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## Theoretical approach: accountability in public management

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**Abstract**--The research aims to propose a theoretical approach to accountability that is conceived in public management entities, the methodology used corresponds to the review and bibliographic analysis of articles related to the study, oriented from conceptual theoretical perspectives and the evolution of accountability in open access databases, whose characteristics are focused on the analysis of the information collected. In addition, to articulate the legality and transparency with ethical principles of the actors involved towards the common good of the citizens, whose conclusion is to account to the governed for the actions, executions, powers and budgetary commitments according to the needs of a local nature, regional and national in public management, in addition, develop critical debate in future research.

**Keywords**---accountability, state, public policies, legitimacy, governance

## **Introduction**

The life of man in society involves social practice in officials, where the public servant performs an individual experience that brings with it the responsibility of human action on behalf of the State, therefore, morality, ethics and virtue are part of this action. From the Aristotelian perspective, it would mean thinking about the other, that is, managing according to the common needs and interests of citizens (Sánchez-Aguirre, 2018). Thus, in all social regimes, the concept of accountability is associated with human behavior in the management of public spending. In countries such as Spain, there are external control bodies (OCEX) that carry out the activity of supervising the budget execution of the various projects carried out by Autonomous Communities. In this sense, the external control institutions monitor the execution of the assigned budgets with legality, transparency, effectiveness, efficiency and honesty (Abellán, 2017; Romzek & Dubnick, 2018).

The problem lies in the disparity of theoretical conceptualizations on accountability in public management, although it is true in some cases they allow to have a solid foundation that supports the theory from the legal order, in most cases they are only presented as technical elements of compliance with items and economic evaluations. Likewise, in the analysis of the execution of the public expenditure to be carried out, there is no technical matrix of essential needs that allows the expenditure to be justified a priori, the evaluation before, during and after is scarce. These considerations allow to partially cover a knowledge gap. The objective of the study is to analyze and propose a theoretical approach to accountability in Public Management that is linked to the strengthening of public sense, the recovery of the legitimacy of public agencies and the promotion of accountability in management. public.

Notwithstanding the concern of the different regimes, as is the case of the Mexican reality that considers accountability as a primary aspect of transparency and access to information by the population, except for certain confidential information that is reserved as part of national security, guaranteeing the right to privacy (Matute, 2018). Meanwhile, in Cuba, there is a transparency law that enables access to information, considering the principle of maximum disclosure, that is, the information of public administrations must be accessible and its publication and attention to citizens must be mandatory (Mena, 2020 ).

From this perspective, one aspect of the problem is presented in the various institutions of Peru, such as the limited access to information and transparency in public investment and budget execution, being a very restricted mechanism for citizens, which makes access to free information is difficult and accountability limited (Tumi, 2020). This situation causes not to keep the citizen informed in the execution of the budget and the scenario is conditioned to carry out unfair acts to the State, such as corruption. In this sense, legality is one of the main controls that the Law grants to state institutions, typical of a Rule of Law exercised by Justice, such as the financial-accounting control of public resources (Abellán, 2017). In the same guideline, all State entities are required to account for their budget execution through internal and external control (Medranda, et al., 2020).

This control and accountability function acts as a counterweight to the organization of the State, where collective decisions issued by the people are made; In this same orientation, public officials or State institutions are obliged to report and justify decision-making regarding the resources assigned by the State. Being the governments publicly monitored and in the probability of their actions that are framed in the ethical principles of honesty, efficiency and effectiveness in the administration of public funds in pursuit of the provision of the service and according to the needs and requirements of the population (Abellán, 2017; Ríos and Fuentes, 2017; Tumi, 2020).

On the other hand, a transparent government is one that timely publishes information from government agencies on the various activities they carry out, in addition to providing responses to the requirements of citizens or on its own initiative on the use of public funds, avoiding acts of corruption, a cancer of the last 15 years in the politics of Latin American countries. It is necessary to change paradigms that promote political and social stability and anti-corruption in the region (Priego et al., 2018; Ananny & Crawford, 2018; Yuhui, 2021).

#### Theoretical bases

Although accountability is a topic treated from different aspects, however the meaning is related in a changing time and historical context from the different social, political and economic aspects in public administration. Tracing the different definitions, it can be outlined that it is understood as one of the mechanisms to promote democratic development in the public function, being necessary that public acts be evaluated and that the result be published to society. Therefore, personal interest must be combined with collective interests, in this case ethical and moral persons are required in governance and those who hold public office, thus organized society is called upon to monitor the actions of these actors, guaranteeing access to information and promoting greater equity with social justice in the different government systems (Solares, 2012).

A theoretical approximation of the concept of accountability is understood as the demonstration of facts and actions carried out by an organism in a democratic regime, which is presented in a dialectical function between political actors and citizens, informing the use of State funds and assets. in charge, considering the results of the management (Yauri-Miranda and Ureta-García, 2019). Therefore, in a context of modernity, accountability reformulates the power of authority and the legitimate link with the power emanating from citizens under the principles of transparency and citizen participation, presumption of truthfulness and good governance.

Thus, accountability is one of the mechanisms implemented in democratic systems that guarantee public activities through transparency, both in procedures and in controls over public powers. This control and accountability function acts as a counterweight to the organization of the State, where collective decisions issued by the people are made; In that same direction, public officials or State institutions are obliged to report and justify the decision-making regarding the resources assigned to the State. So, governments are publicly monitored and the probability of their actions is framed in the ethical principles of honesty,

efficiency and effectiveness in the administration of public funds (Abellán, 2017; Ríos and Fuentes, 2017; Tumi, 2020).

According to Dunn (2012) he mentioned that accountability is the exercise that every public servant assumes when granting economic balances explaining and justifying their actions to public citizens who enjoy being depositories of sovereignty in a democratic government. For McLean (1996) it is the performance of the representatives when giving accounts and assuming the responsibilities on the use of powers and commitments to those represented. If there are errors and incompetence or deception, they will be subjected to criticism and sanctions. Likewise, in the same perspective, it is understood as the assumption of responsibility by public sector agents to explain the decisions, development, management, results and effects, being subject to the possible consequences of the interested parties, equally, compliance with the Law, sanction actions and internal control ( Mulgan , 2008; Schedler , 2004; Steccolini , 2004; Bovens , 2007; O'Donnell, 1997; CLAD, 2000; Mulgan , 2000; Schedler , 2004; Steccolini , 2004; Bovens et al., 2008 cited by Gómez, Muñoz and Lafuente, 2016 ).

The evolution of the term originates in the Greek city-states that in their practice of the commune met to deliberate on public affairs and participate in decision-making, directly and did not require accountability, something similar was done in the monarchical governments who account for their actions only to God. In the mandate-obedience relationship, the figure is observed that according to Bodin, it is conceived that the people choose a ruler who has absolute power for a certain time, this condition of temporality implies that sovereignty falls on the people and not on the ruling, being the people the sovereign, in this context accountability appears as a means of legitimization. Representative democracy appears at the end of the 18th century, with two categories that combine: popular sovereignty and its representation, while the debate on the political authority of the ruler is attributed to limited purposes and powers are withdrawn if he abuses them, this position of liberalism was represented by Locke, due to the ambition of man, his interests and the abusive use of the powers they assumed. At present, accountability can be understood as a protocol and bureaucratic act within the public administration, focused on procedures and budgets from the spirit of the applicable laws and technical standards; it is necessary to point out the new ways of understanding the control of accountability in parallel with the airs of governance considering efficiency and effectiveness criteria based on the results obtained and the effects achieved in budget executions; accountability expands its scope in a holistic and integrated manner and is committed to satisfying the needs of citizens ( Blind , 2007; Nunkoo et al., 2012; Bovens , 2005 cited by Gómez, Muñoz and Lafuente, 2016 ). The look of the study aims to collect the multi-approaches such as the Theory of legitimacy, Economics, Politics, Institutional Theory and the Agency Theory that are presented in various public entities. At the level of Latin America, Ecuador represents a benchmark in the field of electronic government that supports the state administration, invested in infrastructure and telecommunications, as well as in human capital to implement transparency through digital government (Moreira and Hidalgo, 2020 , Medranda et al., 2020). It was former President Correa who began this stage by promoting the Organic Law of Communications in 2013 and put into operation the first communication tool called "Enlace Ciudadano", proposed as a weekly

accountability program ( Chavero, Ramos and Cerbino, 2018). In the same way, various countries are assuming digitalization as a means of generating a transparent State that is accountable and that keeps citizens informed in a knowledge society and in a new world order. Another example is the state of Mexico, which is in the process of improving its entire administrative system, considering the development of auditing and accounting and administrative control systems, so that accounting and financial operations are understandable, useful , timely, accurate, verifiable for decision making (Priego, Ramírez and García, 2018).

In Peru, accountability is based on the free participation of citizens in the formulation of budgets of regional and local governments who are accountable for their execution with an annual frequency stipulated in Art. 199 according to Law 27680 Likewise, Law 27806 guarantees transparency and access to information and also recognizes the revocation and removal of any authority as rights of social control, as well as the demand for accountability. Finally, the Organic Law of Municipal Governments 27972, establishes the mechanisms of social control that is expressed in the intervention of citizens through surveillance and accountability. The regulations require the conditions of accountability, however, in reality it is not applied and on the contrary there are restrictions and limitations of the information required by the user.

On the other hand, legitimacy is the distinctive element attached to the State that has rights and citizen associations or organizations that also enjoy freedoms to the extent that the State grants it (Weber, 1984). Then, legitimacy in the public function is based on the sovereignty exercised by state entities where they have the power and authority to attend to the needs and interests of citizens (Fernández, 2007, cited in Bolívar, 2019). Therefore, the legitimacy of State institutions allows intervention in circumstances that are not very transparent; because the activity of public institutions lies in guaranteeing and satisfying the needs of the population whose fulfillment must be regulated and controlled by the state that guarantees the benefit of citizens without any discrimination (Bolívar, 2019).

Likewise, it is necessary to carry out the deconcentration of functions so that each government agency attends to offices according to its competence, be it at the district or regional level with autonomy, but depending on the highest hierarchical level of the central government (Dacasa, 2019). This articulation is conceived as the sum of the basic powers of the State in the provision of public services and in the management of social, welfare and economic matters (Bolívar, 2019). With the promotion of social control, it is possible to integrate citizens regardless of their performance in the evaluation, control and decision making in order to meet the demands and needs of society, that is, it is conceived as the public information that the citizen to know and obtain truthful and precise information, with the State or whoever carries out such actions being responsible for making it extensive and facilitating access to it (Ordoñez and Trelles, 2019). Along the same lines, it is understood that the citizen's participation and demand to know how the public administration is being carried out should not be alien to the administrators of State assets, but rather it should be understood that the citizen is in all their right to get involved and conceive their exercise of

participation in the management and control of public budgets, with the aim that there are improvements in the attention to citizenship (Figueroa and Chávez, 2015).

Another essential factor is social control or citizen participation, it should not be understood as an external agent, on the contrary, it is necessary for the State through its governments in turn to facilitate policies that promote the exercise and participation of citizens at all levels with the transparency that is required (Galindo, 2016). In addition, it is a citizen's right to worry about the management of the government in power, and to show their disagreement with the administrative execution, they have the right to correct the shortcomings through elections to disqualify managers who do not add to the improvement of the State and even consider re-electing rulers who did not manage properly (Cunill, 2000). Then, it is conceived that the State (through its central government) has the fundamental role, however, it is not the only one that assumes the action in a nation, because there are other actors such as: business entities, the market, the citizenry, other organizations that join as part of the political-economic scenario, in this sense they are known as interest groups (Peters & Pierre, 2005).

### **Method**

The methodology used is based on the review of the literature, whose characteristics are focused on the analysis of the information collected according to the category of the study: accountability, considering the systematization compiled in a narrative and systematized manner in various articles using filters of search for the concepts of the subject under study and the inclusion - exclusion criteria such as: indexing systems (various indexed open access journals), type of publication (articles, texts and various publications), language (English, Spanish, Portuguese), context (public entities), diagnosis (conceptual theoretical approaches) (Arias, 2006).

In order to carry out the work, the theory is identified, analyzed and argued from the perspective of multi-foci: Legitimacy Theory, Economics, Politics, Institutional Theory and Agency Theory.

### **Conclusion**

Accountability is a mechanism that arises in democratic governments with indirect voting, whose representation of the people is delegated to the representatives of the governments in power, who fulfill a social function. A conceptual approach to accountability is to account to the governed for the actions, executions, powers and budgetary commitments according to local, regional and national needs in public management. In case of corruption, public officials will be subject to the punishments granted by the Law. Accountability has fundamental characteristics such as legitimacy, transparency and governance. The historical memory in the countries of Latin America invites us to reflect and become aware of the citizen's active participation in the resources of the State, so as not to fall into democratic systems that consent to corrupt governments. It is a topic that deserves to contribute to the debate from its historical evolution and with new academic perspectives.

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