

Does devolution increase accountability?

Empirical evidence from the implementation of EU Cohesion Policy

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Abstract

The period from the late 1990s to the early 2000s witnessed trends of decentralisation, deconcentration or devolution of competencies from the national to the sub-national levels in a variety of countries. Implicit or explicit in many of the discussions about devolution is the assumption that, by bringing the design and delivery of policy ‘closer to the people’, it increases accountability. The main proposition of this article is to test this common assumption. Focusing, as a test case, on the implementation of European Union Cohesion Policy in two meso-level territorial units with recent experience of devolution, the article investigates empirically whether the new, devolved institutional framework within which the policy operates is indeed more conducive to accountability.

Keywords: European Union Cohesion Policy, Accountability, Structural Funds, Devolution, Decentralisation, Sub-national authorities.

THEORIES OF DEVOLUTION AND THEORIES OF ACCOUNTABILITY – THE RATIONALE FOR RESEARCH

The separation of competences between centre and periphery has been a long-standing theme both in politics and in academia, with several authors tracing the origins of federal theory as far back as Ancient Greece, in Herodotus’ ‘Histories’ and Aristotle’s ‘Politics’ (WARD and MacDONALD, 2009; TREISMAN, 2007). It has also been a topic that has periodically re-emerged on the agenda

(TREISMAN, 2007). In the 1990s, trends of decentralisation, deconcentration or devolution of competencies from the national to the sub-national tiers of government made this theme resurface once again. At that time, various Western European democracies introduced reforms to transfer significant responsibilities from the centre to the meso-levels; in Central and Eastern Europe the fall of communism, the creation of new independent States and their accession to the EU often entailed a regionalisation agenda; whilst in developing democracies territorial reform was encouraged by supranational institutions as a vehicle of democratisation and social justice (OATES, 1999; POLLITT and BOUCKAERT, 2004; TREISMAN, 2007; VENTURA, 2008).

The literature on this theme is vast, with theories identifying rival pathways regarding the benefits and disadvantages of devolution.ⁱ Many scholars emphasise the advantages derived from the proximity between governed and governors. By bringing policy-making ‘closer to the people’, devolution has been credited with improved responsiveness (OATES, 1972), better oversight and disciplining of public officials (TREISMAN, 2007), intensified grassroots participation and, ultimately, increased legitimacy (MITCHELL, 2009). In addition, by disjoining sub-national authorities from the choices made at the centre, devolution is considered to allow room for policy innovation (e.g. KEATING, 2005, 2010; GREER, 2007). These effects of devolution are considered to result in improved democratic quality, state capacity and allocative efficiency.

Increasingly, however, there are calls for caution. TREISMAN (2007) notes that devolution may lead to decreased financial rigour when resources are distributed from the centre and to policy overlaps, contradictions and unclear chains of responsibility when competences are shared. Devolution can even lead to status quo entrenchment, if the devolved authorities have veto powers. RODRÍGUEZ-POSE and GILL (2005, p. 417) show that devolved systems may engender ‘efficiency disadvantages, equity-related draw-backs and institutional burdens’. MITCHELL (2009) underlines the tensions entailed by devolution in terms of inter-territorial policy coordination, whilst LOVERING (2001), analysing the

UK case, notes the reproduction of top-down dynamics from the regions down and a concentration of power in the regional capitals (LOVERING, 2001, p. 349).

The breadth of contrasting accounts on the effects of devolution has led scholars to recognise increasingly that the effects of vertical power-sharing are dependent upon the specific institutional choices adopted, as well as on cultural and historical traditions (TREISMAN, 2007; LIJPHART, 1999). LIJPHART, for example, in identifying political and administrative decentralisation as typical features of ‘consensual’ democracy, acknowledges that in the empirical reality their actual functioning (and thus, by consequence, their effects) would be dependent on a range of factors, from population size to societal pluralism and cultural tradition.

TREISMAN takes this emphasis on context-specificity to the extreme, denying that devolution, when taken in isolation from constitutional, institutional and socio-economic variables, could have *any* effect:

in a state with a well-crafted constitution, a strong and independent judiciary, and a vibrant civil society, *centralized* government would also perform well. Decentralization is a bit like a stone that can be used to make a tasty soup – so long as one also adds the carrots, onions, chicken, and spices (TREISMAN, 2007, p. 279).

This accent on context-specificity is having both normative and empirical consequences. Amongst them are calls for more empirical studies that take into account the complexities inherent in devolution processes and ‘the actors involved in devolution – their aspirations, incentives and constraints’ (RODRÍGUEZ-POSE and GILL, 2005, p. 417).

The present article responds to this type of call by examining – from the perspective of a ‘case-oriented’, ‘most similar’ research design (DELLA PORTA, 2008; PRZEWORSKI and TEUNE, 1970) – the effect of recent devolution reforms in Italy and the UK. Both countries, having been historically centralised (LIJPHART, 1999), introduced devolution reforms in the late 1990s/early 2000s. Although

such reforms are still in flux, they have already markedly changed the balance of competences and the institutional set-up of the two countries, as well as the way many policies are implemented.

The specific focus of the investigation is on accountability, notably whether the new, devolved institutional frameworks in Italy and the UK are (so far) more or less conducive to it. There are both intersections and parallelisms between the literature on devolution and that on accountability. Also the concept of political accountability has been linked to the Athenian state (DAY and KLEIN, 1987). However, modern scholarly interest in accountability is younger than the study of federalism and devolution, coinciding largely with the rise of New Public Management theories in the 1980s/1990s (DAY and KLEIN, 1987; OLIVER, 1991). Proliferation of research has nevertheless been rapid, and the literature today is vast, ranging from democratic theory to public policy. Unsurprisingly, it is also varied with regard to conclusions.

Although there is consensus on the basic facts that ‘desirable goals for human security ... are most likely to be achieved where citizens can hold their governments to account and thus make leaders responsive to social needs’ (NORRIS, 2012, p. 29), and that accountability is ‘a crucial democratic desideratum’ (LIJPHART, 2012, p. 279), scholars do not concur on the dynamics and conditions by which accountability is best exercised. Like devolution, accountability may be favoured or hindered by institutional arrangements and historical and cultural legacy. Thus, when combining the two dimensions – devolution and accountability – it is clear that whether a devolved system warrants a higher degree of accountability than a centralised one would have to be appraised considering the specific institutional set-up foreseen under the two scenarios. For instance, a centralised system with a parliamentary executive and a majoritarian electoral system may be more conducive to electoral accountability than a federal state with a presidential executive and a proportional electoral system, because it would generally generate a stronger governmental majority and thus facilitate ‘retrospective economic voting at the ballot box’ (NORRIS, 2012 pp. 107-108).

Many aspects of the assumption that by bringing decision-making ‘closer to the people’ a devolved or federal system is more conducive to accountability are increasingly questioned. For example, TREISMAN observes that a national MP may be just as responsive as the member of a devolved parliament, whilst a meso-level administrator may be subject to less stringent controls than a national one (TREISMAN, 2007, pp. 271-272). It is also recognised that the multiplication of decision-making *loci* in a multi-level setting renders the accountability system of devolved contexts more dispersed and fragmented, making it difficult for stakeholders to attribute ‘responsibility for the final decision’ (PIATTONI, 2010, p. 225; BOVENS, 2007; PAPADOPOULOS, 2007; TREISMAN, 2007).

The linkage between devolution and accountability is all but clear-cut. If, on the one hand, this renders assessing devolution’s impact on accountability conceptually challenging, on the other, it also makes the examination of this issue all the more compelling. This is especially the case considering that, whilst research on the economic, political and policy impacts of devolution abounds, relatively little investigation has been conducted specifically on the impact that devolution has on accountability.

There are at least two more issues that led to focusing this research on the impact of devolution on accountability: first, the fact that literature on accountability is mostly limited to English-speaking countries, whilst devolution clearly is not; and, second, the fact that only limited research on accountability has engaged ‘in systematic, comparative empirical research’ (BOVENS, 2010, p. 947) – a gap that needs to be filled, to fully appreciate the context-specific mechanisms through which accountability is fulfilled in devolved contexts.

ANALYTICAL FRAMEWORK – DEFINING AND ANALYSING ACCOUNTABILITY

To appraise whether the new, devolved institutional systems of Italy and the UK are more or less conducive to accountability, this article focuses on two meso-level territorial units with long-term

experience in the implementation of a selected European policy – European Union Cohesion policy (EUCP) – and with recent experience of devolution: Tuscany, in Italy, and Scotland, in the UK.ⁱⁱ

By concentrating on these territorial units, the article establishes and assesses:

- (i) the changes that occurred to the way EUCP was designed, managed and implemented before and after devolution in these two meso-level units, framed in the context of the wider governance and policy-making developments initiated by devolution in each context;
- (ii) the extent to which devolution was a causal factor in the changes observed; and
- (iii) the degree to which the policy's accountability transformed in response to the changes observed.

Assessing the impact of change on accountability presented a number of challenges, linked especially to the opacity of the concept. Accountability lends itself well to 'rhetorical use' (DUBNICK, 2002) and, consequently, it has become an over-stretched notion whose meaning can vary considerably depending on context, subjective interpretations and scientific disciplines (BENZ *et al.*, 2007; DOWDLE, 2006; DUBNICK, 2002; MULGAN, 2000, 2003; BOVENS, 2007, 2010). It is sometimes equated with other, non-synonymous concepts, such as 'responsibility, transparency, answerability and responsiveness' (OLIVER, 1991, p. 22). Moreover, in Italian, as in other Roman languages, the word does not have a direct translation. This makes the use of this word even more arbitrary in these contexts.ⁱⁱⁱ

For this reason, the first step for the research was to construct a clear-cut operational definition of accountability to guide the research. This was achieved by identifying a number of constitutive elements to the concept.

Accountability is a 'social relation' (BOVENS, 2007, p. 452) in that it relates to the interaction of two actors or groups: decision-makers and decision-takers (HELD, 2004; MULGAN, 2003). Decision-takers are 'accountability holders' or 'accountees' and have rights (the rights to be informed and to call and hold the decision-makers to account), and decision-makers are 'accountors' or 'accountability

holdees' and have obligations (MULGAN, 2003; PAPADOPOULOS, 2007). A first constitutive element is thus represented by the *subjects* of the accountability relation.

The *nature* of the relationship between these 'subjects' is also fundamental in qualifying a social relation as one of accountability. To be one of accountability, the relationship between decision-makers and decision-takers must encompass (MEZLEV, 2003): first, the ability for decision-takers to have a say in the decisions that are taken, linked to an obligation for decision-makers to take such preferences into account; second, the obligation for decision-makers to give account of the actions taken and of the outcomes of such actions; and, third, the opportunity for decision-takers to express dissent and request changes. These actions have been effectively synthesised by MULGAN (2003) as dialogue, information and rectification. The accountability relationship is one of 'potentiality' (MULGAN, 2003, p. 10) and must be linked to both corrective mechanisms and effective sanctioning (MULGAN, 2003; BRINKERHOFF, 2004; PAPADOPOULOS, 2007) to produce a 'deterrent' effect (PAPADOPOULOS, 2007, p. 471).

A further constitutive element is represented by the *object* of the accountability relation. Account can be sought and given over different policy issues: inputs (the use made of financial and human resources), procedures (due process), outcomes (the achievements) or performance (i.e. the successful realisation of intended goals) (BRINKERHOFF, 2004).

Based on these constitutive elements, the following operational definition was adopted:

A particular type of relationship between two actors or groups, decision-makers and decision-takers, where the first acts on the second's behalf, or where the first, because of its actions or inactions, determines an impact upon the second. For the relationship between these two groups to be one of accountability, (i) decision-takers must be able to inform decision-makers' choices, (ii) decision-makers must be prepared to give account of their choices (actions and inactions) and of the outcomes of such choices (with respect to a plurality of aspects of their activity, ranging

from the use made of inputs to the performance achieved), and (iii) decision-takers must have the faculty to express dissatisfaction and request changes to the course of action adopted. Enforcement and sanctioning mechanisms must be in place to ensure that the correct course of action is restored where necessary and to act as a deterrent for accountability failings in future.

This definition provides for an understanding of accountability that goes beyond the electoral process and principal-agent relationship between governed and governors. A corollary of this is that alongside the institutional choices relating to the functioning of the devolved institutions and their interrelation with national institutions (e.g. government and electoral systems), appraising accountability also requires considering the processes of policy implementation. Focusing solely on institutional aspects would not allow an understanding of the full extent of change in policy styles and modes of agency and, related, the full impact on the interrelation between ‘accountors’ and ‘accountees’.

Given the impossibility of covering all devolved policies and the necessity to compare the two cases on relatively common grounds, the choice was made to use EUCP as a test case. EUCP is a European Union policy that is administered across the EU in accordance with a common set of rules (EU-wide regulations) and overarching goals (outlined in the Treaty on the Functioning of the European Union and EU-wide strategic documents). These characteristics make it ideal ground for cross-country comparison. Further, EUCP is also a particularly interesting test-case because it is intrinsically multi-level and is implemented in a setting of ‘shared management’ between EU institutions and Member States which relies on complex interactions between European and domestic governance systems. As discussed, this poses specific challenges for accountability, such as the dispersed character of accountability systems and control mechanisms (PAPADOPOULOS, 2007) and the problem of ‘many hands’ (BOVENS, 2007), i.e. the difficulty to attribute responsibility. Despite this, the research on accountability in this specific policy domain is limited.^{iv}

METHODS AND SOURCES

The research consisted of the adoption of a comparative case study method where the two case studies, developed along a ‘most similar systems design’ (PRZEWORSKI and TEUNE, 1970), were developed along a common approach, with devolution taken as the independent variable.^v As the study was about explaining change after the introduction of constitutional and institutional reforms, time was treated as a variable (DELLA PORTA, 2008) in order to track the evolution of the observed dependent variable (accountability) from before to after the devolution reforms. The explanation of the causalities of such evolution was addressed through a historical, process-tracing-based narrative (VENNESSON, 2008). Framed in this way, the research entailed first, a cross-time comparison within each single case study and, subsequently, the cross-consideration of the empirical conclusions obtained in each case study.

EUCP is implemented according to fixed ‘programming periods’. The case studies focused on three of these (1994-99, 2000-06 and the first part of 2007-13), to cover the fifteen years from 1994 (before the devolution reforms) to 2009 (well into the new, devolved arrangements). In each case study, the same questions of who is accountable, to whom, how and for what were investigated under each policy process across the three programming periods, with a view to establishing the changes that occurred, their bearing for accountability, and the related causalities.

Different types of accountability, developed from the ‘constitutive elements’ illustrated above, were taken as the dependent variables, adopting the following two categorisations as the focus for the investigation. The first was based on the subjects of the accountability relationships, and the second was based on the object of account-giving.

Subject-based classification of accountability:

Political accountability – the accountability that relates to the relationship between political leaders and their constituents. This category includes the relationship between executive and legislature

(*ministerial accountability*), and between politicians (Ministers, Members of Parliament, local authority Councillors) and the electorate (*democratic or electoral accountability*).

Administrative accountability – the accountability regarding the relationship between civil servants and other officials in charge of administrative functions (even outside the administration) and their political referents, i.e. the Executive branch/Ministers.

Participative accountability – the accountability that relates to the relationship between the public, policy stakeholders and policy recipients, on the one hand, and the policy-makers on the other hand (both politicians and administrators).

Object-based classification of accountability:

Financial accountability – the accountability that relates to the control and assurance of elimination of waste, fraud and corruption and which ‘concerns tracking and reporting on allocation, disbursement and utilization of financial resources’ (BRINKERHOFF, 2004).

Procedural accountability – the accountability that relates to the correct compliance of acts and procedures in policy delivery with the relevant administrative law, standards and codes of practice (e.g. observance of public procurement rules, and of reporting and monitoring obligations).

Outcome accountability – the accountability that relates to the outcomes achieved, notably the outputs and/or effects of the interventions.

Performance accountability – that which pertains to policy performance, assessed on the outcomes achieved or their achievability (when assessed *in itinere*) contrasted with the targets set (BRINKERHOFF, 2004).

For the reasons illustrated above, each case study focused both on the changing governance in each meso-level following devolution, i.e. on the institutional arrangements put in place after the reforms, and on the changes introduced specifically to the management and implementation of EUCP in each meso-level authority, through an analysis of the processes of the policy’s management cycle:

programme design, project appraisal and selection, monitoring, evaluation, and publicity and communication, in addition to partnership, treated as a horizontal element.

The case studies relied on a plurality of sources. An extensive literature review on the topics of accountability, devolution (including specifically in Italy and the UK) and EUCP management and implementation was carried out to establish the parameters of the research and to define research hypotheses. This was supplemented by a comprehensive review of primary sources, such as the programmes, programme implementation reports, evaluations, audit reports, reports from parliamentary inquiries, etc. Press was also reviewed. Additionally, the research comprised thirty in-depth semi-structured interviews, conducted to acquire a full understanding of the practices of policy design and implementation on the ground, and how they had changed following devolution. Interviews were undertaken at the meso, national and European levels, and were recorded, scripted and coded manually. They focused on three types of respondents: (i) individuals involved in the programmes at a strategic level, for instance Heads of Managing Authorities (the bodies that have the ultimate management responsibility for the delivery of EUCP programmes), directors of programme secretariats, national and EU-level officials with policy direction or coordinating functions; (ii) individuals involved at an operational level in the implementation of the programmes, such as measure managers (those responsible for the delivery of discreet components of the programmes), employees of programme secretariats and intermediate bodies, and members of management committees and advisory groups; and (iii) individuals not directly involved in the programmes, but who could provide useful insights because of their knowledge of the topics of devolution or EUCP implementation in the two contexts (typically academics and programme evaluators, but also selected politicians). Further, in addition to the programme of literature review, documental examination and interviews, the research benefited from attendance at periodic knowledge-exchange meetings – normally two per year – involving staff from programme authorities in both Scotland and Tuscany, undertaken in the context of a wider research programme on EUCP implementation across the EU. This on-going contact with

programme managers over a sustained period of time allowed for a continuing process of knowledge acquisition on the procedural aspects of programme management. It also provided an opportunity to refine emerging hypotheses and test preliminary findings. Taken together, all these sources allowed for triangulation of inferences and cross-validation of findings.

THE DEVOLUTION REFORMS

Having clarified the *rationale*, theoretical background and methodological aspects of the research, this section concisely illustrates the content and scope of the reforms under appraisal. The investigation focused on the constitutional reforms introduced in Italy and the UK in the late 1990s/early 2000s. These reforms were introduced in a piecemeal fashion, are not yet fully operational (in Italy), and have set in motion a process of further alteration of centre-periphery relations that is still in flux. Whilst acknowledging that devolution is in both cases ‘unfinished business’ (MITCHELL, 2009), more recent developments – such as the new (and incomplete) legislation on fiscal federalism in Italy or the referendum debate in Scotland – were left outside the scope of the investigation.

In Italy, the focus of the study was on the reforms passed under the Centre-Left Governments from May 1996 (Prodi I) to June 2001 (Amato II): the so-called *Bassanini legislation* and related implementation decrees introduced in 1997-1998; two legislative decrees on fiscal decentralisation; and two Constitutional Laws passed in 1999 and 2001. Such reforms took place in the context of a wider-ranging reform programme, introduced in the aftermath of the so-called ‘clean-hands’ judiciary operation. This included a plan of financial and economic recovery aimed at achieving access to the EMU (BERNARDI, 2000) and a comprehensive reorganisation of the public administration to increase public sector performance and service quality (TORCHIA, 2000).

Taken together, these reforms considerably strengthened the ordinary statute regional authorities, in that they acknowledged their statutory autonomy, and substantially reinforced the regional Executives

and their stability – through the direct election of the regions’ Presidents and the transition towards a ‘neo-parliamentary’ system.^{vi} The reforms also re-allocated considerable legislative competences to the regional authorities, reversing the previous perspective of competence allocations between tiers of government (FABBRINI and BRUNAZZO, 2003; BALDI and BALDINI, 2008; MUSELLA, 2009). They attributed increased coordination functions to the regional authorities over lower tiers of government, and they introduced a formal parity between levels of government and the notions of administrative and fiscal federalism (CARAVITA DI TORITTO, 2010).

In the UK, devolution was introduced with three distinct settlements put in place between 1998 and 1999, which assigned dissimilar competences and degrees of autonomy to each nation (BRADBURY and MITCHELL, 2002). This article focuses on the settlement for Scotland, the nation that obtained the greatest autonomy with the establishment of a Parliament with power to make primary legislation on a wide range of fields (including key competences in the fields of economic and regional development)^{vii} and (limited) tax-varying powers. This reform was stipulated by the Scotland Act, 1998, a constitutional document that reviews the 1707 Act of Union that unified Scotland and England (McLEAN, 2001).

Notwithstanding the many unresolved issues in both cases, the reforms radically altered the pre-existing attribution of powers and competences between the central state and the meso-level authorities. They led to tangible (and, in Scotland, profound) changes to the *modus operandi* of the meso-level authorities, both overall and with specific regard to the way of implementing EUCP.

It is thus rational to assume that such changes would alter existing accountability relations, both between public actors at different levels and between policy-makers and the public. Based on the literature review illustrated, the following hypotheses can be formulated:

- (i) that devolution has an impact on accountability;

- (ii) that the impact of devolution on accountability is dependent upon the choices taken in relation to the specific type of meso-level institutional and government set-up, and upon the pre-existing experience of self-government or autonomy (including in relation to the management and implementation of EUCP);
- (iii) that this impact might vary when considering the overall governance arrangements versus the implementation of EUCP;
- (iv) that different types of accountability might be affected in different ways;
- (v) that devolution results in the emergence of new accountability tensions.

EMPIRICAL FINDINGS

Different starting points, different breadth of reforms, different extent of change

A common feature of Tuscany and Scotland, which justified their selection as case studies, was that they were both amongst the first European recipients of EUCP support, having been beneficiaries of the European Regional Development Fund since 1985 and 1975 respectively, in both cases emerging as examples of excellence in the management of EUCP programmes. However, a fundamental difference between the two lies in the fact that, prior to 1999, Scotland lacked an elected assembly and self-government. Tuscany has existed as a regional authority with an elected assembly and Regional Government since 1970, and thus over the past forty years it has gained experience in autonomous administration. This has included the tasks of administering EU Funds. Scotland, on the other hand, lacked autonomous representative institutions of self-government, except at the level of the local authorities. Economic development, regeneration and social policies were coordinated by a deconcentrated UK administration, the Scottish Office, which largely lacked political leadership (KEATING, 2010). EUCP was administered as a responsibility of this deconcentrated administration and, following the abolition of the regional councils in 1996, the tasks of programme management and

delivery were assigned to semi-autonomous limited companies. These different starting points have had a marked impact on both the general scope of the devolution reforms – which were much more far-reaching in Scotland – and their effect both on meso-level governance and policy-making, and on the management and implementation of EUCP.

Overall governance

In Tuscany, the devolution reforms did not introduce a new, radically different institutional organisation between the state and the meso-level. Nevertheless, they led to some significant institutional and operational changes at the regional level that have important bearings on accountability.

From an institutional perspective, the reforms, by introducing the direct election of the regional President, entailed the strengthening of the Tuscan Executive (so called *Giunta*) vis-à-vis the parliamentary assembly (Council) and of the President vis-à-vis the executive's other members, the *assessori*, whom the President appoints and can recall (MUSELLA, 2009; BALDI and BALDINI, 2008). As noted by an interviewee:

‘The assessore has a role of political transmission to the technical structures and to the territory of the will expressed by the President and, in fact, the President can remove him whenever he likes. If, before, the assessore represented the sectoral policy, now he is the executor: the policy is decided by the President. ... In some ways, we find ourselves deciding over something that the President has [already] decided with [say] the Major of Livorno. Thus the centralisation [of decision-making] in [the hands of] the elected Major and President enhances capacity of intervention, but decreases the mechanisms of involvement; dramatically those of the elective assemblies’ (TOS7).

There were further important changes on a more operational level: first, the rise to prominence of a restricted group of top technocrats, the so-called *Comitato Tecnico di Programmazione*; second, the

refinement of a cross-sectoral, longer-term and operational programming framework (set to become territorialised, with an increased role acknowledged for the provincial authorities); third, an increased emphasis on monitoring and ex ante evaluation as routine activities, with the introduction of strategic monitoring and the requirement that all regional plans and programmes be evaluated ex ante; fourth, the institutionalisation and widening of concertative procedures, via the formal establishment of two concertation ‘tables’; and, lastly, the experimentation with participatory governance through the introduction of a Regional Participation Authority and the piloting of deliberative procedures at regional and sub-regional levels.

In Scotland, on the other hand, the reforms introduced entirely new meso-level democratic institutions, revolutionising the pre-existing interrelations between the national (UK), meso (Scotland) and local levels of government. As a consequence, the extent of change in the two cases was different. Whilst in Tuscany, the reforms mainly entailed the perfection of a pre-existing programming system and the reshaping of the balance between different Tuscan-level institutions (executive versus legislature; leader of the executive versus the collegial executive and its individual components; vertical and horizontal subsidiarity), in Scotland the reforms enabled the gradual introduction of a range of new Scottish-level policies devised by the new Scottish Executive/Government, voted by the newly established Scottish Parliament and overseen by this through a previously absent system of (Scottish) parliamentary committees and commissions. In this context, the reforms led to the emergence of a wholly novel *modus operandi* for the Scottish institutions, one which sees the Scottish Government strongly at the helm of the decision-making process.

More specifically, the reforms in the Scottish context led to: (i) increased parliamentary scrutiny of governmental activity and transparency through the Scottish Parliament’s Commissions and Committees system, the institutional websites and the new Scottish FoI Act; (ii) stronger relative weight of the Scottish Government compared to its pre-devolution counterpart, the Scottish Office; (iii) the emergence of a closer relationship between Scottish Government Ministers and officials; (iv)

intensive use of stakeholder consultations; and, (v) increased accessibility for decision-takers to Ministers and officials. The reforms also brought more emphasis on local-level cooperation, stronger public spending monitoring (part of a wider UK trend) and, more recently, the introduction of performance measurement and reporting. Moreover, the Scottish Government provides more explicit political direction for Scottish agencies and local authorities than before, linking their activity closely with its own policies.

There are some common traits between the two cases. In both Tuscany and Scotland, the reforms have led to the affirmation of the role of the meso-level Executives as the key decision-makers (and thus the key public policy accountors) in contexts in which: first, the elected assemblies predominantly exert a control function over the Executive's action, rather than imparting a strong political direction; second, stakeholders are involved in policy-making in different ways (though with different emphases placed on the concept of 'consensus' – much more pronounced in the Tuscan case); and, third, strong emphasis is placed on transparency and accessibility of information for the public. Because of these characteristics, both the Tuscan and the Scottish systems are accountable systems. They have clear responsibility lines over public policy, a good degree of dialogue with stakeholders to inform policy design, transparency in policy-making, and formal channels through which stakeholders can access decision-makers and seek rectification (e.g. the parliamentary commissions). All of this is in addition to the electoral juncture, which represents the key rectification stage.

As a result of the changes summarised above, the reforms strengthened accountability in the overall governance and programming systems of both meso-levels. This strengthening is considerably more pronounced in Scotland, given its earlier lack of an elected meso-level representative body, as effectively conveyed by this interview excerpt:

‘As a civil servant, working for (at the time) the Scottish Office and then the Scottish Executive and now the Scottish Government, accountability for me and for my colleagues is partly about us being accountable to Ministers, but also at the same time, us recognising that Ministers

themselves are accountable to Parliament, and since devolution of course that has manifested perhaps more tellingly, more explicitly, because I think we are more visible. There is more transparency because the Parliament has, if you like, a sharper focus: closer, more familiar, want to keep an eye, and I think we're also closer to Ministers. I think that was something which came about as a result of devolution' (SCO11).

A further conclusion is that the assertion of the meso-level executives as the key decision-making authority in both realities suggests that the problem of responsibility attribution is not prominent. Even the enhanced Tuscan concertative procedures can be interpreted as a way of strengthening the executive vis-à-vis the legislature, since, as noted by one interviewee, 'the more concertation there is between the institutional levels and the intermediate forces of society, the less the elected assemblies count. If I take [to the Regional Council] a bill on which I have worked for six months with all the forces of Tuscany, I want to see if a minority [in the Council] takes sides against it!' (TOS7).

EUCP implementation

The different extent of change in the two meso-levels is also evident when the attention shifts from the overall governance and programming systems to the management and implementation of EUCP.

In Tuscany, the reforms have led to a number of changes, mostly operational rather than systemic in character. These have been embedded in a framework of continuity with previous practice whereby EUCP continued to be implemented under the responsibility and coordination of the Tuscan Government, namely a dedicated unit within its Economic Development Department/Directorate-General. The only 'systemic', albeit important, change was the subsuming of EUCP under the wider framework represented by the Regional Development Plan (linked, in turn, to the President's electoral manifesto), whereby: 'The RDP indicates the priorities to be implemented through the European

programmes ... [and] the Structural Funds programming for the period 2007-13 thus coincides with the region's programming and represents and implementation of this' (Regione Toscana, 2008, p. 10).

In Scotland, by contrast, the reforms introduced a fundamental reshaping of earlier management arrangements, through the centralisation of policy-making in the hands of the newly born Scottish institutions, particularly the Executive, and the abolition of the established partnership-based companies that had been in charge of Structural Funds delivery since the mid-1990s (the Programme Management Executives). This fundamental shift has entailed a number of further important changes with regard to the processes of programme implementation. The most significant include: the reduction of the number of programmes and, related, of Programme Monitoring Committees (thus reducing the opportunities for partners to engage with the policy); the centralisation of programme design, rendered top-down and policy-driven; the re-organisation of project selection in a way that has strengthened the role of the Scottish administration; and a more marked Scottish Government drive in evaluation activities.^{viii} These changes have resulted in a radical reconfiguration of EUCP governance, management and implementation, the essence of which is the increased control of the policy-making process exerted by the Scottish Government. In the words of a Scottish interviewee (commenting on programme design): 'The Scottish Executive viewed themselves as the keepers of policy in Scotland and as such saw no reason to see the need for anything beyond this' (SCO1).

The changes in the way EUCP is managed and implemented have been much broader in scope in Scotland than in Tuscany, the only common (but fundamental) feature represented by the fact that in both cases the ERDF programmes are now subsumed under the broader economic policy and programming framework of the meso-level institutions. Having lost the previous stand-alone status – which saw the programmes emerge from a process of needs analysis and stakeholders' consultations – the EUCP programmes have essentially become funding tools for meso-level domestic development policies. This makes their accountability inherently linked, more so than before devolution, to the overall accountability of meso-level government arrangements.

Overall strengthening of accountability, but diversified across accountability types

As illustrated, the devolution reforms have resulted in clearer responsibility lines over public policy, an enhanced degree of dialogue with stakeholders, increased transparency in policy-making, and the introduction of more formal channels through which stakeholders can access decision-makers and seek rectification. All of these elements point to an improvement of accountability. However, when focusing on the different types of accountability, the picture is more nuanced.

Changes to political, administrative and participative accountability

Considering the first classification of accountability – that based on the distinction between political, administrative and participative accountability – the two case studies show that whilst the devolution reforms, and the ensuing changes to governance and policy-making, have strengthened all types of accountability with respect to the overall governance and policy-making, with specific regard to EUCP implementation they have strengthened political and administrative accountability but undermined participative accountability, especially in Scotland.

Tuscany

In Tuscany, political accountability has changed considerably as a result of the reforms. Whereas prior to the reforms the fulcrum of political direction was the Regional Council, this fulcrum is now represented by the leader of the Executive who is less dependent both on the Council and the other members of Cabinet, on account of the popular endorsement obtained via direct election, based on a government programme that is bound to remain largely unaltered following the Council's appraisal. This strengthening of the role of the Regional President increases the clarity of political accountability lines vis-à-vis the electorate: transparency of the Regional Government's choices is stronger (linked to the electoral programme) and the scope for post-electoral mediations between and within political

parties is reduced (MUSELLA, 2009). For the electorate, the choices made are now clearer, as is the identity of the actor ultimately responsible for them.

This same concentration of power in the hands of the President may pose threats to accountability in relation to the dialogue stage, however, notably in relation to the reduced role of the Council to imprint political direction and the potentially greater difficulty for stakeholders in accessing the single key decision-maker. Nevertheless, a number of features typical of the Tuscan system temper these threats. First, the well-established concertative tradition. Second, the fact that political élites have been receptive to the needs and desires of organised interests and stakeholders. This is demonstrated not just by the institutionalisation of concertation, but also by the introduction of new policy-making tools that enable vertical subsidiarity and stakeholder involvement, such as the Local Development Pacts and participatory governance schemes. Third, as observed by one interviewee, the governing style of the regional President in charge during the period covered by this research, keen to delegate policy tasks to his Ministers and administrators, which contributed to preserve a degree of pluralism. Lastly, the important ‘conveyor-belt’ role played by the administration in interacting with stakeholders, which meant that the channels of communication were in reality both multiple and fairly accessible. On the whole, therefore, political accountability has emerged as strengthened in Tuscany by the reforms reviewed.

The last point on the ‘conveyor-belt role’ of the administration leads to a key consideration that also relates to administrative accountability: both in general and with specific regard to EUCP, regional governing politicians place great trust in the civil service, and administrative accountability is both strong and consolidated within this system. After the reforms, the Tuscan administration has become even more relied upon for the delivery of a regional government programme which is more comprehensive and complex than before. The administration is also more closely and clearly linked to the political level, through the mentioned *Comitato Tecnico di Programmazione*, which acts as an interface between administration and political leadership. In sum, administrative accountability –

which was already high in Tuscany prior to devolution – has emerged as further enhanced by the reforms.

The conclusions that can be drawn from the research are more ambiguous with regard to participative accountability. It is necessary to distinguish clearly between participative accountability in the overall post-devolution policy-making framework and participative accountability within EUCP delivery. With regard to the first, the conclusions are not clear-cut: on the one hand, the institutionalisation and expansion of concertative procedures and the piloting of participatory governance point to a strengthening of the dialogue with stakeholders. On the other hand, the existence of a programming framework that is subservient to a largely fixed government programme and the increasingly operational nature of the Regional Development Plan raise questions about the potential impact of such dialogue. In the specific field of EUCP, the subsuming of the programme under the wider Regional Development Plan has made it less open to stakeholder influence. Along with changes in programme evaluation (no Steering Group) and project selection (pre-identification of some key projects), this points to a reduction of participative accountability at this level.

Scotland

In Scotland, in comparison, whereas prior to devolution and in the initial phases after devolution, the Programme Management Executives and the main programme partners played a dominant role in the programming processes – notably those who participated in the Programme Management Executives’ boards and in the various Committees that informed the then management system (Programme Monitoring Committees, Programme Management Committees, Advisory Groups) – this same dominant role is now occupied by the Scottish Government and its officials. This fundamental change has augmented political accountability: decisions on EUCP are now linked to the Scottish Government’s policies. These, in turn, are framed in a structured system of accountability that did not exist to the same extent prior to devolution, and find ultimate sanction in the four-yearly Scottish Parliament elections. Because of the oversight role played by the Scottish Parliament and its

Committees, political accountability, in the double meaning of ministerial and democratic accountability, has greatly increased, both generally and with respect to EUCP.

The internalisation of EUCP responsibilities within the Scottish Government administration – where Scottish Government officials chair Monitoring Committee meetings, oversee the activity of the Implementing Bodies, and control the levers that can ensure that EU-imposed spending targets are met, for instance – has also strengthened administrative accountability. Scottish Government officials are now in charge of the policy-making process, and are directly and unambiguously accountable for their work to Scottish Ministers.

However, the operational changes introduced also point to a reduction in the participative dimension of accountability. The abolition of the Programme Management Executives, the subsuming of EUCP under the broader framework of domestic Scottish policies and the related centralisation of the process of programme design, the rationalisation of the number of programmes and Programme Monitoring Committees, the changes made to the project selection system, resulting in fewer actors being involved and more Scottish Government control, and the stronger Scottish Government drive in evaluation, all indicate a reduced scope for local stakeholders to intervene in the policy-making process. This is not to suggest that there were no flaws in the previous system^{ix} or that the current system is not more efficient than the previous (considerations that were paramount for the introduction of the operational changes noted). However, purely from the perspective of participative accountability, the channels and scope for decision-takers to inform the decision-makers' choices over strategies and resource allocation have diminished.

Changes with regard to the object of accountability

With regard to the second classification of accountability – that based on the distinction between financial, procedural, outcome and performance accountability – the case studies show that EUCP has

continued to be primarily based on financial inputs, procedures and, to a degree, outcomes (mainly outputs), just as before. This neutral impact of devolution on the object-based dimensions of accountability can be explained by the nature of the EUCP regulatory framework. Through a rigorous system of controls and audits, and rules whereby failure to meet spending targets results in automatic loss of resources, EUCP places emphasis primarily on procedural correctness and spending. This has encouraged the authorities responsible for the programmes to focus on financial and procedural accountability to the detriment, *ceteris paribus*, of the consideration of impacts and performance.

CONCLUSIONS

The research has shown that devolution has strengthened accountability in both Tuscany and Scotland. This has been more pronounced in Scotland than in Tuscany, mainly due to the different starting points and different scope of the devolution reforms introduced. In Tuscany, many aspects of accountability were already well established prior to the reforms examined and have consolidated further.

The assessment of the impact of devolution on accountability varies depending on whether consideration is given to the overall governance arrangements introduced in the two meso-levels after the devolution reforms, or to the changed approaches for EUCP implementation. The two case studies show that whilst the devolution reforms and the ensuing institutional changes have strengthened all types of accountability with respect to overall governance, when the attention shifts to EUCP, devolution has contributed to strengthening political and administrative accountability, but reduced participative accountability, especially in Scotland.

The analysis has shown that the impact of the devolution reforms on accountability has been mediated by the specific institutional solutions adopted and informed by the pre-devolution legacies. Had devolution taken different shapes and forms, the assessment of its implications for accountability would have arguably been different.

In neither context are the territorial distribution of competences and the related institutional arrangements settled. As they evolve, so will accountability. Without a doubt, the reforms examined are creating scope for new accountability tensions, for instance regarding the role of partners and stakeholders in policy-making. They have also opened the door for new questions about the repartition of competences between the meso and sub-meso levels. The assessments of accountability presented in this research are thus not just context-specific but also temporary. The ambition has not been to provide generalisable conclusions on the impact of devolution on accountability (nor could it be, see TREISMAN, 2007). Coherently with the ‘case-oriented’ research design adopted (DELLA PORTA, 2008), the aim has been to provide a contribution in response to the calls for more empirical studies which take into account the complexities of devolution and accountability processes, and to offer evidence and methods for further ‘systematic, comparative empirical research’ on accountability (BOVENS, 2010, 947) .

The study has confirmed the view prevailing in the literature that assessments of the effects of devolution cannot be made in isolation from constitutional, institutional and socio-economic variables. It has also shown that the study of accountability needs to focus not just on the structures that govern the interrelations between policy-makers and policy-takers, and on the means and mechanisms through which such interrelations take shape – such as elections, administrative procedures and judicial action (as is typical of accountability studies, e.g. MULGAN, 2003; HARLOW, 2002; OLIVER, 1991) – but also on the processes of public policy implementation. This is essential to appreciate accountability beyond its electoral and retrospective dimension.

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ⁱ This article focuses on devolution, defined as the 'the transfer of power from a superior to an inferior political authority' (BOGDANOR V., *Devolution in the United Kingdom*, Oxford University Press, 1999, p. 2). Devolution does not equate with traditional federalism because of, among others: the lack of constitutional and fiscal autonomy for the devolved units; the absence of a second chamber of Parliament representing them (through which they participate in decisions over federal affairs) and the residual attribution of unlisted competences to the central government rather than to devolved units and others (VENTURA, 2008, pp. 7-26). Devolution is also different from administrative decentralisation, which relates to the transfer of competences to units that have no political bodies and associated powers (LOUGHLIN, 2000).

ⁱⁱ Scotland and Tuscany were chosen for a number of reasons. Both have recently experienced a transition towards what has been defined as a 'holding together' type of federalism (VENTURA, 2008, 16, borrowing from Alfred Stepan). Even though the pre-devolution institutional set-ups, administrative traditions and types of devolution reforms introduced in each context differ, these two realities seemed more comparable than alternative combinations of regions from other Member States (e.g. Belgium, France or Spain, which have undergone very specific types of territorial reform). In particular, a common feature of Tuscany and Scotland, which justified their selection as case studies, is that they were both amongst the first European recipients of EUCP support, having been beneficiaries of the European Regional Development Fund since 1985 and 1975 respectively. Both have faced the crucial challenges of industrial reconversion and rural restructuring, which they have tackled with support from EUCP, emerging as cases of European excellence in the management of EUCP funds.

They also have had comparable levels of administrative capacity and similar EU orientation, having been amongst the first meso-level authorities to open representation offices in Brussels.

ⁱⁱⁱ The empirical research undertaken highlighted that the word accountability is used with varying, not always clear, understandings in both Tuscany and Scotland. Interviewees were asked to provide their own definitions of accountability and answers varied considerably both within and across the two case studies.

^{iv} Whilst an extensive amount of research has been carried out on the accountability in the framework of EU governance as a whole (KOHLEK-KOCH, 2010; PUNTSCHER-RIEKMANN, 2007; HARLOW, 2002), the accountability of EUCP remains relatively unaddressed. Assessments of accountability within this policy have been mainly indirect, through research on the issues of partnership, inter-institutional relations and additionality, thus neglecting the accountability implications of many of the key processes through which EUCP is delivered (that have fundamental bearings on accountability; an exception is DAVIES and POLVERARI, 2011). Literature on partnership in the context of EUCP policy is especially rich. However, the focus of this literature has tended to be on the processes for stakeholder involvement and their limitations, the effects of partnership on decision-making, and partnership as a vehicle of Europeanisation. Accountability has generally not been a main focus.

^v This does not imply that devolution as a process has not been affected by parallel developments in the field of EUCP implementation. However, because the aim of the investigation was to understand the impact of devolution on the accountability of EUCP, devolution was presumed as the independent variable, thus ignoring any possible double-loop effects.

^{vi} This is a hybrid system between parliamentarian and presidential, whereby the President of the regional executive is elected directly and has the faculty to choose and recall individual regional

ministers, and a no-confidence vote against the President or her resignation/personal impediment determine the fall of the entire executive (BALDI and BALDINI, 2008, 93).

^{vii} Devolved competencies, over which the Scottish Parliament has full or partial primary legislative competence, include: education, training and lifelong learning; economic development and enterprise; tourism; local government and planning; housing; agriculture, fisheries and forestry; the environment; transport; health; social work; justice, home affairs and most criminal law; sports and the arts; and related research and statistics (KEATING, 2010, 35).

^{viii} This extract from the interview of a Scottish civil servant is illustrative: ‘The regulations charged the Managing Authorities ... with developing an evaluation plan, and we developed the evaluation plan and *informed* the Monitoring Committee. If there were ad hoc evaluations, one-off thematic evaluations, then it’s perfectly open to Monitoring Committee members to propose and we would reflect on that, but ... kind of in keeping with this idea that we take more control, ...[it is a] Managing Authority responsibility, so we get on with it’ (SCO11, emphasis added).

^{ix} Interviews indicated that there might have been a degree of politicisation of the partnerships, particularly with regard to one of the PMEs. An interviewee noted that this was ‘not a case of people personally profiting from the resources, but about misuse of resources in order to do things that people wanted to do ... kind of combination of politicisation of the Structural Funds at local level and also the culture, which was “these were the partners’ programmes, it’s the partners money”. In that period in particular [2000-06], to some degree there was often carve up of resources amongst the partners and what is accounted in politics as “logrolling” where people agree - “I support your application as long as you support mine” - and deals getting done inside decision-making bodies. And people would say, “you know, that’s just the nature of politics, it’s the way things are’ (SCO8).