

## **Abstract**

During the past fifteen years, the concept of accountability has become very popular in the discussions on good governance all over the world. Upon closer examination, however, the concept has shown itself to be imprecise.

The popularity as well as the missing contours of the concept can be explained by the fact that it addresses fundamental questions in different academic disciplines. Simply put economists view accountability as a problem of incentives in a principal-agent relationship whereas political scientists are mainly interested in the aspect of power control.

While differing in their approach to the problem, both, political scientists as well as economists, refer to the instrument of (political) decentralization, because – it is argued – the transfer of power to locally elected leaders enables the local citizenry to exercise more client power (economists) or to better control the "governors" (political scientists).

Experience has shown, however, that decentralization alone is not sufficient to make the state more accountable. Indeed, it has brought about some of the worst cases of mismanagement, elite power control and corruption. It is therefore of great importance to have a clear concept of accountability also at the local level. But what does this precisely mean? This study aims at answering that question from a public law perspective.

In the first part, a conceptual framework for dealing with the most important legal challenges resulting from the quest for accountability in the context of a decentralised (or non-centralised) state is developed. In the second part the main features of the system of local government of three different countries (Pakistan, Serbia and Switzerland) are briefly introduced. The legal framework for local government in these three countries is then, in the third part, used as basis for development and

illustration of concrete legal challenges that result from the quest for accountability.

The analysis shows that fundamental principles and institutions of the democratic and modern constitutional state can be traced back to the idea of accountability. This applies for instance to the principle of division of powers, the rule of law, the significance of political rights, only to mention the most important. The modern democratic constitutional state can therefore be seen as a possible – not necessarily the only – model of an accountable state.

To ensure that the legal cornerstones for accountability of local governments are in place is first and foremost a challenge to be dealt with by the central state. This is not an easy task. A mere declaration of general principles, such as the division of powers or the rule of law, in central state legislation is not sufficient in this regard. Decisive is, rather, their legal arrangement in detail.

The study concludes with checklists which may serve as a benchmark for analysing strengths and weaknesses of existing legislation, but also as guidelines for lawmakers when designing legal frameworks (matrix, but also sectoral legislation) for local governments.