public sector. This chapter presents a general introduction to this research effort. The chapter presents the research problem. It summarizes features of current public accountability literature, which have contributed to the research problem. The chapter also presents briefly the research context. It also outlines the research question and sub-questions, which the study explores.

1.1 Background to the study and research problem

Public accountability is widely referred to, as a social relationship in which an actor feels an obligation to explain and justify his conduct and/or performance to some significant other (Romzek & Dubnick, 1987; Bovens, 2005; Bovens, 2007; Pollit, 2003; Romzek, 2014). Public accountability has always been fundamental to public administration (Romzek & Dubnick, 1987). However, over the past three decades, it has gained the status of a core element of democratic governance (Pollitt, 2003; Bovens, 2007; Dubnick & Frederickson, 2011; Dubnick & Yang, 2011; Bovens, Schillemans & Goodin, 2014). Democratic states have elevated public accountability to the position of “A Good Thing” (Pollitt, 2003: 89); “a golden concept” (Bovens (2007: 448); the hallmark of modern democratic governance (Dubnick & Yang, 2011); and an icon of good governance (Bovens, 2007: 449; Dubnick & Frederickson, 2011: 6). With this development, scholars have observed an increasing attention by governments to organizational

tools of control and systems of reporting, widely termed “public accountability mechanisms”, as the solution to the challenge of ensuring efficiency in public service delivery (Bovens, Schillemans & 'T Hart, 2008; Dubnick & Yang, 2011; Dubnick & Frederickson, 2011; Joshi, 2010; Dubnick & Frederickson, 2011; Ossege, 2012; Schillemans, 2015). As observed by Bovens, Schillemans & 'T Hart (2008), there has been a noticeable drive to “strengthen existing public accountability arrangements and design new ones” (Bovens, Schillemans & 'T Hart (2008: 225). In practice therefore, organizational tools and systems have increasingly been introduced into public organizations in the expectation that they will ensure objectivity, control, ethicality, performance, integrity, democracy, and justice and equity in bureaucrats’ decisions (Schick, 1998; Romzek, 2000; Dubnick & Frederickson, 2011; Schillemans, 2015). These expectations are referred to as the “promises of accountability” (Dubnick & Frederickson, 2009; 2011).

Studies on public accountability challenges have mirrored the practice, highlighting organizational tools of control and reporting systems as the mechanisms that will ensure accountability in bureaucrats’ decision-making (Romzek, 2000; Aucoin & Heinzmann, 2002; Dubnick & Yang, 2011; Dubnick & Frederickson, 2011; Dubnick, 2014; Overman, Van Genugten & Van Thiel, 2015; Cabral & Santos, 2016; Velotti & Justice, 2016). In this regard, studies on public accountability have explored the influence of public accountability mechanisms on bureaucrats’ decisions, as well as the influence of socio-cultural values and expectations on bureaucrats’ decisions; but few studies seem to have investigated the joint influence of public accountability mechanisms and socio-cultural expectations about accountability, on bureaucrats’ decisions.

This gap in the research is important for the research on African countries. African countries continue to experience poor public service delivery despite decades of public sector reform. Poor public service delivery has been attributed to the persistence of public accountability deficits in these countries. Evasion and poor enforcement of public service rules, poor-application of standard operating procedure, formal procedure on paper and informal rules in practice, non-uniformity in application of organizational rules, and poor record-keeping and documentation, are some of the public accountability deficits that be-devil the public sector in African countries (Schick, 1998; Englebort, 2015). These deficits have contributed to a high perception of corruption in the public sector of African countries, which has persisted for several decades (Dwiveldi, 1967; Gould & Amaro-Reyes, 1983; Ayee, 2008; Norman, Aviiisah, Awiah, Kweku & Binka, 2016). The above public service delivery challenges, the public accountability deficits that underlie them, and the accompanying perception of corruption have been attributed to systems of patrimonialism and patronage that are considered to underlie African socio-cultural values and norms. African socio-cultural values have therefore been depicted as key contributory factors to public accountability deficits in African countries. Public accountability research has focused on organizational tools and controls as the mechanisms to address these inefficiencies and their socio-cultural underpinnings. The focus on public accountability mechanisms as the solution to the influence of socio-cultural expectations on bureaucrats' decisions has fostered an under-exploration of the joint influence of public accountability mechanisms and socio-cultural expectations about accountability on bureaucrats' decisions. The literature contains the following features, which have contributed to this research gap.

1.1.1 Dominance of ideal-type depiction of public accountability

An ideal-type depiction of public accountability dominates public accountability research (Sinclair, 1995; Dubnick, 2014). This ideal-type portrays what researchers believe public accountability should be about more than what it tends to be in practice (Sinclair, 1995; Yang, 2012; Dubnick, 2014; Velotti & Justice, 2016). According to Sinclair (1995), the research on public accountability has been skewed toward generic definitions of public accountability as external managerial controls. This depiction of public accountability, according to Sinclair (1995), has sacrificed important dimensions to the concept. Yang (2012) draws attention to a tendency for the research and the practice to present a lack of accountability as the problem and the establishment of more accountability systems as the solution. Yang (2012: 256) suggests that in practice, however, adding more public accountability systems may aggravate rather than solve the problem.

This ideal-type, in which public accountability is pursued through managerial controls is reminiscent of Habermas (1989)'s rational-critical approach to the concept of the public sphere. Habermas (1989)'s conception of the realm of society that may be referred to as "the public", discounts socio-cultural values and beliefs as mere opinions and insufficient basis for the establishment of public opinion or public values (see Benington, 2007; Castells, 2008; Rauchfleisch, 2017). The ideal-type predisposes public accountability studies towards an elevation of values considered to be objective, and a de-emphasis of values considered to be tainted with socio-cultural biases. In the research on the wider concept of accountability, however socio-cultural values, expectations and pressures are fundamental to accountability. Accountability relationships are under-girded with socio-cultural rules and norms (Tetlock, 1985: 307; Tetlock, Skitk & Boetgger, 1989: 632; Frink & Klimoski, 2004: 2). Accountability is

shaped by the expectations of the persons and groups of persons within the account-giver's social setting (Green, Viser & Tetlock, 2000: 1380), and in the account-giver's need for social approval.

Studies on public accountability have however focused on public values as the basis for accountability (see Romzek & Dubnick, 1987; Romzek, 2000; Pollit, 2003; Bovens, 2005; Bovens, 2007; Busuioc & Lodge, 2015). Due, in part to this, there has been limited exploration of socio-cultural values and expectations as a component of public accountability relationships. A notable exception is Dubnick (2014), who argues for an ontological shift in perspectives on public accountability; a shift that would emphasize the social relationships, values and expectations that underpin accountability. Yang (2012) and Velotti & Justice (2016) have also argued in similar vein. Again, Schillemans (2016) suggests that in order to understand public accountability better, public accountability studies need to “look beneath the formal characteristics of accountability mechanisms to the actual interactions between decision-makers and their accountability forums” (pg.). Schillemans (2016) further suggests that there may be a much closer relationship between public administration settings and social psychological research.

For the most part, however, the literature has portrayed limited exploration of socio-cultural expectations and values as inherent components of public accountability. This is particularly the case with research on African countries. To a large extent, socio-cultural values are explored in the research on African countries, not as an inherent component of public accountability relationships, but as bottlenecks to public accountability (Morris-Jones, 1964; Dwivedi, 1967; Schick, 1998; Dzimbiri, 2009; Kareija, 2012; see also Grindle, 1997; Repucci, 2014). Those sections of public accountability research that have drawn attention to socio-

cultural expectations as a component of public accountability have not explored the ways that socio-cultural expectations and public mechanisms jointly shape bureaucrats' decisions.

With both public and socio-cultural expectations as key elements of public accountability, it is important that their joint influence in bureaucrats' decision-making is explored. This would contribute to knowledge on public accountability in African countries, where bureaucrats may find the need to respond to socio-cultural expectations as important as the need to adhere to organizational tools and systems. An exploration of the joint influence of public accountability mechanisms and socio-cultural expectations about accountability would deepen understanding of public accountability deficits that persist in these countries notwithstanding the introduction of public accountability mechanisms. This study therefore extends beyond the extant literature's largely separate exploration of the influence of public accountability mechanisms and socio-cultural expectations on bureaucrats' decisions, to investigate the way they jointly shape bureaucrats' decision-making.

1.1.2 Positioning of socio-cultural expectations outside public accountability typologies

The ideal-type depiction of public accountability has contributed to the positioning of socio-cultural values and expectations about accountability outside public accountability typologies. Socio-cultural values and expectations about accountability are not reflected in the dominant typologies of public accountability (see Romzek & Dubnick, 1987; Pollit, 2003; Bovens, 2005). Bureaucratic accountability, political accountability, legal accountability and professional accountability are presented as the forms in which public accountability takes (Romzek & Dubnick, 1987; Bovens, 2005), while accountability that is grounded in socio-cultural values and expectations is categorized as a separate type of accountability termed, "informal accountability" (Romzek, LeRoux & Blackmar, 2012; Romzek, 2014).

Notwithstanding that public accountability is defined as a social relation (Bovens, 2005), it is largely depicted as a relation between public officials and citizens engaging in a formal or legally-defined capacity (see Romzek, 2000; Pollitt, 2003; Wang, 2002; Bovens; 2007; Cabral & Santos, 2016). Without an understanding of the ways in which the expectations bureaucrats encounter in their informal relationships interact with the expectations defined for them in their formal or public roles, insights into public accountability deficits in African countries may be lost. This is because the organizational tools and systems expected to address public accountability deficits may not take that interaction into adequate account.

1.1.3 Focus on external controls as public accountability mechanisms

Within the ideal-type depiction of public accountability as control, there is the dominant portrayal of organizational reporting systems and other external organizational controls as the mechanisms that foster public accountability (Dubnick, 2005; Frederickson et al, 2012). According to Frederickson et al (2012; 274), reporting may be referred to as the modern form of accountability. The emphasis on external controls under-emphasizes the internal values of the bureaucrat, which may also serve as constraints on his or her decision-making. In this respect, the literature has tended to follow the practice (Dubnick, 2014), mirroring the assumption that organizational tools that are introduced into public organizations to foster public accountability are, indeed, the mechanisms that foster public accountability (see Wohlsetter, 1991; Joshi, 2010; Overman, Van Genugten & Van Thiel, 2015; Dubnick & Frederickson, 2011; Cabral & Santos, 2016). Few studies seem to have empirically ascertained whether those organizational tools may indeed be defined as public accountability mechanisms.

This gap is important for the research on African countries, owing to the differences in African and Western value systems. According to Witesman & Walters (2014), bureaucrats draw

upon their personal values in making decisions in their official capacity. The personal values which bureaucrats draw upon, in their decision-making, are socially derived and socially-responsive (Witesman & Walters, 2014: 400). Cultural context and specificity is therefore critical to an understanding of bureaucrats' decision-making (Van der Wal, 2016). Van der Wal (2016) observes however that the research on public values has not been sufficiently specific to cultural context Van der Wal (2016) notes the "surprisingly mono-cultural" nature of the research on public values, and its "Western conceptual and empirical signature" (Van der Wal, 2016: 2). Van der Wal (2016: 2) argues that this feature of the research limits understanding of how values are manifested in public sector decision-making. He posits that particularly in non-Western societies, more attention to local context would provide a more robust perspective on decision-making in the public sector. The above perspective does not diminish the importance of external controls on bureaucrats' decisions. However, it signals the importance of both internal values and external controls on bureaucrats' decisions. It is important that public accountability research explores the joint influence of external controls and internal values, in bureaucrats' decision-making.

1.1.4 Limited exploration of bureaucrats' meaning-making of public accountability

A strand of the literature has signaled that exploring bureaucrats' own meaning-making of public accountability, their felt-accountability, or the way they make sense of public accountability, could shed light on public accountability challenges (Sinclair, 1995; Yang, 2012; Bierschenk & Olivier de Sardan, 2014; Velotti & Justice, 2016). Sinclair (1995) argues that "efforts to improve public accountability would be informed by an understanding of the diversity of ways in which managers construct, hold and enact a sense of being accountable" (Sinclair, 1995: 220). Yang (2012: 264) proffers a similar perspective in his assertion that the rightful

research approach to the problem of public accountability is “an accurate understanding of how actors actually make sense and order of the accountability institutions or pressures”. Similarly, Bierschenk & Olivier de Sardan (2014: 4) argue that research needs to be approached from bureaucrats' own perceptions of the goods and services for which their departments have responsibility, and the ways in which they "construct their everyday relationships with service users" (see also Velotti & Justice, 2016). Few studies on public accountability in African countries seem to have adopted the approach of exploring public accountability from bureaucrats' own meaning-making. Exploring African bureaucrats' meaning-making of public accountability could deepen understanding of public accountability deficits which persist even where public accountability mechanisms have been introduced, as it would explain the reasoning and motivation with which African bureaucrats perceive public accountability mechanisms.

1.2 The parameters of the study

This section briefly presents the boundaries within which the study is limited. The study applies Ayee (2008: 9)'s definition of public organizations; namely, “bodies, the existence of powers of which rely on the authority conferred on them by the state, in varying degrees, through some formal process”. In this study therefore, public organizations comprise ministries, departments and agencies, state enterprises and corporations as well as regulatory bodies (Ayee, 2008). The terms “public officer” and “bureaucrat” are used inter-changeably in the study.

The study confines itself to an exploration of bureaucrats' discretionary decisions. Discretionary decisions are focused upon because, as with public accountability, bureaucratic discretion is a fundamental component of public service delivery (Friedrich, 1940; Lipsky, 1980; Dobel, 1990; Kettle & Fesler, 2009). However, bureaucratic discretion and public accountability seem to present close-opposites, as reflected in the debate between Friedrich (1940) and Finer

(1941). Public accountability connotes decision-making based upon externally-defined values and controls, while discretion connotes decision-making based upon personal judgement and personal values. An examination of discretionary decisions in the context of public accountability offers an opportunity for exploration of the dynamic that evolves between external organizational controls and the bureaucrats' values. Hupe and Hill (2007)'s definition of bureaucratic discretion is applied. Hupe & Hill (2007) define bureaucratic discretion as decision-making "wherever the effective limits on [the public officer's] power leave him free to make a choice among possible courses of action and inaction" (Hupe & Hill, 2007: 281).

The study focuses on bureaucrats at the director level of public organizations. This is because the director level may be viewed as the level of the public manager or middle manager (Hiekkataipale & Lamsa (2015). Bureaucrats at this level of public organizations are confronted with highly complex decisions, characterized by choices among competing and conflicting public expectations (Kettle & Fesler, 2009; Ossege, 2012; Hiekkataipale & Lamsa, 2015). Hiekkataipale & Lamsa (2015: 2), observe that middle managers exist in a world of "complex, uncertain and multiple realities" which confront them with competing formal and informal rules. The director level provides the opportunity for a study of how bureaucrats address conflicts or tensions between the rules they are expected to follow.

The study views public accountability challenges as wicked problems. Wicked problems are problems of public policy, which are difficult to solve, owing to complex and multi-faceted underlying factors (Head & Alford, 2015). Wicked problems have to be approached from a multiplicity of perspectives and lenses, one of which may dominate, but none of which will fully capture the entirety of their complex nature. In this study, the problem of public accountability deficits is viewed through the lens of values and expectations. This perspective cannot fully

capture the complexity of public accountability challenges but presents an opportunity for deepening understanding of them.

At a conceptual level, the study explores the concept of structure. Structure is often explored in the context of the structure-agency relationship (Hall & Taylor, 1996; Tolbert & Zucker, 1996; Scott, 2008). Although the study explores some element of agency in its study of the discretionary decisions of bureaucrats, the primary focus is upon the structure component of the structure-agency relationship. The approach of focusing on one component of a relationship is termed ‘methodological bracketing’ by Giddens (1984). Methodological bracketing enables the researcher to develop thick descriptions (Geertz, 1973) of the component of the relationship that he or she focuses upon. Methodological bracketing is adopted in the study so as to develop thick descriptions of structure as it plays out at the level of directors in public organizations in Ghana. Finally, the study restricts itself to the Ghanaian context. Ghana presents an appropriate case study for an exploration of public accountability mechanisms and socio-cultural expectations about accountability. This is because of Ghana’s attainment of the position of a beacon of good governance in sub-Saharan Africa, the centrality of public accountability values to good governance, a keen interest in public accountability observable across government, CSOs, the media, and the general public in Ghana, along-side strong and enduring socio-cultural values and expectations that pertain across the country.

1.3 Research context

The study is situated in the context of Ghana’s drive for good governance. Ghana has enjoyed many years of recognition as a beacon of democracy and good governance in sub-Saharan Africa. This may be attributed to successive transfers of power in the country from democratically-elected governments, from 1992 to date. This achievement notwithstanding, the

country ranks high on international corruption indices, notably Transparency International's Corruption Perception Index (CPI). High ranking on the CPI is indicative of underlying deficits in public accountability, which is a fundamental component of good governance. Ghana's public accountability deficits have been associated with the socio-cultural values of the Ghanaian society. Indeed, Ghanaian socio-cultural values and expectations have seemed to sit uneasily with public accountability values.

Within the notion of good governance, public accountability emphasizes such values as equality, transparency and respect for the rule of law. These values may be referred to as public accountability values. They have been translated into laws, policies and procedures that are expected to regulate the activities of the public and provide the fundamental human rights of Ghanaians and foster national development. Ghanaian socio-cultural values on the other hand emphasize communalism, a sense of responsibility for members of one's extended family, and respect for elders (Cobbah, 1987; Gyekye, 1997; Moyo & Ramsamy, 2014, Ndofirepi & Cross, 2016). The sense of communalism and responsibility for one's own entails a measure of preferential treatment towards the members of one's social networks. Respect for elders constrains Ghanaians from berating persons older than themselves even where they have contravened the law. These socio-cultural values are visible in the norms and practices of Ghanaians. They foster social regulation and cohesion in traditional Ghanaian settings. Public accountability values and Ghanaian socio-cultural values, while not necessarily at variance, have not been reconciled to find common ground that may exist between them. Socio-cultural values of African societies such as Ghana have largely been depicted as conflictive to public accountability values in the literature on the public sector. They have for example been portrayed as underlying causes of corruption (Shah, 2007). A tension therefore exists between the public

accountability values expected to foster national development in Ghana, and the socio-cultural values, which foster social regulation and cohesion. Taking the above context as a point of departure, this study illuminates that tension and examines the ways in which directors handle this tension in decision-making.

1.4 Research objective

The objective of the study was to understand how bureaucrats in Ghanaian public organizations respond to the tension between formal organizational controls and informal sociocultural expectations, especially in exercising personal judgement or discretion, and unearth a theory that could deepen understanding of persistent accountability challenges in public organizations in Ghana.

1.5 Research question

The study explores the following broad question:

How do public accountability mechanisms and socio-cultural expectations jointly shape directors' discretionary decisions in Ghana, and how does this explain the persistent accountability deficits in the Ghanaian public sector?

In order to answer this question, the study explores the following sub-questions:

- a. How do bureaucrats at the director level experience the tension between public accountability values and socio-cultural expectations about accountability?
- b. How do directors respond to the tension between public accountability values and socio-cultural expectations about accountability in their discretionary decisions?

- c. How do directors make sense of public accountability and how does their sense-making determine the tools and systems which they consider to be effective public accountability mechanisms?

Sub-question (a) explores tensions or apparent conflicts between public values and socio-cultural values, peculiar to the director level of public organizations in Ghana. Sub-question (b) addresses the heart of the study, namely how public accountability mechanisms and socio-cultural expectations jointly shape directors' decision-making. To explore this phenomenon, directors' responses to the tensions they experience between the values that underlie public accountability and socio-cultural expectations about accountability are examined. Sub-question (c) contributes to a further understanding of the joint influence of public accountability mechanisms and socio-cultural expectations on directors' decisions, by exploring directors' meaning-making of accountability and how this determines the tools and systems, which they view as effective public accountability mechanisms.

1.6 Contribution to knowledge

The study is expected to contribute to knowledge as follows:

1. Provide insights on public accountability from the experience of bureaucrats at a specific level of the public organization; i.e. the level of directors.
2. Empirically verify or counter assumptions about the expected role of public accountability mechanisms in bureaucrats' decisions in an African country context.
3. Posit theoretical propositions about why public accountability deficits may persist in African countries notwithstanding the strengthening of public accountability mechanisms.

1.7 Outline of the thesis

Chapter one presents the research problem that the study responds to. It summarizes key features of public accountability research, which have contributed to the research problem. The chapter presents the research context and the research question that the study explores. **Chapter Two** situates the study within the current literature. It presents in further detail, the gaps and assumptions in public accountability literature that have contributed to the research problem. The chapter draws from social psychology literature as well as public administration literature. **Chapter Three** locates the study in the context of Ghana's drive for good governance and public accountability and the tension this drive has fostered between public accountability values and socio-cultural values. **Chapter Four** shares the research methodology.

Chapters Five to Seven explore the joint influence of public accountability mechanisms and socio-cultural expectations in directors' discretionary decisions. Chapter Five begins this exploration by discussing findings on directors' experience of a tension between public accountability values and socio-cultural expectations about accountability, and the themes that emerge. Chapter Six discusses the ways in which directors respond to these values and expectations in their discretionary decisions. Chapter Seven discusses findings on directors' meaning-making of public accountability, or the way they construct and make sense of public accountability, and how this determines the mechanisms which they consider to be effective public accountability mechanisms. **Chapter Eight** concludes the study with a conceptual framework which theorizes about the ways in which public accountability mechanisms and socio-cultural expectations jointly shape bureaucrats' discretionary decision-making. The chapter posits explanations for persisting public accountability deficits in Ghana. The chapter presents the study's contribution to knowledge and offers policy recommendations for how public

accountability could be strengthened in contexts where socio-cultural expectations seem to conflict with the values that underlie public accountability.

CHAPTER TWO

PUBLIC ACCOUNTABILITY AND SOCIO-CULTURAL VALUES: A CRITICAL OVERVIEW

2.0 Introduction

The previous chapter introduced the study. It was argued that public accountability research is dominated by an emphasis on ideals that may be termed, public accountability values, and an under-emphasis of socio-cultural values. The chapter argued that, this had contributed to a gap in the research; namely limited exploration of the joint influence of public accountability mechanisms and socio-cultural expectations about accountability on bureaucrats' decisions. Chapter two presents a review of public accountability literature to portray the features of public accountability research that have contributed to this gap. The review draws upon social psychology research as well as public administration research.

2.1 Accountability

In the field of social psychology, Tetlock (1983) defines accountability as the need to justify one's views to others. Accountability is also defined as "the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings and actions to others" (Lerner & Tetlock (1999: 255). Again, within social psychology, accountability is considered to be a basic, universal and ubiquitous element of social life (Tetlock, Skitka & Boetgger, 1989; Tetlock, 2002). It is a fundamental element of all societies and the organizations that operate within them (Hall, Frink & Buckley, 2017). Accountability is a "universal feature of everyday decision-making environments" (Tetlock, Skitka & Boetgger, 1989), which links individuals to

institutions by reminding them of the need to be equipped with good reasons for their opinions in the event that they are called to justify them (Tetlock, 2002: 455).

Accountability is associated with social pressure. It is the social pressure to justify one's views to others (Green, Viser & Tetlock, 2000: 1380). It depicts people's effort at seeking the approval and respect of the key constituencies in their lives (Tetlock, 2002: 455). Accountability therefore becomes "the social psychological link between individual decision-makers on the one hand and the social systems to which they belong on the other" (Tetlock, 1985: 307). Frink & Klimoski (2004: 2) describe accountability as "the root of viable social systems". Frink & Klimoski (2004: 2) explain further that all social systems, from the most primitive and loosely structured to the most sophisticated production systems, demand some general agreement about rules and guidelines for behavior. Social systems are defined as shared expectations (Frink & Klimoski, 2004). Through mechanisms for observing, evaluating and sanctioning behavior, compliance with shared rules, guidelines and expectations is elicited (Frink & Klimoski, 2004: 2). Sinclair (1995) describes accountability as being shaped by "social archetypes". Sinclair (1995: 221) observes that accountability "involves the generation of social consensus about what counts as good conduct and acceptable performance". There is a strong socio-cultural underpinning to the social pressure that accompanies accountability, evidenced in Tetlock (1985: 307)'s reference to accountability of conduct as "an inevitable socio-cultural adaption to the problem of how to organize and coordinate the interrelationships among individuals who are capable of monitoring and controlling their own actions".

Accountability exerts a coercive or regulative effect which provides the regularity upon which social life is dependent. As explained by Tetlock (1985), regularity is necessary for organized social life to exist. That regularity is provided by shared rules, norms and social

practices. Accountability is a key aspect of the regularity provided by shared rules and norms, as it serves as the mechanism for rule and norm enforcement (Tetlock, 1985: 307; Tetlock, Skitk & Boetgger, 1989: 632). Tetlock (1992: 337) refers to accountability as “a critical rule and an enforcement mechanism”. Hence, accountability connects people to the “authority relations” within which they live (Lerner & Tetlock, 1999: 255). Expectations underlie accountability. As indicated earlier, Tetlock (1992) explains that expectations of accountability are an implicit or explicit constraint on virtually everything people do, and that people consciously or unconsciously consider how others will react to their actions. Failure to act in ways for which one can construct acceptable accounts leads to varying degrees of censure, depending on the gravity of the offense and the norms of the society” (Tetlock 1992: 337). Referring to Tetlock (1992), Frink & Klimoski (2004: 2) define social systems in terms of common sets of shared expectations for behavior. In this regard, accountability becomes “the adhesive that binds social systems together” (Frink & Klimoski, 1999: 3). According to Tetlock (1992), without the capacity to call individual agents to answer for their actions, there is no basis for social order, for shared expectations, or indeed, for the maintenance of any type of social system.

Accountability carries with it an element of judgment and consequence. Where satisfactory justification is not provided for one’s actions, negative consequences, ranging from disdainful looks to loss of livelihood, liberty and even life, may occur (Lerner & Tetlock, 1999: 255). The opposite holds true. Positive consequences will occur where compelling justifications for action are provided (Lerner & Tetlock, 1999). Accountability is imbued with an audience-approval motive (Tetlock, 1999; Tetlock, 2002: 455). Tetlock (1985: 308) describes people as approval and status-seekers. People are “generally motivated to maintain the approval and respect of those to whom they are accountable” (Tetlock, 1985: 309). The need for audience-

approval causes people to act strategically and deliberately (Tetlock, 1985; Tetlock, 2002). According to Tetlock (1985), people develop different strategies for coping with the problem of how to justify their judgments and decisions to others in order to maintain their approval and respect. They adopt “a host of impression-management tactics” (Tetlock, 2002: 455), when they fail to achieve the impression they sought to achieve in the eyes of a targeted audience.

While accountability is universal and ubiquitous, the rules, norms, values and ideologies to which people are held accountable are not uniform (Tetlock, 1985). These rules, values and norms “differ dramatically from one situation to the next (Tetlock, 1985: 307). A person’s life may be governed by several accountability relationships, each of which carries a separate set of ground rules. As explained by Lerner & Tetlock (1999), there are as many distinct types of accountability as there are distinct relationships among people and between people and the organizations that give structure and meaning to their social world” (Lerner & Tetlock, 1999: 256). People cope with the challenge of multiple accountability relationships and judgments in different ways. The above descriptions of accountability are drawn largely from the field of social psychology. They reflect the social contingency model of decision-making (Tetlock, 2002). As reflected above, this model of decision-making emphasizes social norms, values, ideologies and expectations as the foundation of accountability. The above depictions of accountability further portray accountability as a phenomenon that cut across all social relationships, exerting pressure on social actors to conform to the norms of their social circles so as to maintain social standing. Accountability is therefore not restricted to the realm of formal rules encapsulated in national laws and policies, and organizational guidelines and regulations. Accountability rules need not be encoded in written rules. They may remain at a psychological level.

In public administration however, accountability research and practice has focused on the form of accountability termed, “public accountability” and has tended to depict accountability primarily as a formalized relationship grounded in the laws, policies and regulations of the state. Again, public accountability has largely been delimited to the relationship between public officials as accountability actors and citizens as their key accountability constituents or accountability forums. This approach to public accountability reflects the basic features of the broad concept of accountability described above. However, those basic features have been configured to the expected relationship between public officials and citizens. As will be discussed below, the depiction of accountability in public accountability studies assumes a selected group of values as reflective of the aspirations of the citizens of a country. Those values are assumed to capture the criteria that citizens expect to guide the decisions and actions of bureaucrats. For the purposes of this study, those values are referred to as public accountability values.

2.1.1 Public accountability values

The preceding section signaled that accountability is underpinned by the values of the social setting in which individuals and their key accountability constituencies are located. Likewise, public accountability is underpinned by values considered to be public values. Public values provide “normative consensus about the rights, benefits, and prerogatives to which citizens should (and should not) be entitled; the obligations of citizens to society, the state and one another; and the principles on which governments and policies should be based” (Bozeman, 2007: 37). Public values are deemed to represent the aspirations of the public; i.e. the benefits that the public wishes to receive from the public sector, and the criteria they expect to guide bureaucrats in their decisions and actions. Within the good governance notion, public

accountability is associated with the values of the rule of law, transparency, and adherence to procedure (World Bank, 1989). In the table below, Romzek (2000) presents the ideals of efficiency, the rule of law, professionalism and responsiveness as the values that underlie public accountability.

Table 1: Values and behavioral expectations of different accountability types

Accountability	Values	Behavioural expectation
Hierarchical	Efficiency	Obedience to organizational directives
Legal	Rule of law	Compliance with external mandates
Professional	Expertise	Deference to individual judgement and expertise
Political	Responsiveness	Responsive to key external stakeholders

Extracted from Romzek (2000)

Romzek (2000) explains that each of the different types of public accountability depicted in the table, is underpinned by a particular public value. Similarly, in discussing the promises of public accountability, or the benefits that are expected to accrue from public accountability, Dubnick & Yang (2011) list objectivity, control, ethicality, performance, integrity, democracy, and justice/equity as the values deemed to represent the public’s aspirations and their expectations of bureaucrats’ decisions, as below.

Table 2: The Six Promises of Accountability

Accountability valued as:	
Control	Integrity
Ethical Behaviour/Good choices	Democracy
Performance	Justice/Equity

Source: Extracted from Dubnick & Frederickson (2011)

The values of equity, the rule of law, justice, control, integrity, ethicality, transparency and control run across the above sets of values. They are largely considered to represent the aspirations or values of the public. The literature on public values however contains contestations about the values that may be considered, “public”. Van der Wal, Nabatachi & de Graff (2015:

14) argue that there is no agreement in public administration about which values may be considered public, and why. Rutgers (2008) finds that most efforts at classifying public values are unable to justify their classifications. The literature reflects several, unsuccessful efforts by public administration researchers to identify the set of values that may be considered uniquely applicable to the public service delivery setting (Bozeman, 2007; Jørgensen & Bozeman, 2007; Witesman & Walters, 2014: 384).

Notwithstanding the above-mentioned contestation, there tends to be an association of public accountability values with notions of objectivity and rationality. The values of equality, justice, equity, integrity and control, presented above as public accountability values, assume the existence of a rational and objective standard of behavior, to which all members of a society subscribe. The association of public accountability values with the notions of objectivity and rationality are reflective of Jurgen Habermas' concept of the public sphere. The public sphere, according to Habermas (1989), serves as a medium within which "something approaching public opinion can be formed" (Habermas, 1989). This sphere, according to Habermas (1989), comes into being when [individual members of the society] confer in an unrestricted fashion...and publish their opinions about matters of general interest. The nature of these discussions, according to Habermas, distinguishes mere opinions from public opinion. Habermas defines mere opinions as cultural assumptions, normative attitudes and collective prejudices and values.

Habermas (1989)'s depiction of the public sphere has been countered by scholars who argue that the public sphere includes socio-cultural beliefs and assumptions. According to Castells (2008), the public sphere is not a site of (rational) public interaction only. Castells (2008) argues that the public sphere is not un-affected by the social and cultural realms of the society. He suggests that public opinion is formed in a cultural and institutional arena. Benington

(2007) describes the public sphere as “the web of values, places, organizations, rules, knowledge, and other cultural resources held in common by people through their everyday commitments and behaviors and held in trust by government and public institutions” (2007: 9; see also Rauchfleisch, 2017). The two broad perspectives above depict a contestation between a rational conception of the notion of “the public”, which excludes the socio-cultural values and beliefs of a society, and a culturally-imbued conception that incorporates the latter. The perspective of the public as purely rational underlies the depiction of values such as objectivity, control, ethicality, integrity, democracy, justice and equity as public accountability values. This perspective under-emphasizes values of a more socio-cultural nature, which may likewise represent a society’s aspirations and its expectations of persons in decision-making positions. It contributes to the view of socio-cultural values such as communalism, interdependency, respectfulness towards elders and primary responsibility for one’s family or clan, characteristic of African societies, as being outside of the realm of public accountability values.

2.2 Public accountability

Public accountability may be viewed as a sub-component of the broad concept of accountability. However, over the past three decades or so, it has attained an elevated position that seems almost to supersede the broader concept of accountability. The term accountability is widely used in public administration literature where reference is being made specifically to public accountability, and the expected effects of public accountability mechanisms suggest that public accountability relationships will over-ride other accountability relationships that could possibly shape bureaucrats’ decision-making. In the following section, this development in the literature is presented and discussed.

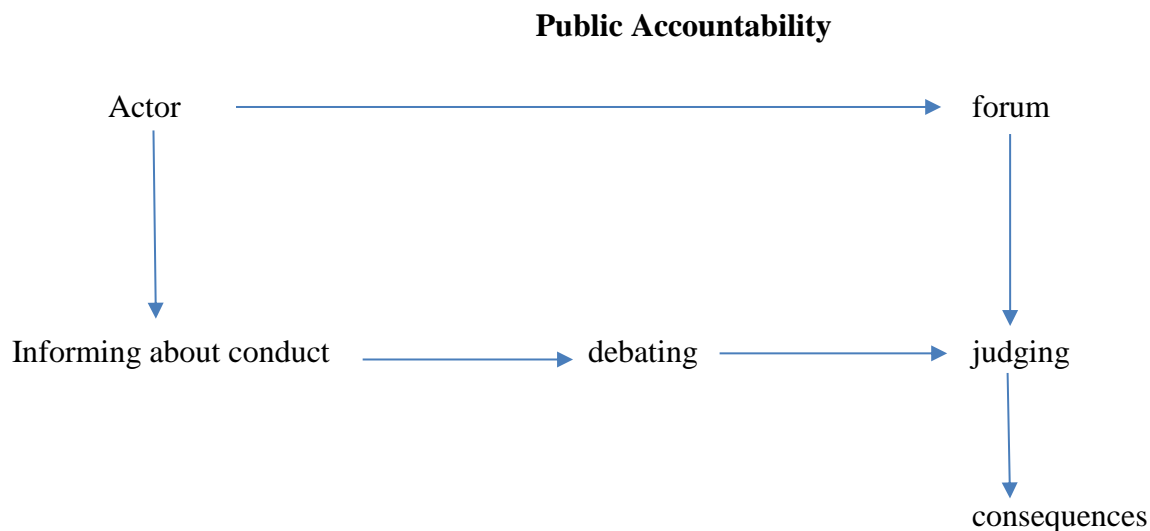
2.2.1 Definitions of public accountability

In the research on public accountability, accountability is defined as “a social relationship in which an actor feels an obligation to explain and to justify his conduct to some significant other (Romzek & Dubnick, 1987; Bovens, 2005; Pollit, 2003). Bovens, Schillemans & 'T Hart (2008) define public accountability as the relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences. According to Bovens, Schillemans & Goodin (2014: 4), the bottom line for most definitions of accountability in public administration research is that accountability is about providing answers for your behavior. Busuioc & Schillemans (2014) define accountability as “the expectation that one may be asked, often by an authority or one’s superior, to justify one’s thoughts, beliefs or actions. Schillemans & Busuioc (2014) observe that when whittled down to its essence, public accountability comprises the “very basic processes whereby actors record and disclose their behavior, in the broadest sense of the word, to an external audience” (Schillemans & Busuioc, 2014: 3). Behn (2001) discusses accountability as a ubiquitous, clichéd phenomenon, and presents different facets of accountability, namely, accountability for finances, for fairness, for the use or abuse of power, and for performance.

2.2.2 The public accountability framework

The above definitions of public accountability are captured in the following framework.

Figure 1: Accountability framework



Source: Adapted from Bovens (2007)

The above framework largely depicts the public accountability framework, or the relationship that is expected between public officers and the public. In the above framework, the public officer (the accountability actor) is required to inform his accountability constituencies (the accountability forum) about his conduct. The forum debates and passes judgement on the accountability actor's conduct. The forum's judgment is accompanied by consequences. The public officer's knowledge that he or she will have to inform the forum of his/her actions will compel the public officer to act according to the wishes and expectations of the forum.

2.2.3 The public-ness of public accountability

Definitions and descriptions of public accountability delimit the characteristic features of accountability to the relationship between public officers and the public (Bovens, 2007). Thus,

notwithstanding that public accountability is a social relation, it is depicted as a social relation among public actors and forums (Romzek, 2000; Bovens, 2007). The key accountability constituencies to whom bureaucrats are held accountable are defined from a public perspective. They include public officials, such as elected chief executives and legislators, courts, auditing agencies, professional associations, co-workers, clients and the general public (Romzek, 2000; see also Pollitt, 2003; Wang, 2002; Bovens; 2007; Cabral & Santos, 2016). The general public tends to be depicted as a homogeneous group with a common and shared relationship with the bureaucrat. Thus, while public accountability acknowledges the reality of a multiplicity of accountability relationships and thus the existence of varied criteria and expectations of behavior, these are largely relationships, criteria and expectations of a formal or public nature. Public accountability emerges as a social relationship among public actors.

Again, unlike with the wider concept of accountability, where shared socio-cultural values, norms and expectations bind a society to acceptable accountable conduct, with public accountability, public values comprise the general agreement about rules and guidelines referred to in section 2.1 above. Public values underlie the “social psychological link between individual decision-makers on the one hand and the social systems to which they belong on the other, again referred to in section 2.1. Again, public values provide the “archetypes” for what may be considered good conduct and acceptable performance (see Sinclair, 1995).

It is notable that in a departure from the depictions of public accountability presented above, Dubnick & Frederickson (2011) have drawn attention to a need for public accountability to be located more deliberately within the social context in which the public official is located. Referring in particular to public accountability mechanisms, Dubnick & Frederickson (2011)

suggest that for these mechanisms to be effective, the social and cultural settings into which they are introduced should be taken into consideration. As they argue,

“These settings—whether regarded as cultural contexts, institutional settings, task environments—give form and meaning to account giving mechanisms. They are the structures, values, norms, beliefs, and attitudes that are requisite for account giving, and they constitute the venues and infrastructure of accountability. Without taking them into consideration, we cannot make sense of account giving successes or failures, nor can we hope to make changes that will enhance or strengthen accountability” Dubnick & Frederickson (2011: 52).

Dubnick & Frederickson (2011: 53) go on to argue that cultures, and the “shared values, shared beliefs shared meaning, shared understanding, and shared sense making” are important factors in decision-making. Dubnick & Frederickson (2011)’s discussion however focuses on the culture of professionalism, which they describe as the most evident of accountability cultures. Their discussion does not explore socio-cultural values about accountability.

2.2.4 Categorisations and typologies of public accountability

In public accountability research, some accountability relationships are categorized as formal, while others are categorized as informal. Romzek & Dubnick (1987)’s widely-used public accountability typology presents bureaucratic, legal, political and professional types of public accountability. Each of these types presents a particular form in which the basic features of accountability takes; namely relationship, answerability, key constituents and expectations. Romzek & Dubnick (1987: 228) describe bureaucratic accountability as comprising a relationship between a superior and a subordinate, which involves unquestioning following of orders and close supervision through standard operating procedures and clearly-stated rules and

regulations. The priorities of top management define the expectations of the public bureaucrat. The legal accountability presents a relationship between a public agency and a controlling party which is outside the agency. It involves legal or contractual obligations and expectations. With professional accountability, the relationship is between technical experts. The experts expect that they will be held fully accountable for their decisions, and in turn expect that the heads of their public organization will entrust them with appreciable levels of discretion with which to carry out their jobs. With political accountability, the relationship is primarily that between a representative and his or her political constituents. In similar vein, Bovens (2004) identifies five different types of public accountability relationships. These are accountability to organizational superiors, elected representatives, courts, auditors and professional peers. Here again, the basic features of accountability as described above, are recognizable.

Bovens, Schillemans & 'T Hart (2008) offer a typology of public accountability that is based on perspectives about the purpose of public accountability. Bovens et al (2008) identify three typical perspectives, which are democratic, constitutional and learning perspectives. Each arises from a distinct view of the purpose of public accountability. Within a democratic perspective, accountability is a system that enables citizens to monitor and control elected representatives. Citizens delegate their decision-making power to government. Public accountability mechanisms serve the purpose of enabling citizens gain access to information they need to judge the decisions that government officials have made on their behalf. Within a constitutional perspective, public accountability is a tool that prevents corruption and abuse of power by government officials. Public accountability mechanisms are meant to enable corrupt actions to be surfaced and punished. They are put in place to keep officials honest. From a learning perspective, the primary purpose of public accountability is to make and keep

government effective. Public accountability is meant to enable government to learn from its own functioning and improve on its practices by getting feedback from its external stakeholders. Public accountability mechanisms keep government officials in touch with their stakeholders.

The above typologies and categorizations do not incorporate socio-cultural forms of accountability. The socio-cultural expectations in accountability relationships are captured as a separate type of accountability, termed, informal accountability (Romzek, LeRoux & Blackmar, 2012; Romzek, 2014). Romzek et al (2012) typify informal forms of accountability as the norms and expectations at play in interpersonal and inter-organizational relationships Romzek et al (2012: 243) describe informal accountability as attitudes and discretionary behaviors (as opposed to mandated or contractual obligations). Informal accountability, according to Romzek et al (2012: 443), is recognizable in “informal norms, expectations, and behaviors that facilitate collective action and promote informal accountability among organizational actors”. Informal accountability is further observable in “social norms”. The above descriptions of informal accountability bear a resemblance to the definitions and descriptions of accountability in social psychology research referenced earlier.

2.2.5 Principal-agent theory: Public accountability as control

The above features of public accountability portray a conceptualization of public accountability as control (see Mulgan, 2000; Gregory, 2007; Bovens et al, 2008; Cabral & Santos, 2016). Gregory (2007) explains that the literature largely reflects a synonymy of the terms accountability and control, in which prevention of potential abuses of power becomes the primary purpose of accountability arrangements and procedures. As indicated earlier, Bovens et al (2008) describe this as the constitutional perspective on public accountability. Cabral & Santos (2016) capture this view in their reference to Mulgan (2000)’s assertion that accountability “may

be understood as a form of government control, an imperative for government to respond to political and public demands” (Cabral & Santos, 2016: 2). Cabral & Santos (2016) further present public accountability as exogenous to the public bureaucrat and as externally-imposed and enforced. Public accountability is thus generally conceived of as a means to control bureaucrats in their public decisions and actions. Underlying the accountability as control approach is principal-agent theory.

Principal – agent theory is based on neo-classical economics, which explains individuals’ decision-making as a process of weighing the costs and benefits of one option against the other and making the choice that best maximizes the individuals’ utility and self-interest (Niskanen, 1971). Principal – agent theory anticipates that bureaucrats will weigh the rewards and sanctions attached to their decision-making options and prioritize the option that seems to accrue the highest rewards to themselves. Based on this assumption, organizational controls are expected to compel bureaucrats to prioritize public accountability values above socio-cultural values in their decision-making. Principal-agent theory presents accountability forums (or key accountability constituencies) as principals and accountable actors as agents. Principal-agent theory assumes that agents do not wish to be accountable and that left to themselves, they will divert or drift from the wishes of the principal. Agents drift by withholding information from principals and serving their own interests while purporting to pursue the interests for which they were hired by their principal. The relationship between the principal and agent is therefore characterized by mistrust, requiring the principal to exact information from the agent, and justification of his or her actions and decisions. The challenge of holding the agent accountable is compounded by the phenomena of information asymmetry¹ and moral hazard², as well as limited resources with

¹ Information asymmetry refers to situations where one party in a transaction or contractual relationship has more or better information than the other. This creates an imbalance in the power relations between them.

which to monitor all agents (Schillemans & Busuoiu, 2014). Principal-agent theory therefore frames the basic problem of public accountability as the principal's problem of ensuring that the agent abides by the wishes of the principal in his or her decisions and actions.

Yang (2012) observes that the principal-agent perspective on public accountability relationships fosters an approach to public accountability research which focuses on describing and understanding the nature and consequences of public accountability expectations, rather than explaining the interplay between expectations and bureaucrats' choices (Yang, 2012: 258-259). For the most part, however, public accountability research continues to depict the accountability-as-control model and its underlying principal-agent assumptions.

2.2.6 Ethical theory of public accountability: Public accountability as relationship

In a departure from the principal-agent approach to public accountability, Dubnick (2014) argues for an ethical theory of public accountability. Dubnick (2014) explains that the basic, underlying feature of accountability is the desire to achieve and sustain some moral status in the eyes of others. It is this feature of account-giving, which requires an ethical theory of public accountability, or a theory grounded in social relationships, according to Dubnick (2014). Dubnick (2014) suggests that principal-agent theory is inadequate to the task of explaining bureaucrats' decisions owing to the limited attention it gives to social relationships. By an ethical theory of public accountability, Dubnick (2014) calls for an approach to public accountability that revolves around human relationships, rather than around mechanisms and institutions. This perspective, he argues, would require an ontological shift towards an appreciation of the foundation of accountability in social activities, Dubnick (2014) argues further that this would entail a shift from the principal-agent model. It would also require a shift from a normative

² Moral hazard is a consequence of information asymmetry. It occurs where there is non-alignment between the interest of the two parties. The party with more information may choose to act in his or her own interest, rather than in the interest of the one who contracted him or her.

model of public accountability, which assumes that the purposes that public accountability is to serve are already known, and only require that the right means of achieving those ends is identified.

Dubnick (2014) critiques the principal-agent and normative approaches to public accountability for the reason that neither of them places the relational nature of account-giving at the center of public accountability. Dubnick (2014) observes that there is a deeply social nature to decision-making. Decision-making is a reflection of social relationships and the expectations that underlie those relationships, according to Dubnick (2014). Dubnick (2014) explains that accountability rests not only on the existence of some higher authority, to whom the account-giver must submit, but also in the concept of legitimacy. The account-giver must consider the expectations of him or herself as legitimate; that is to say, those expectations must be perceived as right, or appropriate, to the account-giver. The degree of legitimacy of expectations is based not on the authoritative assertions of the person in the position of authority, or the benefits that may be derived from adhering to the authority's expectations, but on the relationship between the accountability actor and the person in the position of authority.

Schillemans & Busuioc (2014) offer a similar perspective to Dubnick (2014)'s. Referring to research which challenges the view of accountability forums as principals who are dedicated to ensuring accountability of agents or actors, Schillemans & Busuioc (2014) find that in several cases, accountability forums themselves have drifted, in the sense they have not shown a commitment to holding agents accountable. On the other hand, accountability actors were found, in several cases to be committed to public accountability, and to show no resistance to being held accountable. Schillemans & Busuioc (2014) find that unlike the classical principal-agent model, where there is a direct relationship between principal and agent, and where the principal has a

personal interest in the task handed to the agent, public accountability forums, may be less invested in the decisions and actions of public accountability actors, and may display a measure of disinterest in holding them accountable. Based upon these findings, Schillemans & Busuioic (2014: 19) call for a “re-calibration” of expectations of public accountability forums and actors. They suggest that public accountability studies should shift from the focus on control to legitimation, in which accountability is conceptualized as the means by which bureaucrats attempt to build trust, credibility and reputation. Schillemans & Busuioic (2014) argue further that the standards of accountability, or the values that underpin them and the expectations they define for agents, are not cast in stone. They evolve through dialogue and negotiation. Schillemans & Busuioic (2014) assert that through accountability, actors create norms and shape existing norms.

Dubnick (2014) and Schillemans & Busuioic (2014)’s calls for a shift from an emphasis of control in conceptualizations of public accountability to one of relationship and legitimation, resonate with the perspective on accountability within social psychology, where accountability is grounded in social relationships, values and expectations. Schillemans & Busuioic (2014)’s arguments suggest that the ideals that are currently depicted as public accountability values, may not necessarily reflect the aspirations of a particular society at a particular point in time. Those values may shift and evolve. Notwithstanding Schillemans & Busuioic (2014) and Dubnick (2014)’s perspectives, public accountability continues to be depicted as control, contributing to a view of public accountability mechanisms as tools for controlling the actions and decisions of bureaucrats. This view of public accountability mechanisms is reflected in the following section.

2.3 Public accountability mechanisms

2.3.1 Definitions of public accountability mechanisms

The term, public accountability mechanisms, is used extensively in the literature, but few definitions were found in the review of the literature. The research tends to present organizational systems, structures and practices currently used in the public sector to foster public accountability, as public accountability mechanisms. Dubnick (2014: 5) describes this as the practice preceding the theory. Much of the literature accessed in the course of this literature review depicts public accountability mechanisms as tangible, physical structures (Tanzi, 1998; Gould, 2001; Ayee, 2008; Shah, 2007; Yeboah-Assiamah, Asamoah & Osei-Kojo, 2014). Importantly, the literature does not signal what public bureaucrats themselves regard as the mechanisms that elicit accountability from them. In some sections of the research, the term, “public accountability mechanisms” is used interchangeably with the term, “public accountability”, as though the two terms meant the same thing (see Joshi, 2010).

In one of the few definitions of public accountability mechanisms accessed, Wohlsetter (1991) defines a public accountability mechanism in the field of education as “a body or group that uses educational indicators to track the progress of education policy”. According to Wohlsetter (1991), the function of public accountability mechanisms is to monitor and evaluate performance of the education system and to propose needed changes to policy makers. Their purpose is that of improving schools. Other researchers use the term (public) accountability mechanisms, without defining it (Romzek & Dubnick, 1987; Dubnick & Frederickson, 2009; Joshi, 2010; Dubnick & Frederickson, 2011; Ossege, 2012; Romzek, Leroux & Blackmar, 2012; Schillemans & Busuioc, 2014; Overman, Van Genugten & Van Thiel, 2015; Cabral & Santos, 2016). Overman et al (2015) use the terms “accountability arrangements”, “accountability

instruments” and “accountability mechanisms” interchangeably, but do not define any of these terms. They instead present what they describe as the process of accountability. Within their discussion, one finds examples of the tools they have termed public accountability arrangements, instruments or mechanisms. These include performance indicators, audits and financial incentives.

As with much of the literature accessed in the literature review, Overman et al (2015) present public accountability mechanisms as physical structures such as memos, reports, invoices and receipts, performance evaluation and assessment sheets; organizational lines of communication; committees and working groups (see also Tanzi, 1998; Gould, 2001; Cavill and Sohail, 2005; Shah, 2007; Yeboah-Assiamah et al; 2014). Descriptions of public accountability mechanisms in the literature do not include the intangible, psychological elements of accountability relationships referred to in social psychology research, as constraints on individuals’ decisions and actions. Dubnick & Frederickson (2011) present a slight departure from the above depictions of public accountability mechanisms. Their discussion turns attention to the less tangible elements of trust, social context, which they refer to as “*accountability settings*” (pg.52), and the structures, values, norms beliefs and attitudes that comprise the accountability setting. Dubnick & Frederickson (2011) consider the accountability settings as “core and key factors” that must be taken into consideration if scholars are to make sense of public accountability successes or failures.

“In our effort to unpack and re-conceptualize accountability, we would put forward the idea that it is not enough to think of accountability as mechanisms or tools of governance. Instead, we offer the view that *accountability settings* are the core and key factors that must be taken into consideration whenever we evaluate accountability or consider reforms to enhance and strengthen account giving” (Dubnick & Frederickson, 2011: 52).

Dubnick & Frederickson (2011) do not define public accountability mechanisms, notwithstanding their in-depth description of public accountability mechanisms and their argument that the accountability setting must be taken into consideration in discussing the successes and failures of public accountability mechanisms. Again, notwithstanding their emphasis on the intangible elements of trust, values, norms and beliefs in their argument about accountability settings, they stop short of describing these intangible features of accountability as possible accountability mechanisms in themselves. Cabral & Santos (2016) explore public accountability mechanisms in prisons in Brazil. They address a problem in the research in which little is known about the factors that influence the activation of accountability mechanisms in public services and the dynamics of different forms of accountability. Cabral & Santos (2016) however do not define public accountability mechanisms, again leaving a gap in scholarly understanding of exactly what mechanisms actually promote public accountability. Cabral & Santos (2016) however emphasize the importance of an understanding the dynamics of different public accountability mechanisms in settings, where public organizations are embedded in networks of stakeholders acting in informal and interdependent ways. This again turns attention to the importance of scholarly understanding of the socio-cultural context in which bureaucrats are located.

2.3.2 Public accountability mechanisms in African countries

The notion of public accountability mechanisms has become important to African countries. Public organizations in African countries continue to be plagued by public accountability deficits. These deficits include evasion and poor enforcement of public service rules, poor-application of standard operating procedure, formal procedure on paper and informal rules in practice, poor application of organizational rules, and poor record-keeping and non-

adherence to ethical standards (Schick, 1998; Englebert, 2015). Public accountability studies in African countries have responded to these deficits from the perspective of accountability as control, with its underpinnings in principal-agent theory. Several studies present external controls as the solution to public accountability deficits in the public sector of African countries (Ayee, 2001; Shah, 2007; Peters, 2007; Ayee, 2008; Yeboah-Assiamah et al; 2014). In a publication on governance and accountability in developing countries, Shah (2007) presents thirteen research articles, each of which presents organizational controls and monitoring mechanisms as the tools by which public accountability may be assured by curbing corruption and ensuring integrity in bureaucrats' actions. Performance management systems, e-government and performance auditing are presented as public accountability mechanisms. Socio-cultural values and norms are presented in these articles as underlying causes of corruption. In this regard, the extant literature suggests that bureaucrats in African countries experience a conflicting set of values in public accountability values and socio-cultural expectations. The literature therefore presents public accountability mechanisms as tools that will compel bureaucrats to prioritize public accountability values above socio-cultural expectations (Shah, 2007; Peters, 2007).

This has fostered an approach to public accountability in African countries, in which socio-cultural values and expectations are depicted as problematic to public accountability, and public accountability mechanisms depicted as the solution to this problem. It has further fostered an under-exploration of the joint influence of public accountability mechanisms and socio-cultural values on the decisions of bureaucrats. Socio-cultural values are viewed, not as inherent components of accountability relationships, as portrayed in section 2.1 of this chapter; they are instead depicted as bottlenecks to accountability. Several sections of the literature on African

countries prescribe further tightening of public accountability mechanisms as the solution to persisting public accountability challenges (Ayee, 2001; Tanzi, 1998; Gould, 2001; Cavill and Sohail, 2005; Shah, 2007; Yeboah-Assiamah, Asamoah & Osei-Kojo; 2014).

The earlier discussion about the limitations of the principal-agent approach to public accountability as control, however suggests that this depiction of public accountability and socio-cultural expectations is limited in its ability to explain bureaucrats' decisions. The ethical theory of public accountability, advocated by Dubnick (2014), in which accountability is grounded in social relationships, offers a model for explorations of public accountability deficits in African countries, as it accounts for socio-cultural relationships and not simply tools and mechanisms for exacting control. Bierschenk & Olivier de Sardan (2014) observe that modern day debates on African states have overlooked the fact that even the most general theories about governments and states are the product of specific local and historical contexts. Bierschenk & Olivier de Sardan (2014: 3) call for research which analyses "the "real" workings of states and public bureaucracies in different African countries", from a curiosity about the motivations and interests that underlie their mundane daily practices, or the "basic, banal, routinized day-to-day functioning, practices and strategies". Bierschenk & Olivier de Sardan (2014: 3) call for a "new perspective on the 'real' state in developing countries, which is based on empirical analysis and grounded theory rather than stereotypical assumptions and hasty generalizations". Bierschenk & Olivier de Sardan (2014)'s depiction of the state draws attention to the importance of less tangible, more nuanced norms, practices, assumptions, interests and fears that shape the decisions and actions of public bureaucrats; norms and practices that are shaped not simply by the formal guidelines and procedures of the public sector, but also by "the conflicting demands made of them, by their clients, their relatives and superiors and the outside agencies that have

increasingly defined a role for themselves in disciplining [them] according to their own norms” (Bierschenk & Olivier de Sardan, 2014: 4). Yang (2012: 264) suggests a similar approach in his assertion that the rightful research approach to the problem of public accountability is “an accurate understanding of how actors actually make sense and order of the accountability institutions or pressures [that bear upon them]”.

2.4 Conceptual framework

The study explores the ways in which public accountability values and socio-cultural expectations jointly shape directors’ decisions. At a conceptual level, the study explores the rules that underlie bureaucrats’ decisions. Rules are a component of the concept of structure. Structure includes the “schemas, rules, norms, and routines, which become established as “authoritative guidelines for social behavior” according to Scott (2004: 2). Structure is composed of factors such as rules, policies sanctions and rewards (Giddens, 1984; Sewell, 1992; Hall & Taylor, 1996; Tolbert & Zucker, 1996; Scott, 2008; Lawrence, Suddaby & Leca, 2009; Wooten & Hoffmann, 2016). It must be noted that structure is often explored within the structure – agency relationship (Sewell, 1992; Hall & Taylor, 1996; Tolbert & Zucker, 1996; Scott, 2008). Agency has been defined as “human ability to take action, reflect, and transform - in relation to social structures (Yang, 2012: 266). It is also defined as the capacity or an individual “to intentionally pursue interest and to have some effect on the social world, altering the rules, relational ties, or distribution of resources” (Scott, 2001; Scott 2008: 77).

Agency is associated with discretion. Emirbayer & Mische (1998: 994) describe agency as “the exercise of situationally based judgment...variously termed practical wisdom, prudence, art, tact, discretion”. This study encompasses an element of agency, as it explores discretionary decisions of directors. However, the focus of the study’s exploration has been primarily upon

structure, or the rules and values at play in directors' discretionary decision-making. The approach of focusing on one component of a relationship is termed 'methodological bracketing' by Giddens (1984). Methodological bracketing enables the researcher to develop thick descriptions (Geertz, 1973) of the component of the relationship that he or she focuses upon. Methodological bracketing is adopted in the study for this reason.

While some studies depict structure as the formal rules of organizations, others include tacit, informal norms of everyday life and socially-shared meanings as elements of structure (Giddens, 1984; Tolbert & Zucker, 1996). The main theory that underlies public accountability research, i.e. principal-agent theory, reflects the view of structure as the formal rules of the organization. It is this view of structure, which this study finds has fostered an ideal-type depiction of public accountability as control. Studies on the wider concept of accountability, however portray a depiction of the element of informal norms and socially-shared meanings as elements of structure. In exploring the joint influence of public accountability mechanisms and socio-cultural expectation, the study exploring structure as a composite of two sets of rules that seem to conflict in public accountability, in African countries.

Structure is not the same as institutions however structure that endures over a long period becomes an institution (Giddens, 1984). Institutions, according to Scott (2004: 2), represent "the deeper and more resilient aspects of social structure". They comprise structures, including rules, norms, and routines, which become established as authoritative guidelines for social behavior. Scott (1995; 2004) explains that institutions are composed of regulative, normative, and cultural-cognitive elements. The regulative elements are encoded in legal systems, policies and rules. The normative elements are represented by moral and ethical systems, work habits and norms. The cognitive elements comprise cultural systems, values, beliefs and assumptions. These three

elements derive their legitimacy from different sources. The regulative elements emphasize conformity to legal systems, the normative elements emphasize the moral basis for legitimacy and the cognitive elements emphasize cultural legitimacy that comes from shared mindsets (Palthe, 2014).

Table 3: Regulative, normative and cognitive elements of institutions

	Regulative	Normative	Cognitive
Legitimacy	Legal systems	Moral and ethical systems	Cultural systems
Central Rudiments	Policies and rules	Work roles, habits and norms	Values, beliefs and assumptions
Motivators	Fear and coercion	Duty and responsibility	Social identity

Source: Adapted from Palthe (2014)

As portrayed above, the regulative elements of institutions align with the coercive approach of accountability as control, while the cognitive elements reflect the more socio-cultural perspective on accountability. The regulative and the cognitive components of Scott (1995; 2004)'s framework are recognizable in the major theories that underlie public accountability studies and accountability studies. Three major theories that have been used to explore public accountability are presented below to depict their portrayal of structure.

2.4.1 Conceptualizations of structure in accountability studies

Principal-agent theory emphasizes the regulative aspect of structure. Within principal-agent theory, organizational mechanisms of reward and sanction are presented as structure. They are viewed as the factors that determine individuals' decisions. Principal-agent theory tends to depict the determinants of humans' decisions as the mechanisms put in place by the organization to shape their decisions and actions. Rules are regarded as the best mechanism through which administrative behaviors can be influenced, and sanctions, the most effective means for assuring

compliance. The principal-agent theory depicts a closed system view of organizations (Katz & Khan, 1966), in which it is assumed that organizational decisions will be shaped by the controls over organizational action instituted within those boundaries. The closed system perspective supports a view of external forces that disrupt the smooth running of the organization as “error variances” (Katz & Khan, 1966:257). They are viewed as influences which should be guarded against, as against integral components of the organization which should be engaged with. Thus, social considerations which may shape people’s accountability decisions are by this view, regarded as intrusions into the public accountability relationship.

The logic of appropriateness presents an alternative view on structure. Here the cultural-cognitive aspects of structure are emphasized. March & Olsen (2004) describe the logic of appropriateness as a perspective that sees human action as driven by rules of appropriate or exemplary behavior, organized into institutions. Within the logic of appropriateness, the “social collectivity” (March & Olsen, 2004) becomes important to individuals’ decisions. Individuals are conscious that they are embedded in a social collective. They act based on what they consider as appropriate within that social collective, in the particular situation in which they find themselves. A decision is considered appropriate when it reflects the way that situation is interpreted, understood, conceptualized and constructed within the particular social milieu (see Olsen, 2007; Hiekkataipale & Lamsa (2015). The decision-maker is guided by the norms of his or her institutional setting. Olsen (2007: 3) describes an institution as “an enduring collection by of rules and organized practices, embedded in structures of meaning and resources that are relatively invariant in the face of turnover of individuals and changing external circumstances”. In organizations and in society those rules prescribe appropriate behavior for specific actors in specific situations (Olsen, 2007). The identity bestowed upon certain groups of people by the

society is key in this respect (Olsen, 2007; Hiekkataipale & Lamsa, 2015). Olsen (2007) suggests that individuals' actions are mostly preceded by an effort at answering the following questions that relate to the identity constructed by the society for that individual:

- What kind of a situation is this?
- What kind of person am I?
- What does a person such as I do in a situation such as this?
- What kind of behavioural prescriptions follow from matching the facts of the situation with the relevant rules?

The challenge that confronts the individual is to decide on the appropriate course of action by defining first who they are in relation to others in the society. Olsen (2007) explains that individuals may struggle with establishing their identity in situations where they are confronted with several institutions structured according to different rules and behavioral prescriptions; i.e. "how to classify themselves and others – who they are, and what they are – and what the classifications imply in a specific situation" (Olsen, 2007: 6).

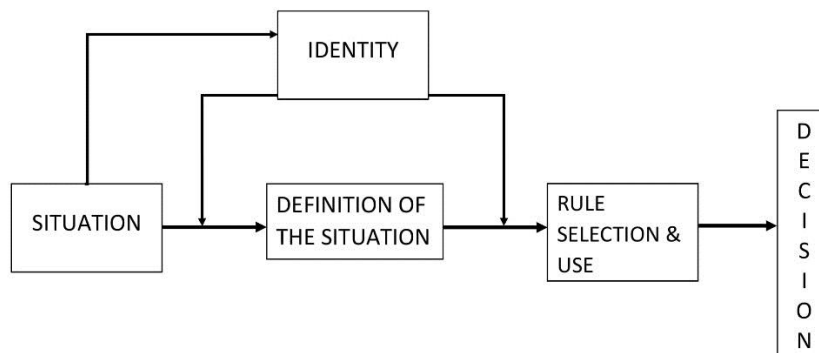
Anthony Giddens' structuration theory depicts yet another perspective on structure. The essence of Giddens (1984) structuration theory is that there is a recursive relationship between structure and action. The actions of individuals are produced by structure, and structure is produced by the actions of individuals. Thus, there is a duality of structure – it is both the means by which action is produced and the end result of action. Giddens (1984) describes rules (both formalized and informal) and resources as the most important aspects of structure. Structure refers to rules and resources. Rules are not only the formal rules of an organization or society, but also informal rules and norms. Giddens (1984: 22) suggests that organizational rules, though formal and codified, may in fact be much less influential in structuring social activity than

informal norms. He describes formalized rules as shallow, though strongly-sanctioned, and the informal, seemingly trivial norms of daily life as intensive, although they are only tacit and weakly-sanctioned. Structure, according to Giddens (1984: 24), is an important aspect of institutions, and institutions are the more enduring features of social life. Giddens defines structuration as “conditions governing the continuity or transmutation of structures and therefore the reproduction of social systems” (Giddens, 1984: 25). Giddens (1984)’s structuration theory has been used in studies on public accountability (See Agyenim-Boateng, Stafford & Stapleton, 2017; Gafur, Soetedjo & Triyuwono, 2015).

2.4.2 Logic of appropriateness as the initial conceptual framework

The logic of appropriateness is adopted as an initial conceptual framework for the study, owing to its emphasis on the elements of decision-making, which are under-explored in principal-agent theory about decisions-making. Weber, Kopelman & Messick (2004) offer a framework that captures the process of decision-making in the logic of appropriateness framework. As captured in the framework below, the individual arrives at a decision through a process, in which he or she first defines the situation based upon his or her identity, selects a rule commiserate to that identity, and applies the selected rule to the situation.

Figure 2: Logic of appropriateness framework



Source: Weber et al (2004)

By the logic of appropriateness, the decision-maker views each decision-making situation through a lens “constituted by the interaction between identity and situational cues” (Weber et al, 2004: 284). Key elements of the decision-making process, within the logic of appropriateness are rules, identity, definition of the situation, rule selection and rule use. Identity refers to socially-defined prototypes (March, 1994) or socially-defined roles (Weber et al, 2004) bestowed upon the decision-maker. Rules, according to this framework, comprise explicit and codified guidelines for behavior, such as codes of ethics and laws, as well as the less visible and explicit influence of social heuristics and habitual rituals. Definition of the situation refers to the decision-makers’ answer to the question, “What kind of situation is this?”. Weber et al (2004) describe this as the process of recognition, in which the decision-maker matches features of the situation to features of other situations that are already partly understood by the decision-maker.

In other words, the decision maker considers what others would expect him or her to do in a situation such as the one confronting him or her.

The definition of the situation informs the decision-maker of the values, expectations, rules and possible strategies that are relevant to the particular situation (Weber et al 2004: 285). Rule selection and use refers to the decision-maker's choice of the rule to apply to the situation. The persons and groups of persons whose expectations about the rules and identity the individual must respond to, serve as the individual's key accountability constituencies. The above framework was used to explore the question about the joint influence of public accountability mechanisms and socio-cultural expectations on directors' decisions. With rules, values and expectations placed on the same level in the logic of appropriateness framework, the terms "rules", "values" and "expectations" are used inter-changeably in this study. The logic of appropriateness is adopted only as an initial conceptual framework, in keeping with grounded theory methodology (Strauss & Corbin, 1998: 68).

2.5 Conclusion

This chapter has revealed that while public accountability research focuses on values deemed to represent the aspirations of the public, or public values, studies on the wider concept of accountability emphasize the influence of socio-cultural values and pressures in the decisions made by individuals. The chapter has portrayed that this has contributed to an ideal-type depiction of public accountability as control, in which organizational tools and systems are assumed to be the rules that guide bureaucrats' decisions. Socio-cultural values, which also serve as rules, are under-emphasized. The accountability-as-control model is grounded in principal-agent theory, which assumes that agents, or accountability actors, are averse to accountability and must be compelled to adhere to the wishes of principals or accountability forums. The

chapter has shown that these assumptions have been contested in recent public accountability studies. The chapter introduced the concept of structure, as the sets of rules that guide individuals' decision-making. Within the concept of structure, rules may be formal policies, regulations and guidelines. They may also be informal values and norms. The chapter introduced the logic of appropriateness model as the initial conceptual framework for exploring structure as both formal and informal rules. In the following chapter, the Ghanaian context is described to portray its reflection of the approach to public accountability as control, and the tensions this fosters between these two components of structure.

CHAPTER THREE

OVERVIEW OF THE RESEARCH CONTEXT

3.0 Introduction

In the previous chapter, an overview of the literature from a perspective intended to show that the primary focus of public accountability research on the “public” as against the socio-cultural, has contributed to an ideal-type depiction of public accountability as control, in which organizational tools and systems are introduced to compel bureaucrats to be accountable. It was argued that organizational tools and systems are assumed to be the rules that guide bureaucrats’ decisions, while socio-cultural values, which also serve as rules, are under-emphasized. The chapter presented the logic of appropriateness as an initial conceptual framework in which public accountability values and socio-cultural expectations could be conceived of, as rules. In chapter 3, the research context in Ghana is described. The approach to public accountability evident in Ghana, and the tensions that approach fosters between public accountability values or rules, and Ghanaian socio-cultural value or rules, are presented to justify the research focus and the relevance of the logic of appropriateness framework to the Ghanaian context.

3.1 The country context of Ghana

Ghana is a West African country, with a population of about 29 million. The country experienced an extended period of colonial rule under the Danes, Dutch and British. Ghana gained independence from British colonial rule in 1957. Following independence, Ghana experienced a turbulent period of *coup d’etats* and revolutionary regimes from 1966 to 1992, when the country re-established constitutional rule. Since 1992, Ghana has held six successive presidential and parliamentary elections. There are ten (10) regions in Ghana, namely the

Ashanti, Brong Ahafo, Central, Eastern, Greater Accra, Northern, Volta, Western, Upper East and Upper West regions. Across these regions, up to 52 ethnic groups may be identified, the largest of which is the Akan ethnic group. Other key ethnic groups are the Guan, Ewe, Hausa, Dagomba, Gurma, Dagaaba, Frafra, Mossi, Fulani, Bissa, Gurunsi, and Ga-Adangbe groups. Prior to colonial rule and independence, these and other ethnic groups provided rules and systems of governance. Those rules and systems were based upon their socio-cultural values and belief systems. Colonial rule established new political boundaries and administrative systems of a national character, which sought to replace the traditional systems of governance.

According to Ayee (2008), colonial administrative policies had the effect of reinforcing ethnic consciousness and diminishing national consciousness. This occurred as a result of the disregard with which colonial governments approached traditional ethnic and cultural boundaries and systems of governance. Ethnic groups considered the new political structures as impositions. They viewed the government as alien, illegitimate and predatory. They maintained a strong socio-cultural identity and not a national identity. They did not feel that the government belonged to them or represented them. The legacy of this era remains evident in the Ghanaian society, where a person who shows a particularly high sense of public-spiritedness may be berated with the question, “*why, is the government for your father?*”. Present day Ghana is governed by the Constitution of the Republic of Ghana (1992). The 1992 Constitution was approved in a referendum and came into operation in January 1993. The Constitution provides for the fundamental human rights of Ghanaians, including the right to life, the right to personal liberty, respect for human dignity, equality and freedom from discrimination. Article 37(1) of the Constitution provides that “the State shall endeavor to secure and protect social order founded on the ideals and principles of freedom, equality, justice, probity and accountability. The above

rights, ideals and principles represent the country's public values. Ghana begun a process of decentralization of government in 1992, which has been sustained till date. Under this system, government is made up of Regional Co-ordinating Councils (RCCs), Metropolitan, Municipal and District Assemblies (MMDAs), Sub-Metropolitan District Councils, Urban, Zonal, Town and Area Councils, and Unit Committees, Members of the above Assemblies are elected. There are plans to introduce a system of election of Metropolitan, Municipal and District Chief Executives (MMDCEs) under Article 55(3) of the 1992 Constitution.

The public sector of Ghana includes ministries, agencies and regulatory authorities. Public office is defined in Article 295 of Ghana's Constitution as an office, the emoluments attached to which, are paid directly from the Consolidated Fund or directly out of moneys provided by Parliament. Public office includes an office in a public corporation established entirely from public funds or monies provided by Parliament. Public officers play the role of the administration of public resources. They are required to abide by the Constitution and the laws of Ghana in this public administration role. They expected to be guided by guided by the values of impartiality, equality, fairness, integrity, transparency and professionalism. They are further expected to recuse themselves from situations where their personal interests could conflict with the performance of the functions of their office.

3.2 Public administration models and the approach to public accountability in Ghana

Giauque & Emery (2014) have observed that in many countries, the public sector is characterized by a hybrid of public administration models owing to the fact that the introduction of modern models of public administration has not replaced traditional models (see Brinkerhoff & Brinkerhoff, 2015). As explained by Giauque & Emery (2014: 5), "new standards have not ousted the traditional logics of the public administration but have been added to them". The

hybridity of public administration models is observable in Ghana. Ghana's public sector portrays elements of traditional public administration, New Public Management (NPM) and the good governance concept (see also Ayee, 2008). The traditional public administration model emphasizes hierarchical relationships, due process and control, accountability for outputs. Public administration is carried out through a highly structured system of rules and procedures, adherence to those laid-down rules and procedure and strict recourse to hierarchical lines of control. This is evident in the bureaucratic structure of public organizations in Ghana, the hierarchical lines for approval, reporting and documentation of public officers' decisions and actions, and attention to process accountability.

NPM shifts the focus of organization systems and structures from process accountability to accountability for outcomes (Hood, 1995; Polidano, 1999; Pollitt, 2003). NPM substitutes control through the hierarchy to control through contract-like relationships between political heads and administrative bodies (Schick 1998), a drive for measurable standards of performance (Hood 1995), and the introduction of performance-based pay linked to specific results outlined in agreements and quasi-agreements (Bierschenk & Olivier de Sardan, 2014). In Ghana, NPM principles are observable in public sector reforms intended to improve performance management through increased client-centeredness or customer orientation, cost effectiveness, and operational efficiency (Ayee, 2001: 33). The introduction of performance contracts and performance assessment systems into public organizations in Ghana is reflective of NPM.

Again, Ghana's public sector is reflective of the concept of good governance. Good governance was introduced to African countries by the World Bank following disappointing results of structural adjustment programs (SAPs) in Africa (World Bank, 1989). The World Bank introduced the concept of governance to African countries in its 1989 report on SAPs in Africa.

In this report, titled, “Sub-Saharan Africa: From Crisis to Sustainable Growth”, the World Bank depicted the economic crisis in African countries as a crisis of governance. With the introduction of the good governance concept, the World Bank signaled the new thinking that a sole focus on economic reform was one-sided, and that attention needed to be placed on the political context within which economic reform took place. Good governance emphasized political pluralism, accountability and the rule of law (World Bank, 1989). The logic of good governance was that by combating corruption, nepotism, bureaucracy, and mismanagement through transparency, accountability, and proper procedures, aid would be effectively used to achieve the objective of reducing poverty” (Nanda, 2006: 272). Citizen participation in governance was a key feature of good governance.

There are overlaps between good governance and NPM. According to Roll (2014: 6), with the good governance notion, the focus of public sector reform shifted to efforts at building a “capable state”. Bierschenk & Olivier de Sardan (2014: 44) recount that this brought about a concerted effort in the 1990s at strengthening public sector performance and service delivery in African countries. The new emphasis on good governance in African countries was accompanied by efforts at reforming Weberian bureaucracies in accordance with NPM principles. Roll (2014) refers to these NPM-type reforms as “second-generation” public sector reforms. They presented accountability for results as a key solution to public service delivery challenges in African countries. The concept of good governance is evident in Ghana, with the decentralization of government and an increased attention to citizen participation in governance and responsiveness, transparency and accountability of government.

3.2.1 The constitutional perspective on public accountability

Each of the three models of public administration at play in Ghana has an accompanying approach to public accountability. Traditional public administration is accompanied by an emphasis on process accountability or careful following of due process by bureaucrats, NPM is accompanied by an emphasis on accountability for results, and good governance, emphasizes achievement of results through citizens' participation in governance and down-ward accountability to citizens. Owing in part to this combination of public administration and public accountability approaches, a dynamic has evolved within the Ghanaian society as follows. Good governance and its emphasis on citizen participation has fostered a keen interest in civil society, in the management of public resources and the extent to which decisions reflect the priorities of citizens. Several CSOs have adopted good governance themes in their programs and projects, which seek to enhance the capacity of citizens to participate in governance and demand accountability from public officers across the national, regional and district levels of the decentralized government system. To this end, the media has become an important ally to CSOs, playing a keen watchdog role at each of these levels. National and community level media houses continually follow the decisions of public officials and discuss them on air and in the print media.

While adopting the good governance approach to public accountability, citizens have maintained expectations of the traditional public administration model with its attention to process accountability. Citizens are paying close attention both to the extent to which public officers follow due process in their duties, and the extent to which their decisions are responsive to their priorities. At the same time, in line with the NPM and good governance principles of efficiency and client-centeredness, they expect public officers to be responsive, efficient an

innovative in responding to their demands. Public accountability mechanisms have attained an important status amidst this dynamic. The public procurement law, the provisions of the financial administration Act, and other legal and policy frameworks that stipulate the processes by which public officers must make decisions and carry out their activities, have become important public accountability mechanisms, as citizens screen bureaucrats' actions against the provisions of these instruments. Medium-term development plans of district assemblies, their accompanying budgets, and the organizational processes by which those plans and budgets are developed have also become important public accountability mechanisms for citizens.

A high level of suspicion and mistrust of public officers has developed through this heightened interest of citizens in public procedure, and the combination of process accountability, operational efficiency and down-ward accountability by which they expect public officers to exhibit. The high level of suspicion and mistrust has developed as long-standing flaws and weaknesses in public organizations have become evident, as citizens have begun to engage more closely with public officials. Long-standing suspicion of government, the legacy of the colonial days, have re-surfaced and found a strong footing as these flaws have become more and more evident. Those flaws have tended to be viewed by citizens as evidence of dishonesty and corrupt intent on the part of public officers. Therefore, the public accountability mechanisms introduced to foster citizens' participation in governance and ensure due process, have adopted the added, and in some cases, the over-riding character of tools to apprehend dishonest public officers. Bovens, Schillemans & 'T Hart (2008) describe the approach to public accountability, in which the primary aim is to "catch" dishonest public officers, as the constitutional perspective on public accountability. Bovens et al (2008) distinguish this approach from a learning perspective and a democratic perspective on public accountability. The approach to public

accountability primarily as an instrument for surfacing and punishing dishonesty and corruption on the part of public bureaucrats may be said to have contributed to the cognitive bias referred to, by Abraham Maslow as the Law of the Instrument. Here, a person wielding a hammer sees every protruding object as a nail (Maslow, 1996: 15).

The dynamic that has developed across the Ghanaian society, as described above reflects the situation described, by Bovens (2005), in which each and every sign that a public officer has transgressed the rules stipulated by standard operating procedure, is viewed as a sign of corruption:

Each imperfection, each transgression of rules and regulations, however unimportant they may be, each dispute about a decision, can be ruthlessly exposed as a sign of irrationality or deviance. After every affair and fiasco, but even in routine situations, journalists can always find procedures and rules that have not been followed by the book. In contemporary Britain, according to Carol Harlow (2002: 189), “transparency has been taken to extreme lengths, and has become a weapon with which the media presses incursions into private life, howling for punitive action and seeking exaggerated redress for the simplest of errors.” ... Increased transparency may thus turn public accountability into a politics of scandal and decrease the legitimacy of governance”. Bovens (2005: 195).

From the above perspective on public accountability, citizens have demanded the introduction of more public accountability mechanisms to ensure that they are able to participate in governance and curb corruption by public officials. Successive governments have undertaken several public accountability-strengthening initiatives in response to these demands. These include legislation such as the Financial Administration Act 2003 (Act 654), the Public Procurement Act, 2003 (Act 663) and the Whistleblowers Act, 2006 (Act 720). A Right to Information Bill was approved in 2018. Public institutions have also been established to fight corruption, including the Public Accounts Committee (PAC), the Public Interest Accounts Committee (PIAC) and the Economic and Organized Crime Office (EOCO). In 2018, the Office

of the Special Prosecutor (OSP) was set up and the Special Prosecutor appointed, again to strengthen the fight corruption.

3.2.2 Public accountability deficits in Ghana

Notwithstanding the above initiatives, Ghana continues to present deep-seated public accountability deficits. A high perception of corruption in public organizations in Ghana has persisted for several decades (National Anti-Corruption Action Plan, NACAP, 2012). For more than 10 years, Ghana has scored below 4.0 out of a maximum 10.0 on Transparency International's Corruption Perception Index, CPI. In 2015, Ghana scored 47 out of 100 in the CPI (Transparency International CPI, 2016). A CPI score below 50 signals serious levels of corruption in the public sector. This score dropped to 43 in 2016 (CPI, 2016), indicating an increase in perception of corruption. Corruption has been identified as a major cause of poor service delivery and the bane of socio-economic development (NACAP, 2012). The problem of corruption has largely been couched as a public accountability deficit or a phenomenon that persists owing to gaps in public accountability (Ayee, 2001; Shah, 2007; Englebert, 2015). Other public accountability deficits in Ghanaian public organizations include non-transparency of procurement processes, non-uniformity in the application of organizational rules, and poor record-keeping and documentation (Englebert, 2015). Poor monitoring of the performance of public officers and the implementation of public projects, is also a public accountability challenge in Ghana. Neo-patrimonialism, rent-seeking and nepotism have dominated as the underlying causes of these deficits and have been linked to the socio-cultural values of the Ghanaian society.

3.2.3 Tensions between public accountability values and socio-cultural values in Ghana

Socio-cultural expectations have been identified as key contributory factors to public accountability deficits presented above. As a result, the concept of good governance, and in particular, the centrality of public accountability to this concept, has seemed to sit uneasily with long-standing, Ghanaian socio-cultural values and expectations. Cobbah (1987) explains that underlying the Akan traditions of the Ghanaian society is a combination of entitlements and obligations, which guide the Ghanaian in his or her decisions. These obligations and entitlements oblige the member of a family, clan, or society, to provide for the other members of his or her social network in ways that necessarily involve preferential treatment to them. The value of respect for elders also presents a fundamental guiding principle for decision-making and behavior in African families and societies (Cobbah, 1987). Cobbah (1987) intimates that African children learn to respect their elders even before they learn to speak. Gift-giving is also a norm in African societies (Cobbah, 1987; Moyo & Ramsamy, 2014). Gift-giving is linked with yet another cardinal guiding principle for decision-making and behavior in the typical Ghanaian society, which is that of reciprocity and inter-dependency (Cobbah, 1987; Gyekye, 1997; Moyo & Ramsamy, 2014). One gives a gift, under the unspoken understanding that the receiver may reciprocate in some way. Cobbah (1987) indicates that there is a sense in which the member of the African society is never fully free or independent of his or her community. He or she carries a sense of responsibility for members of his family and community wherever he may go. Reciprocity, a sense of community and inter-dependency are also values that are cardinal to Ghanaian and other African societies. Moyo & Ramsamy (2014: 656) explain that notions of interconnectedness, interdependencies, reciprocity, mutuality, and a continuum of relationships underlie the African identity. The sense of community translates into a reluctance to bring

reputational damage upon one's community members, as this would damage the reputation of the community as a whole. The above values provide a sense of kinship, social cohesion and regulation of the Ghanaian society (Gyekye, 1997; Cobbah, 1987). Similarly, Ndofirepi & Cross (2016) indicate that the most core values of African countries, is the communal way of life. Ndofirepi & Cross (2016) explain that in traditional Africa, the community is the custodian of the individual, meaning that wherever the individual goes, the community goes too.

The socio-cultural values of African countries such as Ghana, serve as rules or mechanisms of control over the behaviors of members of the Ghanaian society. These values have tended to be characterized as “the wholesale, uncritical, nostalgic acceptance of the past – of tradition (Gyekye, 1997: xi). They have tended to be contrasted against modern governance systems, typically portrayed as Western ways of life. Gyekye (1997) however maintains that all societies are traditional in the sense that they maintain and cherish values, outlooks and institutions which they have inherited from past generations. Gyekye (1997) therefore presents traditional and modern values not as opposites but as potentially complimentary. The public values enshrined in the Constitution of Ghana, and Ghanaian socio-cultural values, while not necessarily at variance, have not been reconciled to find common ground that may exist between them. Owing in part to this, socio-cultural values of African societies have largely been depicted as conflictive to public accountability values, and as underlying causes of corruption. Sections of the research on African countries suggest that the above perspective may be a simplistic view of the decision-making of public officials in African countries (Grindle, 1997; Repucci, 2014; Biershenck & Olivier de Sardan, 2014). Recent research has advocated for pay closer attention to be paid to the context of African countries in public sector studies (Bierschenk & Olivier de Sardan, 2014; Roll, 2014). Bierschenk & Olivier de Sardan (2014) suggest that research on

African states that has been more context-sensitive has resulted in findings that have challenged some of the assumptions about governance and development. There is therefore a tension between public accountability values and socio-cultural values in Ghana. This study seeks to illuminate that tension and examines the ways in which directors handle the tension in decision-making. Owing to the role of socio-cultural values in the decision-making of Ghanaians, and the attention the logic of appropriateness gives to socially-constructed rules, the logic of appropriateness provides a framework through which public accountability values and socio-cultural values may be jointly explored in the Ghanaian context.

3.3 Conclusion

The above dynamics represent the context within which the study is positioned. In order to study these dynamics empirically and theorize about public accountability deficits that have persisted in Ghana even with the strengthening of public accountability mechanisms, the study adopts grounded theory methodology, as presented in the following chapter.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 Introduction

The study was carried out using grounded theory methodology, qualitative research methods, and an exploratory approach. In this chapter, I explain these choices and show how I applied them to the study.

4.1 Research paradigm

My study reflects the set of assumptions about human nature and the relationship between human beings and their environment described by Burrell & Morgan (2005) as the subjectivist approach to social science. Within the subjectivist approach to social science, researchers engage with social reality as a phenomenon created by human beings. Human beings' subjective experience is considered critical in the creation of reality. From this perspective on reality, the aim of the subjectivist approach becomes one of deepening understanding of the ways in which human beings create, modify and interpret the world in which they find themselves (Burrell & Morgan, 2005: 3). This research paradigm reflects my personal leanings regarding how the social world may best be understood. From this approach to reality, I drew upon three "frames of reference" (Burrell & Morgan, 2005: x) about what the social world is, and how best to gain an understanding of it, in my methodology. The three frames of reference were:

- i. The social constructivist view of reality;
- ii. The view of competing knowledge claims as competing constructions of reality;
- iii. An emerging approach to research, which advocates a shift from normative analyses of public bureaucracies in Africa based upon the way they *ought to* work, to efforts at

understanding the way they actually work (Grindle, 2007; Bierschenk & Olivier de Sardan, 2014; Roll, 2014).

I found a common approach to reality and research phenomena across these frames of reference, as they each considered reality to be socially-constructed and discouraged normative starting points in studies of social phenomenon, as described below.

4.1.1 The social constructivist view of reality

The social constructivist view of reality reflects the subjectivist approach to social science. This view of reality rejects objectivist perspectives which view reality as a phenomenon that is discovered, as against being created or constructed by social beings, and considers meaning to exist apart from human consciousness (Crotty, 1998: 8-9). From a social constructivist perspective on social life, meaning is not an objective reality that is discovered; it comes into existence out of human engagement. Reality is constructed rather than discovered. Different people may construct different meanings about the same phenomenon (Crotty, 1998). By this view of reality, all ways of viewing the world, whether scientific or non-scientific, are constructions. None is considered to be truly objective or absolute. The notion of cultural arenas is relevant to social constructivism. Cultural arenas refer to settings in which, people, by virtue of their common tasks, history and experience, give common meanings to the situations that they encounter, judge them through common cultural lenses, and adhere to common sets of rules in responding to them (Rubin & Rubin, 2005: 28).

4.1.2 Differing knowledge claims as competing constructions of reality

Discourse analysis is one of the more widely-used social constructionist approaches (Jørgensen & Philips, 2002: 5). Reality, according to discourse analysis, is constructed out of discourse. Different discourses compete to gain hegemony or dominance. Each discourse may be

considered as a competing knowledge claim about reality. The dominance of a particular knowledge claim, or discourse, on a social phenomenon does not mean that it is “the” reality. There could be other perspectives that could provide further understanding of that phenomenon, and which could with time gain dominance.

4.1.3 A non-normative, contextually-sensitive approach to public sector studies

A non-normative, contextually-sensitive approach to research on African states and bureaucracies is advocated by a body of researchers who have observed a tendency for public sector research on the public sector of African countries to apply normative standards to their studies (Bierschenk & Olivier de Sardan (2014). Scholars adopting this approach find that there is a dearth of public sector studies that give sufficient attention to the context of African countries (Grindle, 1997; Bierschenk & Olivier de Sardan, 2014; Roll, 2014). Roll (2014) signals that public sector reform models have not given consideration to local contexts and the particular motivations and interests of actors in African contexts. Roll (2014: 7) explains that there has been a poor fit between these models and the public sector in African countries owing to the tendency for reforms to be based upon abstract, universal principles of human behaviour. In similar vein, Bierschenk & Olivier de Sardan (2014: 4) argue that academic literature on African states have emphasized their deviations from a standard that is based upon Western bureaucratic models. As indicated earlier, Bierschenk & Olivier de Sardan (2014: 3) have called for research which analyses “the “real” workings of states and public bureaucracies in different African countries” from a curiosity about the motivations and interests that underlie their mundane daily practices, or the “basic, banal, routinized day-to-day functioning, practices and strategies”. Bierschenk & Olivier de Sardan (2014: 15) conclude that the state is “the result of social closure and compromise in the battle of conflicting interests” and that the public sector is best studied

not as an entity per se, but as “a bundle of practices and processes in a field of complex powers...[that] can run in different directions with diverse effects”.

The above frames of reference resonated with my thesis that there was a need for public accountability research to offer deeper attention to the socio-cultural values and expectations that pertain in African countries and study their interaction with public accountability mechanisms in shaping the decisions of bureaucrats. These frames of reference further buttressed my argument that the public accountability as control was an ideal-type model of public accountability, in the sense that although this model of public accountability dominated the research and the practice, it might not necessarily be an adequate representation of public accountability in African countries such as Ghana.

4.1.4 Self-reflexivity

I was conscious of my personal bias regarding the principal-agent theory underlying much of public accountability research, and my leanings towards the logic of appropriateness as an explanatory theory for public accountability in Ghana. In an effort to minimize the effect of bias on my study, I adopted the grounded theory methodology. Grounded theory develops theoretical propositions about social phenomenon from the ground-up. It does not begin with an already determined theory, which will be proved or disproved through empirical research. A grounded theory study may however begin with an initial proposition, which may be completely set aside as the study develops. Although it is impossible to eliminate subjectivity in research, within the social constructivist approach, grounded theory enables the personal biases to be limited, to a certain extent.

4.2 Grounded theory methodology

Grounded theory is a process of data collection for generating theory where the researcher jointly collects, codes, and analyses his/her data. As the theory emerges, the researcher decides what data to collect next and where to find the data to develop the emerging theory (Glaser & Strauss, 1967: 45; Charmaz, 2014). Grounded theory was developed by Barney G. Glaser and Anselm L. Strauss to provide a mechanism for generating theories and hypotheses about human behavior, as against testing them (Glaser & Strauss, 1967). Grounded theory is based upon the underlying premise that theory and hypotheses best emerge from empirical data, rather than from predetermined theories and conceptual frameworks (Corbin & Strauss, 1990). Grounded theory is consistent with social constructivists' assumptions about social reality (Glaser and Strauss, 1967; Suddaby, 2006). It is suitable for studies that seek to unearth knowledge about how individuals interpret reality. Again, grounded theory is appropriate where the research purpose is not necessarily to make "truth statements about reality" (Suddaby, 2006: 636), but to develop fresh understandings about "patterned relationships between social actors and how these relationships and interactions actively construct reality" (Glaser & Strauss, 1967).

These features of grounded theory made it appropriate for my research, in its exploration of public accountability from the subjective experience and perspective of directors in Ghanaian public organizations. Grounded theory methodology however poses challenges to new users as the methods it applies are quite complex. I adopted Corbin & Strauss (1990)'s version of the methodology as it provides step by step guidance for new users of the methodology. I also followed Suddaby (2006)'s recommendation that novice grounded theory researchers should study the grounded theory methodologies used by Isabella (1990); Gersick (1988) and Browning,

Beyer & Shetler (1995). I studied the research methods applied in these studies and picked ideas from each of them in designing my research process.

4.2.1 Research approach and methods

An exploratory approach was adopted to the study. Literature was reviewed ahead of the study. Amongst leading grounded theorists, there are different opinions about the stage at which literature should be reviewed (Glaser, 1978; Charmaz, 2006). Some grounded theorists advocate that literature should not be reviewed till after data collection (Glaser, 1992). Others argue that reviewing literature ahead of data collection stimulates the researcher's thinking on the factors to use to analyze their data (Strauss & Corbin, 1998; Charmaz, 2006; Charmaz, 2014). I adopted the latter approach owing to the exploratory nature of my study. Reviewing the literature ahead of the study helped stimulate my thinking and guided me in the formulation of my research questions.

Qualitative research methods were used to facilitate the exploratory approach. In qualitative research, subjectivity, and the meanings that individuals make of their experiences, are considered as valuable sources of knowledge, as they affect the ways in which people behave (Crotty, 1998). Qualitative research thus supported the three frames of reference upon which my study was based. Interviews, and the narrative approach to interviews, were adopted as qualitative methods best suited for the exploratory nature of the study. I developed a few open-ended questions that served as guiding questions for the interviews. Narrative research is increasingly being used in public administration research (Dodge, Ospina and Foldy, 2005). Dodge et al (2005) explain that in recent times, scholars in public administration, public policy planning and other related fields have turned to narrative inquiry to enhance their understanding of complex social phenomena (Dodge et al, 2005: 286). The narrative approach suited the

exploratory nature of my study, and the grounded theory methodology, as it enabled me to probe into the issues that respondents raised in the course of the interviews, which would not have been possible with close-ended questions.

At the beginning of each interview, I briefly shared the research topic and the specific issue I was trying to understand, namely, how public accountability mechanisms and socio-cultural expectations jointly shaped their discretionary decisions. I explained that I was interested in their discretionary decision-making and cross-checked the extent to which respondents exercised bureaucratic discretion in the course of work. From there, I invited respondents to narrate recent experiences of tensions between formal organizational rules and informal societal norms, and how they had responded to those situations, in their exercise of discretion. As respondents narrated their experiences, I mentally processed their stories from the logic of appropriateness framework developed by Weber et al (2004). I probed their narrations from that framework. The questions I asked in the course of their narrations helped me to identify the sets of rules they had experienced in the incident they narrated, the identities conferred upon them by the accountability constituencies who expected them to abide by those rules, where these rules and identities conflicted, how directors defined the decision-making situations they described, and the rules they had selected to address the situation.

Interviews were carried out in the offices of the directors, during working hours, with exception of one interview, where I met a respondent on the campus of a tertiary institution, where he was pursuing a degree. Also, interviews with directors outside the regional capital, Accra, were carried out over the phone. This was to spare the cost of travel and accommodation that would have been involved if the interviews had been carried out face to face. Carrying out the interviews in directors' offices was a necessity, since that was the best way to meet them, but

it also provided me the opportunity to observe the day-to-day function of the directors. Particularly, where there were interruptions, as for example, a colleague coming in to discuss something with the director, these interruptions were live examples of discretionary decision-making, which I observed and made notes on, in my memos.

4.2.2 Initial interviews

I began my field work with initial, exploratory interviews to help me fine-tune my research focus and interview questions. Participants for the initial interviews were selected purposively from friends and acquaintances who worked at assistant director, deputy director and director levels of public organizations, and who I could rely upon to share their experiences with me. I interviewed five assistant and deputy directors, and three directors in seven public organizations. The purpose of the initial interviews was to obtain “a general flavor” (Rubin & Rubin, 2005: 4) of bureaucratic discretion at the director level of public organizations in Ghana. The initial interviews caused me to focus my study at the director level, rather than the chief director or assistant and deputy director levels. I gained the impression that the Chief Director level, although a bureaucratic position, had developed political connotations over the years. Their experience therefore might not reflect a purely bureaucratic perspective. Again, I discovered that much as assistant and deputy directors exercised discretion in their decision-making they were less willing to admit as much and seemed to prefer to portray themselves as strictly following instructions, with little exercise of discretion.

4.2.3 Research participants

I settled upon directors as my research participants. I however interviewed one Chief Director, who was the brother of a friend, and who I had requested to interview prior to my decision not to include the chief director level. I also interviewed a deputy director and an

assistant director who were requested by their directors to carry out the interviews on their behalves. In addition, I interviewed two directors who has retired from service; one of them had held two Chief director roles in separate public organizations. The directors I interviewed were positioned in ministries and state-owned enterprises in the national capital and in regional capitals. In all, I interviewed twenty-seven sitting public officers and two former directors. Respondents were located in ten organizations, seven of the organizations were in the national capital and three in a regional capital. At the end of my data collection and data analysis, I returned to three of my research participants to cross-check the extent to which my final analysis and theorizing reflected their experience. I also cross-checked my final analysis with two other directors who had not participated in the interviews; one from a public organization, and the other from a state-owned enterprise.

Directors interviewed were located across various directorates as below:

Table 4: Research participants and directorates

Directorate/responsibility	Number of directors
Chief Director	2
Metropolitan and Regional directors	3
Research, Statistics and Information Management (RSIM)	3
Policy and Planning	1
Human resource, Training, Finance & Administration	5
Legal	2
Audit	1
Projects	1
Monitoring and Evaluation	2
ICT	1
Finance, Budget, Economics, Tax	6
Corporate	1
Housing	1
Total	29

Source: Author's construct, 2018

4.2.4 Field work

Field work spanned seven months from March to September 2017. This span of time was necessitated by time-availability of my respondents, and the time it took to transcribe interviews and analyze them ahead of subsequent interviews. All respondents for the main field work were supplied with an informed consent form, which explained the focus of the study, the research area and objectives. Interviews were audio-recorded, with the exception of the interviews with directors outside of the regional capital. With those interviews, I took down notes as the interviews progressed. Respondents' consent to have the interviews audio-recorded was also gained. Respondents were assured of confidentiality of the interviews. Most of the interviews were all scheduled by directors' secretaries, ensuring that the timing suited them and shielded them from stress.

Participants are usually not selected ahead of the process of data collection in grounded theory. Instead, the researcher uses theoretical sampling in the selection of participants. Theoretical sampling requires that the researcher does not sample for participants, but for incidents that represent the phenomenon being studied (Corbin & Strauss, 1990). However, owing to the challenge of getting access to directors, I could not follow this method strictly. Getting interviews with directors meant submitting formal letters requesting the interviews, administrative procedures and several follow-ups. In some cases, this took over a month. Therefore, I adopted a blend of purposive sampling and snow-balling in selecting research participants, in that I deliberately approached directors with whom I was personally acquainted for interviews, and then asked their support in getting interviews with other directors in their organizations. I maintained a key element of theoretical sampling in that my focus was more on sampling incidents of the phenomenon I was studying, (i.e. directors' experiences of a tension

between public accountability values and socio-cultural expectations), rather than sampling of participants.

4.2.5 Data analysis

Data collection and data analysis are inter-linked in grounded theory (Corbin & Strauss, 1990: 419). Rather than collecting all one's data before analyzing it, the researcher begins analysis right at the beginning of data collection. Data analysis begins with a two-stage process called open coding. Open coding entails developing initial concepts to describe the phenomenon being studied, and then capturing the initial concepts under clusters called categories.

4.2.5.1 *Open coding stage I: Developing initial concepts*

The first stage of the open coding process entails developing a list of initial concepts, which are the basic units of analysis in grounded theory (Corbin & Strauss, 1990:420)³. I developed the initial concepts through the following steps. Firstly, I transcribed all interviews personally to get fully immersed in the data. I read over the first transcript carefully, with the questions that had guided my line of enquiry during the interviews; namely:

1. What rules about accountability are discernible from directors' experiences?
2. What identities underlie those rules?
3. Who do directors experience these rules and identities from?
4. Where do the rules conflict?
5. How do directors define the situations where they experience the conflicting rules?
6. What rules do directors apply in responding to these situations?
7. What decisions or choices do they make in these situations?

³ The researcher works with conceptualizations of the data, and not the actual or raw data itself. This is for the reason that theories cannot be built with the actual incidents that are reported or observed by the researcher. Instead the researcher analyzes/engages with incidents, events and developments as potential indicators of some phenomenon. The process of conceptual labeling is referred to by Corbin & Strauss (1990) as open coding. This is a two-part process. In this process, the researcher As explained by concepts. Through this analysis, the researcher identifies a phenomenon that is depicted in what the participant described, and tags it with a name, or *conceptual label*, that best describes that phenomenon. The researcher then compares other incidents described by the participant, and other participants, against this phenomenon, and where he finds phenomena that are similar to the initially-identified phenomenon, labels them also with the same term.

The process of developing initial concepts usually begins from the very first interview. However, I began developing my initial concepts after transcribing the first 3 interviews, as it was only after the first few interviews that I could recognize distinct patterns which I identified as initial concepts. In searching for initial concepts, I scanned through the first 3 transcripts and looked for simple words and phrases that captured the director's experiences of conflicting rules, conflicting identities conferred upon him, and how he or she had defined the situations in which he or she had experienced these conflicts. I found words to describe the rules the director had applied to those situations and phrases to describe the kinds of choices he or she had made. Through this process, I generated a first list of initial concepts for the following elements of my line of enquiry:

- Conflicting rules about accountability experienced by the director
- Conflicting identities conferred on the director
- Characteristic features of discretionary decision-making by directors in the face of conflicting rules and identities conferred upon them.

Through constant comparisons during subsequent interviews, I tagged similar phenomena with the same words or phrases. Through this process, I developed a set of initial concepts. The process of developing the initial concepts also enabled me to identify phrases with which to characterize directors' work settings and accountability settings. Characterizing directors' work settings and accountability settings enabled me to better understand the context in which directors were positioned and how this context shaped their responses to tensions between public accountability values and socio-cultural expectations. I restricted my questions about directors' definitions of public accountability and effective public accountability mechanisms to the tail end of each interview. I did this to avoid directors presenting standard definitions of public

accountability and enable their definitions to emanate from the narratives and real-life experiences they had shared.

4.2.5.2 Open coding stage II: Developing categories

The second stage entails forming categories out of the list of initial concepts. I began developing my categories after the first 10 interviews, which was when I found that the same initial concepts were recurring, and no new initial concepts emerging. I focused the formation of categories on the initial concepts that described the type of discretionary decisions that directors were making when faced with conflicts between public accountability values and socio-cultural expectations, as this was the main phenomenon I was exploring. I clustered the most recurrent initial concepts describing the types of discretionary decisions made by directors. This generated five categories; “namely breaching procedure and returning to correct the breach”; “making decisions jointly”; “ostensibly following due process”; “dodging or passing the buck”; and “applying informal procedure”. For subsequent interviews, I focused my probing questions on understanding these five phenomena. I used the questions provided by Strauss & Corbin (1998: 18) as a framework in mind to guide my probing questions. The questions are the follows:

1. Why does this phenomenon occur?
2. When does it occur?
3. Where does it occur?
4. How does it occur?
5. With what consequences does it occur?

This process helped me identify the ways in which directors defined their own identity, how they defined situations where public accountability values and socio-cultural expectations conflicted, and the rules they applied in those situations.

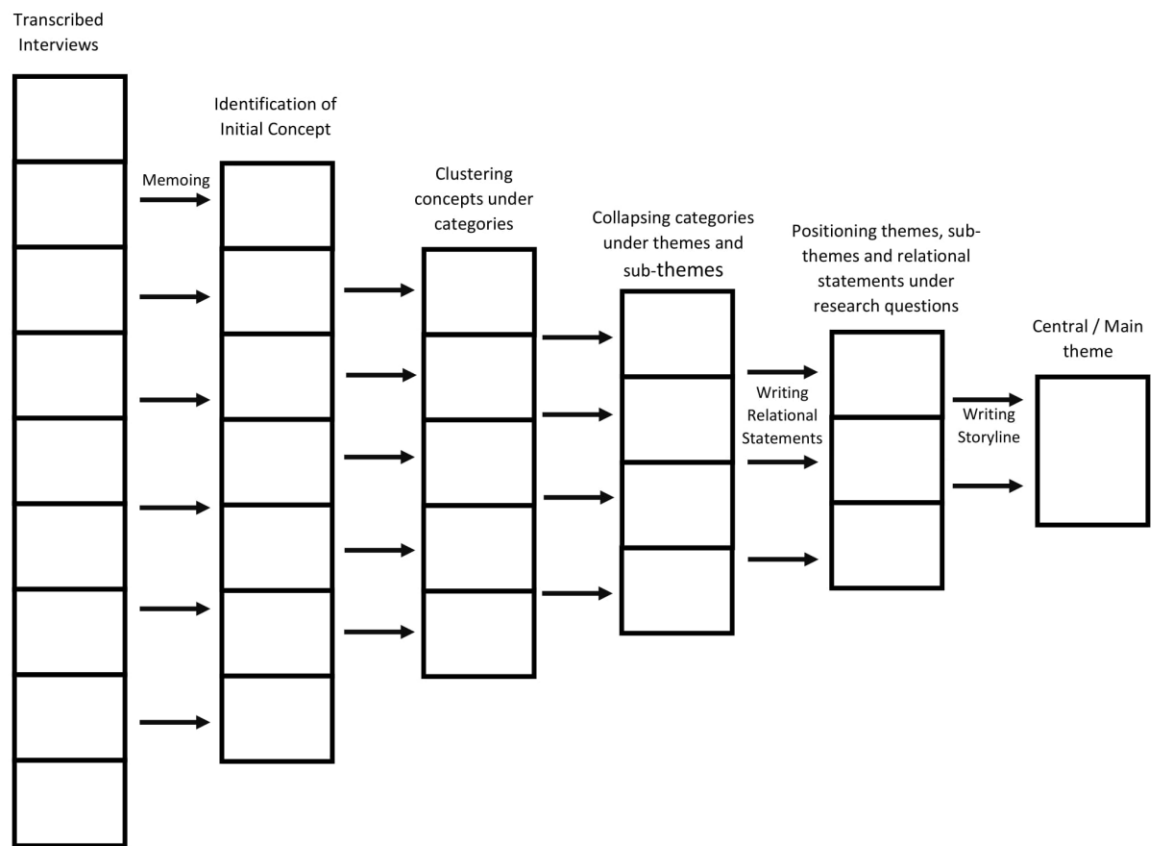
4.2.5.3 Micro-analysis method

Grounded theorists use a method called line-by-line micro-analysis to generate initial concepts and to deepen understanding of the initial concepts. This helps in developing the categories (Strauss & Corbin, 1998: 57). Micro-analysis entails focusing minutely on the data before you (Strauss & Corbin, 1998: 60). It involves going beyond common usage of that word or phrase, and the meanings you would normally give to it, considering a broad range of other possible meanings which that word or phrase could have and the different senses in which it is being used by interviewees. In the process of identifying initial concepts and developing categories, I used micro-analysis also to explore specific words, which were used by directors, and which seemed, to me, to carry a deeper meaning than their ordinary usage; words such as, “*manage*”; “*society*”; “*big*”; “*help*”.

The micro-analysis method was particularly useful for making sense of mixed signals and apparent contradictions that emerged in the course of the interviews. For instance, on the one hand, directors would categorically state that by-passing procedure was not to be countenanced. In the same breath, they would state that on occasion they had by-passed procedure and that this was sometimes a necessity. Or directors would refer to public principles, which a section of their accountability constituencies expected them to adhere to, in their decision-making. In the next breath, they would refer to this same accountability constituency’s expectation that they should apply socio-cultural values that contradicted those public values. The use of micro-analysis helped me to explore these mixed signals and contradictions as they were, without trying to iron them out. Doing this enabled me to capture the complexities, dilemmas and paradoxes that characterized the director level of public organizations.

The open coding process was a messy procedure of “muddling through” (Lindblom, 1959) several pages of transcribed interviews, trying to make sense of them, while trying to apply the grounded theory process. After several weeks of immersion in the transcripts, writing down of memos, and returning to the literature on grounded theory methodology, the following pattern emerged in my data analysis process:

Figure 3: Diagrammatic depiction of data analysis process



Source: Author’s construct, July, 2018

4.2.5.4 Development of themes and sub-themes

As depicted in the above figure, I drew themes and sub-themes out of the initial concepts and categories I had developed. I used the technique of writing memos (Creswell, 2003) to assist me. Memoing entailed capturing my reflections and recollections from each interview in footnotes, while transcribing each interview. In the process of writing memos, I created a table of the main categories emerging from the interviews and titled them under various headings. I later collapsed the table into broad headings and sub-headings, which I depicted as themes and sub-themes.

4.2.5.5 Axial coding: Identification of relationships across themes and sub-themes

The next stage in grounded theory analysis is the axial coding process. Axial coding entails finding relationships between categories and their sub-categories, or in this study, between themes and sub-themes. I used the method of developing relational statements (Corbin & Strauss, 1998: 135) to assist me in carrying out the process of axial coding as follows. I wrote down statements to capture the relationship between each theme and sub-theme. I captured the themes and sub-themes under each of my research questions to ascertain the answers they were providing for my research questions.

4.2.5.6 Identification of central category or main theme of the study

The next stage in grounded theory involves integrating the categories that have emerged into a larger theoretical scheme. This entails deciding on a central category. The central category represents the main theme of the research (Strauss & Corbin, 1998). It is an abstraction. Strauss & Corbin (1998: 146) explain that the central category “consists of all the products of analysis condensed into a few words that seem to explain what “this research is all about”, or “what seems to be going on here”. It is the researcher’s interpretation of what the research is all about, or what the key issues or problems that the research participants are experiencing, seem to be. It presents the researcher’s “path of logic” (Strauss & Corbin, 1998: 146) in analyzing and

interpreting the data. The central category notion is based on the idea that each category only presents a part of the whole story and that none of the categories capture the whole story. Therefore, yet another more abstract term, phrase or conceptual idea is needed, under which all other categories may be subsumed (Strauss & Corbin, 1998: 146).

One of the techniques, through which grounded theorists identify the central category and integrate the various concepts they have surfaced, is by writing what is termed, the storyline (Strauss & Corbin, 1998: 148). The storyline is the researcher's synthesis of the findings in the form of a written narrative or story. I adopted the storyline method to develop my central category or the central theme arising from the findings. I wrote a narrative in which I captured the themes and sub-themes that had emerged, to portray the relationships across these themes and sub-themes and show what seemed to be the central theme them. My storyline summarized the reflections I had written down in my memos, i.e. insights that had kept striking me as I had carried out the data collection and analysis process, and what came through my analysis even though it might not have been stated directly by my respondent. I captured this storyline in a conceptual framework that extended the initial conceptual framework upon which I had begun the study.

4.3 Conclusion

This chapter presented the process by which data was collected. Interviews served as the main data collection tool. Data analysis was carried out alongside data collection, in line with grounded theory methodology. Data analysis entailed transcribing all the interviews personally, intensive reflection on interviews through the use of memos, and grounded theory methods of coding, micro-analysis, the use of relational statements, and the storyline technique. Themes, sub-themes and the main theme of the study were developed through this process. The themes,

sub-themes and main theme were captured in a conceptual framework to depict the grounded theory emerging from the study.

CHAPTER FIVE

EXAMINING DIRECTORS' EXPERIENCE OF TENSIONS BETWEEN PUBLIC AND SOCIO-CULTURAL EXPECTATIONS ABOUT ACCOUNTABILITY

5.0 Introduction

This chapter examines directors' experience of tensions between public accountability values and socio-cultural expectations about accountability. The chapter is organized around two components of the logic of appropriateness framework; namely, identity and rules. The first sections of the chapter describe the director level of public organizations, the exercise of discretion at this level, and the work settings at this level of public organizations in Ghana. Directors' work settings are described to provide a background to the expectations which directors' accountability constituents have of them. The subsequent sections of the chapter examine the rules about accountability, which directors experience as the expectations of their key accountability constituents. The identities that directors' key accountability constituencies confer upon them, are also examined. The public accountability settings fostered at the director level by those expectations are characterized. The final section of the chapter discusses the broad theme and sub-themes that emerge from the findings.

5.1 The director level of public organizations in Ghana

The Chief Director is the bureaucratic head of public organization in Ghana. The Director is the public bureaucrat at the grade just below the Chief Director. The number of Directors in public organizations is usually based on the number of directorates in the organization, as each directorate is headed by a Director. There is an in-service entry requirement for recruitment into the director position. This means that Directors are recruited from within the civil service. Directors will typically have risen through the ranks from Assistant Director IIB, to Assistant

Director IIA, to Assistant Director 1, Deputy Director and then to the position of Director. The Director position is a terminal grade.

Directors are within the Administrative class of public organizations in Ghana. The Administrative class also includes Chief Directors, Deputy Directors and Assistant Directors. In regional and metropolitan departments, the director level translates into that of Regional directors and Metropolitan directors. There are four main directorates per Ministry, namely, Finance & Administration; Research, Statistics & Information Management; Human Resource Management & Development; and Policy Planning, Budgeting, Monitoring & Evaluation. However, the nature of a Ministry's work may require other directorates to be set up. Directors' responsibility is to "provide strategic direction for the attainment of the objectives of the Directorate" (Ghana Civil Service Scheme of Service for the Administrative Class, 2012).

5.1.1 The exercise of bureaucratic discretion at director levels

Directors indicate that the exercise of discretion is a regular feature of decision-making at their level of the organization. Directors find that it is expected that they will exercise discretion in the course of their work. A director remarks as follows:

"This position requires that you weigh a lot of judgement. It comes with the job" [Fieldwork data: Interview transcript from GD3].

There are general rules guiding directors' exercise of discretion. From directors' narratives, those rules frame bureaucratic discretion as a management tool, to be guided by standard management principles. Several directors explain that there are margins of flexibility provided for them, in their decision-making. As such, in negotiating a contract with a service-provider, a director may negotiate within a certain budget range. Again, in developing

development projects, directors are permitted to exceed the project cost up to a stipulated percentage. Beyond that percentage, formal approval would be required. A director may also use his discretion to permit a nursing mother to have flexible working hours beyond the stipulated period for maternity leave, provided that the nursing mother can ensure that her work will be completed effectively. Directors also draw upon their technical fields of expertise in the exercise of discretion. A director explains that the Public Procurement Act permits him to exceed or fall below the budget estimated for a project within a 10% range:

“You are allowed certain boundaries within which you can operate. The Public Procurement Act, for instance, says if there is about 10% difference in price, you are allowed to just go ahead and procure it. If you are going beyond 10% then other controls kick in” [Fieldwork data: Interview transcript from GD3].

The guidelines that regulate the exercise of discretion protect directors from falling foul of the law in their exercise of discretion. However, these general rules, from directors’ experiences, do not provide for the full range of decision-making situations that they encounter at their level of the organization. As may be observed from the examples above, in terms of the guidelines that are provided for directors’ exercise of discretion, bureaucratic discretion is conceived of, from a managerial perspective or lens. It comes across as purely a management tool and resource. Discretionary power is not conceived of, as a resource that could evoke socio-cultural expectations that may not easily be addressed from a purely managerial perspective. The latter perspective on bureaucratic discretion is however a key aspect of directors’ experience. Directors find that the persons and groups of persons they relate to, in socio-culturally constructed relationships, view directors’ power to exercise discretion as a resource, in which they, as members of directors’ social networks, have a share. Several directors indicate that

owing to the discretionary power they have, they are often approached by friends, family, colleagues and politicians with requests to take discretionary decisions in their favor. Directors find that applying a purely managerial approach to situations such as these becomes a problem. A director explains for instance that applying strict managerial principles in sanctioning a subordinate, may cause you to be seen as a wicked boss. The subordinate would expect that the director would use her power of discretion to waive the sanctions, however deserved they may be:

“I mean, you have the [discretionary] power, but you have to be very careful how you use it. Because you will be seen as a very wicked boss; you know what I mean; because socially you don’t really sanction people” [Fieldwork data: Interview transcript from MF6].

The organizational rules for directors’ exercise of discretion thus provide guidelines for discretionary decision-making from purely rational considerations and principles. These rules ensure that where situations crop up, requiring directors’ exercise of discretion, directors will be guided by consistency (i.e. they will apply the same discretionary decision in similar situations), reasonableness (i.e. the discretionary decision they take will be rational and make management sense) and transparency (i.e. they will report or document the decision they take to guide future decision-making). These guidelines do not cater for the forms of pressure directors encounter from their socio-cultural networks. Organizational rules assume that in the face of those forms of pressure, directors will simply apply standard procedure. Directors are however often confronted with situations where they are faced with management decisions underlined with socio-cultural expectations. In those situations, the rational guidelines provided by organizational rules do not seem to offer real guidance. Owing to the dissonance between the two constructions of discretion, and the provision of guidelines for the one and not the other, directors find themselves

constantly treading a precarious line between management procedure and socio-cultural decorum.

Directors further describe the power to exercise bureaucratic discretion as both a sign of trust and confidence vested in them, and a source of mistrust and suspicion of their decisions. The power to exercise discretion is offered to directors in recognition of the complexity of the decisions they will be confronted with at the senior level of management, where they are positioned. They are granted the power to exercise discretion as an attestation of the trust the organization has in them, owing to their years of experience. However, directors find that when a discretionary decision is being evaluated, particularly where something goes wrong, that trust is replaced by a high level of suspicion. Recognition of the complexity of the decisions they make, is replaced with a simplistic view of the circumstances under which they made the decision. Bureaucratic discretion becomes both a valued resource and a stressful responsibility. A director explains that junior officers do not bear the burden of responsibility, as they are expected merely to follow procedure. A junior officer may shield him or herself from culpability by pointing to the rule that he or she followed, should a problem arise. A director, on the other hand, is expected to exercise discretion in the performance of his or her duties. Where a problem arises, he or she bears full responsibility for the decision taken. A director explains as follows:

'If I take subordinates for instance, they are expected to study the policy, see what it requires and just follow that. So, if something goes wrong, the subordinate is covered. He can say, I did it in line with the policy. But where you exercise discretion, that is where you are exposed most in terms of accountability. Once you exercise discretion, you know that you are responsible for whatever the outcome is' [Fieldwork data: Interview transcript from GD2].

The onus of responsibility thus rests largely on the director when it comes to discretionary decision-making. This weight of responsibility is compounded by the knowledge that a discretionary decision, however well-meant, could land them in trouble. A director expresses his frustration in the quote below:

“It is really hell, this discretionary thing! The devil takes advantage of it. It is a form of testing of you as a human being and a way to put you in trouble. Most people who take discretionary decisions always end up with regrets. Sometimes, when you do take a decision, say to by-pass a procedure, within the next 10 minutes, you think, ah, I shouldn’t have done it. Always a regret. Discretion helps the work to go on, in that moment; but at the same time, it can land you in trouble” [Fieldwork data: Interview transcript from MT1].

A director shared the experience of a colleague director, in which the colleague took the discretionary decision to expedite a financial transaction in order to facilitate some activity that needed to be carried out swiftly. This director informally sought the approval of his boss in expediting the transaction. However, he landed into trouble when the transaction came to light, and his boss feigned ignorance of the situation, compelling him to bear full responsibility for the action he had taken:

“There was a case, when I was in the Finance Ministry. It involved a big sum of money - GHC75,000! One of the directors took a discretionary decision and they transferred this money to somebody. It was a right transaction, but it wasn’t due. His boss had traveled abroad but he gave the director the go-ahead. When the audit came, the boss said he wasn’t aware of the transaction. In fact, they made my colleague pay! They made him pay” [Fieldwork data: Interview transcript from MT1].

Directors indicate that they however cannot run from the exercise of discretion for fear of repercussions. This would diminish the confidence and respect afforded to them by their superiors and colleagues. A director explains:

“There are some directors who say I want no trouble. I will just sit there. What you ask me to do, I will just do that because if I get it wrong, I suffer, I don’t want the suffering. So, I just do what I am asked to do. Period, I have finished. But I believe that is not a good thing. One has to exercise discretion” [Fieldwork data: Interview transcript from MF1].

The above observations largely captured the views of respondents, although there were a few exceptions. One director for instance, started off by describing the exercise of discretion as exclusive to the director level. However, in the course of the discussion, it dawned upon her that even junior officers exercised some measure of discretion. However, the general picture directors presented was of the exercise of discretion as a unique characteristic of their level of the organization. From directors’ experience, therefore, bureaucratic discretion is a regular and expected feature of their role. The organizational rules that guide the exercise of discretion frame discretion as a management tool to be guided by standard management principles. However, within directors’ social networks, bureaucratic discretion is viewed as a resource for meeting socio-cultural expectations. The power to exercise discretion attests to directors’ capacity as seasoned public officers, but it is also a test of that capacity. Power to exercise discretion is offered to the director on trust, but its exercise is assessed with suspicion. Directors may fear the repercussions of discretionary decisions, but not taking a discretionary decision when such a decision was called for, runs the risk of a loss of respect and credibility.

5.2 Work settings at the director level

5.2.1 Pressure to show accountability for results

A key element of directors' work settings is the pressure to portray accountability for results. In late 2016, the Office of the Head of the Civil Service (OHCS) introduced performance contracts at the Chief director and director levels of public organizations to foster accountability for results. Chief directors set annual performance targets, out of which directors formulate performance targets for their directorates. Performance contracts have a capacity-building section which provides room for directors to plan for the capacities needed to meet their targets. The performance contracts are accompanied by a performance assessment process, using a performance assessment form. Directors indicate that the performance assessment form is complicated and that filling it out is time-consuming. Rewards for performance and sanctions for non-performance are attached to the targets.

Directors are required also to assess the performance of the staff members in their directorates using a performance assessment tool. The process involves sitting with a staff member, discussing his/her performance over the year and jointly rating the staff members' achievements over the year. This again involves a complicated and time-consuming process. The pressure to be accountable for results has not reduced the pressure to be accountable for process. Unlike the NPM principles upon which the concept of performance contracts is grounded, directors of public organizations in Ghana find that there has been no reneging on the requirement to follow due process strictly or an increase in flexibility and use of discretionary power (see Schick, 1998; Hood, 1995). The pressure to show results presents challenges for directors as they find that their directorates are often constrained in terms of financial and human resources.

5.2.2 Financial and human resource constraints

Directors find that their directorates are typically constrained in terms of financial and human resources. Directorates often do not have sufficient resources to meet the targets provided by their Chief directors. Directors outside the national capital face a compounded situation in that they have to wait for funds to be transferred from government accounts to their departments. The transfers tend to delay. The inadequate financial resources and delayed transfer of funds places directors under immense pressure as they must produce results without the full complement of resources required to produce those results. A director expresses his frustration at being given targets and deliverables without the budget that would enable him to meet those targets:

“You have given me targets, deliverables, and you expect me to deliver, but you don’t give me the budget I need to make those targets” [Fieldwork data: Interview transcript from MF2].

A director, whose Ministry is well-resourced owing to a dedicated fund and donor support it receives, sympathizes with other Ministries that do not receive such funding. He explains that if his Ministry were to rely only on government budget, their work would virtually grind to a stand-still:

“We are privileged in this ministry. We are funded by the xxx⁴ fund. Also, when we run a donor project, we have a component for administration, so we are able to use that to buy vehicles, computers, and run our offices. Not every Ministry has that opportunity. If we were to just use our budget for goods and services, we would probably just switch the lights on every week and

⁴ Mentions name of the Fund

nothing else could happen. It is a tight system; very, very tight system for the civil service”

[Fieldwork data: Interview transcript from MH4].

Human resource capacity also tends to be constrained in the directorates. Here again, directors find that they often do not have the levels of human resource capacity required to meet their performance targets. A director complains that he is expected to produce results but that his directorate is not furnished with the human resource capacity needed to produce those results:

“You are being expected to perform, but you don’t have the resources – the kind of people you need; you know what I mean” [Fieldwork data: Interview transcript from MF2].

Directorates tend to be constrained to some extent, in terms of motivation and commitment of staff members. Here, however, directors explain that the general impression of Ghanaian public officers as lazy and incompetent, is not exactly accurate. Directors explain that there are indeed many public officers who do not perform. However, there are underlying reasons for this. A director explains that many public officers start out as hard-working and well-meaning at heart. However, their good intentions and drive get stifled by the public sector’s use of consultants to carry out tasks which staff members could have carried out. Other staff members have had the experience of being tagged as politically-motivated or as boot-lickers for having tried to excel in their tasks. Some staff members therefore prefer to fade into the background and not give of their best, to avoid being noticed and victimized. This is captured in the quote below from a director:

“In more recent times, a dynamic is developing with the politicization of the public service. It becomes risky to be noticed for being hardworking and effective. That could incur wrath and

victimization because your motives may be misread, so some feel it is better to be laid back, invisible and maintain your job, just get paid” [Fieldwork data: Interview transcript from MF2].

The director in the quote above however goes on to describe the members of his directorate as largely hard-working, motivated and committed to achieving the goals of their directorate. He describes how staff members stay late at work and come in early, in order to beat their deadlines. Another director explains that notwithstanding the existence of de-moralized and non-performing public officers in his organization, there are in fact many hardworking public officers, who put a lot of effort into their work:

“Many public officers work late hours. They come to work early and leave late. The perception however is of lazy staff. This is not accurate. We have many, many hardworking officers, working under much pressure. Especially in this Ministry. We have to work late, also at weekends, and we still can’t keep up. But yes, there are the so-called lazy ones. Some are genuinely so. For others, it is the legacy of the past. You have consultants being brought in to do the work that public officials were hired to do, so they withdraw, sit back and let the consultants work” [Fieldwork data: Interview transcript from MH4].

Directors tend to rely on those members of staff who exhibit the required capacity and motivation, to get the entire directorate’s work done. A director explains that it is typical for directors to rely heavily on just two or three members of their directorates to get their work done:

“Most of us just work with 2 or 3 people. Yes, that’s it; because otherwise, you can never get your work done” [Fieldwork data: Interview transcript from MF3].

Directors turn to the informal relationships they have built with members of their directorates, to make up for the gaps created by constrained financial resources. For instance, a

director may use his or her own means of transport to attend an official function and request staff members to do the same. Or a director may use his or her own personal funds to pay for office expenses and again request staff members to do the same, to ensure that work goes on. A director of a regional department explains how in the face of delayed transfer of funds, she and her staff members are confronted with the choice of sitting idle or using their personal funds to run the office. As she explains, they usually choose the latter option. Staff members pre-finance office running expenses from their personal funds and then reimburse themselves when the funding arrives. However, when the funds finally arrive, they are usually in arrears. This means that after staff members reimburse themselves, the coffers become empty again, and directors once again have to pre-finance office running expenses as described in the quote below:

“With the GIFMIS⁵ system, the money is supposed to come every quarter, but it is always late. So, what we have been doing is to pre-finance from your own pockets to manage the office. But the problem is that when they bring the money, they don’t add arrears, so you are constantly under-resourced” [Fieldwork data: Interview transcript from CHR].

Another regional director shares a similar experience. She explains that the use of personal funds to run the office, owing to delays in transfer of funds from the national level, is the norm. She decries this situation as follows:

“Previously, we used to have an imprest⁶. You used the imprest, and when it run out, you requested for more. But now it is not like that. Using your own money for the office is the norm. Even now it is better, but actually it is the norm. Look, since 2010, we have been buying pre-

⁵ Ghana Integrated Financial Management System

⁶ This refers to a system by which petty cash is advanced to the office for office running expenses

paid⁷ with our own money. That is what they are making us do. And still every quarter, we write reports. The reports show that we have bought the items we need for service delivery but no-one asks us where we got the money from” [Fieldwork data: Interview transcript from SD1].

Relying on a few staff members to carry out the bulk of the work of the directorates, means that directors must request those few members of staff to work later hours and carry out extra duties. According to directors, it is the informal relationships that they have built with staff members that enables them to make these requests and compels staff members to co-operate in such situations. In turning to informal relationships to make up for the gaps created by constrained financial and human resources, directors draw on the goodwill and loyalty within those informal relationships, but above all, on the socio-cultural values of reciprocity, desire to avoid bringing embarrassment to an elder person, and the value attached to helping one another. Directors rely on these socio-cultural values when they request staff members to go the extra mile to help them accomplish some official duty.

The recourse to socio-cultural values in the performance of official duties shifts directors’ relationships with their staff members from a purely official relationship to one that incorporates socio-cultural values and expectations. This in turn fosters expectations in the minds of staff members that other socio-cultural values will be extended into the work setting. This expectation becomes particularly palpable when issues of staff performance and adherence to public sector rules crop up. Staff members may expect that where they fall short in any of these respects, their director should reciprocate by shielding them from sanctions. A regional director explains further that amidst the financial constraints fostered by delays in transfer of funds to her department, it becomes difficult to refuse gifts offered by members of the public who offer gifts as the socio-

⁷ This refers to the purchase of pre-loaded cards for the provision of electricity.

culturally accepted way of showing appreciation for some public service received. Receiving these gifts again introduces socio-culturally constructed expectations into the relationship with those clients.

5.2.3 Complex decision-making amidst standardized administrative procedures

Another feature of directors' work settings highlighted by directors is the dilemma of applying standardized administrative and financial procedures to complex decision-making situations. Weaknesses in planning systems in their organizations create un-planned events and impromptu requests particularly from politicians. These situations present directors with complex decisions. A director may need to choose between by-passing procedure to meet an impromptu request from a politician and turning down the request so as to adhere to due process. The latter option could however result in a non-cooperative stance on the part of the politician should the director need his co-operation in the course of some official duty. Complex decision-making situation also arise when major procurement processes encounter setbacks, which risk incurring high levels of financial loss to the state. Here again, directors may be confronted with peculiar circumstances that may not have been anticipated by the standardized administrative procedures. A director narrates an experience where he was faced with a decision between two sets of public values. He had to choose between following due process at the expense of efficient use of finances and saving public finances at the expense of due process:

“Recently we had to make a decision to make payments for debts – a judgment debt. Now, we have a time frame to make the payment, but we don't have the funds. You have to go through a whole process to request for the funds. Now, this is a court. If you don't make the decision to

make the payment, that will turn into something else. You don't have the time to go through the whole process?" [Fieldwork data: Interview transcript from MH4].

In situations such as the above, directors find that the administrative procedures which serve as public accountability mechanisms do not sufficiently respond to the complexities of their decision-making situations. As explained by the director in the example above, making a choice to use funds meant for some other purpose to settle the court order amounts to misapplication of funds. And yet going through the laid-down procedure would result in a delay, which would cause a financial loss to the state. The director in the above narration goes on to explain that although he might take a decision to by-pass standard procedure in the interest of saving the state a high level of financial loss, if this decision should come to the notice of external auditors, it would be perceived purely as a misapplication of funds and not as an effort to save funds. This could land him in trouble with the law. Owing to the pressure to show results, the director may nonetheless choose the latter option. The pressure to show results, amidst constrained financial and human resources, and standardized administrative procedures which do not take account of more complex decision-making situations, largely defines the work settings in which directors play their roles.

5.3 Rules about accountability experienced by directors

5.3.1 Two accountability constituencies under one skin

Directors encounter two broad sets of key accountability constituencies. The first set of accountability constituencies generally comprise the following persons and groups of persons.

- Chief directors
- Ministers
- Colleague directors
- Internal and external auditors
- Sub-ordinates
- Parliamentarians

- Professional peers
- The Media
- Development Partners
- CSOs

These persons and groups of persons hold directors strictly to public accountability values. They expect directors to adhere to the ideals of efficiency, rule of law, equity, and transparency. This accountability constituency considers strict adherence to standard operating procedure as evidence that these values have been adhered to. Standard operating procedure represent the rules which they expect directors to be guided by. Staff of public organizations, namely chief directors, colleague directors, ministers of state, internal auditors and sub-ordinates, as well as parliamentarians, the media and CSOs, view directors' decisions through the lenses of standard operating procedure and assess their decisions along the criteria of the extent to which a decision met standard operating procedure. This accountability constituency maintains an eagle eye on directors' actions to pick up signs that they might have strayed from standard operating procedure. Owing to the close association of this accountability constituency's expectations with existing public accountability values, this accountability constituency is labelled in this study, as *"the public-public"*.

The second set of key accountability constituencies comprise the following groups:

- Family
- Friends
- Former school mates
- Ministers
- Parliamentarians
- Colleague directors
- Sub-ordinates
- Contractors
- Professional peers
- Media personnel
- The general public

The above groups of persons hold directors up to the values of the Ghanaian socio-cultural setting. This accountability constituency expects directors to adhere to socio-cultural rules

common to the various traditional groupings that compose the Ghanaian society. Directors' family members, friends and acquaintances, but also, their peers and superiors, such as chief directors, colleague directors, sub-ordinates, politicians and the media, view directors' decisions through the lenses of the values of interconnectedness, interdependency, reciprocity, mutuality, and the continuum of relationships described in chapter 3. Directors are expected to adhere particularly to the socio-cultural expectations of persons endowed with material resources and/or influence. This accountability constituency represents the section of the public that believes strongly in socio-cultural values and expects directors to adhere to the rules they prescribe for decision-making and action. For this reason, this key accountability constituency is labelled, the "*the social-public*", for the purposes of this study.

As may be observed, with only a few exceptions, the key accountability constituencies that make up the public-public and social-public essentially comprise the same groups of people. Directors' colleagues, sub-ordinates and superiors, politicians, the media, civil society organizations and other groups of persons with whom directors interact in an official capacity, as well as family, friends and acquaintances with whom directors interact outside of the public sector, are all referred to as "the society". They confront directors with socio-cultural values and expectations which they expect directors to abide by. However, they are also "the public". They expect directors to exhibit the public ideals of equal treatment to all and judicious use of public resources. In the quote below, a director refers to the civil service as "the society". He also refers to his sub-ordinates as "the society". Directors are essentially confronted with two accountability constituencies under one skin:

Director: You are asking about social expectations? Well, everybody feels the director has got money.

Researcher: Who is “everybody”?

Director: The civil service. The civil service feels you are a big man. I am a director? I say, no, I am xxx⁸. You don’t expect me to go and steal money to live like a director. No! But the society thinks that once you’ve reached this position, you should live big. Staff members here think that they should be able to come to you every Friday to get something⁹ [Fieldwork data: Interview transcript from MF2].

5.3.2 Two sets of rules in one book

There are stark differences in the rules, which the two sets of key accountability constituencies expect directors to abide by. The first set of rules are represented by the laws and standard operating procedure within public organizations. Key among those rules and procedures are the Public Procurement Act, 2003 (Act 663) and the Financial Administration Act 2003 (Act 654). The second set of rules reflects socio-cultural values. A major socio-cultural rule, which directors are expected to adhere to, is that of “helping”. The term, “helping” is nuanced with socio-culturally constructed rules about one’s obligations to people who, by virtue of their social relationship with you, consider themselves to have contributed to your success. Helping typifies the social-public’s expectations of directors. These two sets of rules confront directors with a conflict between the organizational systems that serve as public accountability mechanisms, and socio-cultural expectations.

The term “helping” has several inter-related meanings. It means doing what people believe you have the resources and influence to do, to favor them. Where a member of the social-public believes a director has the power to take a decision in his or her favor, but refuses to take that

⁸ Mentions his name

⁹ “something” is a euphemism; a term used in Ghana to depict money.

decision, the director is considered to have breached the rule that the resources and influence at one's disposal must extend to the wider social network to with whom one has accountability relationships. A director explains that he is often barraged with demands from family and acquaintances, to provide employment for themselves or their wards. Within the public accountability framework, the director cannot easily respond to those demands. And yet, refusing to meet the demands from family and acquaintances is viewed not as an effort at public accountability, but as an indication of selfishness:

“They expect that you should be able to give employment to your relatives. If you don't, then it means you want it all for yourself and your family” [Fieldwork data: Interview transcript from MF3].

Another meaning attached to the term “helping” is related to the bureaucratic administrative processes that are expected to serve as public accountability mechanisms. Directors find that friends and business colleagues expect that they should be helped by directors to by-pass those administrative processes where they come to do business in a public organization. Old mates from school tend to approach them with personal requests to help them gain access to public information and documents which are not readily accessible to them. They approach directors personally because going through the administrative procedure would require a lengthy process and might still not result in their gaining access to the information they require. The director explains:

“You get friends coming to you, saying, “He is at Ministry of Finance”. Yes, those pressures come. People generally wanting information, because the information is not publicly available” [Fieldwork data: Interview transcript from MF2].

Helping extends from directors' private networks of family and friends, to their work settings. Here, "helping" means protecting one's peers and sub-ordinates from deserved sanctions. The expectation that the director should shield peers and sub-ordinates from sanctions confronts directors with a conflict between public accountability mechanisms and socio-cultural expectations. This expectation is compounded by directors' recourse to the same socio-cultural value of helping, in situations where financial and human resource constraints compel them to request favors of staff members to enable official duties to be accomplished, as depicted in the discussion of directors' work settings. It results in the situation in which, socio-cultural values permeate the organizational culture of the directorate. The permeation of socio-cultural values into directorates confronts directors with a conflict between socio-cultural values and public accountability values.

A director explains that she faces a dilemma when assessing the performance of a poor-performing sub-ordinate. The director explains that even where the performance review clearly reveals poor performance on the part of the sub-ordinate, he or she will consider it an act of wickedness for the director to rate him or her poorly. The director explains:

"When you do an appraisal of somebody and you say, "You are not working", so you give the person average grades, they are unhappy. But they are not unhappy because you say they are not working, they are unhappy because you gave them a bad grade. It is like, "Why, everybody is giving me good grades, only you". So, it becomes very difficult when you want to say that, "Look, you are not working"'" [Fieldwork data: Interview transcript from GD1].

A director in another organization also reveals the tension between public accountability values and socio-cultural expectations, explaining that she has often not applied the rule when

using the performance assessment tool. She explains that socio-culturally, one cannot really say it as it is, when a true assessment of one's colleagues and peers would indicate poor performance on their part:

“No, I haven't gone by the rule, I haven't gone by the rule. I mean, we don't go by the rule on many things, because in terms of performance management assessment, if we were really to assess them, they would all probably fail. It is like a peer thing. It is hard to give your peer up. You are supposed to assess people, but you can't really say it as it is” [Fieldwork data: Interview transcript from MF4].

Another director describes the tension between public accountability values and socio-cultural expectations, which the “helping” expectation confronts him with. In his role as director of internal auditing, he often is faced with this tension. As the director explains, internal audit systems are expected to serve as public accountability mechanisms by surfacing anomalies in financial transactions carried out by fellow directors and sub-ordinates. The director explains that this is important for learning purposes, in that internal audit systems enable loopholes in the organization processes, which could foster financial misappropriation, to be identified and closed up. Internal audit systems enable instances of financial misappropriation, which may not necessarily have been carried out with corrupt motives, to be identified, reported upon and documented. Documenting them fosters learning and enables corrections to be tracked. The internal audit director however finds that where he identifies errors in financial management committed by his colleague directors and sub-ordinates, they expect that he should not document and report the errors, as this could be a source of embarrassment to them. He is expected to “help” them by not documenting and reporting the errors he has identified. As he explains:

“Everyone will want it to be such that if you see cobwebs in my wardrobe, show them to me, and let me take care of the situation, but don’t expose it to the whole world. You have identified it, yes. You have told me. I have accepted my wrong. I will correct it. Why not let it end there, instead of writing it for my boss to know, my supervisor to know, the auditor-general to know; for everybody to know?” [Fieldwork data: Interview transcript from GD2].

A final meaning of the “helping” expectation ascends to the level of the political powers that be. There is the expectation that the director will assist people in positions of political power to achieve their goals. According to directors, this expectation is linked to the socio-cultural value of avoiding bringing embarrassment to persons of influence and authority by turning down their requests to you for help. Directors explain that this expectation especially confronts them with a conflict during procurement processes. Directors experience this conflict in the form of requests from politicians to award contracts for procurement of goods and services to their preferred contractors. According to directors, politicians, such as parliamentarians, and persons appointed onto boards of directors of public organizations, make requests to them, to “help” their preferred contractors win contracts for procurement. Directors explain that laid-down procurement procedures forbid them from doing this, but that there is a high level of pressure on them to influence these procedures. A director explains as follows:

“When I first came into this Ministry, I had the oversight responsibility of procurement; and with procurement, that is where we renew contractors’ classification certificates. There the pressure is not easy; the pressure is not easy” [Fieldwork data: Interview transcript from MH1].

Directors may also be pressured to cite development projects in a particular region or district. The pressure to cite projects in particular locations is usually for reasons of political

expediency. A politician may have made certain promises while seeking political office, which he would wish to fulfil in the shortest possible time. The demand to favor a particular contractor may be because the contractor is a friend to the politician, or for reasons of efficiency. The politician may believe that, that contractor can be trusted to carry out the task efficiently. In these instances, however, directors are confronted not only with issues of procedure, but also with the underlying socio-cultural undertones in their relationships with politicians. Politicians take on the stature of persons of authority, or in socio-cultural terms, “elders”. An elder’s request cannot easily be turned down, as this would be a source of embarrassment to the elder, and a sign of disrespect on the part of the person who turned down the request. Staying firm in the face of the pressure from politicians is not be viewed by the politician as a creditable effort at maintaining public accountability, but as a breach of socio-cultural norms.

5.4 Identities conferred upon bureaucrats at the director level

The rules that the public-public and social-public expect directors to adhere to translate into three (3) sets of identities conferred upon directors. There is the identity of “*the faultless public servant*” associated with the expectations of the public-public, and the identities of “*the big man*”¹⁰ and “*the small boy*”¹¹ associated with the social-public’s expectations. These identities were identified through the micro-analysis processes described in chapter 4. Directors frequently used the terms “big” or “big man” to describe their accountability constituencies’ expectations of them.

The term, “big”, when subjected to micro-analysis, revealed socially-constructed meanings which had little to do with physical size. The term meant having wide decision-making authority,

¹⁰ Or big woman

¹¹ Or small girl

being able to by-pass the rules, and having the capacity to solve a wide range of the personal problems of one's staff members, family and friends. Directors indicate that staff members of their directorates, as well as family members and friends expect them to act with the expansiveness of a wealthy, influential person, or a "big" man, or woman. A director explains how staff members approach him at the end of the week, expecting him to give them some money to spend over the weekend and expect that he should be able to live lavishly. The director describes this expectation of staff members as a reflection of societal expectations of bureaucrats who have risen to the level of directors, as below:

"For instance, you might say to your staff, "Look, guys, someone has got to pay for some of these things"¹², and they will say, "Oh, but you are a director". A director is supposed to be resourceful enough to do that. So, I ask myself, how are you expecting me to be resourceful? Do you want me to do kuluuulu¹³ too?" [Fieldwork data: Interview transcript from MF2].

In this regard, the director's staff members reflect socio-cultural expectations. Another director explains how her sympathy for her staff members fosters the "big woman" image:

"When we go for meetings, we get allowances. So, because I know the low salaries of my staff, when I come back, I usually share out the allowance I got, to my staff. But you know what happens, the person you were trying to help then turns around to say, "Ei"¹⁴, if madam can give this to me, then it means she has a lot of money" [Fieldwork data: Interview transcript from WR1].

¹² The director refers here to a lavish lifestyle and a high level of generosity

¹³ A local expression for trickery and corruption

¹⁴ Akan expression of surprise.

Directors describe the “big man” identity also in relation to expectations about the process by which public goods and services are procured. A director explains that although there are laid-down competitive procedures guiding procurement, there is the expectation that directors can personally decide who should be awarded procurement contracts:

“It is a competitive process. But, as you know in this our country everyone thinks that you are the one who awards the contract. But sometimes I am not even part of the process of giving the contract. But someone will be there and say, “Oh, you didn’t give me the contract”, or “you gave it to this person”. I don’t have that authority. But that is the impression” [Fieldwork data: Interview transcript from GD3].

The impression that directors have the authority to personally decide who is awarded contracts, creates the “big man” or “big woman” identity conferred upon directors by the social-public. Again, “big” means having the capacity to solve a wide range of problems, such as ensuring that a staff member gets his or her salary on time and providing employment for friends and family. Notwithstanding that the social-public constructs an identity of directors as powerful, resourceful and influential, the social-public also confers the opposite identity of “*the small boy*”¹⁵. This identity depicts a person who may easily be influenced to pander to another person’s wishes for personal benefit, or whose loyalties can be bought. He or she becomes that person’s “small boy” or “small girl”, or in Ghanaian street language, the “*boy-boy*”. Directors experience this identity in the social-public’s expectation that they will kowtow to the demands of politicians, and that their loyalties may be bought by wealthy contractors.

¹⁵ Or small girl

A director heading the legal department of a public organization explains how contractors often approach her with gifts designed to influence her to favor them whenever they put in a bid for a contract. As she explains, these contractors believe that it is possible to buy her loyalties for the price of a gift of money or some other material benefit:

“Because they know that the final sign-off on the document is with legal, they try and influence me. I have had people come to say, “Oh, this is for you”. On one occasion, I said, “This is an envelope. What do you mean, this is for you?” And he says, “You can donate it to your secondary school”; or someone will say, “Oh let’s have lunch”. So, they go on and on. There are various ways in which people try and influence you” [Fieldwork data: Interview transcript from GD1].

With this expectation, contractors reveal an underlying identity which they have conferred upon directors, of a person who can act as their “small boy” or “small girl”; i.e. a person within the public organization, who they can entice to influence contract-awarding procedures in their favor. A director depicts the “small boy” or “small girl” identity in a widely-held societal belief that directors were politically-appointed and therefore are mere appendages of politicians:

“The society feels that it was a politician who put you there¹⁶, therefore you are seen as serving him. True, the Minister will call you all the time and you will be with him all the time. You travel with him all the time, but does that make you an appendage of his political leanings?”

[Fieldwork data: Interview transcript from MF2].

¹⁶i.e. in the director position

The above rules and conferred-identities foster distinctive accountability settings at the director level of public organizations. Accountability settings, as defined earlier, are the “cultural contexts, institutional settings, task environments [or] the structures, values, norms, beliefs, and attitudes that are requisite for account giving” (Dubnick & Frederickson, 2011: 52). In the following section, directors’ accountability settings are characterized.

5.5 Accountability settings at the director level

Dubnick & Frederickson (2011) describe accountability settings as core and key factors that must be taken into consideration if scholars are to make sense of public accountability successes or failures. Directors accountability settings are defined by the values, beliefs and norms of their accountability constituencies, the public-public and the social-public. In this section, those accountability settings are characterized.

5.5.1 A conflicted set of rules

The public-public and social-public present directors with a conflicted set of expectations or rules. The rules that they expect directors to abide by, are conflicted because notwithstanding that those rules conflict, they are held by essentially the same sets of people. Directors’ accountability constituencies expect directors to adhere to the rules of equal treatment for all, and transparent management of public resources. However, they also expect directors to abide by the socio-cultural rule of “helping” one’s acquaintances through quiet favors and preferential treatment that must be carried out in secret. They expect directors to act as the faultless public servant who sticks strictly to public organization rules. However, they also expect directors to be the “big man” who is arbitrary in his use of public resources, and the “small boy” whose parochial interests could make him a minion to the powerful. The above overlaps counter the delineation of accountability forums into tidy categories, values and expectations depicted in the

literature (see Romzek & Dubnick, 1987; Bovens, 2005). Directors' accountability constituencies are not the single-minded champions of public sector values assumed by widely-used definitions and depictions of public accountability.

5.5.2 Ostriches in the sand

The conflicting and conflicted rules create a setting depictive of the proverbial depiction of the ostrich who, by virtue of the fact that he has buried his head in the sand and cannot see the people around him, assumes that the remaining part of his body, notwithstanding its large size, cannot be seen. The ostrich thus turns a blind eye to its surroundings. In a somewhat like fashion, the two sets of accountability constituencies act in apparent oblivion to the existence of the other. In bestowing the identity of a faultless public servant upon directors, the public-public turns a blind eye to the limitations in financial and human resources that directors may have at their disposal, although it is general knowledge that resources are constrained in the public sector of Ghana. The public-public also turns a blind eye to the socio-cultural and political pressures that bear upon the director, and the compromises that the challenges these confront directors with, in seeking to adhere strictly to due process. The ostrich-in-the-sand feature of directors' accountability setting is depicted in the following excerpt from an interview:

Respondent: A colleague just called me, and it was an issue of discretion. A big issue; an issue about supplying laptops – government laptops. There was a time the president was going to the north to open something. I've forgotten the program. And it was not planned for, to send laptops there for the president to go and share to the schools, but they did it for political expediency. It was a public program. It was in the news. But when it came to auditing, the auditors said, "No, why did you send the laptops to Upper East Region?"

Researcher: Even though they knew about the program?

Respondent: Yes, it was in the newspapers. The president went and did something in Bolgatanga. Very important. Yes, there was this 2 kilowatts of energy which they had at the Upper East Region. You know, we had a lot of energy problems at that time, so they said he was going to open the 2 kilowatt facility. I think solar energy. Then the Office of the President thought that as he was going there, he should also present the laptops to the school so that they could fulfil their campaign promises and so on. Auditors didn't understand. But it was a discretionary decision he took. It worked well for the government, but there you are [Fieldwork data: Interview transcript from MT2].

In the above example, a director by-passes due process to attend to a request from politicians, involving the presentation of laptops by the President of the republic, to a school in one of the northern regions of the country. Notwithstanding that this presentation was a public affair, published in the newspapers, when an external audit of the Ministry was carried out, the auditors feigned ignorance of the program owing to the absence of formal documentation to support the supply of the laptops. The auditors turned a blind eye to the political pressure that had led to the supply of the laptops outside of due process.

Another excerpt from an interview depicts a director's experience of the public-public's blind eye towards socio-cultural pressures that bear upon directors. The director recounts that the Minister in charge of her organization requested her to provide a list of colleague directors who had reneged on a particular duty expected of them. The Minister requested the director, in a meeting where all her colleagues were present, to present this list:

"He asked me if I had the list. I said yes, so he asked me to provide the list. I started looking through my files, my documents, even my handbag" [Fieldwork data: Interview transcript from MF3].

The demand to name-and-shame her colleagues, although a legitimate request from the Minister, turned a blind eye to social barriers that might constrain her from doing so; social barriers of which the Minister was well-aware. As recounted further by the director,

“After about a minute, he said, “you can’t find it?” I said, “yes, but I thought I had it here”. I turned to my assistant and asked if she had the list. She too started searching through her files. Finally, he said “oh hoo¹⁷, you too can’t find it?”, and everyone burst out laughing”
[Fieldwork data: Interview transcript from MF3].

The Minister’s laughter, and that of her colleagues, portrayed their full cognizance of the difficult situation she had been placed her under, and the reasons why she could not comply with the Minister’s request; i.e. the fact that socially, it would be taboo to name-and-shame any of them publicly. No-one however named the socio-cultural rules that were constraining her. By laughing the situation off, the opportunity to raise this commonly-experienced dilemma to the surface passed by.

On the other hand, the social-public turns a blind eye to the legal provisions and limitations within which such requests may rightfully be met. In conferring the identity of the “big man” upon directors, the social-public acts as though oblivious to administrative processes that may make it challenging for directors to meet their expectations. This accountability constituency pays little heed to the laws, regulations and processes, which bureaucrats are expected to abide by. It further gives little consideration to the possibility that directors could land into trouble for meeting their demands, as depicted in the quote below:

¹⁷ Akan expression depicting a combination of amusement and frustration

“You have to know when you can say, yes we are going to follow what you are saying. But you have to understand where the politician wants to go and how to get them there safely. Because if you don’t, you will be in trouble. You see, you have to understand that there is a political level and then there is the civil servants’ level, technocrats who make the things happen. The politician may say something, but he will not be there in 2 years. When they come to assess, when you have an audit, you will still be here to answer for it. So, the politician will push and say this is what we want, but you have to be extremely careful” [Fieldwork data: Interview transcript from MH4].

Likewise, in the expectation that the directors will act as the “small boy”, the social-public turns a blind eye to personal and professional ethics that the director may abide by, notwithstanding the general knowledge of those ethics. The social-public assumes parochial interests may be found beneath director’s discretionary decisions, which one can tap into and benefit from.

5.5.3 Over-simplified expectations

The ostrich-in-the-sand feature of the expectations of directors’ accountability constituencies further fosters over-simplified expectations of directors’ roles and capacity. In their expectation that the director will at all times adhere to the rules, the public-public over-simplifies the public sector context and reduces rules to the letter rather than the spirit of the law. In like manner, family and acquaintances, in their expectation that by virtue of the position of director, the Director, should be able to find jobs for their relatives, portray an over-simplification of the public sector context and the powers available to directors. A director explains as follows:

“You get heckled by people for not doing what they think you can do, whereas you know it is not easy to do those things within the framework that you are working from. Worst of all, when trouble comes, those people will not remember that it was in helping them that you got into trouble” [Fieldwork data: Interview transcript from MF4].

As explained by the above director, friends and acquaintances may pressure directors to provide them with some favor and become disappointed when a director is unable to meet their request. In so doing, they over-simplify standard operating procedure, imagining that these can easily be by-passed.

5.5.4 Divergent parallels

The following similarities are observable across the two sets of accountability constituencies. Both value the notion of accountability. The public-public expects directors to be accountable to citizens in the administration of public resources. It expects that directors should administer those resources based on the values of equality, equity and transparency, with no bias or favors. The social-public also seems to value the notion of accountability. Family and friends consider directors accountable to them from a social perspective, by virtue of the tangible and intangible roles they might have played in directors' advancement to their present position. Subordinates, peers and superiors consider directors accountable to them from a social perspective, for the informal ways in which they may support directors to perform their formal roles. Thus, the social public considers directors to be accountable to them in social ways, in their exercise of public powers, authority and resources. Again, both sets of publics seem essentially to want the same things. The public-public wants access to jobs, information and public benefits that are due them, such as prompt payment of salaries. The social-public also wants access to job opportunities, public information and public benefits due them, such as prompt payment of

salaries. The above expectations however diverge in an important way. While one set of expectations may be fulfilled within the formal procedures of public organizations, the other often cannot. Thus, these expectations run parallel and yet are divergent.

5.6 Theme: A forced separation between public and socio-cultural rules about accountability

The findings above suggest that there may have been a forced distinction made between public accountability values or rules and socio-cultural expectations or rules about accountability. Public accountability rules are codified in the laws and standard operating procedure. By these rules, directors must offer equal treatment to all and they must be transparent in their decisions. Socio-cultural rules about accountability are not codified in written laws or rules, but underlie the relationships that directors have with their accountability constituencies. To abide by these rules, directors cannot offer equal treatment to all, neither can they be fully transparent in their decisions. The two sets of rules conflict. Both sets of rules are however observable in the expectations that directors' accountability constituencies have of them, presenting a conflicted set of rules. The fact that almost the same groups of persons hold on to both sets of rules suggests that the separation of the two sets of rules, in the framework of public accountability, is a forced separation. Again, the existence of the two sets of rules across the same groups of persons suggests a need to reconcile them within the framework of public accountability, rather than separate them.

5.6.1 Socio-cultural rules missing from public accountability framework

While appreciating the benefits public accountability values are expected to accrue to the nation as a whole, directors' accountability constituencies experience in public accountability mechanisms, the absence of a set of rules that are important to them for the purpose of social

regulation. This finding suggests that while the Ghanaian public may subscribe to the public values of transparency, equity and accountability, these values do not fully capture the ideals by which they expect public resources to be managed. The Ghanaian public expects public accountability rules to be nuanced with socio-cultural rules. Findings suggest that where the accountability values pursued by public organizations have not been reconciled with the values of the wider society, those values could run the risk of omitting values of deep significance to the public. In contexts where the values underlying public accountability happen to reflect the socio-cultural values of the society, this might not present a challenge. However, in contexts where some discrepancy exists between the public accountability values and socio-cultural values, members of the public may experience this as a gap in the formal framework of rules and procedure that guide bureaucrats' decisions.

This raises a question about the process by which public values are determined and the extent to which that process captures the values of society that those values are intended to represent. The findings suggest that in the case of the Ghanaian public sector, the process by which public values were derived may not have been sufficiently negotiated by the wider society to avoid the risk of omitting values of deep significance to the society. The question about the process by which public values are determined has not been central to public accountability research. It however appears from the findings, to hold a central position in directors' experience of the conflict between public and socio-cultural expectations about public accountability. Benington (2007) explores questions about the source of public values. According to Benington (2007), the source of public values should be both the government and the public. Public values, by Benington (2007)'s argument, are generated by the public and shaped by government. As he explains, the responsibility of government is to shape and respond to what citizens consider to be

“public”; i.e. the beliefs, aspirations and ideals that the society collectively values and pursues.

One of the roles of government therefore is to:

...take the lead in shaping and responding to people’s ideas and experiences of the public, of who we are, and what we collectively value - what it means to be part of, and a participant in, the public sphere, at this moment in time and in this place/space, and what adds to public value and what detracts from it. This involves a constant battle of ideas and values, because the public sphere is heavily contested territory, and there are many competing interests and ideologies in play (Benington, 2007: 9).

This role places government officials in a position where they must listen to and take on board the values of the public, but also shape them, as the society, being multi-cultural, may be present fragmented and conflicted values. Benington (2007) presents this as a formal role that must be carried out by government through bureaucrats. This theme is developed further in the next chapter. From the findings for this chapter however, the Ghanaian public seems to have two sets of beliefs, aspirations and ideals that it collectively values and pursues. The Ghanaian public seems not to have experienced this formal government role of facilitating the generation of public values out of the two sets of beliefs, aspirations and ideals. Instead one aspect of those ideals has been captured in public rules, while the other has not.

5.6.2 Un-acknowledged dependency of performance of public roles on socio-cultural rules

With the separation of public and socio-cultural rules about accountability, the role that socio-cultural values play in support of directors’ accomplishment of their public duties, is un-acknowledged in the framework of public accountability. However, the findings suggest that in African countries, where public organizations are often under-resourced, informal relationships, and their underlying socio-cultural values, become a support to performance of official duties. Those socio-cultural values then become an inherent component of the public accountability relationship between directors and their accountability constituencies. This dependency of the

public on the socio-cultural surfaces perhaps more obviously in work settings where financial and human resources are constrained, as in the case of the public sector in a developing country such as Ghana, than work settings that are better resourced. With the non-acknowledgement of this dependency, the research on public accountability in developing countries has continued to focus on the dissonance between the two sets of rules (Shah, 2007), without acknowledging the supportiveness that also exists between them.

From the findings, that dissonance or conflict does present not the full picture of the interaction of public accountability values and socio-cultural values in public organizations. There is however a measure of supportiveness provided by socio-cultural values to the performance of public duties. It is from this starting point that the apparent dissonance emerges, and therefore, it is from this starting point that, that conflict must be explored. Again, it is instructive that the values usually termed as public accountability values, depict a Western view of societal values, as captured by the study's earlier references to observations by Bierschenk & Olivier de Sardan (2014) and Van der Wal (2016) about the Western blueprints that underlie widely-accepted notions about public values. This suggests that the values that have been termed public, may have originated from Western socio-cultural beliefs and traditions. Building further on these observations, it could be said that the synchrony, between public and socio-cultural values in Western societies may conceal the dependence of public on the socio-cultural in public accountability. In African countries, however, the difference between public values and socio-cultural values provides an opportunity for the differences, as well as the interdependency, between the two sets of values to become more visible.

With the differences between public accountability values and African socio-cultural values having largely been explored from the challenges they present to public accountability,

the dependence of performance of formal roles on informal relationships has not been factored into existing conceptualizations and typologies of public accountability. As discussed in the earlier chapters of the study, the literature places informal relationships and their underlying values outside of public accountability typologies and categorizes them under a separate form of accountability, named, informal accountability (see Romzek et al, 2012). Ghanaian directors' work settings signal a more nuanced relationship between public roles and socio-cultural values than is acknowledged in widely-used definitions and typologies of public accountability (see Bovens, 2005).

5.6.3 The two faces of the public

The forced separation of public accountability values or rules from socio-cultural values or rules in the public accountability framework contributes to directors' accountability constituencies developing two faces, or two hats. This finding offers an added dimension to current knowledge about conflicting values that confront bureaucrats. Extant public accountability research presents the major challenge for bureaucrats as that of managing the "diversity of legitimate and occasionally conflicting expectations" of multiple (Romzek & Dubnick, 1987: 228; Cabral & Santos, 2016). The findings from this chapter however draw attention to public accountability constituencies, which present directors not only with conflicting rules and identities, but also conflicted rules and identities. Thus, the accountability constituencies experienced by directors does not purely reflect the ideal-type, rational-critical, reasoning public characterized by Habermas (1989). However, neither does it reflect a purely socio-cultural public. Instead, the findings revealed that directors' key accountability constituencies, are to a large extent both rational-critical and socio-cultural.

The features of directors' key accountability constituencies do not portray a public that falls so neatly into distinct categories of people, values and expectations as depicted in the bureaucratic, legal, political and professional typologies of public accountability. Instead, as depicted in the findings above, directors' key accountability constituencies cut across these categories in their rules they expect directors to abide by. They are formal and at the same time, informal. They present the legitimate expectations of a democratic citizenry and the blind spot of the ostrich-in-the-sand. They may could be relied upon to go the extra mile to get public duties carried out. However, they may also be un-cooperative in performing their duties. Directors' key accountability constituencies are not the single-minded champions of public sector values, or the stalwarts of socio-cultural tradition. They appear to be both. This double-faced feature of directors' key accountability constituencies resonates with Schillemans & Busuioc (2014)'s findings about drifting principals or accountability forums; i.e. accountability constituencies who appear not to be committed to holding accountability actors accountable. The findings add to Schillemans & Busuioc (2014)'s findings by showing that accountability forums may portray the apparent contradiction of being both drifting and committed principals at one and the same time.

5.7 Conclusion

This chapter explored the question of how bureaucrats at the director level of public organizations in Ghana experience the tension between public accountability values and socio-cultural expectations. The findings suggest that directors experience the tension in the form of two accountability forums; one that expects directors to adhere to public accountability values, and the other that expects them to adhere to socio-cultural values. The two accountability forums comprise, essentially, the same groups of people. Directors' accountability forum may therefore

be described as a conflicted accountability forum. When making demands of directors, and also, when trouble comes, each forum acts as though the other does not exist.

Other key findings are that while the power to exercise discretion is provided for, within public organizational rules and procedure, it is constructed as a purely management tool and is expected to be applied rational considerations. Within directors' socio-cultural networks, however, the power to exercise discretion is constructed as a resource for serving one's socio-cultural responsibilities. Bureaucratic discretion is offered to directors on trust, but its exercise is assessed with suspicion.

The features of directors' work setting place directors in a situation in which the formal and the informal cohabitate in an intertwined relationship. Directors routinely engage with public stakeholders in a socio-cultural capacity. They depend upon informal relationships to carry out their formal roles. Constrained resource availability compels them to fall on the goodwill of staff to get work done. Constricting administrative procedures mean that they may have to fall on informal relationships to get past procedure in order to achieve some goal or objective. In falling upon goodwill and informal relationships, directors step into the realm of socio-cultural values. They engage with public stakeholders in a socio-cultural capacity. This in turn generates socio-culturally constructed expectations in those stakeholders. With such a close relationship between the formal and the informal, public relationships take on elements of both the formal and informal, or the public and the socio-cultural.

From these findings, it may be concluded that the ideal type model of public accountability, in which a clear separation exists between public accountability values and socio-cultural values pertains, does not describe directors' experience. Directors experience overlaps across the public

and the socio-cultural realms, which foster conflicts in the rules they are expected to follow, the identities conferred upon, and in their accountability constituencies. Standard operating procedure of public organizations give credence to public accountability values. However, the values of a more socio-cultural nature, notwithstanding the support they provide to public roles, are not captured in those procedures. The findings surface an over-arching theme of a forced separation between public and socio-cultural rules about accountability. The following chapter presents findings on directors' responses to the conflicting and conflicted rules about accountability which they experience.

CHAPTER SIX

EXAMINING DIRECTORS' RESPONSES TO TENSIONS BETWEEN PUBLIC AND SOCIO-CULTURAL EXPECTATIONS ABOUT ACCOUNTABILITY

6.0 Introduction

In the previous chapter, directors' experiences of tensions between public accountability values and socio-cultural expectations about accountability were examined. In this chapter, directors' responses to those tensions are discussed. The discussion is framed within three components of the logic of appropriateness framework, namely situational-definition, rule-selection and rule-use. The first section of the chapter analyses directors' definition of situations where public accountability values and socio-cultural expectations about accountability seem to conflict. The second section abstracts directors' rule selection and felt-identity in these conflict situations. The third section of the chapter presents the type of decisions directors take in situations where public and socio-cultural expectations conflict. The remaining sections discuss the theme and sub-themes that emerge from the findings.

6.1 Directors' responses to tensions between public and socio-cultural rules

6.1.1 Directors' situation-definition: Mixed signals and paradoxes

Some directors maintain a hardline stance of strict adherence to standard operating procedure where public and socio-cultural rules about accountability conflicted. A director of a legal department explains that she abides strictly by standard procedure even under the most intense pressure from family and politicians:

“By virtue of the work I do as legal, I stay within the ambit of the law. So even with the discretion that I will exercise, it will still be what the law will allow for” [Fieldwork data: Interview transcript from GD1].

Citing several personal experiences, she explained that even under the most severe socio-culturally nuanced pressure from board members and colleagues, she has maintained this stance, and has therefore earned a measure of unpopularity in her organization. This director thus defined situations where public and socio-cultural expectations conflict, as situations requiring strict adherence to standard procedure. Another director of a legal department in the regional department of a government agency however explained that she did not always follow standard procedure in these situations. Referring to the consequences of delays in transfer of government funds to her department, mentioned in chapter 5.2.2, she intimated that having to draw on one’s personal funds to run the office while awaiting government funds tended to drain her personal resources. She explained further that in periods where her personal funds had been drained, if a client offered her a gift of money, she would accept it. This then compelled her to reciprocate by looking kindly upon that client in future dealings with him or her.

The two examples above present a clear distinction in the ways directors define situations of conflict between public and socio-cultural expectations about accountability. For the most part, however, directors’ definitions of these situations were not as clear-cut as the above examples but were underlain with mixed signals and seeming contradictions. On the one hand, therefore, a director would define the situations in which public and socio-cultural rules about accountability conflict, as moments where strict adherence to standard operating procedure was called for. Directors would communicate a firm commitment to due process and a strong belief in the value of organizational controls, checks and balances. In later stages of the interview

however, they would point out the need sometimes to by-pass due process. In several instances, directors expressed both sentiments almost in the same breath, as depicted below. Here, a director states that following due process does not make it difficult to carry out one's work:

“The process doesn't make it difficult. No. It is not unwieldy. No. If you follow through, you will be able to deliver” [Fieldwork data: Interview transcript from MH4].

He however goes on to explain that there are moments where one must bend the rules in order to achieve a desirable result, thus presenting a seeming contradiction:

“Everybody at one point or the other has to make a certain call. It may be for a situation which requires some immediate action, which cannot be done by waiting for the process to go through and therefore you have to make a judgment call” [Fieldwork data: Interview transcript from MH4].

The director above again expresses firm commitment to the rules of the public organization:

“You've got to follow the rules. You break the rule, you've broken the rule. It is as simple as that. Your call may be in the best interest of the country, but if you break the rule, you break the rule. It will not be condoned” [Fieldwork data: Interview transcript from MH4].

A later submission by the above director however depicts a softening of this stance. Speaking about political pressure, the director explains that where one encounters political pressure, one may have to find ways to get around the rules in order to meet those requests. His submission now communicates a less whole-hearted commitment to organizational rules:

“Like we all know, we live in a political environment; but you see, what the politician does, and the kind of instructions and the kind of pressures they put on you, does not mean you don’t have to follow the rules but you have to be extremely careful with that. The politician may say, “I want this guy to do this job”, for example. But you have to make sure you go through the process for that guy to be able to get the job” [Fieldwork data: Interview transcript from MH4].

Another director explains that there are strict reporting and approval lines that must be followed in all decision:

“As for due process, it’s a given. You can’t go around it. So, as I sit here, I cannot just do anything at all. There are regulations, there are laws, there are procedures” [Fieldwork data: Interview transcript from ML2].

Speaking however of situations where a colleague carries out an act that requires sanctioning, the director goes on to explain that due process has to be by-passed sometimes:

“You find that someone has an impeccable reputation, then one day he falls foul of certain rules. Are you going to say that because, errr, the rule says you should dismiss the person, and the offence is not that grave; maybe even it is the first time; then you will dismiss the person? Or let’s say, even if the thing requires that you dismiss the person outright, there are procedures. You have to set up a disciplinary committee, but before you even do that, if it’s not what you call, a major offence, maybe a minor offence, but it is an offence you find will damage the reputation of the organization, you can call the person informally and caution him not to do that again. You see, sometimes if you put things on paper, taking it back becomes very difficult” [Fieldwork data: Interview transcript from ML2].

In the above extract, the director strives to explain why a person deserving of sanctions should not be sanctioned as required by due process. He refers to a situation requiring outright dismissal, but then waters down his submission by suggesting it might not be a very grave error and might be a first offence. He mentions that there are procedures to follow for effecting a dismissal, but intimates that in such a case, he would rather speak to the person informally so as to avoid reputational damage. The concern to avoid reputational damage depicts one of the key socio-cultural values referred to in chapter 3. In the above examples, directors present mixed signals, indicating that due process must be followed in all circumstances, but intimating that in some circumstances, due process is not followed.

In addition to these mixed signals, there is also a paradox in directors' engagement with the identities underlying the socio-cultural and public values expected of them. Directors do not buy into either of the sets of identities bestowed upon them by the public-public and social-public. And, yet, in their discretionary decisions, they respond to the expectations that underlie those identities. As such, directors do not believe themselves to be "faultless" in their decision-making; "big" in their possession of material resources and influence; or "small" in the motivations that guide their decisions. A director intimates that he is not the infallible bureaucrat that he is expected to be:

"You are a director of a whole department, and people think you are doing wonders. They think you should know everything, but at a point in time you are tired. You have done so much, you have been in the system for so long, doing the technical work. So, then after coming up to this level, you want others to work up to you; you don't want to overwork. People have a lot of trust in you, and they expect a lot from you. You can't disappoint them" [Fieldwork data: Interview transcript from MF4].

The director in the above quote indicates that he is not all-knowing and infallible as he is expected to be. He however hints that he must still try to live up to that image. Again, a director refers wryly to the “big man” perception of the director position, as the way it might have been in former times. Notwithstanding his rejection of this identity, he explains that he does try to help friends and colleagues who seek his help in gaining employment within the public sector, as far as he can, without getting into trouble. The rejection of the big man identity is again captured in an earlier quote, in which the director complains about the societal expectation that underlies staff members’ requests for money from him (see chapter 5.3.1). And yet, out of sympathy, the director feels compelled to offer small tips to staff, owing to his recognition of their loyalty and the long hours they work. Thus, while rejecting the big man identity, directors may still act in ways that are reminiscent of that identity. Directors therefore depict a paradox of rejecting the identities bestowed upon them, while acting in ways that reflect those identities. The following section discusses directors’ felt-identity and sheds more light on their situation-definition.

6.1.2 Directors’ felt-identity: The “complexity manager”

Resolution to the mixed signals and paradoxes above emerged from an analysis of the term “manage”, which occurred in some directors’ narratives, and seemed to capture the spirit of the other directors’ narratives. Directors’ felt-identity emerged from the data analysis process as the “manager”. Here, however, in the context of directors’ narratives, the term, “manager” acquired a deeper meaning and richer nuance than its standard application to the administration and control of physical and human resources. Instead Directors’ use of the term depicts an effort at managing interpersonal dynamics between themselves and their colleagues, between themselves and politicians and between themselves and family or friends. Again, the term connoted managing complexity – the complexity and dilemmas of conflicting public and socio-

cultural expectations, and sometimes conflicting public values. Within this usage of the term, directors' use of the term, "manage" further connoted the term's meaning of an effort at coping with, or surviving, difficult circumstances. A phrase that recurred in directors' narrative of the conflicting expectations they experienced was the phrase, "what do you do?", as captured in an earlier quote:

"So you have to make a decision and say, I will make payment, I will take it from here and make the payment. Now, in the strict sense of the word, it is misapplication. But you have to do something about it. Now, if you don't, you could get a judgment debt coming at you, two, three times that amount. So, what do you do? The framework is there. You have to make a request, it goes through internal audit, you have to take from the right source. You don't use just any source. Right source. But you don't have the time. The court has made a judgment. What do you do?" [Fieldwork data: Interview transcript from MH4].

Another director uses the same phrase as below:

"Well, this position is a management position. You manage human resources and the human factor is so dynamic. So, somebody has a challenge in a particular way, and needs to be helped in terms of welfare; there is no such situation defined; it is not in the condition of service; but time is of the essence; what do you do?" [Fieldwork data: Interview transcript from GD2].

With this phrase, directors capture their definition of these situations as dilemmas and their felt-identity as managers of the complexities underlying those dilemmas. "Managing", for directors, is about making choices in grey areas and in the midst of dilemmas. It means compromising, taking risks, and bearing the possibility of being found wanting. It means trying to meet conflicting rules in one and the same decision, because prioritizing one above the other

would sacrifice something valuable. The “manager of complexity” identity does not encompass questioning the status quo. Directors do not question why certain rules are considered public and others not, and they do not question the lack of attention to the socio-cultural context, in standard operating procedure.

6.1.3 Directors’ rule selection: The integration phenomenon

With the exception of a few directors who adhere strictly to standard operating procedure when public and socio-cultural expectations conflict, directors attempt, largely, to resolve this dilemma by integrating socio-cultural values into their decisions. Rather than simply prioritizing public values over socio-cultural values when these conflict, they attempt to incorporate elements of those socio-cultural values into the decision they make. Integration largely depicts the rule directors select where public and socio-cultural expectations conflict.

The measure of dependency of their public roles on socio-cultural rules, described in the section on directors’ work settings partly explains directors’ selection of integration as the rule to apply in these circumstances. The informal, socio-culturally nuanced relationships, which directors draw upon where material resources fall short, presents one underlying reason for this phenomenon. For practical reasons, it becomes important to maintain those relationships so as to be able to draw upon them should a future need arise. Again, there are philosophical reasons underlying the integration phenomenon. Directors approach the socio-cultural expectations that confront them with something akin to a philosophical resignation to “the way things are”. They accept the values of the social-public as given features of the communal socio-cultural setting in which they are positioned. As a director observes:

“You see, we are Africans. We have that communal extraction. As I sit here, if my uncle’s son comes to me, there is no way I can sack him. But the white man can. He will tell you, “I am busy; don’t be coming here”” [Fieldwork data: Interview transcript from MT1].

Directors are however also keen to protect their personal and professional reputation from damage. As such, rather than exposing themselves to culpability by blatantly meeting the socio-cultural requests that confront them, they try to find ways of meeting the one, without seeming to sacrifice the other. This came across in the earlier reference where a director intimated that one had to find ways to ensure that a politician’s preferred contractor is hired for some assignment, while seeming to have followed due process. In those instances, the politician acquires the socio-cultural standing of an elder, who must not be embarrassed by turning down his or her request. The director paints a picture, in which he adheres to standard operating procedure by following contracting rules, thus ostensibly meeting public expectations. He however applies the rule in a way that ensures the selection of the politician’s preferred contractor, thus adhering also to the socio-cultural expectation underlying that request:

“Even if it is from a Minister, you actually need to be careful. Because sometimes you will get instructions and it is from your boss, and these are people of higher authority, but you need to think through it professionally and see, what can you do to be sure what you are doing sits well, so that you are sure that you can explain yourself if someone queries something. You can at least say you followed these steps” [Fieldwork data: Interview transcript from MF4].

Another director explains that in such situations, extreme caution has to be exercised to avoid getting oneself into trouble:

“And the other point is that you must be sure that you don’t land yourself in any illegality, because that can expose you to a criminal liability” [Fieldwork data: Interview transcript from MF4].

The combination of practical considerations, philosophical acceptance and efforts at protecting one’s professional and personal protection, contribute to directors’ selection of the integration rule. The process of integrating the two sets of values happens informally, i.e. at an individual level and not at the organizational level. Directors mostly carry out this integration phenomenon in private. For example, in the earlier quote (section 6.1.1), the erring colleague is cautioned privately. Here the director indicates that he would not caution his colleague through the laid down organizational processes. Neither the offence nor the caution will be documented. The entire process will be carried out, out of formal organizational procedure. This will ensure that the erring bureaucrat amends his or her ways, thus achieving a measure of public values. It will also maintain the relationship between the director and the bureaucrat, thus achieving socio-cultural expectations.

6.1.4 Patterns in directors’ discretionary decisions

The integration phenomenon is observable in the following patterns in directors’ decisions where public and socio-cultural expectations seem to conflict. These decisions may also be viewed as the strategies directors adopt when confronted with the tension between the two sets of expectations. With the exception of a few cases, directors exhibit a reluctance to flatly turn down requests from the social-public. This is due to the socio-cultural connotation attached to the denial of a request, which the requester believes is in your discretionary power to grant. As a director explains, one must find ways to circumvent saying a flat no:

“Learning at this level to say, no, is difficult. You can instead say “you can’t have it now, but let’s see; next year, we can properly package this as part of a new project” [Fieldwork data: Interview transcript from MH4].

In the face of the above pressures, directors exhibit the following patterns in their discretionary decisions.

6.1.4.1 By-passing the rule and returning to correct the breach of procedure

When met with conflicting values, directors may by-pass the rule and return later to correct the breach of procedure. By by-passing the organizational rules, they are able to meet the socio-cultural rule at play. They however return to provide documentation to conceal the breach of procedure. Directors do not do this for personal gain or from the desire for personal, monetary benefit. They do so, in the midst of the dilemma of conflicting public and socio-cultural rules, such as a situation where a staff member requests a welfare loan to cater for a funeral, although he or she may not be due for a loan. The director may approve the loan, and then reflect the loan on paper when the staff member becomes due for the loan. In so doing, the director manages the public and socio-cultural expectations that confronted him or her in that situation.

6.1.4.2 Joint decision-making

Directors may turn to colleague directors to discuss the best discretionary decision to take. In such cases, they take joint discretionary decisions. They are however only able to apply this approach where the issue does not merit secrecy and is likely to recur, such as a female colleague who requests for extra time at home following delivery of a child. Where directors take discretionary decisions jointly, the decision is documented and used to inform organizational

practice. This enables organizational learning. It also serves as a protection for directors in case questions are asked in the future.

6.1.4.3 Dodging and passing the buck

When confronted with socio-cultural expectations which they cannot meet without landing into trouble with the law, directors may dodge the request, or pass the buck. In those situations, the director will try to find an excuse, which passes the responsibility for his or her inability to meet the request, onto some other person. As explained by a director:

“I will tell the person, “What you want me to do, the World Bank will say, this is not allowed. If you want, I can show you the document. I can’t do much because I will be going against the rules for the funding.” So, I have a shield. It makes it easier to address those requests. Let me put it this way - it makes it easier” [Fieldwork data: Interview transcript from GD3].

The director in the above quote is in charge of the management of donor-funded projects, involving large amounts of money. A key component of his duties involves procurement of the services of contractors. In the above quote, the director refers to friends who approach him with requests for contracting processes to be influenced in their favor. The director finds that turning down these requests flatly would damage a friendship. Since his projects are often donor-funded, he explains to his friend that the rules provided by the donor will not permit his to meet the request. In that way, he hides behind the shield of what is seen as the Western value of dispassionate application of the rule. While his friend will accept this as a reason, the friend would not accept dispassionate application of the rule as a Ghanaian value.

Similarly, directors may pass the responsibility for a decision onto another colleague, where that colleague’s whose cooperation would be needed for the request to be met. Here, the

director will indicate that, that other colleague is the final say, or the stumbling block to their meeting the request:

“For instance, with the case that I was talking about, I said to the person, “Okay, the bottom line is that I can’t do anything about it because the final approval will be given by some other person” [Fieldwork data: Interview transcript from MF5].

Another director dodges requests by concealing her location in the office. She explains that she has deliberately removed the signage on her door, which would indicate that, that is her office. This enables her to shield herself from requests and demands from contractors and even friends. She also charges her personal assistant to screen visitors strictly before granting them audience. As she explains,

“You will notice that on this corridor, people’s positions are on their doors; I don’t have any sign on my door. Otherwise people will walk in and say they have to see the lawyer, or my contract is with you and they will go on and on, so I just thought, okay, if they don’t know where to find me, I shield myself” [Fieldwork data: Interview transcript from GD1].

6.1.4.4 Ostensibly follow due process

As depicted above directors may address conflicting public and socio-cultural expectations by ostensibly following due process. They may follow laid-down procedure, and yet design the procedure such that the procedure results in a pre-determined outcome. A director explains that, what directors are compelled to do, when confronted with pressure particularly from politicians, is find ways to meet the request while appearing to follow standard operating procedure:

“You have to look at what they are asking you to do, and look at the system, and do it in a way not to make it obvious” [Fieldwork data: Interview transcript from SD1].

6.1.4.5 Adopt informal procedure

Finally, directors may adopt informal procedure reminiscent of the socio-cultural approaches adopted to resolve disputes in traditional settings. This approach underlies the choice referred to earlier, of cautioning a colleague privately and in person, rather than calling him or her before a disciplinary body or documenting the offence committed.

In each of the above instances, directors attempt to meet the values that underlie due process and the requests of the social-public. They do not prioritize one set of values completely above the other but try to achieve elements of both. Directors do not seem to ask themselves, “What should a “faultless public servant” or a “big man” or a “small boy” do in a situation like this”. They seem instead to ask, “What should a person caught in a dilemma like this, do?” or “what should a person managing complex dynamics, do?” Other discretionary-decision types emerged from the interviews with directors, but the above reflect the most recurrent from directors’ narratives.

6.2 Theme: A gap in the public accountability framework?

A theme that emerged from Chapter 5 of this thesis was the forced separation between public and socio-cultural rules about accountability in Ghana. The findings from Chapter 6 build further upon this theme, by signaling that, at the formal, public organizational level, there has been little or no formal effort at reconciling the values that underlie public accountability socio-cultural rules. The introduction of the good governance concept into Ghana apparently did not include a formal process of reconciling pre-existing socio-cultural values about accountability

with the values about accountability inherent to the concept of good governance. This constitutes a gap in the public accountability framework. It is this gap, which seems to have fostered the integration role played informally by directors, in which their decisions are influenced by both public accountability values and socio-cultural expectations about accountability. Paradoxically, the joint influence of public accountability values and socio-cultural expectations on directors' decisions has been fostered by the separation of the two sets of values. The theme of a possible gap in the public accountability framework is discernible in the following sub-themes.

6.2.1 An individual response to an organizational-wide experience

Findings in chapters 5 and 6 of this thesis suggest that the experience of conflicting and conflicted expectations is common to directors across public organizations and across the different directorates. At the director level of public organizations, therefore, it may be described as an organization-wide experience. Notwithstanding the universality of this experience and of directors' definitions of this experience as a dilemma, not easily addressed by the simple application of standard operating procedure, the integration response, which directors find more appropriate to these situations, has remained at an individual level. At the organizational level, there appears to be a silent and inadvertent collusion in which directors act as though standard operating procedure is adequate to the task of responding to the expectations of the society. At an individual level, they do not seem to believe this to be quite the case. Owing to the fact that this inadequacy of standard operating procedure has not been acknowledged at the organizational level, they handle these situations privately or individually. Even when faced with a public manifestation of the tension between public accountability values and socio-cultural expectations, as with the case where a director was requested to name defaulting directors right in front of them, the elephant in the room was not named, (i.e. the palpable, even if invisible

force of socio-cultural values), not even by the Minister. The awkward moment was simply laughed off and apparently died a natural death. By this, an opportunity for a frank discussion of a common experience was missed.

Directors' effort at integrating the expectations that confront them, is reminiscent of Benington (2007)'s suggestion that one of the roles of public bureaucrats is to both shape, and respond to, citizens' aspirations so as to develop a common acceptance of public values. Benington (2007) suggest that the role of bureaucrats is to enforce values that have been determined by the society. The society therefore becomes the source of public values. Directors are indeed playing this role, albeit at an informal level. They are responding to Ghanaian citizens' aspiration for both public accountability values and socio-cultural values to have some place in public decision-making. The manner in which directors respond to this aspiration, i.e. responding to public accountability values formally and to a large extent, openly, and to socio-cultural values informally and somewhat surreptitiously, ends up shaping those values. Within the society, public accountability values maintain the elevated status of values that one may demand openly from public officers, and socio-cultural values about accountability remain at the somewhat disenfranchised level of values one may only access surreptitiously from public officers.

6.2.2 Recursive dynamic within the integration phenomenon

A recursive interaction is observable between the values of the Ghanaian society and the decisions that directors take in enacting the integration phenomenon. As indicated above, notwithstanding the common experience of key accountability constituencies who seem to want both public accountability values and socio-cultural values to have a place in bureaucrats' decisions, directors address this dilemma individually and informally. In doing so, they maintain

the veneer of public accountability values as the primary authority for guiding decisions and actions in the public sector and socio-cultural values as only appropriate as rules within informal social groupings. The Ghanaian society joins in this act, having discovered that socio-cultural expectations *can* get past the rules of the public sector. Members of the society learn how things are *actually* done in the public sector; i.e. within “helping” relationships. Directors thus shape the values of the public towards the reinforcement of the very socio-cultural values that are considered a threat to public accountability. At the same time, the expectations of the public shape directors’ responses to public accountability mechanisms, contributing to the integration phenomenon. Through this recursive process, socio-cultural values remain in the realm of the informal or the non-public, notwithstanding their prevalence across the society and the role they play in support of public duties. They are not acknowledged as possible elements of public accountability values.

The relationship that emerges between directors, organizational controls and the expectations of the accountability constituencies signals an on-going process by which tensions in their expectations of bureaucrats, are informally resolved by directors, by their efforts at integrating the socio-cultural values of the public into their decision-making. Through this process, directors both respond to, and shape public values. This phenomenon reflects Velotti & Justice (2016)’s depiction of public accountability as a social interactive process in which the ways in which actors act out accountability has the effect of reproducing existing accountability relationships and subjective experiences of accountability by both reinforcing and restructuring those experiences and relationships (Velotti & Justice, 2016: 2). The resulting dynamic reflects Giddens (1984)’s structuration theory more than the principal-agent theory or the logic of appropriateness.

6.2.3 Loss of organizational learning

The fact that directors are able to by-pass due process in the manner described signals that there are flaws in the public organizational system of controls expected to serve as public accountability mechanisms. However, organizational learning on how to address those flaws tends to be sacrificed by directors carrying out the integration process informally. Owing to the fear of being portrayed as corrupt, a director will keep the integration role quiet, notwithstanding that he or she played this role for no personal gain. The opportunity for organizational learning to develop from their experience is missed. For instance, in an earlier quote (section 6.1.2), a director works with a few other members of the organization to carry out the transaction of applying funds meant for one purpose to another purpose, in order to avoid a judgment debt. In keeping this transaction quiet, the flaws in the organizational system, which enable him to do this, do not come to the notice of the wider organization. Again, as mentioned earlier, the errant official is cautioned privately (section 6.1.1). The caution may never be documented in his or her records, or in any organizational record. The desired outcome, of preventing the recurrence of his errant ways may be achieved. However, by keeping the situation quiet, organizational learning is sacrificed. The individual officials involved may gain some learning from the situation, but this learning is unlikely to extend to the wider organization to inform practice.

6.2.4 Public accountability deficits as solutions to complex situations

It is notable that three of the types of decision director adopt when confronted with conflicting public and socio-cultural expectations depict the very phenomena that comprise public accountability deficits in Ghanaian public organizations; namely, by-passing of procedure, ostensible adherence to standard procedure and application of informal procedure to address formal organizational breaches. (see section 6.1.4). The findings in this chapter portray these

challenges as directors' solutions to the dilemmas that they meet in the course of their work. Paradoxically, these public accountability deficits may in a sense be directors' solutions to the problem of a public accountability framework that has not been reconciled with the socio-cultural setting into which it was introduced.

6.3 Central phenomenon

The findings up to this point have turned the spotlight on the Ghanaian society and its experience of, and response to, an apparent gap in the public accountability framework. Chapter 5 signalled that there has been something of a forced separation between public and socio-cultural rules or values about accountability. Chapter 6 has built upon this finding to suggest that this separation presents a gap in the public accountability framework at play in Ghana. This is because the introduction of the public accountability framework into the Ghanaian society seems not to have included an effort at reconciling the values underlying this framework, with pre-existing socio-cultural values about accountability. While appreciating public accountability values and the relevance of the public accountability mechanisms by which those values are operationalized, the Ghanaian society seems to find that these public accountability mechanisms and values do not fully capture its aspirations, as they do not obviously reflect pre-existing socio-cultural values and beliefs. Not finding those pre-existing values represented in public accountability mechanisms, members of the society attempt to weave those values into the decisions of public officials through their informal engagements with those bureaucrats who have discretionary power. In so doing, they adopt a double persona of a "public-public" and a "social-public", which directors now attempt to respond to. The central phenomenon from the findings so far seems therefore to be the Ghanaian society's experience of, and response to, an apparent gap in the public accountability framework at play in Ghana. It is this phenomenon that

underlies directors' responses to the tension between public accountability values and socio-cultural expectations about accountability.

6.3.1 The paradox in the joint influence of public and socio-cultural rules on directors' decisions

The central phenomenon suggests that paradoxically, public accountability values and socio-cultural expectations jointly influence directors' decision-making through the separation that has been fostered between them. The following submissions, derived by developing relational statements across the themes and sub-themes so far, depict this paradox. Public accountability values and socio-cultural values about accountability jointly influence directors' decisions in the following ways:

By their separation in the public accountability framework: Paradoxically, it is by the separation of socio-cultural rules of appropriate behavior from public accountability principles and ideals that these two sets of rules exert a joint influence upon directors' decision-making. Owing to the non-incorporation of socio-cultural expectations or rules of appropriate behavior in standard operating procedure or public accountability mechanisms at an official or organizational level, directors are confronted with the responsibility of personally and informally responding to Ghanaian public's apparent desire to have both sets of rules reflected in standard operating procedure. In responding to this desire, they do not apply public values only, but both public and socio-cultural values.

By fostering the phenomenon of two sets of accountability constituencies under one skin:

The separation of socio-cultural expectations about accountability from public accountability principles and ideals fosters the phenomenon of two sets of accountability constituencies under

one skin, namely a “public-public” and a “social-public”, thus creating accountability settings of conflicting and conflicted sets of rules.

By confronting directors with choices between right and right: Directors cannot easily prioritize one set above the other. They are in effect confronted with choices between right and right. Their response is to try to achieve elements of both sets of values.

By the recursive interaction between expectations of the society and directors’ discretionary decisions: The informality of the integration process fosters a recursive effect between the values or rules that the society expects of directors and the discretionary decisions that directors make. The conflicted expectation of the society fosters the type of discretionary decisions that directors make, and the discretionary decisions that directors make maintain the expectations of the society.

6.4 Conclusion

This chapter explored how directors respond to the tension between public accountability values and socio-cultural expectations in their discretionary decisions. Findings suggest that directors respond to the tension by trying to integrate socio-cultural expectations and values into the public decisions they make.

The findings further suggest that public accountability mechanisms and socio-cultural expectations jointly influence directors’ decisions by the separation fostered between them in the public accountability framework. The Ghanaian society’s experience of, and response to, this separation appears to be the central phenomenon in this study. The findings from this chapter suggest that public accountability values and socio-cultural values about accountability jointly shape directors’ decisions by their separation in the public accountability framework; by

fostering the phenomenon of a “public-public” and a “social-public”; by confronting directors with the dilemma of choice between right and right; and by the recursive interaction that develops between the expectations of the society and the discretionary decisions directors make.

A striking finding is that a number of the types of decisions director adopt when confronted with conflicting public and socio-cultural expectations depict the very phenomena that comprise public accountability deficits in Ghana; i.e. by-passing of procedure, ostensible adherence to standard procedure and application of informal procedure to address formal organizational breaches. The findings present these public accountability deficits as directors’ solutions to the dilemmas that they are confronted with. The following chapter contributes to a further understanding of the joint influence of public accountability mechanisms and socio-cultural expectations on directors’ decisions, by exploring directors’ meaning-making of public accountability and how this determines the tools and systems which, from their perspectives, serve as effective public accountability mechanisms.

CHAPTER SEVEN

EXAMINING DIRECTORS' MEANING-MAKING OF PUBLIC ACCOUNTABILITY

7.0 Introduction

The previous chapter presented directors' responses to tensions between public accountability values and socio-cultural expectations about accountability and through this, portrayed how public accountability values and socio-cultural expectations about accountability jointly shape directors' decisions. The findings signaled a gap in the public accountability framework, in that the public accountability process has not provided for the reconciliation of public accountability values with socio-cultural values about accountability. In the following chapter, directors' meaning-making of public accountability is examined to provide further insights into the joint influence of public accountability mechanisms and socio-cultural expectations on directors' decisions. This chapter explores directors' meaning-making of public accountability and how that meaning-making determines the tools and systems which, from their perspectives, serve as effective public accountability mechanisms.

7.1 What directors mean by public accountability

For the most part, directors' meaning-making of public accountability diverged from the principal-agent depiction of public accountability as external parties' efforts at controlling the decisions of bureaucrats¹⁸. However, there was almost no difference between directors' definitions of public accountability and the "promises of accountability" (Dubnick & Frederickson, 2009). As discussed below, directors defined public accountability as a personal

¹⁸ One director (a former chief director) expressed a view of public accountability that depicted the public accountability as control model.

effort at achieving efficiency, equity, honesty, integrity and ethicality in one's decisions, but not through externally-imposed controls.

7.1.1 A personal effort at putting resources to the best use practicable

Findings suggest that directors construe public accountability to mean a personal effort at utilizing public resources in the best way possible under circumstances that are not ideal. Directors refer to this as an effort at “bringing value” to each situation or achieving more, with a considered decision one makes, than could have been achieved by mechanically following due process. This translates into an effort at being efficient in the use of public resources or putting public resources to the best use practicable. This effort is reminiscent of the notion of satisficing developed by Herbert Simon (1976). The concept of satisficing describes a situation where, owing to limited capacity and information, a person adopts a course of action that is satisfactory or good enough, but not perfect. A director explains,

“Things are not perfect here. So, the question you must always ask yourself is, “Have I brought value to the situation?”. If it were my own property, would I have used it in this way? It is not just about following the rules; it's about bringing value to the situation. You need to take decisions that will allow you to sleep peacefully at night. It might not be your own money, but you have it in trust. Are you using it the best possible way under the circumstances?” [Fieldwork data: Interview transcript from GD1].

Another director explains that while the wider notion of accountability is about explaining and justifying one's decisions and actions, public accountability extends beyond

simply justifying one's decisions. It requires that motive is also assessed. The motive behind each decision must be assessed in relation to the ultimate effect it has on the good of the public:

“Ordinarily, being accountable means justifying or explaining your decisions or actions, but when a public officer is being held accountable, it is not only the procedures or rules that are considered, but also the motive. i.e. did this action result in the greatest good for the general public?” [Fieldwork data: Interview transcript from MF7].

Putting public resources to the best use under constraining circumstances, or pursuing the greatest public good, requires a personal sense of ownership over public resources, as intimated by the director in the earlier quote (see Fieldwork data: Interview transcript from GD1). The director suggests that bureaucrats must consider themselves as occupying a position of trust and from that position of trust, manage public resources with the diligence they would attach to their personal resources. The need for a sense of ownership comes through, in another interview. Here a director relates her definition of public accountability to the experience of working within the Aid Effectiveness agenda, where she found that owing to the absence of a sense of ownership on the part of government, aid was not put to the best use, notwithstanding that government agencies followed due process:

“Given my strong belief in the aid or development effectiveness agenda, I am of the opinion that accountability cannot exist without a strong sense of ownership. There is a definite linkage. If you don't feel you own something, or that you have a stake in something, what is there to make you feel accountable?” [Fieldwork data: Interview transcript from ML1].

The above submissions suggest that public accountability is a personal effort at putting public resources to the best use. This effort emanates from an inner sense of ownership and a motivation to advance the public good, rather than from pressure from an external source. Directors are attempting to be accountable, not because of the pressure of external controls, but from an inner motivation. This suggests that what may be needed are not only externally-enforced public accountability mechanisms, but also internally-generated public accountability motivators. Importantly, the directors quoted above made their submissions within the context of their work settings. The idea of bringing value derived its meaning against the backdrop of the limitations peculiar to those work settings. Bringing value, in the face of constrained financial and human resources would take a different form from bringing value to situations where resources were not a constraint. The need for a personal sense of ownership was also necessitated by the nature of their work settings, where one could easily become de-motivated and uncommitted.

7.1.2 The pursuit of public values

Directors define public accountability in terms that are similar to the “promises of accountability” (see Dubnick & Frederickson, 2009). The promises of accountability, as indicated earlier (see chapter 1.1), suggest that public accountability will result in control, integrity, ethical behavior, performance, democracy, justice and equity. While the literature present these ideals as the benefits that will accrue from public accountability, directors describe public accountability instead as the act of pursuing these benefits. The following quotes depict this. A director describes public accountability as follows:

“In the final analysis, true accountability requires one to exercise honesty, integrity and ethical values in following rules, regulations or procedures” [Fieldwork data: Interview transcript from ML2].

Again, a director explains public accountability in the following terms:

“True accountability requires strong personal values of honesty, sincerity, truthfulness and integrity. Such a person must have an incorruptible character; one who will do the right thing at all times” [Fieldwork data: Interview transcript from SN1].

Another director explains that public accountability involves following due process but extends beyond following laid-down procedure. According to him, public accountability is the pursuit of honesty, truthfulness, sincerity and integrity:

“In my opinion, accountability certainly involves following laid-down procedures, rules and regulations, but it definitely goes beyond that. Being accountable means you try to do you work with honesty, sincerity, truthfulness and integrity” [Fieldwork data: Interview transcript from MF5].

The values that directors enlist as public accountability, namely, efficiency, effectiveness, integrity and ethicality, reflect the values that are universally accepted as public values. These values are captured in Ghana’s Constitution, as depicted in Chapter 4. It is for the very reason of attaining these values that public accountability mechanisms are introduced or strengthened. From directors’ submissions, these values are indeed important. However, directors disagree with the dominant perspective in the literature that they may be achieved through public

accountability mechanisms. Instead directors suggest that the act of pursuing those values is what may be defined as public accountability and that achievement of those values cannot be assured by the introduction of external controls.

Here again, directors' comments were situated in context. Their definitions and descriptions of public accountability flowed out of their descriptions of their work settings and the peculiar pressures they experienced from their key accountability constituencies. A director explained for instance that in Ghana's peculiar context, corruption should not be viewed as a public accountability challenge, but rather as a product of public accountability efforts. The following excerpt from the interview with this director captures his opinion:

Director: The process rather created the corruption. I will tell you why. Years ago, I did a research and I realized that before a road contractor will get paid, the person has to go through as many as 47 signatories. Why is that you find corruption and you are surprised?

Researcher: How come it doesn't get caught? Wouldn't one of the signatories pick it up?

Director: No, it rather breeds corruption. If I know that I borrowed from the bank, and I am supposed to pay every 3 months, then I am already under pressure. The procedure is too cumbersome already. By making it more cumbersome through control processes, we increase incentive to be corrupt.

Researcher: How exactly does that happen?

Director: Look, I am going through 47 signatures, I will call you to do my thing quickly for me. Isn't that corruption? Instead of trying to dis-incentivize corruption, incentivize non-corruption. Controlling doesn't work. Our fetish with accountability creates a distortion in public policy.

[Fieldwork data: Interview transcript from MF2].

In the above excerpt, the director explains that the public accountability as control approach has fostered lengthy administrative procedures. These procedures were designed to monitor each step of a public officer's actions. This however translates into time-wasting

procedures for citizens who need to access some public service. A simple procedure could require several signatories, which the client must go through. Those long procedures compel citizens to seek the help of family members and friends in the public sector, to access public services, rather than go through the standard procedure, thus fostering the risk of corruption. The director explains further:

“Because of the inefficiency in the system, you always have to rely on someone you know to get what you need, which for me, is one of the sad things about our system. The system does that. Because then you need someone to get you something that is legitimate for you to get. That should not have been the case” [Fieldwork data: Interview transcript from MF2].

In the director’s opinion, the effort at achieving public accountability through external controls created a sanctions-mentality in public officers, in which, instead of following public procedure in pursuit of a public good, they followed procedure to avoid sanctioning. The director explains as follows:

“You have a sanctions regime here. The set-up looks punitive. Let me use my example, if I take my performance agreement, you will notice that as you read the document to the end, all the issues there are on sanctions. You’ve got about five sanctions, I can be demoted if I don’t reach my objectives and all that kind of stuff. Meanwhile, I don’t have guarantee of the power over the funds that will let me deliver. What that does is, it makes you work just to avoid sanctions. You have to be smart¹⁹” [Fieldwork data: Interview transcript from MF2].

¹⁹ Smart, in Ghanaian parlance connotes being sly or street-wise

The director argues that the result is that organizational controls do not achieve public accountability. This is because, people who are inclined to dishonesty can find creative ways to beat the system:

“Look, I can go through the system in a very corrupt manner. I can give you an example. If you take the public procurement law. It is supposed to be reducing corruption. I think it has rather created more corruption. Go to Kingdom Bookshop for the price of office furniture. Then come into all the government contracts and check the price that we are paying. You will see two or three times the cost. They all went through procurement, but they all quoted above. So, what have we created? We follow process and procedure thinking that solves corruption but that is not the case” [Fieldwork data: Interview transcript from MF2].

The above quotes locate directors’ definitions of public accountability in context. Located within the peculiar resource limitations of public organizations in Ghana, the socio-cultural values characteristic of the society, and the harsh economic conditions, organizational controls do not achieve the efficiency, integrity and ethical behavior they promise. The controls simply compel public officers and citizens to circumvent them. In an environment of a deeply-ingrained sense of communalism and a value for the notion of “helping” one’s own, long administrative procedures designed to serve as controls over bureaucrats compel citizens to seek the help of family members and friends in the public sector, to access public services, rather than go through the standard procedure. Directors intimate that corruption has been fostered by the interaction of the public accountability as control model with Ghana’s socio-cultural values, against the backdrop of Ghana’s economic challenges.

In the Ghanaian setting therefore, public accountability cannot be assured by external controls. Public accountability, in the Ghanaian setting, must instead be a personal effort by each public officer to achieve efficiency, effectiveness and ethicality in the management of public resources. That effort emanates from an inner sense of ownership over those resources. As discussed in the following section, this perspective runs contrary to the dominant narrative in the literature on public accountability in developing countries. In the dominant narrative on public accountability in developing countries, the harsh economic realities that pertain there, the weakness in their institutional structures, and the prevalence of socio-cultural values are the justification for the control approach to public accountability (see Shah, 2007; Peters, 2007).

7.1.3 Public accountability as personal responsibility

Directors' meaning-making of public accountability reflects the notion of responsibility rather than current notions about public accountability. According to Peters (2007: 16), while public accountability emphasizes the role of external actors in enforcing accountability, responsibility relies more on the internalized values of public servants. The notion of reliance on one's internalized values closely reflects directors' submissions above. Peters (2007) however intimates that reliance on one's internalized values should not be the model of public accountability in developing countries, where institutional systems are weak and where there is little agreement on standards of behavior. Personal responsibility however is precisely the model of public accountability that is at play in public organizations in Ghana, according to directors. Directors intimate that in the Ghanaian context, the model of external enforcement of accountability is to an appreciable extent, at best the outward effect of public accountability, and at worst, merely a veneer. Directors signal that owing to the very weaknesses in institutional systems described by Peters (2007), personal responsibility is the form that true public

accountability takes in these contexts. Directors signal, by this, that while there is indeed corruption in the public sector, there is equally, a high level of honesty, integrity and sincerity at play in public organizations in Ghana, and that, this emanates from the internal values and personal sense of responsibility of bureaucrats. Although Peters (2007)'s remarks ring true, the practice on the ground is that, in the face of weak institutional systems, constrained financial and human resources, and the demands of key accountability constituencies, public accountability equates to personal responsibility. The view of public accountability as personal responsibility resonates with Behn (2001)'s reference to Frederick Mosher's depiction of accountability as an effort at carrying out assignments honestly, efficiently, effectively and with minimal cost.

7.2 Public accountability in the Ghanaian context: Pursuing the endogenous while satisfying the exogenous

From directors' meaning-making, public accountability is a context-specific concept. In Ghana's specific context, public accountability takes the form of personal responsibility. In effect, public accountability, in this context, is an endogenous concept rather than an exogenous one. Directors are however not oblivious to the existence of external controls and the challenges they could face with the law, if they should be found to violate those controls. Therefore, notwithstanding their pursuit of public accountability as an endogenous concept, they still attempt to satisfy the requirement of those external controls. As such, directors avoid self-serving decisions and actions even where they by-pass procedure or seem to ignore due process. The ultimate aim of their decisions is to put financial and human resources to the best use practicable within the circumstances that confront them; i.e. efficiently and effectively, and without personal gain. However, while pursuing this cause, they try to satisfy, at least outwardly, the requirements of standard procedure and controls. In effect, they pursue public accountability as an endogenous concept, while satisfying its outward appearance.

Directors adopt this approach because they find that explaining the circumstances that may have led to a decision to by-pass procedure tends not to yield a sympathetic response. From their experience, even the best of intentions may not be sufficient to protect them from trouble. As explained by a director, external auditors, for example, tend to take a hard line and ask over-simplified questions that leave little room for explanation of the complexity of the situation that may have precipitated a decision to by-pass procedure:

“The auditor coming is an external auditor. He may not understand what you are trying to explain. You see, that is one of the issues – the external auditor. He doesn’t care that somebody was dying. It may have been a very, very difficult situation and on the spur of the moment, exercising that discretionary power saved a situation, or helped the system to move. But the external auditor is not interested in that. He will take the voucher and ask you, “This is the standard procedure for approval. The process is supposed to go from here to here. Is that what you did?”” [Fieldwork data: Interview transcript from MT1].

In the cold light of day, therefore, the considerations that may have led a director to by-pass procedure may not be recognized by an external party. The director explains further:

“They may even think that it is a means for you to siphon money, which is why you didn’t go through the process. It’s really hell! It’s really hell” [Fieldwork data: Interview transcript from MT1].

As a result, the five strategies by which directors enact the integration phenomenon in response to tensions in public accountability values and socio-cultural expectations about public accountability, each involve an outward appearance of adherence to due process. The underlying

breaches of procedure are however not self-seeking action, as would be assumed by the public-public, were this to come to light. The outward appearance is to keep directors from getting into trouble, while they pursue the ultimate aim of public accountability as they define it.

7.2.1 Mechanisms that keep directors accountable

A former chief director was of the opinion that Boards of Directors were effective controls or public accountability mechanisms. She explained that boards were effective as public accountability mechanisms because they were usually composed of persons of high caliber who would not risk their reputation by allowing themselves to be corrupted. For the most part however, directors shared the view that organizational controls intended to serve as public accountability mechanisms are not effective for achieving public accountability in the Ghanaian context. By appearing to adhere to those controls, directors keep out of trouble, but they are not the tools and systems that make them accountable. As expressed by a director below, a person may follow organizational rules and still not act accountably:

“Like every venture, private or public, there are laws, rules and regulations that must be abided by, but the fact that one is seen, by way of the evidence adduced, not to have gone contrary to such laws, rules and regulations does not necessarily mean you have been accountable. It only means the person didn’t break the law” [Fieldwork data: Interview transcript from ML2].

Again, a director explains:

“There are thieves or murderers who have committed crimes by the stroke of the pen within the confines of written, acceptable codes of conduct and go scot-free” Fieldwork data: Interview transcript from ML2].

By the meaning that directors make of public accountability, organizational controls and systems enable you to keep out of trouble for your decisions and actions. By complying with them, either ostensibly or actually, you stay out of trouble because this provides the public with a sense that public resources are being put to judicious use. The “mechanisms” that kept them accountable are a sense of ownership, personal responsibility over public resources and personal ethics, beliefs and values. Some directors relate their effort at being accountable to their religious beliefs. A director expresses the following view:

“Being accountable, as a Christian, is sticking to the true spirit of accountability and not just the letter of accountability” [Fieldwork data: Interview transcript from SN1].

Another director defines public accountability in relation to her belief in God. She depends upon God to enable her to be accountable and to keep her from making mistakes that would present her as having been un-accountable.

“Every day when I come and sit here, I say, God, we are working together to do this; if I don’t get it right, I am in trouble. I want to be accountable. I want to do what is right all the time” [Fieldwork data: Interview transcript from GD1]

Directors do not seem to suggest, by this, that organizational controls are unimportant. As depicted in chapter 6.1.1 in relation to mixed signals and apparent contradictions in directors’ submissions, directors consider due process or standard operating procedure to be important elements of public administration. However, they do not believe that these controls are effective as public accountability mechanisms.

7.2.2 The integration phenomenon and directors' meaning-making of public accountability

It was observed in chapter 6 that the integration phenomenon adopted as directors' response to the tension between public accountability values and socio-cultural values about accountability caused directors to take decisions and act in ways that bordered on non-accountability. However, the above findings seem to suggest that in contexts where these values appear to be in tension, directors construct, or make meaning of, public accountability in ways that enable them to breach standard operating procedure without reneging on their commitment to public accountability. This does not appear to arise from a conscious or deliberate effort by directors to justify the times where they do not adhere to standard operating procedure. Directors indeed emphasize the importance of standard operating procedure. They recognize the shadow of corruption that hovers over public organizations in Ghana (see Fieldwork data: Interview transcript from MF2 on pages 146 and 148). They recognize how easily breaches of procedure are interpreted as attempts to be corrupt (see Fieldwork data: Interview transcript from MT1 on page 151).

Directors' meaning-making of public accountability, its reflection of the notion of personal responsibility rather than blind adherence to organizational rules, and their responses to the conflicting pressures that they experienced, were shared from a place of angst over the stereo-type of Ghanaian public officers as lazy, self-seeking officials, and from a personal crusade against corruption. This is reflected in part, in the following quote:

“The messenger in my directorate takes 380 Ghana cedis only as monthly salary. How will he live? And yet he stays with me till I leave. The director has not left, so you can't leave. There's no car to drop him at home. So, I say, the guy is working, I will use my discretion to give him an

allowance. But I tell them, look, don't ever use any other means to survive, else I will fight for you. If you go that way, and I catch you, I will fire you. I will fire you within the blink of an eye"

[Fieldwork data: Interview transcript from MF1].

From the findings, it may be adduced that in the peculiar work setting and accountability settings characteristic of public organizations in Ghana, directors adopt a meaning of public accountability that enables them to breach standard operating procedure without reneging on their commitment to public accountability. The definition of public accountability which they adopt, while it might appear to justify their breaches of standard operating procedure, is not intended to be self-serving or to foster corruption.

7.3 Theme: Public accountability as a context-specific concept

A theme that is central to the above findings is the context-specificity of public accountability. The argument for a conceptualization of public accountability as context-specific has been made in recent studies. As discussed in chapter 2.3.2, Dubnick (2014: 2) argues against a generic approach to accountability, where a “set of preferential solutions to be applied to a range of aspirational problems (e.g., justice, democracy, improved performance, ethicality). Velotti & Justice (2016) draw attention to the social interaction that occurs within the public accountability process as a context-specific interaction. Velotti & Justice (2016)’s surfacing of the element of acting on meanings, again highlight the context in which public accountability relationships are embedded. Yang (2012) argues for a context-specific approach to public accountability in the assertion that the rightful research approach to the problem of public accountability is “an accurate understanding of how actors actually make sense and order of the accountability institutions or pressures [that bear upon them]” (Yang, 2012: 264). These studies suggest that context must be understood if public accountability itself is to be understood. On the

contrary, however, public accountability studies from African countries has tended to present context as bottlenecks to public accountability which can best be addressed by introducing organizational controls. The findings suggest that the latter approach is reflective of the ideal type approach to public accountability and is not effective in African countries. It is notable however that directors speak about public accountability not only from the country context, but also from the context of the peculiar work settings and accountability settings that pertain at their level of the public organization. Context, therefore, may not only refer to the country level, but also the different levels of public organizations and the peculiar sets of expectations, values or rules that pertain there.

7.4 Conclusion

This chapter explored the question of how directors make sense of public accountability and how their sense-making determine the tools and systems which they consider to be effective public accountability mechanisms. Findings suggest that from the perspective of directors, public accountability is a personal effort at putting public resources to the best use under non-ideal circumstances. Directors' meaning-making of public accountability is suggestive of the concept of personal responsibility. In the Ghanaian setting, where institutional structures are weak, economic conditions are harsh, and socio-cultural values are strong, public accountability can at best only be a personal effort at putting public resources to the best use under non-ideal circumstances. Although the literature suggests that a conceptualization of public accountability as personal responsibility is not appropriate for settings where institutions are weak, directors intimate that it is this very feature of public organizations in Ghana, i.e. the weaknesses of institutions, which requires the approach to public accountability as personal responsibility. Again, directors define public accountability as the process of pursuing the values of efficiency,

effectiveness, integrity and ethicality. Directors' definitions and descriptions of public accountability flowed out of their descriptions of their work settings and the peculiar pressures they experienced from their key accountability constituencies. The factors that serve as effective public accountability mechanisms in these settings are a sense of ownership, personal responsibility and personal ethics.

CHAPTER EIGHT

INTERPRETATION AND CONCLUSION

8.0 Introduction

Chapters 5, 6 and 7 presented the findings from the study. In chapter 8, insights from these three chapters are discussed. The central phenomenon underlying the findings in the three chapters is presented in a conceptual framework constructed by the author. The study's contribution to knowledge is presented and policy recommendations are offered. The chapter begins with a presentation of the central phenomenon in the form of a storyline²⁰.

8.1 The central phenomenon

Themes and sub-themes from the last three chapters suggest that while the focus of the study has been on directors, the central figure in the study has been the Ghanaian society. Directors' responses to the tension between public accountability values and socio-cultural expectations about accountability have revolved around the Ghanaian society's experience of, and response to the public accountability framework. The central phenomenon for this study has been the Ghanaian society's experience of, and response to, the absence of a process of reconciliation of public accountability values with long-standing, Ghanaian socio-cultural values. This phenomenon is summarized in the storyline below.

²⁰ As explained in chapter 4, the storyline presents the central phenomenon at the heart of the findings, in the form of a written narrative or story. The central phenomenon is derived by finding the relationships between the categories (or themes) that have been developed through the data analysis.

8.1.1 Storyline

The Ghanaian society's experience of, and response to, a gap in the public accountability framework

Modern democratic governance, in African countries, has provided a framework to ensure that public officers adhere to the aspirations of the public by applying basic features of accountability in ordinary, day to day relationships to the public sector context. Within this framework, public officers must account for the decisions and actions they take, through laid-down organizational systems, procedures and processes, termed “public accountability mechanisms”. This framework is expected to provide certain ideals which are deemed to represent the aspirations or values of the public. Those values are almost impossible to kick against, as they are lofty, inspirational and attractive. The public accountability framework however entails a gap. Its development did not include a process for reconciling pre-existing, socio-cultural values about accountability relationships with the values that it represents. The absence of this process of reconciliation is central to the form that public accountability takes in Ghana and the public accountability deficits therein.

While desirous of the ideals promised by public accountability therefore, the Ghanaian society still maintains a commitment to its socio-cultural values. Those values define authority and accountability from a different perspective from the-said public accountability values. Socio-cultural values serve as authoritative rules within social groupings such as extended family, clans, alumni and faith-based organizations. They meet the Ghanaian society's need for a sense of communalism and social cohesion. The authority of these rules however comes under threat when members of these social groups step into the realm of the public sector, and into the public accountability framework.

Confronted with two sets of rules, both of which they consider valuable, but which seem to be in conflict, the Ghanaian society responds by splitting its aspirations under two personas; a “public-public”, which aspires for public accountability values, and a “social-public”, which aspires for socio-cultural values about accountability. The Ghanaian society presents bureaucrats with two conflicting sets of rules, expectations and identities, which it expects them to adhere to, to all intents and purposes, at one and the same time. Public officials find themselves positioned at the nexus of a set of conflicting and conflicted rules. By virtue of their constant interaction with citizens, it is upon them, that the weight of the responsibility of communicating and enforcing public accountability rules, falls. In effect, they are expected to shape the values of the society in line with public accountability values.

This weight falls the more heavily upon directors of public organizations, owing to the power of discretion that they possess. That power is expected to facilitate the enforcement of public values but is viewed by members of their social groups as a resource, in which they have a personal share. The complexity of this situation is compounded by the fact that owing to resource

constraints in the directorates, directors routinely fall upon socio-cultural values of the members of their sub-ordinates and colleagues to enable them to fulfil their official duties. Caught between a rock and a hard place, directors attempt to reconcile the two sets of values or rules, by integrating them, through the decisions they take. They attempt to meet both sets of values.

The integration effort is carried out informally. It is not brought to the attention to the organization, notwithstanding that it is a common experience and response across the public organization. This is because it entails some breaching of due process. Directors do so, without self-serving motives, but from an internal motivation and personal responsibility to put public resources to the best possible use under non-ideal circumstances. An over-riding effect of the integration effort is that directors do end up shaping the values of the society; only that they do not shape them in the direction anticipated within the public accountability framework.

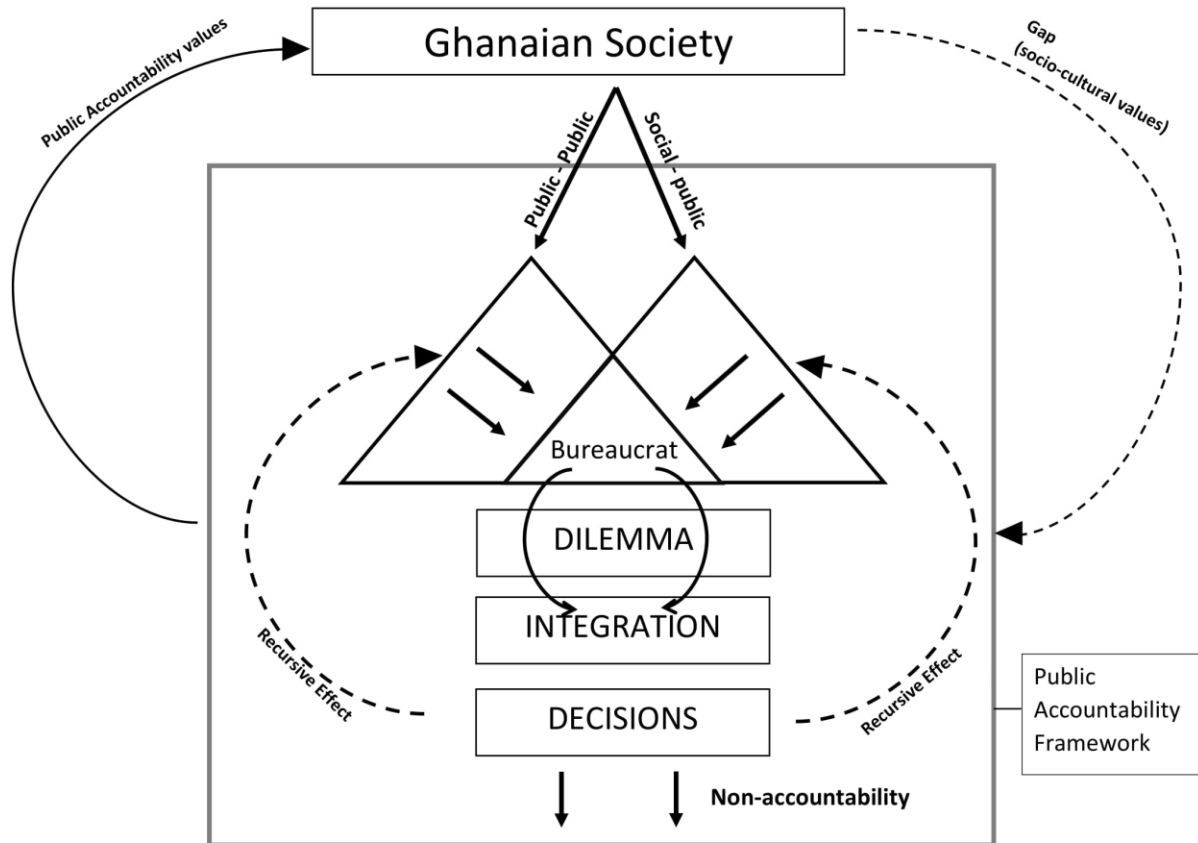
By carrying out the integration process informally, the reality of directors' experience; i.e. that the Ghanaian society is both a public-public and a social-public, remains the elephant in the room. In so doing, directors maintain the narrative that public accountability values are the supreme authority that guides decisions the public sector and that socio-cultural values are only relevant in social groupings. The society joins in this act, having discovered that through informal relationships, socio-cultural values *can* get past the rules of the public sector. This phenomenon fosters a recursive dynamic. The conflicted values and expectations that directors experience from the Ghanaian society cause directors to adopt the integration phenomenon and the type of discretionary decisions this entails. At the same time, the type of discretionary decisions that directors take in enacting the integration phenomenon maintains the conflicted values and expectations that the society brings to bear upon directors.

When instances of this integration phenomenon come to light, they are interpreted, by members of their public, from their public-public position, and are tagged as public accountability deficits motivated by corrupt intent. Efforts are then made at further reinforcing the public accountability framework, by introducing new public accountability mechanisms, which again, are not reconciled with socio-cultural values, and the cycle continues.

8.1.2 Emergent conceptual framework

The central phenomenon is captured in the following conceptual framework.

Figure 4: The recursive interaction between directors' discretionary decisions and the expectations of the society



Author's construct, July, 2018

In the diagram above, the Ghanaian society is initially depicted outside of the public accountability framework. The public accountability framework's entry into the Ghanaian society entails the introduction of public accountability values into the society, represented by the curved arrow that moves from the public accountability framework to the Ghanaian society. There is however little, if any, reconciliation of these values with pre-existing socio-cultural values at play within the society. This is a gap, represented by the broken arrow from the

Ghanaian society to the public accountability framework. Socio-cultural values however remain within the Ghanaian society and therefore run parallel to the public accountability values that have been introduced into the society. Members of the society respond to this development by adopting two personas, the “public-public” and the “social-public”, as they step into the public accountability framework. The two sets of publics bring conflicting pressures to bear upon directors, represented by the two inter-linked triangles, with the director in the inter-section.

Directors experience the conflicting pressures as a dilemma, and not as a straight-forward situation in which public accountability values may be prioritized above socio-cultural values. They respond to the dilemma by attempting to integrate the socio-cultural values into the public accountability values. This contributes to decisions that involve by-passing of standard operating procedure, interpreted as non-accountability within the public accountability framework. When instances of these decisions are noticed, they result in a further strengthening of the public accountability framework, by the introduction or strengthening of mechanisms to further enforce public accountability values. This process again does not involve a reconciliation of public accountability values with socio-cultural values, thus maintaining the cycle.

A recursive interaction is observable between directors’ decisions and the expectations of the society. The recursive interaction is represented by the curved, broken arrows from directors’ decisions to the public-public and the social-public. The types of decisions directors take are precipitated by the pressure they experience from the two sets of publics. At the same time, the pressure directors experience from the two sets of publics is maintained by the types of decisions directors take in response to those pressures.

8.1.3 Indivisibility of regulative and cultural-cognitive components of structure in public accountability mechanisms

The central phenomenon points to a certain indivisibility between the regulative and cultural-cognitive components of structure in public accountability mechanisms. In the above framework, the regulative components of structure; i.e. legal systems, policies and rules that serve as guidelines for behavior (see Scott, 1995; 2004); are represented in the public-public's expectations of directors. The cultural-cognitive components of structure, described by Scott (1995; 2004) as cultural systems, values, beliefs and assumptions are represented in the social-public's expectations of directors. While Scott (1995; 2004)'s framework, and that of Palthe (2014) differentiate between the components of structure, the above conceptual framework, and the findings underlying it, suggest that these components of structure are more closely inter-linked than might appear at face value. Scott (2004: 10) indeed intimates that all the components of structure may be observed playing a stabilizing role in social systems, albeit in different ways. From the findings, however, complementarity between the regulative and cultural-cognitive components is extremely important to the role of public accountability mechanisms as structure, in African countries. It appears that where the systems and tools introduced to serve as public accountability mechanisms contain an appreciable level of dissonance between these two components of structure, those systems and tools lose their potency as structure. That is to say, they become weakened in their capacity to play the role of "authoritative guidelines for social behavior" (Scott, 2004: 2). This, at least, seems to be the case at the director level of Ghanaian public organizations.

What seems to happen is that, owing to the non-reflection of cultural systems, values, beliefs and assumptions in the public accountability mechanisms introduced to regulate public

service delivery, the Ghanaian society withholds complete allegiance and submission to those public accountability mechanisms, rendering a loss to their authoritativeness. Confronted with the loss of authoritativeness of the regulative component of structure, directors' find themselves compelled to bring their agency to bear on decision-making situations they encounter. Directors exercise "situationally-based judgement, falling upon practical wisdom, tact and discretion", described by Emirbayer (1998: 996) as agency and their actions alter [public accountability] rules, relational ties [and] distribution of resources (Scott, 2008: 77). In doing, so they bring the regulative and cultural-cognitive components of structure to some level of consonance. This suggests that, in order to be effective as structure, public accountability mechanisms may need to be conceptualized as a composite of regulative and cultural-cognitive elements which will find ways of returning into consonance with each other, where they have been forcibly divided.

8.1.4 A recursive interaction between structure and action

As described above, the above conceptual framework depicts a recursive interaction between structure and action. Here again, structure is represented by the two sets of rules that the Ghanaian society brings to bear upon directors. Directors' discretionary decisions represent action. There is a recursive interaction between structure and action, reminiscent of Giddens (1984)'s structuration theory. Director's actions are precipitated by structure, and structure is maintained by directors' actions.

8.2 Grounded theory emerging from the findings

The grounded theory from the findings does not reflect the principal-agent theory that underlie much of public accountability studies and which underlie the public accountability framework at play in the Ghanaian society. This was anticipated by the study, as reflected in the argument in chapter 1. Within principal-agent assumptions, directors would respond to the conflicting pressures from the public-public and social-public by simply prioritizing the public accountability values expected by the public-public and enforcing standard operating procedure, i.e. public accountability mechanisms. The sanctions and rewards attached to those public accountability mechanisms would cause them to maximize their self-interest by adhering to those mechanisms. This however is not reflected in directors' discretionary decisions. Directors risk sanctioning and loss of reward through breaches of standard operating procedure. They do not do so from self-interest or an effort at utility maximization.

The findings however do not confirm the logic of appropriateness theory either. By the logic of appropriateness assumptions, directors would adopt the identity conferred upon them by the society, and take decisions based up the tacit rules of appropriate behavior expected of persons with that identity (see chapter 2.4.2). They would have adopted the identities of “the faultless public servant”, “the big man” and “the small boy” conferred upon them by the Ghanaian society. Directors however did not accept any of these identities. Moreover, their conflicted nature presented directors with a dilemma. Notwithstanding that they acted in ways, which, seemed to depict these identities, the identity that they identified with was not constructed by the society. Their felt-identity was that of “the complexity manager” (see chapter 6.1.2). They therefore defined the decision-making situations that confronted them as dilemmas, and not as straightforward situations where they would define those situations based upon rules of

appropriateness defined by the society. They developed their own rule (the integration rule) and responded to the dilemma based upon that rule (chapter 6.1.3).

The grounded theory that seems to explain directors' decision-making is Anthony Giddens' structuration theory. The interaction between directors and the Ghanaian society and the iterative feature of that interaction depicts the recursive effect of structure presented by Giddens (1984). Rather than rules being an imposition; whether the formal rules of principal-agent theory, or the informal rules recognized by the logic of appropriateness, they are recursive. They are produced by the actions of directors and at the same time, they produce the actions of directors. The findings further reflect Giddens (1984)'s depiction of rules as incorporating both formal organizational regulations and informal, seemingly trivial norms of daily life.

8.3 Insights about public accountability in African countries

The study was based on the argument that an exploration of the joint influence of public accountability mechanisms and socio-cultural expectations about accountability on bureaucrats' decisions would expand knowledge on persisting public accountability in African countries even when organizational controls, intended to serve as public accountability mechanisms, have been strengthened. It was argued that an ideal-type depiction of public accountability as control had fostered an under-exploration of the joint influence of these two factors on bureaucrats' decisions. Within that ideal-type, socio-cultural expectations were positioned outside public accountability typologies, there was a focus upon external controls as public accountability mechanisms, and there was limited exploration of bureaucrats' own sense-making of public accountability. In order to explore the joint influence of public accountability mechanisms and socio-cultural expectations about accountability on bureaucrats' decisions in an African country context, the study investigated the following broad question and sub-questions:

How do public accountability mechanisms and socio-cultural expectations jointly shape directors' discretionary decisions in Ghana, and how does this explain the persistent accountability deficits in the Ghanaian public sector?

- a. How do bureaucrats at the director level experience the tension between public accountability values and socio-cultural expectations about accountability?*
- b. How do directors respond to the tension between public accountability values and socio-cultural expectations about accountability in their discretionary decisions?*
- c. How do directors make sense of public accountability and how does their sense-making determine the tools and systems which they consider to be effective public accountability mechanisms?*

8.3.1 Insights on tension between public accountability and socio-cultural values

The literature on public accountability has not emphasized the question of the source of public accountability values and the process by which particular values are identified as representative of the aspirations of a society. However, the findings suggest that this question may be fundamental to public accountability, particularly in African countries. Benington (2007: 9)'s description of the public sphere as a "web of values, places, organizations, rules, knowledge, and other cultural resources held in common by people through their everyday commitments and behaviors and held in trust by government and public institutions" captures the sense of public values as ideals that emerge organically from the norms and practices by which people engage in the different organizational constructs that comprise a society. This is quite different from the introduction of a new set of values, to address the challenges of the society. This is not to say that values such as equality, transparency, integrity and equity that underpin public accountability are foreign to African societies. It may be safe to say that it is the gap in the

process of agreeing public accountability values, which has given public accountability values the “surprisingly mono-cultural” and “Western conceptual and empirical signature” referred to, by Van der Wal (2016: 2). The introduction of public accountability through the good governance concept gave its underlying values of transparency, equity and equality, the semblance of a foreign set of values, thus contributing to the tension between them and socio-cultural values in African countries.

Public accountability typologies also have not emphasized the question of the source of public accountability values, seeming by this to assume that the different types of public accountability, and the values that underlie each type, are shared by accountability actors and forums within each type. Therefore, Romzek & Dubnick (1987)’s typology of bureaucratic accountability assumes that the values of unquestioning obedience to the orders of a superior, and strict adherence to standard operating procedures are shared by the accountability actors and forums within this typology; i.e. bureaucrats and their superiors. The source of these two values, and the process through which they were identified and agreed as representative of the aspirations of the society that they are intended to serve, are assumed to have assured the commitment of the bureaucrats and their superiors. Findings from my study however suggest that this may not necessarily be the case, and that those values may not necessarily fully capture the aspirations of bureaucrats, superiors and the society they serve. Where there has not been a process to ensure that the society’s values are fully represented in its public accountability framework, this full commitment is not assured. The result could be the development of a conflicted set of values about public accountability (i.e. the values of the public-public and the values of the social-public). The paradoxical phenomenon thus develops in which by separating socio-cultural values from public accountability values, those values instead gain influence over

bureaucrats' decisions. Reconciling them with public accountability values, might have enabled citizens to recognize where common ground exists between them, and to agree to eschew the elements of both sets of values that do not serve the best interest of the society.

The literature on public accountability depicts African socio-cultural values mainly as bottlenecks to public service delivery (see Shah, 2007; Peters, 2007; Karyeiya, 2012; Yeboah-Assiamah et al, 2014). Findings from the study suggest that this may not be the full picture. Directors tend to fall upon socio-cultural values to support the performance of their roles, as discussed in chapter 5.2). The role that socio-cultural values play in support of performance of official roles becomes important to an understanding of the public accountability deficits that then follow. While not justifying the breaches of procedure that tend to accompany the supportive role they play, it is important that this feature of directors' work settings is taken into account in seeking to understand and solve public accountability deficits in these contexts. Again, public accountability literature presents the main challenge about values, which bureaucrats encounter, as that of deciding between multiple, conflicting values (Dubnick, 2014). Public accountability mechanisms are expected to be the solution to this challenge as it is expected that the rewards and sanctions that accompany them will compel public officers to prioritize public values above any others. However, findings suggest that public officers may be confronted with values that are not only conflicting, but also conflicted, in the sense that conflicting sets of values may be held by essentially the same sets of people, presenting public officers with a deeper dilemma. In those situations, selecting the set of values to prioritize becomes difficult, as they present public officers with situations where they are not simply choosing between right and wrong, but in a sense, between right and right.

8.3.2 Insights on directors' responses to the tension

A key insight regarding directors' responses to the tension between public accountability values relates to the integration phenomenon described in chapter 6, and its recursive character. The findings suggest that the ready-suspicion with which members of the society are prone to approach bureaucrats' breaches of standard operating procedure may be an over-simplified approach to public accountability deficits. Here again, a paradox is evident. The constitutional perspective on public accountability which underlies this approach (see Bovens et al, 2008) has developed from the Ghanaian society's experience of dishonesty and corruption on the part of some public officials. As a result, the society has adopted the constitutional approach, which focuses public accountability on apprehending dishonest officials through stringent organizational controls. However, from the findings, this approach is the more counter-productive in African societies with a high corruption perception. This is because in those societies, weak institutions constrain the effectiveness of organizational controls. The approach to public accountability more suited to these societies therefore is the learning perspective on public accountability (Bovens et al, 2008), where public accountability mechanisms serve the primary purpose of surfacing weaknesses in public service delivery processes, so as to strengthen those processes. The constitutional perspective at play in the Ghanaian context prevents learning to occur, as bureaucrats, (even the honest officials), hide their breaches of procedure from view for fear of the suspicion and accusations that would be cast upon them. The integration phenomenon is thus the way in which bureaucrats avoid the shadow of suspicion in public accountability in Ghana while at the same time, trying to put public resources to the best use that they find practicable.

Another insight from the study is the finding that the public accountability challenges evident in the five strategies in chapter 6.1.4 may be viewed as the ways in which directors solve the dilemma of the tension between public accountability and socio-cultural values. Within the public accountability framework, they represent challenges to public accountability or public accountability deficits. However, they are, in a sense, the solutions directors adopt amidst non-ideal circumstances. This finding is reminiscent of the concept of “satisficing”, in which a public official makes the best of limited capacity and resources. Directors’ approach to public accountability depicts this effort at making the best of non-ideal circumstances. Here again, this aspect of public accountability in African countries – the fact that it is pursued under non-ideal circumstances is important to an understanding of public accountability deficits in these countries. Rather than attempting to suppress and overcome those non-ideal circumstances through the control approach to public accountability, learning needs to be fostered on how to achieve public accountability in circumstances where bureaucrats can at best, satisfice.

8.3.3 Insights on bureaucrats’ meaning-making of public accountability

Public accountability emerges as an endogenous concept and not an exogenous concept, as depicted in many sections of the literature. Again, sections of extant literature acknowledge the importance of approaching public accountability within context (Dubnick & Yang, 2011; Dubnick & Frederickson, 2011; Yang, 2012; Dubnick, 2014; Velotti & Justice, 2016). These studies however seem to focus on the wider country context in which public accountability is being pursued. A notable exception is Sinclair (1995), where bureaucrats at senior levels of the organization were observed to pursue public accountability from a particular meaning. To a large extent, the studies that argue for a contextualized approach to public accountability have not focused context at the different levels of the organization. Findings from this study suggests that

public accountability may need more contextualization at the level of the organization where public officials are located. The findings suggest that bureaucrats located at levels of the public organization, where they have greater degrees of discretion construe public accountability as personal responsibility. This may not necessarily be the case at other levels of the organization. The different ways in which public accountability is constructed at different levels of the organization could shed light on public accountability deficits. At the director level, this construction of public accountability contributes to the phenomenon in which bureaucrats may breach standard operating procedure or public accountability mechanisms without renegeing on their commitment to public accountability. Rubin & Rubin (2005)'s reference to cultural arenas seems to be evident, in that the director level of the organization seems to serve as a cultural arena. Directors' meaning-making of public accountability appears to be based upon a common experience, based upon which they are giving common meanings to the situations that they encounter, judging them through common cultural lenses, and adhering to common sets of rules in responding to them (see Rubin & Rubin, 2005: 28).

8.3.4 Insights on persistence of public accountability deficits

Findings first suggest that there are many sincere, hardworking, honest and committed public officers in the public sector of African countries, contrary to the stereo-type of dishonest and lazy public officials. This finding suggests that the existence of public accountability deficits should perhaps not be interpreted to be a result of lazy, dishonest public officers. While some elements of these deficits may definitely be linked to corruption, as acknowledged by the research respondents, there are many sincere and honest bureaucrats in the sector, whose shortcomings are not motivated by laziness and corruption. The persistent public accountability deficits in the public sector of African countries seems to be linked instead with the underlying

gap in the public accountability framework, in which public accountability values have not been reconciled with pre-existing socio-cultural values. Again, the complexities of the work settings in which directors are positioned also explains these deficits.

8.4 Summary of findings table

Research question	Findings
<p>How do bureaucrats at the director level experience the tension between public accountability values and socio-cultural expectations?</p>	<p>The tension experienced by directors is rooted in the nature of their accountability forum or accountability constituency as below:</p> <p>Directors experience two forums</p> <ul style="list-style-type: none"> ▪ One forum holds them accountable to accountability values; the other, to socio-cultural values; ▪ Essentially the same people are in both forums: Superiors, subordinates, politicians, family, friends, media; ▪ When making demands and when trouble comes, each acts like the other does not exist; <p>Directors’ accountability forum may be described as conflicted</p> <ul style="list-style-type: none"> ▪ Their accountability forum comprises a “public” public and a “social” public ▪ Their accountability forum bestows a conflicting set of identities on them, with conflicting sets of rules ▪ “<i>The big man</i>” who spreads favors ▪ “<i>The small boy</i>” who kotows to pressure ▪ “<i>The public servant</i>” who adheres to organizational rules firmly
<p>How do directors respond to the tension between public accountability values and socio-cultural expectations in their discretionary decisions?</p>	<ul style="list-style-type: none"> • Directors respond by defining their decision-making situations as dilemmas: • They identify themselves as “managers” of dilemmas • They respond to the tension by attempting to integrate socio-cultural expectations into their public decisions. They do this informally • Integrating SCEs into public decisions involves some breaches of procedure

<p>How do directors make sense of public accountability and how does their sense-making determine the tools and systems which they consider to be effective public accountability mechanisms?</p>	<ul style="list-style-type: none"> • To directors, public accountability is not just about not breaking the rule • In directors' accountability settings, public accountability not guaranteed by public accountability mechanisms • Personal integrity becomes the most effective public accountability mechanism
<p>How do public accountability mechanisms and socio-cultural expectations jointly shape directors' discretionary decisions in Ghana, and how does this explain the persistent accountability deficits in the Ghanaian public sector?</p>	<ul style="list-style-type: none"> • When public accountability mechanisms are introduced into a country without reconciling them with existing societal values and mechanisms, the society develops conflicted expectations. • The more public officials find ways to meet those conflicted expectations, the more the society expects them to do so. • This creates a cyclical dynamic between society's expectations and public officials' actions. • Strengthening of public accountability mechanisms, if not reconciled with societal values, maintains the cycle. • These findings are reminiscent of Giddens (1984)'s Structuration Theory

8.5 Evaluation of contribution to knowledge

The study was carried out to contribute to knowledge in the following ways:

- i. Provide insights on public accountability from the experience of bureaucrats at a specific level of the public organization.
- ii. Empirically verify or counter assumptions about the expected effects of public accountability mechanisms on bureaucrats' decisions in an African country context.
- iii. Posit theoretical propositions about why public accountability deficits may persist in African countries notwithstanding the strengthening of public accountability mechanisms

The study has made contribution to knowledge in the following areas:

i. ***Contribution to knowledge on formal - informal interaction in public accountability:***

The study has drawn attention to the experience directors of Ghanaian organizations have, of multiple, conflicting expectations from essentially the same groups of people; one set of expectations reflecting formal, public accountability expectations, the other informal, socio-cultural expectations. In this regard, the study has surfaced the phenomenon of a “public-public” and a “social-public” that confront directors in the course of their duties. While previous studies have tended to focus on detrimental effects of informal, socio-cultural values on the performance of public duties, the study has revealed the supportive role that informal, socio-cultural values and expectations play in directors’ performance of their formal roles. Finally, the study has surfaced the role of integrating public and sociocultural values, which directors play in the face of the non-reconciliation of public accountability values and socio-cultural values in Ghanaian public organizations.

ii. ***Importance of accountability forums for understanding of public accountability:*** The study has contributed to knowledge by drawing attention to the importance of accountability forums or constituencies for understanding public accountability successes and failures.

iii. ***Contribution to knowledge on nature of public accountability in Ghana context:*** The study has further contributed to knowledge on the nature or public accountability in the Ghanaian context. While many public accountability studies have focused on the external element of the public accountability obligation, the study has highlighted the internal element of the public accountability obligation within Bovens (2008)’s definition of

public accountability. The possibility of different constructions of public accountability in the different contexts of the different levels of public organizations in African countries is a contribution to knowledge, as this has not surfaced strongly in the literature. While the literature has discussed the need for public accountability to be contextualized, this contextualization has been discussed more at a country level than the different levels of the same public organization. The finding that public accountability may need to be approached as personal responsibility in African countries, for the very same reason that the literature has stated it ought not to be regarded as personal responsibility is an interesting paradox that needs further exploration. Finally, the findings have supported the strands of research that suggest that public accountability should be approached as an endogenous concept and not an exogenous one.

- iv. ***Contribution to knowledge on effective public accountability mechanisms:*** The study has contributed to knowledge on directors' own notions of effective public accountability mechanisms, namely one's internal moral code.
- v. ***Contribution to knowledge on the concept of structure:*** The study has drawn attention to the indivisibility of the regulative and cultural-cognitive components of structure, in public accountability mechanisms, and the fact that these two components will find a way to achieve consonance where they have been forcibly divided. In this regard, public accountability mechanisms, which do not incorporate the values and beliefs of their socio-cultural setting lose some of their potency as authoritative guidelines for behavior. This finding suggests that this may be one of the factors that underlie public accountability deficits in African countries. The study has also brought to light, the apparent gap in the public accountability framework in African countries, in the form of

the absence of an effort at reconciling public accountability values and socio-cultural values about accountability. The response of the society to this gap, and the subsequent approach with which directors engage with the society's response, again provides some explanation for public accountability deficits in African countries.

- vi. *Positing of Giddens (1984)'s structuration theory as theory underlying public accountability challenges in Ghana:* While several public accountability studies have been grounded in principal-agent theory, the study has suggested that Giddens (1984)'s structuration theory could be a theory that helps explain persistent public accountability challenges in Ghana.

8.5 Policy recommendations

The following recommendations are offered for the consideration of government policy makers, bureaucrats, CSOs and the media.

8.5.1 Recommendations for governments

It is recommended that governments devise ways to inculcate a sense of ownership of public resources in public officials rather than focusing primarily on strengthening organizational controls to ensure public accountability. It might be useful for a series of dialogues to be organized at community, district and regional levels about the apparent tension between public accountability values and socio-cultural values about accountability, to identify ways to address this tension and to find common ground between the two sets of values. Governments should also provide contextually-appropriate guidelines to bureaucrats on how to address situations here they are confronted by this tension. Those guidelines would need to go beyond the simple requirement to follow procedure, as this seem not to work, practically. The practice in Ghana, where during placement of high school students, a "protocol list" is created, presents one of the

ways in which this tension could be addressed formally. Here, a number of places are reserved, in high-performing schools, for the children and wards of politicians and public officers. Again, although this might be difficult to achieve, it is recommended that when campaigning for political office, candidates attempt to be more measured in the promises they make, and avoid over-simplifying the problems of sitting governments. By acknowledging the complexity of public service delivery during their campaign trails, they could temper the expectations of the public and reduce the pressure that is subsequently brought to bear upon the public officials whose role it becomes to translate those promises into reality.

8.5.2 Recommendations for bureaucrats

It is recommended that public organizations gently introduce some open discussions, at director levels, about experiences of the tension between public accountability values and socio-cultural values in their directorates and agree ways on how to address it. Again, bureaucrats could be supported to recognize the role they play in shaping public values, and be more conscious about the values their decisions foster.

8.5.3 Recommendations for citizens, CSOs and the media

CSOs and the media play an important role in shaping the thinking of the society. It is recommended that they acknowledge public accountability deficits “wicked problems”, which need a multi-pronged approach to address them. Public accountability may need to be approached as one aspect of the solution, but not the only element of it. CSOs and the media may also need to acknowledge the complexity of the decision-making context of bureaucrats, particularly those at more senior levels of public organizations, and to be less quick to equate deviations from standard operating procedure as evidence of corruption. Again, CSOs could include in their programs, activities to sensitize the public on the ways in which citizens and

bureaucrats co-create the public accountability deficits experienced in public organizations. Research and policy thinktanks such as the Institute of Economic Affairs (IEA), the Institute for Democratic Governance (IDEG) and the Centre for Democratic Development (CDD), could collaborate with academic institutions to carry out further research on the tension between public accountability values and socio-cultural values, and develop policy papers for how the two sets of values could be reconciled without loss to basic human rights and democratic principles. Research and policy think tanks could also explore ways by which the constitutional perspective of public accountability could be tempered with the learning perspective to foster learning in public organizations.

8.6 Limitations of the study and future research

The study was limited by time and resource constraint that did not allow for a comparison of public accountability at two or more different levels of public organizations. For instance, comparing the ways in which public accountability values and socio-cultural expectations about accountability shaped decision-making at levels below the director position, would have shed more light on their joint influence in decision-making in public organizations in Ghana. The ways in which bureaucrats at lower levels respond to the tension between public accountability values and socio-cultural values about accountability would have been instructive. Similarly, exploring the ways in which bureaucrats at lower levels construct public accountability would also have been instructive. This would have provided even deeper understanding of public accountability deficits in Ghana. Future research could adopt this line of enquiry.

The study was also limited by my newness to the grounded theory methodology and the challenge of utilizing the approach of theoretical sampling, when one needed to pre-schedule interviews with respondents several weeks ahead. The novelty of the grounded theory method of

coding meant that the data analysis process was a very slow and labored process. A study could be carried out in future to review the ways in which grounded theory has been used in research in African countries, and how researchers have addressed the challenges they have encountered. Findings from such a study could provide guidance to new grounded theorists and encourage its use in public administration research in Africa.

8.7 Conclusion

The study has explored the joint influence of public accountability mechanisms and socio-cultural expectations on bureaucrats' decisions, at the director level of public organizations in Ghana. A social constructivist research approach was adopted, and grounded theory methodology was employed. The study adopted the logic of appropriateness as a conceptual framework to examine values and expectations as structure in directors' decision-making. Findings drew attention to a paradox, in which public accountability values and socio-cultural expectations about accountability jointly influenced directors' decision-making through their separation in the public accountability framework. Central to the findings was the discovery that the public accountability framework as introduced to Ghana within the good governance concept, had presented the Ghanaian society with two apparently conflicting sets of values – public accountability values and socio-cultural values about accountability. The good governance concept presented an ideal type model of public accountability as control. The two sets of values had not been reconciled to find common ground between them. Members of the Ghanaian society had bought-into the public accountability values while maintaining their allegiance to pre-existing socio-cultural values about accountability. Members of the society therefore continued to expect that directors would adhere to socio-cultural values while complying with public accountability values. This confronted directors with a conflicted set of

expectations. Directors attempted to meet these expectations by integrating the two sets of values. The integration phenomenon involved breaches of standard operating procedure, which contributed to a recursive interaction between directors' decisions and the expectations of the society. Findings suggest that where the regulative components of structure have not been reconciled with its cultural-cognitive elements, a recursive dynamic develops between structure and action, which contributes to the public accountability deficits recognizable in Ghana. It has been recommended that policy-makers engage the Ghanaian society in a series of dialogues towards the reconciliation of public accountability values and socio-cultural values about accountability.

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APPENDICES

Interview guide

1. To what extent do you exercise discretion in your role as a director?
2. What are the public accountability mechanisms regulating your decisions and actions?
3. What socio-cultural pressures do you experience in your role as director?
4. How do you manage the situation when socio-cultural expectations and standard operating procedure or public accountability values, seem to conflict?
5. Can you share an experience from the recent past, of how you managed a situation where socio-cultural expectations and public accountability values were in conflict?
6. How do you stay accountable in managing such situations?
7. How would you define public accountability?

Table 5: List of respondents

No.	Public organization	Respondent
1.	Ministry of Finance	Director, Debt Management Division
2.	Ministry of Finance	Director, Human Resources
3.	Ministry of Finance	Director, External Resource Mobilization
4.	Ministry of Finance	Chief Economics Officer
5.	Ministry of Finance	Director, Monitoring and Evaluation
6.	Ministry of Finance	Director, Real Sector
7.	Ministry of Finance	Deputy Director, Budget
8.	Ministry of Finance	Head, Tax Policy
9.	Ministry of Environment, Science, Technology and Innovation	Director, Human Resources
10.	Ministry of Environment, Science, Technology and Innovation	Director, Finance and Administration
11.	Ministry of Roads and Highways	Chief Director
12.	Ministry of Roads and Highways	Director, Policy & Planning
13.	Ministry of Roads and Highways	Director, Research, Statistics & Information Management
14.	Ministry of Roads and Highways	Director, Monitoring and Evaluation
15.	Office of the Head of Civil Service	Director for Administration
16.	Office of the Head of Civil Service	Deputy Director, Recruitment, Training and Development
17.	Ministry of Employment and Labour Relations	Director, Research, Statistics & Information Management
18.	Ministry of Employment and Labour Relations	Assistant Director I, Research, Statistics & Information Management
	State-owned Enterprises	
19.	Ghana Grid Company Limited	Director, Legal
20.	Ghana Grid Company Limited	Director, Network Performance
21.	Ghana Grid Company Limited	Director, WAPP Projects
22.	Ghana Grid Company Limited	Chief Internal Auditor
23.	Ghana Grid Company Limited	Director, Corporate Planning
24.	Tema Development Company	Housing manager
	Regional departments	
25.	Commission of Human Rights and Administrative Justice, Western Region	Regional Director
26.	Department of Social Welfare, Western Region	Metropolitan Director
27.	Department of Children, Western Region	Metropolitan Director
	Former Directors	
28.	Ministry of Finance Public Sector Reform Secretariat	Former Chief Director over two separate periods of time
29.	Ministry of Information; Public Service Commission; Ministry of Local Government: Attorney General's	Former Director in the four institutions over separate periods of time

	Department	
	Verification of findings	
30.	Ministry of Finance	Principal Economics Officer
31.	Social Security and National Insurance Trust	Manager, Properties

Overview of initial concepts

Table 6: Conflicting rules about accountability experienced by directors

Rules about accountability experienced by directors		
Quotes from interviews: recurrent descriptions	Rules about accountability (Initial concepts)	Groups expecting rule to be followed
<ul style="list-style-type: none"> • <i>They may even think that it is a means for you to siphon money, which is why you didn't go through the process. It's really hell! It's really hell.</i> • <i>You break the rule, you've broken the rule. It is as simple as that. Your call may be in the best interest of the country, but if you break the rule, you break the rule. It will not be condoned.</i> • <i>Bending rules are not welcome here. Bending rules leads to violation of laws and regulations. That one is not encouraged.</i> • <i>No, you still have to follow the rules. You still have to follow the rules. In our work, process is very critical.</i> 	<p>Strict adherence to standard operating procedure</p>	<p>Chief directors Ministers Colleague directors Internal and external auditors Sub-ordinates Parliamentarians Professional peers The Media Development Partners CSOs</p>
<ul style="list-style-type: none"> • <i>"These politicians, they come, they want a certain thing done. He or she doesn't care how you do it"</i> • <i>Yes, the rules are there, but then you realize you may have to use wisdom and your own discretion</i> • <i>The law says do this don't go against that; but within that, you still have to think</i> • <i>For instance, where somebody is applying for a loan. The rule is first come first served. But somebody's house is burnt. Will you say that he should wait in line till it is his turn?</i> • <i>"I mean, you have the power, but you have to be very careful how you use it. Because you will be seen as a very wicked boss; you</i> 	<p>By-passing the rule</p> <p>"Helping"</p>	<p>Chief directors Ministers Colleague directors Internal and external auditors Sub-ordinates Parliamentarians Professional peers Media personnel Development Partners CSOs</p>

<p><i>know what I mean; because socially you don't really sanction people. You just ignore them. That is how it has become. So if there's a person who doesn't come to work, you just ignore him".</i></p>		
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Table 7: Conflicting identities conferred upon directors

Recurrent descriptions	Initial concepts
<p><i>Bending rules are not welcome here. Bending rules leads to violation of laws and regulations. That one is not encouraged.</i></p> <p><i>“People are also watching you from within. In exercising your discretion, what do you do? Are you a fair person, a firm person? The way you approach an issue with one person, is it the same for all others? So they watch you carefully”.</i></p>	Faultless
<p><i>The civil service feels you are a big man.</i></p> <p><i>Sometimes people think that you can just sit there and decide that this person should do the work. There are people who you deal with in the course of your work, and then they come to tell you, “I have my child. He has finished school, so give him employment”.</i></p> <p><i>Yes, they know it means bending the rules. They feel that you are the director; you can do it.”</i></p>	Big man/big woman
<p><i>They expect you to do what they ask you. You can’t say you won’t do it. If you won’t do it, they will get someone else below you to do it and now you will be victimized somehow.</i></p> <p><i>The society feels that it was a politician who put you there, therefore you are seen as serving him.</i></p>	Small boy/small girl

Table 8: Examples of initial concepts about directors' discretionary decision-making

Initial concepts

Judging	Attests to your capacity
Managing	A test of your capacity
Blending	Power and responsibility
Common sense	Technical leeway
Judging best course of action	Managing – comes with the terrain
Duality	Authority to approve
Dual setting	A tool to facilitate work
Divergence	A double-edged tool
Response of divergent expectations	Facilitates the work, but brings trouble
Amidst divergent parallels	Blending the two
Making a judgment call	Integrating
Blending	Balancing
Putting self at risk	Gets the work done, then gets you in trouble
Damocles sword	A resource
A double-edged sword	Conscious of trust

Conscious of suspicion
Risky – should be wise
Ordinary and extraordinary at the same time
Balancing values
Balancing expectations
Balancing, being responsive
Responsiveness to dual expectations
Managing = being responsive
Integrate to respond
Integrating the missing
Protecting self
Integrating while self-protecting
Responsive, but protecting self
Extreme caution
Informal relationships to get formal work done
Anticipating future questions
Managing- the real meaning of the word.
Not just pushing paper.
Handling dilemmas, people
Managing exigencies
Expediency – to meet target
Judging

Making a judgment call
Caught between options
Expediency – emergency
Responsiveness
Managing- the real meaning
Integrating
Expediency, responsiveness, reasonable behaviour
Guilty till proven innocent
Caught in between
It is never enough – the policy, standards, etc.
Guilty till proven innocent
Of necessity
Difficulty in saying no
Balancing values of equal importance.
Forced to take a decision ... and bear the consequences.
Discretion with fear
Discretion as Power

Discretion and caution