

Annual Reporting of RF government authorities as a field for the implementation of co-productive relations (or is it possible to dance alone)

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Abstract

Scope of Research Relevance of the Topic. The problem of social control or rather the social accountability of the Government – is one of the most important for many countries including Russia. It is one of the pillars for democracy development, but while the opposite tendency is growing here - centralized control is strengthening

The purpose of the Paper is to show three trends which could be identified in Russia. First is that in the country has practically no system of government accountability to the population. Second is that the agencies reports are improved notwithstanding the general growth of the presidential power. Third one - that the public is not ready to assess the government and individual bureaucrats performance results.

Theoretical background is to substantiate the possibility of deepening the potential of the Co-productive and Co-creative approach (C&CA), extending it to the sphere of interaction between the population and the authorities regarding annual reports. It seems that the approach proposed by E. Ostrom and supported by many specialists in Public Administration will deepen the general theory of Accountability (including annual reporting). Potential of the trend with its identification to the description of the mechanism of implementation and assessment of national systems will be presented in tabular form.

The description of research.

The paper presents two directions of theoretical analysis: accountability as the most important institution for the implementation of democratization in public administration, as well as C&CA. To illustrate the cognitive potentials of both approaches tables have been developed, concretizing their provisions with an indication of specialized publications. It makes possible to show clearly the system and mechanism of government accountability.

From the standpoint of the evidence-based method, the paper proposes an approach to analyzing the accountability of the Russian Government to the population as an implementation of C&CA. The types of accountability and of controlled actions in the country are compared with best European practices. The main research centers that can be involved in assessing government accountability are identified. The existing forms of annual reports of the Government and being analyzed

Results and recommendations. As the results of the study can be named, firstly, identifying the specifics of the institutionalization of Russian government accountability system which consists in the different-speed development segments. It determined the identification of at least three landscape zones: developing horizontal accountability, autocratic vertical accountability and a segment with no accountability (in accordance with the Constitution, the President is not accountable to anyone). Secondly, the features of the institution of accountability in the Russian Federation are described and the actors are named. Thirdly, on the basis of the analysis of the existing forms of the annual reports of the authorities, a different degree of involvement of the population in their creation and evaluation is revealed. It is concluded that in parallel with the strengthening of the centralization of governance, forces are being formed and methods of public participation are accumulating: civic forums, public discussion platforms. They cannot be called massive, there is no confidence in competence of their actors, but they mainly include young people, which gives reason for hope.

Points for Practitioners

1. It seems significant to indicate the inconsistency of the RF Constitution, including the 2020 amendments, with the requirements of a state structure such as Public Administration and the modern understanding of democracy, recognizing that the Government, as the main manager of the country's resources, must be accountable to people.
2. The revealed mechanism of people' participation in administration gives grounds for highlighting weaknesses in its development, evaluating them as a field for eliminating shortcomings.
3. The principles of C&CA should be presented in the scientific field of the country and applied to the analysis of entrepreneurship and public administration.
4. Scientists should pay more attention to the problematic, get involved in the audit of the available information. Accountability should become the subject of discussion at the Civic Forums and other nationwide events, not to mention academic conferences. The media should remember their social mission and start publishing information that reflects policy problems.
5. The topic of accountability should be studied in universities within the framework of economic and management disciplines. Textbooks should be written and published, so far only one has been identified (Bureialm, 2016) Analytics and assessment should become competencies that make up university, and possibly school training.
6. The reports of the heads of Ministries and regions (cities) should become obligatory not only before the Parliament and the President, but also before the population. It is necessary to invite the top leaders of the state to participate in public events, and not in the status of guests of honor, but as responsible speakers.

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1. Introduction

It is difficult to find a more acute problem for solving in the RF than the underdevelopment of the institution of government accountability to the people (vertical), including its specific manifestation - annual reports. The situation with the reporting of governmental bodies and state enterprises to higher authorities is much more favorable, although not in all segments of the state governance. The condition is aggravated by the suppression of the problem by the media, as well as its falling out of the field of scientific discussion.

With a minimum number of public reports, their formats and binding are not always enshrined in legislation. With the collapse of the USSR, the duty of public accountability of the head of state to the people was removed from the Constitution and has not yet been restored. The quality of the government's reporting system is not discussed in theory; therefore, in practice, it has forms subjectively chosen by government representatives, which does not meet international standards.

The pivotal dominant that predetermines the general situation is the complete absence of mandatory and constitutionally enshrined reporting by the RF President on the results of the country's development, including possible reports to the supreme legislative body. Supplemented by other antisocial technologies: dubious election procedures, the lack of mandatory public reports of the Presidents for the periods of their reigns, the underdevelopment of the format of political debates of presidential candidates - it predetermines one of the directions of Russia's rollback from the democratic path. As a continuation of the course towards the centralization of power, one can consider the absence of the requirement for the obligatory accountability of governors to the people. These reports are also not spelled out by law and are carried out in a closed and oral form before the President. It is clear that the deadlines and formats for their submission have not been legitimately established and results sometimes are not known.

The issues of government accountability practically did not become the subject of public and scientific discussion.

Note that there are some publications, but they mainly concern the lower levels: enterprises (corporations) or targeted programs. Certain questions, in particular the theoretical unresolved conceptual apparatus, are raised by lawyers, but their number is insufficient (less than 5), and the authority of their authors (graduate students) is not high.

Considering accountability as a duty of any democratic government, it is interesting to trace the implementation of this principle in the framework of the co-production and co-creation approach (C&CA). We point out such words: "Despite this growing body of empirical research, though, co-production continues to be one of a series of 'woolly-words' in public policy" (Osborne 2016), more, than correspond to the accountability relations in the RF.

2. Theoretical background

The methodological basis of the article was two global theoretical directions. The first is a modern trend in the development of the theory of Public Administration - co-production and co-creation approach, which actualizes attention to assessing the involvement of the population in public administration. Within the framework of its presentation, it is necessary to single out the special role of the population as a participatory actor of relations, as a client who deserves not only attentive service, but also the right to receive a report in exchange for granting enormous powers transferred to the authorities within the framework of the Constitution.

The second direction is the theory of accountability, including such its aspects as the connection with democratization, the rationale for forms and formats and ways of assessing their content by public institutions. Within its framework, it is necessary to present the basic (albeit not in details) principles of the advanced Western model of accountability in order to compare them with those forms that are used in Russia.

2.1. Potential Co-productive and Co-creative approach as the basis for determining the possibility of people participation in the process of control over accountability

Leaving aside the original field of C&CA research - the service industry, we will focus on the findings of academics in relation to public administration, highlighting perspectives that will help to imagine the possibilities for public participation in accountability. The analysis will be based on the almost classic monograph "Co-Production and Co-Creation: Engaging Citizens in Public Services", edited by T. Brandsen et al, (2018). For the sake of brevity, we will draw up a general scheme representing the system and mechanism of public administration. As its Cornerstones, we single out: a general assessment of the role of the people as a co-actor of public administration (1), possible types of public participation (2), classification of population types by place in the public administration system (3), types of officials in relation to the population (4), reasons / motives for (co) participation (5) and / or non-participation of the population in activity (6).

Table 1. C&CA Views Deconstructing Governmental Mechanism

| | | |
|----------------------------|-----|---|
| Foreshortening of approach | of | Its concretization and identification of authorship |
| Description of the | the | Co-production is currently one of the cornerstones of public policy reform across the |

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|---|---|
| overall role and implications | globe (OECD 2011). Inter alia, it is articulated as: - a valuable route to public service reform (Nambisan 2013), - a base of the planning and delivery of effective public services (Durose 2013), - a response to the democratic deficit (Pestoff 2006) and a route to active citizenship and active communities (DoH 2010). |
| Forms of people's active participation | Communication (Linders 2012); (Clark 2013), consultation (crowdsourcing) (Noveck 2015); (Clark, 2017), co-production (Brandson 2018), co-creation (Osborne 2013). |
| Types of complicity activities | (Bovaird 2013) have distinguished co-commissioning, co-design, co-delivery and co-assessment |
| Classification of the population as co-actors of governance | Pestoff (2012) proposed to classify the population by location in the state governance: beneficiaries, consumers, service providers, co-producers. Brudney (1983) identified individuals, groups and communities. |
| Types of Citizens by their Participation in Governance | Voorberg (2015) suggest to differentiate three types of citizens co-creation as: (a) complementer, (b) co-designer (c) initiator. |
| Reasons for non-participation | (Weinberger 2001) According to Fung (2004), there are 5 of them: lack of incentive (Pestoff 2012), lack of knowledge and skills, and lack of personal resources (Jacobsen 2013), lack of social capital and a dominant political culture (Weinberger 2001) |
| Motives of taking action | Salience, social capital, volunteer helping (Brandson 2018, p.60) |
| Description of types of activists | local community members (van Eijk 2017], volunteers [Wilson, 1994], parents (Pestoff, 2008); (Thomsen 2015), social housing residents (Needham 2008), citizens involved in participatory budgeting with their local government (Carmela 2016), vulnerable people taking part in activation programs (Fledderus 2016) |
| Description of Officials as direct executors of functions for the state Governance. | (Pestoff 2012) identified 4 groups of officials: Back-up agents (1), Competitive (2), Collaborative (3), Command and control (4) (Bovaird 2007) - the range of user a coproduction roles in local public services (case-study), including participatory budgeting |

Analyzing the above table, one sees the need for some clarification in relation to countries with undeveloped (or stagnating) democracy. It is clear that for each of them these clarifications will have specific features. With regard to Russia, one can distinguish, first, the non-participation (minimal, formal or quasi participation) of the people in governance. One can talk about replacing direct forms of participation with representative ones, meaning the legislative branch, although it can be more accurately to identify it as quasi-participation, given the practice of organizing elections in the country, when opposition candidates are not allowed to the elections by hook or by crook.

Secondly, the participation of the people in governance arises, but in single and random forms. Thus, three new (progressive) methods can be named: local self-government, holding various kinds of forums and platforms for public discussion. The general activity of the people takes place, but it is limited to neighborly mutual assistance, charity, or local activism about specific problems. Political forms are regarded as indecent by most people.

Third, in relation to the state governance, people, as a rule, acts in the form of a beneficiary who cannot become a recipient of profit, because he does not know about his rights. More over taking into account the new adopted anti-social laws, these opportunities are not enshrined in law.

Fourth, the basic reasons for non-participation are the poverty of the majority of the population, which forces people to work hard, including domestic work and the presence of several jobs (1), fear of punishment and the threat of being fired at work (in Russia, participation in protests is punished) (2), the negative attitude towards political activity cultivated by the media (3).

2.2. The potential of the theory as a basis for understanding the mechanism of functioning of the institution of accountability

An even larger volume is the accountability literature. Leaving aside lexical difficulties¹, although they are extremely important, since each country has its own understanding of the term and its own definition that enshrines it in laws, let's identify Cornerstones that make up its content and the mechanism for its implementation as a social institution.

At the beginning, accountability was interpreted as the most important institution that determines the content of modern democracy and the basis of state structure. So, firstly, mandatory principles were established that

¹ In particular, the fact that in a number of countries, for example Australia, there are significant differences in concepts. So, according to Malgan, accountability is the word for administrative reform. It should be distinguished from ministerial accountability, which is a legal term that reflects mandatory accounting records. (Mulgan 2002, p.3). Gareth Griffith clarifies: "Accountability is reporting, but not always accounting and not always legally binding." (Griffith 2005, p.3)

predetermine the essence of the concepts: transparency, liability, controllability, responsibility and responsiveness (Behn, 2001), (Mulgan 2003), two basic functions of answerability and enforcement (Schedler 1999) and its differences from similar technologies, such as responsibility (Mulgan, 2003) were identified. Secondly, the signs of institutional maturity are indicated. They are the presence of the bodies of Parliamentary (Griffith 2005) and independent audit (Nemec, 2016) with the constant improvement of the procedure and publicity of their activities, the development of legislation that enshrines not only the obligation of reporting, reporting formats, but also sanctions for failure to fulfill the obligations of actors on their representation (Mitnick 1973), (Rosenbloom 1983), (Rohr 2015). Thirdly, the levels of consistency are indicated: individual practices of accountability (1), legitimate institutions that have become routine (2) and regimes (3) (Rock, 2020). Fourthly, researchers of the phenomenon have convincingly proved the dependence of accountability on the depth of administrative reforms (Randma-Liiv 2011), (Cameron 2004), (Bouckaert et al. 2011), (Pollitt et al 2011) and, as a consequence of this, the “nesting” of accountability in control system. The latter is embodied in the identification of indirect criteria for the quality of the functioning of accountability: the role of the quality of reports as a competitive advantage of political and state leaders, as a factor in the success of a candidate in elections for a leading position (1); the spread of the contractual system of senior managers (2), the constant development of forms of accountability, in particular the transition from proper economic forms to a wide range of indicators, including new social goals: Integrity Standards (Jensen 2012), SDG and others.

Continuing the line on the description of the so-called icon (Bovens 2006, p. 7) or the ideological role of accountability (Macintosh 1990), we focus on publications that deepen the understanding of the role of accountability in the public administration system. Researchers: (Vesely 2013), (Bovens et al. 2008), (Harlow 2002) proposed such assessment parameters as the accountability deficit, overload and asymmetry. A number of scholars have drawn attention to the hyperaccountability during election campaigns (Roberts 2008). The systematic approach is reflected in publications analyzing the types of subjects of control (the courts, the public, politicians, range of others auditors) (Oliver 2013), (Flinders, 2001) and the objects of accountability (nationwide, hierarchical, corporate, professional, individual) (Mulgan 2003), as well as the main directions: vertical, horizontal and diagonal (Bovens 2006). This approach can also include studies that substantiate the peculiarities of the mechanism for implementing the principle of accountability in countries with developing or stagnating democracies, in particular “sleeping one” (Vesely 2013), (McNeil 2010), (Schedler, 1999), (Rose-Ackerman 2005). Scientists have identified the reasons for the fading: hidden government opposition, passivity of the population, underdeveloped forms of public audit.

At the present stage, researchers are more likely to gravitate towards the "instrumental" directions of analysis, identifying the features of its system and mechanism of functioning. Conducting comparative studies between countries, they established the dominant types of accountability subjects (1), directions, forms and mechanisms of control (2), objective and subjective difficulties in reporting on levels of governance (Flinders, 2001) (3), the reporting methods used: Performance Management i.e. fulfillment of promises and plans, non-mission-based administrative objectives, financial reports and certificates on the execution of deadlines and procedures (4) and possible types of sanctions (Stepherd 2018), (Davis 2015). As a result of their activities, approved and constantly improved instructions on the preparation of reports at various levels (OECD 2015); (World Bank 2015): differentiable for governments (Sharman 2001), agencies, ministries (Cameron, 2004), corporations (OECD 2015); (World Bank 2015), (Camilleri, 2018). Many comparative studies have been carried out, including longitudinal ones. Their results are described in publications (Davis 2015), (Ferede 2018), (Williams, 2015).

Considering the subject matter of the publication, let's note the works describing the role of the people as the foundation of the audit society (Power 1997), as recipients of reports (Dixon 1997) and as report writers (Sürdü 2020). Rensis Likert (1961) identified indicators for assessing the degree of their participation. Scientists have identified factors that hinder people participation, such as the level of democracy (Luhmann 2020), the absence of information and the frequency of discussions (Brandsma 2013), the meaninglessness of discussing reporting due to the impossibility of influencing on changes, as well as knowledgeable and impartial accountees (Vesely 2013, p. 321)

The outlined trajectory of the formation of the theory of accountability does not pretend to be complete, but shows more than its long history and vast research field. It confirms that it also reflects the trend of transition to concrete (instrumental) publications while rejecting abstract theoretical “ideological” ones (Macintosh 1990). The presented attempt to formulate criteria for institutional maturity and systemic composition of elements and mechanisms will allow to assess the compliance of Russian realities with formed international standards.

3. Features of the formation of the institution of accountability in the Russian Federation

It seems that the basis of the content of this part of the publication is the recognition of the fact that Russia has not passed (to the end) to a state structure such as Public Administration. The Russian model contains signs of Good Governance, expressed by the introduction of e-communications, but no more. The population does not feel like a participatory, its relationship with the government can be identified at most as client-based, in which the service provider (state) informs the consumer about itself, but even then, not in full, reserving the right for themselves to

choose the persons who should report, subjects, audiences and reporting forms, as well as the format and content of annual reports.

Despite the fact that the RF Constitution contains articles that enshrine freedom of speech and assembly, the right to elect and be elected are not respected in practice. Thus, elections are held without open debate between applicants for the highest office. The media, and in official sources are absolutely dominated state publications, naturally embellish the figures of pro-government candidates. On the contrary, representatives of the opposition are often deprived of the right to participate in election campaigns on far-fetched reasons and even go to jail. The need to collect a huge number of signatures (and even with the control of subscription lists by bodies whose competence and powers are not legally prescribed) seriously complicates the opportunities for opposition activists to run for office. The heads of regions in the Russian Federation mostly are not elected, but appointed by the President.

Recall that according to the RF Constitution the President does not report to anyone, although in earlier one (as amended on March 14, 1990), the powers of the Head of State included the provision of annual reports on the situation to the Congress of People's Deputies (the highest legislative body of that period) and informing the Supreme Soviet (its upper chamber) about the most important issues of domestic and foreign policy (clause 5 of Art. 127-130). It obliged the President of the USSR to submit, at least once a year, reports on the implementation of socio-economic and other programs adopted by the Congress and the Supreme Soviet, as well as on the state of affairs in the country. By a majority vote, the congress had the right to demand an extraordinary report from the President (Clause 5 of Art. 121-5). In the Constitution of the Russian Federation (1993), these norms have disappeared.

Currently, the following provisions of the law are in force: mandatory annual reports of the Chairman of the Government, the Prosecutor General to the State Duma, the Chairman of the Central Bank to the Federation Council (Articles 102 and 103 of the RF Constitution). As a rudimentary form of using the legal term "reporting", one can find in FZ-131, 2003, "On the general principles of organizing local self-government in the Russian Federation". In it, in part 5 of Art. 36 says that the head of the municipality is controlled and accountable to the population and the representative body of the municipality. True, the laws do not define the form of its implementation. Local authorities themselves develop Charters that regulate their activities, respectively, they can choose the form and regulation of reporting: public (open) speech or publication in a newspaper.

At the same time, accountability in Russia, as a social institution that embodies the responsibility of the performer for the results of his activities, exists, moreover, its mechanism is constantly being improved. Note, however, that it is, firstly, hierarchical, defining relationships along the vertical of power from the bottom up, and not vice versa. Secondly, its terms and formats are not always regulated by law. Thirdly, the right to sanctions (in relation to the authorities) is not legally spelled out, but is formally implemented by the President of the country; they are carried out, as stated in the Constitution, "at his discretion".

Russia fully embodies the principle of asymmetry in the distribution of responsibility, i.e. strong accountability is observed at the lower level and is practically absent at the upper one. The population of the country, which often prepares its own reports at the place of work, is aware of its advantages as a method of monitoring performance. It possesses the appropriate skills in economic analysis, but is not ready to use these skills in the status of an organizer, a subject of governance. .

The underdevelopment of relations in the field of people's control over power led to peculiarities in the perception of this term. Comparing the Russian understanding with the Anglo-Saxon interpretation of accountability, presented in definitions, for example, by M. Bovens¹ (2006, p. 9), we note that the European approach is somewhat broader than the Russian one. The latter is more focused on identifying the hierarchy of existing practices and relationships, while it is already the concept of "social control".

Thus, a typical definition that fully characterizes the Russian approach and dominates in the educational literature is the following: accountability is the obligation to be responsible for one's actions and the willingness to submit the results of one's activities for consideration and assessment of those institutions that are higher in the power hierarchy. It reinforces the role of accountability as a technology to keep an organization for carrying out its activities, including spending funds, but does not designate the place of the population in the system of Control.

Representatives of Russian legal science - we point out that there are very few of them: Knyagin D.K. (2008), Frolova E.A. (2016) –indicate the lack of certainty in their attribution of the concept. Knyagin writes: "The concept of "accountability" in our legal reality is perceived rather than an ideological impregnation into the legal content, appropriate in political reports, journalism, but in normative texts used for ritual and propaganda purposes and denoting some kind of abstract idea behind which there are no concrete and "working" legal phenomena. " (Knyagin 2008, p.10) The only serious non-legal publication on the topic was made by Y.A. Nisnevich (2007)

Summing up the general reasoning, it should be noted that accountability is a democratic gap for the RF. The government does not include information about its responsibilities in legislative acts, and the population does not look on them as a modern democratic norm. There is an accountability mechanism in the country, but it is implemented in different ways in different areas. are rarely, but may be required to report to the public. The reports

¹ M. Bovens in his work "Analyzing and assessing Public Accountability" gives 7 attributions to the phenomenon: "the relationship between the actor and the Forum (1), reflecting the duty (2) of the actor to explain or confirm (3) his behavior or actions (4), to answer questions (5). Forum representatives assess actions (making judgments) (6) that predetermine rewards or sanctions (7)" (Bovens, 2006, p.9).

of regional leaders to the President are obligatory, but they are not public, the assessment criteria, terms and often the results are not known. General government reporting on the results of the country's development has been replaced by a system of openness of government and statistical information.

The theoretical field of Russian science is dominated by two perspectives of accountability analysis. The first is an assessment of the openness of government information. The second one is its description (not even a quality of assessment) in relation to the middle and lower levels of power. The requirement for government openness has been in effect since 2008, but was legislatively enshrined in 2012¹. For clarity, let's compare the types of accountability in Russia and European countries, Table 2

Table 2. Types of accountability: comparison of Russian and foreign practices

| Types of accountability | European countries | RF |
|-------------------------|---|--|
| Political | Annual reports of government and departments; reporting in Parliament (inquiries, parliamentary investigations, public hearings, impeachment of high-ranking officials, recall of parliamentarians, etc.) | The President's reports have been replaced by public messages, which have minimal liability, not gives possibility for impeachment sanctions. The report of the Prime Minister in Parliament is obligatory, but contain information not about development of the country, but about the activities of the Ministries entrusted to him. |
| Legislative | A comprehensive and diverse body of laws | The system is based on FL No. 212 of 2014 "On the Basics of Public Control in the Russian Federation" is in force, but nowhere are sanctions for poor performance of duties spelled out. |
| Administrative | Responsibility of all kind of authorities is to report (publicly) to the population | There exist 2 forms: a report to a higher authority and to the population (within the framework of local power). |
| Professional | The presence of a network of professional associations as organizers of control and already established practice of it. | There are professional associations, but the rules of professional control have been established only in certain areas. They are at the stage of formation in most of them. |
| Social | It is constantly developing and expanding, extending both to the sphere of business and to technologies of international regulation of public policy: the SDGs, regimes of well-being etc. | In practice, an understanding of the tasks is only being formed. Accountability is used only by export-oriented companies as a necessary condition. The first voluntary national SDG report was presented only in 2020. |

Thus, the RF only creates the need for controlled activities. There is no general law on accountability, only separate norms of control from the side of higher organizations are in force. The population is active, but spontaneous, unstable and not in all spheres.

Assessing the maturity of the Russian accountability institution, let's point out the relative youth of market relations in the country and democracy. It have been formed since the beginning of the 21st century, and was intensified after the financial crisis and the decline in oil prices. Some of the nodes of its mechanism are presented in table. 3.

Table 3. Forms of accountability arising from the nature of controlled actions

| Types of Accountability | General approaches | European countries | RF |
|-------------------------|--|--|---|
| Financial | Requires mandatory annual (quarterly) public reports | Everyone is reporting: reports are submitted on the website and sent to the controlling organization. Reporting requirements are formed and are obligatory for everyone. | Reporting requirements are being formed: reports are mandatory, but there are no format requirements. |
| Procedural | The upgrading of rules, regulations and norms is | There are rules; they are different in different countries and usually | The system of regulations (norms) has been developed |

¹ The requirement for openness of information is reflected in the documents: the Constitution of the Russian Federation, "On ensuring access to information on the activities of state and local authorities, Federal Law (FL) No. 8, 2009", "On the Procedure for Considering Citizens' Applications on the Activities of State Bodies and Local Self-Government Bodies" 2008 (FL-59), as well as in the Order of President (OP) No. 601 of 2012 "On the main directions of improving the public administration system".

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|------------|--|---|---|
| | constant. | they are legitimately issued | and is being implemented, but not everywhere |
| Productive | Control over the quality of products and services, including government. | There is an extensive system that includes bodies and control mechanisms, user sites, ratings, etc. | The system exists; It is being mastered and developing, but not always in relation to the state. Governance |

Accountability as a control tool is formed, the Performance Management principle is spread. The population, as an emerging accountable entity, realizes its advantages and disadvantages, i.e. indirectly accumulates the appropriate analytical culture. In conclusion, lets present the lis of control bodies that can and some of them carry out the audit of the reporting documents, see table. 4

Tab. 4. Organizations that, according to their competence, can audit reports and programs

| | | |
|---|--|--|
| 10. Civil Society Development Fund - NGO CT | was created in 2012. Its founders were business associations; it specializes in research in the field of politics, regional development and modern media, currently is not very active | There are no publications on our topic, but exists comments on the results of elections and protest actions. |
|---|--|--|

| Organization name and status | Some characteristics | Availability of completed works on the topic |
|---|--|---|
| 1. Analytical Center for the Government of the RF | It was established in 1959 and employs over 400 experts. The key task is expert and analytical support of measures to improve control, supervisory activities and government decision-making. | It analyzes documents on behalf of the Government, incl. regional reports |
| 2. Ministry of Economic Development (MED) | Conducts and publishes three monitors within the framework of the macroeconomic direction (in a monthly format): industrial development, investment climate, business activity | Makes reports on the development of regions and on their economic activities |
| 3. Bureau of Economic Analysis, established as an independent foundation, but financed by members of the Government from the budget | It was established in 1996 on the initiative of the RF government with financial and methodological support from the World Bank in order to carry out analytical work and provide comprehensive consultations in the field of economics and state policy. Reputable universities became its founders. | No reports on the subject of control were identified |
| 4. Valdai Discussion Club. exists as an independent one: funded by pro-government organizations | It is expert and analytical Center; was founded in 2004 in Veliky Novgorod. Its tasks are to promote an open dialogue of experts, public figures and journalists, discuss topical world problems in the field of international relations, politics, economics, etc., forecast key processes in the world order of the XXI century. | Reporting issues are discussed, but orally. |
| 5. Izborsk Club, an independent one, funded from government sources. | It was created in 2012 in the city of Pskov region. The club was initiated by well-known politicians, thinkers and public figures of a state-patriotic orientation; opposes the liberal idea. | Submits analytical reports, but not on our topic |
| 6. Institute of National Economic Forecasting of the Russian Academy of Sciences (budgetary organization) | The Institute was founded in February 1986 on the basis of departments of the Central Economics and Mathematics Institute of the USSR Academy of Sciences as the head developer of the Comprehensive Programs of Scientific and Technological Progress for 20 years. These problems remain core to this day. | It has forecasting center, which makes analytical reports, but its publications have not been identified. |
| 7. Institute of Contemporary Development, one of its founders D.A. Medvedev | It was created through the reorientation of existing scientific (budgetary) organizations. The goal is "to unite experts" to prepare proposals in the most important areas of state policy. | Its scientists published the report "The Future of Russia", 2015 ¹ and other works. |
| 8. Institute of CIS countries (autonomous non-profit organization) | It was established in 1996; its founders are the largest universities and research institutes. The range of tasks includes the study of the post-Soviet space, scientific and analytical support of the foreign policy of the RF in the near abroad; 53 employees work. | Magazines are published, monitoring of indicators of socio-economic development of the CIS countries is carried out |
| 9. Russian Institute for Strategic Research | Subsidiary department of the Presidential Administration; in 1992 was transformed from the Research Institute of Intelligence Problems into a budget analytical center | . Publications on our topic have not been identified. |

¹ Gontmakher E., Yurgens I., "Russia of the XXI century: the image of the desired tomorrow", 2010, M.: Econ-Inform, 65 p; «At a Crossroads: Russia in the Global Economy», Kulik S., Maslenkov N., Yurgens I., 2019,

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|--|--|---|
| 11. Effective Policy Foundation, NGO | Was Created in 1995 by Gleb Pavlovsky, Marat Gelman and others; is engaged in conducting political campaigns and creating information projects, first of all Internet sites. The exact staffing and funding sources are not published. Many employees are officials and political activists (both pro-Kremlin and opposition) | No particular activity, including publications, after 2009 are not revealed |
| 12. Foundation "Center for Strategic Research" | was created in 1999 with the aim of developing strategic research on key issues of the Russian economy. Its founders were the largest universities; participated in the development of economic reforms by the Government of the RF (since 2018 - became a division of the MED) | There is potential, but publications are made on behalf of MED. |
| 13. Center for Political and Economic Research, the status - regional public organization. | was founded by a group of economists, including G. Yavlinsky, registered in 1990; specializes in the study of macroeconomic, political and social processes, as well as regional problems. He is known as the developer of economic programs "500 days", "Consent to a chance", "Treaty on the economic community", "Nizhny Novgorod prologue", etc. | Its potential is great, but after 2010 the activity is minimal |
| 14. Expert Center at the Higher School of Economics | Created in 2008, 10 expert groups were formed, including those on adjusting the reform of the pension system, tax, budgetary and monetary policies, macroeconomic parameters of the development of the Russian economy, etc.; it works as openly as possible; 1100 people are employed - experts, officials, businessmen, philanthropists.. | Specializes in analysis of controls, but not socio-economic reports |

Summing up the arguments about the institutional maturity of accountability one cannot but admit that it began to form later than most European countries. Another factor that needs to be borne in mind is the increasing centralization of public administration associated with the policy of the country's President. These two circumstances predetermined the quality of its legislative form. Accordingly, the legislative consolidation of the norms governing the responsibilities of the authorities is minimal. There is a practice of reporting for local governments, of ministries and enterprises,, but before the members of Parliament and the President.

The underdevelopment of the functioning of the institution of accountability is predetermined by the narrow field of scientific discussion. The identified 5-10 publications do not correspond to the urgency of the problem. It is also indicative that the analysis of domestic literature did not reveal an article evaluating the quality of government reports.

There are centers in the country whose qualification level meets modern scientific requirements, but, being mostly budgetary institutions, they cannot include an analysis of the level of accountability in their agenda.

4. Annual reports of the authorities in the RF: what are they and whether the population participates in their assessment

An analysis of government and Presidential sites revealed the following forms of documents that can be included in this list of reports at least for some reason, realizing that none of them fully possesses the demands: annual messages of the President (1), annual report of the Government to the State Duma (2), a report on the execution of the Federal budget (3), a report on the results of an updated annual monitoring on the quality of financial management carried out by chief administrators (4), a report on the implementation of Federal Target Programs (FTP) on a special website of the MED (in the form of open monitoring) (5), a report on the implementation of the public declaration of the goals and objectives of the MED (6). Two more should be added to this list: reports of local authorities and a voluntary review by the Russian Federation of the results of achieving the SDGs. Let us describe each of these documents, assessing the degree of its compliance with the requirements of accountability, while at the same time assessing them as reflecting the possibility of public participation in control, i.e. within the C&CA.

4.1. The only form in which the RF President at least somehow, communicating with the people, present to them problems and successes of the country - the annual Messages. They are of four types: budgetary, event-related, press conferences and New Year's (congratulatory) ones. Budget messages are passed in the Parliament of the country and are a programmatic political and legal document, but they cannot be considered as reports. They contain the head of state's vision of the directions of the country's development (forecasts) for the near future, but some moments of summing up they may contain.

As already indicated, this norm first appeared in the Law "On the President of the RSFSR" (1991) and since then first Yeltsin B.N., then Putin V.V. and Medvedev D.A. implemented it in front of various legislative bodies that embodied the supreme (legislative) power.

As Russian lawyers rightly point out, a document cannot be identified as a report, and not only because it sets tasks, and does not summarize results, but because, in accordance with the Constitution, the only form of the President's normative legal act can be either Decrees or orders, i.e. budget messages are not a regulation. The content and form of messages depends on the President and are not regulated by special rules, although - and this is important for our topic - Federal Law No. 115 of July 20, 1995 "On state forecasting and programs of socio-economic development of the Russian Federation" established the following requirement: "Annual the message of the President of the Russian Federation ... contains a special section devoted to the analysis of the implementation of the program of socio-economic development of the Russian Federation in the medium term and clarification of the specified program with the allocation of tasks for the coming year "(part 2 of article 5) In practice, this requirement is not observed, although the law not canceled. A certain duality can also be traced in the discrepancy between the requirements of the Constitution and the Budget Code (1998) (Article 152). In the Code, the President is named as the main participant of the budgetary process.

Another form of public speeches for the President is annual press conferences for journalists. As a rule, they are caused by special circumstances. It is clear that they also do not have the force of a legal document, but nevertheless, constructed as answers to questions. They contain an element of responsibility, providing people with the only opportunity to ask a question or actualize attention on an issue.

So, all the named forms can't be estimated as reports. The President (and its Administration), possessing enormous resources, is practically not responsible for how effectively they manage them. At the same time, the actions of the Head of State are fully legal, since they do not violate the laws of the country.

4.2. The annual report of the Government (represented by the Prime Minister) to the State Duma is in fact the main and only form of what can be called the accountability of the authorities to the people. It has already been written that, according to RF Constitution they are mandatory, moreover, the reporting procedure has developed and is formalized by the relevant regulations. So, it is recorded that the speaker can be asked no more than 5 questions from each party (in 2020 there were only 22 questions) and some of the answers can be forwarded to the relevant Ministers

Assessing the reports of the Prime Minister for compliance with the principles of accountability, the following can be highlighted. The Prime Minister (according to the Constitution) is responsible only for the work of the executive authorities. The rules for the content of the report are not spelled out, so it is not compared with the plan, i.e. the performance management principle does not apply. Its purpose is to inform the Parliament and answer deputies questions. The implementation of sanctions is not provided, and they cannot be, since, according to the Constitution, the executive and legislative powers belong to the same level of government. In practice party leaders are given the right to comment on the report, but their assessment also does not matter. The study of procedures shows that the deputies asked sharp questions, but in any case, this is still not the "voice of the street", but only parliamentarians interpretation of the problems.

4.3 Another important report is made by the RF Minister of Finance on the execution of the country's budget. It is presented in May of the year following the reporting period and contains the results of the execution of the federal and consolidated budget. The most important right of the legislature is its approval or non-approval, as well as the assessment of the activities of the bodies executing the budgets.

The annual report of the Minister of Finance (together with other managers of budgetary funds: the Federal Treasury, financial bodies of the constituent entities of the Russian Federation) is formed in the context of operational, quarterly, semi-annual and annual ones. In accordance with Article 241 of the RF Budget Code, a procedure is established on a single methodology within the framework of grouping data on income and expenses. In recent years, the state has been actively moving to a treasury system for budget execution.

In parallel with the preparation of the Ministry of Finance Report, the final data is analyzed by the Accounts Chamber. For the two months given to her for this, she prepares her opinion, containing material on each section and subsection of the functional classification of RF budget expenditures, as well as on each main manager of federal budget funds, indicating the amounts of cash expenditures used for their intended purpose. Separately, cases of inappropriate use are indicated, showing the heads of state authorities or recipients of budgetary funds who made a decision on their inappropriate use, The annual report on the execution of the budget is drawn up as a law. In addition to the final financial indicators, both in the budget execution report and in the certificate drawn up by the Accounts Chamber, macroeconomic results are also spelled out: GDP indicators, its structure by income and expense items.

It is significant that all three oppositional parties in State Duma opposed the approval of the report on the execution of the budget for 2019. But our ruling party "The United Russia" voted in favor, and since it has an absolute majority, the report was approved. The reason for refusing to approve the budget was the lowest level of execution of the plan of its expenditures over the past 12 years (94.2%), which led to underfunding of many programs and directions.

The text of the law "On the execution of the federal budget" also contains information on the main items of income and expense. The document is publicly available, contains 4 columns: indicator name, administrator and income codes, cash execution. Its structure is based on listing the Ministries, first as recipients - the revenue side,

and then as managers - the expenditure side. It is clear that it is difficult to evaluate a document without appropriate knowledge, but knowing the codes of account holders, you can structure them by the amount of income and expenses.

This report can be assessed as containing the necessary reporting features: it is built in accordance with the requirements of the RF Budget Code (1), is personalized, i.e. presented by a specific person by the Minister of Finance (2), public (3), contains an assessment of performance (both in a certificate from the Accounts Chamber and in the judgments of representatives of party factions) (4). It seems that analysts of the Accounts Chamber could be instructed to make, in parallel with this certificate, an adapted document containing basic items of income and expenditure, which would allow people to assess the structure of financial flows in the state.

4.4. Report on the results of the annual monitoring of the quality of financial management

This report is a variant of an intradepartmental document, which, however, is applied at all levels of management of the financial system: regional (city), federal and federal. Its purpose is to organize control over financial discipline, obliging the lower level to report to the higher level in the use of financial resources, i.e. not to accumulate money, but to spend in accordance with the approved plans.

In order to organize control according to the developed scheme, documents on receipt and expenditure of funds are sent quarterly. At the level of the Ministry of Finance, i.e. for large managers, ratings of the quality of financial management are being developed. This type of reports is of a departmental one, but it is based on constantly improving methods. The monitoring results are public, although quarterly data are known only in the Ministry of Finance. The main form of evaluating the results is monitoring, respectively, the only argument for public criticism and possible sanctions is their place in their rating.

4.5. The reporting area that is most consistent with the principles of accountability is the reports of MED on the implementation of targeted programs (FTP)¹. They (FTP) as a planning method was introduced in the RF at 1995. As the financial situation in the country becomes more complicated, the MED, which is entrusted with monitoring the quality of their work, is consistently improving the control system, focusing on foreign experience.

These reports are built on the principles of Performance management, i.e. comparison of plans and results, and are drawn up quarterly. The information is presented in the form of a document grouping both the achieved indicators and the completed objects (in accordance with the action plan, for example, completion of repairs, construction ...). Monitoring program data are presented on the MED website. A distinctive feature of the implementation of the FTP reporting principle is the ability to punish the guilty in case of failure to submit reporting data (or their non-compliance with requirements). The main punishment is the transfer of funding to the residual principle, i.e. transformation of programs into "pilot" ones, or their early closure. So, in 2019, out of 19 programs were transferred to the status of pilot 7: "Development of education in the Russian Federation for 2016-2020", "Russian language 2016-2020", "Housing for 2015-2020", "Development of the transport system for 2010-2021", "Sustainable development of rural areas for 2014-2017 and until 2020", "Development of land reclamation of agricultural land in Russia for 2014-2020"

Reports are presented in the form of a text document ("Summary data on the progress of the Federal Target Program of the Russian Federation"), as well as in 4 annexes. The first contains reports on each program, the second - a table with summary financial data for each, the third - "Information on the progress of construction of facilities and the implementation of measures (large investment projects) not included in federal target programs", the fourth - "Information on the achievement of target indicators and indicators of the effectiveness of the implementation of federal target programs."

The annual report "Summary data on the progress of the FTP implementation", including Appendix 4, provides complete information about the programs themselves and their achievement of 240 target indicators approved during their development. The only thing that, in our opinion, is lacking in the reports is the instructions of the responsible persons. It seems that information about effective and unsuccessful leaders should be public and more actively discussed by means of mass media.

4.6. The least successful form of reporting carried out at the highest level is state corporations (SC) reporting. Currently, there are only 2 of them left: Rosatom and Russian Technologies (Rostec), but in 2019 there were seven. SC are non-profit organizations established by the RF on the basis of the adoption a special federal laws for each of them, reflecting the fact of their creation, the amount of the property contribution made by the state, as well as the designation of socially useful functions for which. Control over the activities of the SC is carried out by the RF Government on the basis of the annual submission by corporations reports and an auditor's conclusion. There is no consensus among practitioners about the need for the SC as a form of managing public funds. So, the former RF President D.A. Medvedev, who initiated their creation, insists that they have not justified themselves and should either be closed or restructured into a joint-stock company with a state block of shares.

As the largest domestic enterprises and receiving funds from the country's budget, they must report to the Government (and not just the President), submit documents publicly and regularly check the Accounts Chamber (or MED), as is the case with the FTP. It seems that the introduction of the principles of Performance management as a

¹ Targeted programs are the most important strategic planning tool designed to solve the existing problems. Programs are developed at all levels of government, but targeted ones solve state problems and are relatively well financed.

basis for reporting would improve the quality of their management. The development of a control system over state-owned companies (JSC) should become the basis for medium-level reporting. It is necessary to organize monitoring of their socio-economic indicators, quarterly information on their activities should be published, forming a rating of the success of companies and their leaders.

4.7. The reporting of local government leaders (LGL) is regulated by two types of acts: the Law of the RF "On the General Principles of Organization of Local Self-Government in the Russian Federation" (FL No. 131 of 06.10.2003) and by laws, adopted by local body itself. So, in accordance with Part 5 of Art. 36 FL, the head of the municipality submits annual reports on the results of his activities to the representative body and Part 11 of Art. 35 of the FL establishes that the representative body must hear them. So, within the meaning of the FL, the chapter's report should be regular, planned, once in each calendar year. Specific forms: terms, regulations of the report, presence of the head - are stipulated by local acts. In practice, we have not identified the annual reports of the mayor of Moscow, but there are regular reports of the Governors of St. Petersburg, Voronezh, the Moscow region (for 5 years of their rule). They are made before the legislature and may be/may be not published. The websites of some cities have their budgets (for example, St. Petersburg and some others, drawn up by the Committee for their financial activities). At the same time, almost all sites contain the Smart Budgeting option.

"Smart budgeting" is a new governing technology that involves the reorientation of financial resources for the real needs of the city through the participation of the population in budget control. In the RF, certain forms are found in such large cities as Moscow, St. Petersburg, Kazan, Yekaterinburg, Krasnoyarsk, Novosibirsk, etc., as well as in small ones: Satka (Chelyabinsk region), Strezhevoy (Tomsk region) and others. The initiative is supported by the Government, which created a special portal "Smart Cities". According to the Ministry of Construction responsible for the initiative, various forms of self-government, not only in budget control, take place in 180 cities.

4.8. The Voluntary Report of the RF-2020 to the UN on SDGs can be named as a special example of the participation of the people in the preparation of the annual report. It was the first (and only one) voluntary report of the RF. More than twenty different types of organizations, including official, charitable and expert, took part in its creation. This participation is recorded in the preamble of the report, but the nature of participation can be assessed not as cooperation of equals, but as a form of seeking additional information.

So, evaluating the described forms of annual reports of the RF authorities from the standpoint of the possible participation of the people as their creators, designers of the required formats, analysts-auditors, we can say with confidence that up to now people does not exercise their rights. We point out, however, that as the availability (transparency) of information grows, these opportunities expand, although they do not reach the level designated as customer (clients) relations. People can act as an accomplice and designer of formats only at the local level. Here it can be a co-implementer, co-designer or an initiator, and the motives of activity include: salience, social capital or volunteer helping.

With regard to higher-level reporting, the ideal goal is to secure in the law the rights to indirect, mediated through representatives (by legislators or professional experts: scientists or journalists) control in the form of obtaining information about the results. Changing the electoral system would make it possible to increase the real activity of the people through the selection of leaders. This is not existing, but the current laws are not provided for it.

The analysis of Russian publications on the topic shows that neither the scientific community nor experts participate in the analysis of reports. The same can be said about the deputies. If critical remarks are expressed by some of them, they are in no way implemented in the form of assessments and even more so as sanctions (awards).

So far, the core of control in the Russia is the President. The right to disciplinary assessment is given only to him. He himself is in no form controlled by anyone.

5. Conclusion. The institution of accountability in Russia is at the stage of formation, which is quite natural, since market relations began to develop only in the last decade of the twentieth century. During its formation, different forms and segments of accountability were influenced by different factors, which led to the existence of different landscape zones. In some - program reports - there is an increase in the best practices of the organization of control, in particular, the improvement of the Performance management method. In others, the forms of autocratic control are modified: reporting by Ministries and State corporations. Here reports are available (and even evaluated), but the evaluation criteria, although public, are not obvious. In third, it takes a step backwards: the requirement of accountability is removed from constitutional responsibilities. This concerns the reporting of the President of the country. No less dangerous is his usurpation of the right to widespread control and disciplinary assessment: he alone punishes or thanks everyone.

Using a co-productive and co-creative approach when analyzing the institution of accountability, specific Russian forms of its implementation were identified. For the most important area - reporting on the results of the country's development - beneficial ignorance has been formed. Neither experts, nor parliamentarians, nor the press, and, accordingly, the population are not aware of the possibility of such a technology. The need for fair elections and pre-election debates somehow penetrates into the field of public discussion, but there is no question, concerning the right to demand an account of the work done by the President.

Reports of the executive branch to the legislative branch (a form of indirect public discussion) take place, but only in the form of an informational, but not an evaluation procedure. According to the Constitution, these two authorities are equal, respectively, deputies as representatives of the people do not have the right to evaluate officials

and the quality of their work. At the same time, the Ministry of Economic Development and the Accounts Chamber formulates the public reporting of the FTP. They are open, can comment (politicians, journalists, scientists) and create a testing ground for analytical training in universities. Elements of C&CA in relation to reporting and budgeting arise in two areas: within the framework of local (city) budgets and in the RF annual review on the SDGs. With regard to the latter, there are also obvious elements of a co-productive approach, in which the population could take part through NGOs, proposing their cases of innovations and elements of co-assessment, when its text began to be discussed in scientific conferences and publications.

In general, assessing the general nature of accountability in the Russian Federation, we can characterize it as asymmetric. If we consider the attribution of RF accountability as “sleeping”, then we mean that two eyes sleep in different ways: one is “dead sleep”, and the other - ajar. It (the eye) understands the role of accountability as a control technology, but rather as control over himself. Inattention to science, a sharp cut its funding have become a strong "sleeping pill": science is almost inactive and the 5 domestic publications cited in references confirm this. At the same time, the experience of Western countries, their intentions to introduce new technologies, directly or indirectly extend to Russia too, becoming, albeit still quiet, an alarm clock reminding of the need to open a chapter and remember about our rights.

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