



















public sector facilitates service provision and monitoring of policy objectives. It also empowers civil society which is in position to monitor the actions of public bureaucracies ([Stone, 1995](#)). It does, on the other hand, instill a measurement mentality which might gradually favour objectives easy to achieve in order to maintain high levels of performance ([Newcomer, 2007](#)).

There is also another issue concerning this new instrumental understanding of accountability and the contribution of ICT-driven reform to its propagation. It is the transformation of accountability in countries with different administrative regimes. As Thomas ([2003](#)) points out the norms and practices of accountability are context-bound. They reflect specific constitutional arrangements, political processes and administrative cultures. In this respect, performance-driven notions of accountability reflect better the rationale of Westminster-type bureaucracies ([Stone, 1995](#)). The introduction of instrumental-based accountability mechanisms in these bureaucracies is bound to cause frictions with already established procedures. The issue becomes even more complicated when this is attempted indirectly through the computerization of state bureaucracies. Despite widespread beliefs on the neutrality of ICTs, it is quite clear that the implementation of information infrastructures introduces specific assumptions on the administrative practices of state bureaucracies. As such, they influence the function of accountability mechanisms and might raise resistance on behalf of the participating actors.

The computerization of Greek tax administration constitutes an interesting case of such indirect change in the logic of administrative accountability in the Greek public sector. The implementation of information systems in the Ministry of Finance was designed to strengthen transparency and battle corruption, hence increase accountability. Nonetheless, the very notion of accountability in Greek public administration requires further analysis. The

strong control of political parties over public administration in tandem with the patrimonial character of the state formulated over the years an idiosyncratic notion of accountability which significantly departs from its Napoleonic archetype. In the following section, this is further analyzed in order to show the influence of information technologies in the case of TAXIS.

### **3. Understanding accountability in Greek public administration**

Greece, upon its constitution as an autonomous state, organized its administration following the premises of advanced European countries, especially France ([Spanou, 2008](#)). Yet, the introduction of Western institutions into a pre-capitalist, under-developed society, such as Greece, dominated by a patrimonial structure of political controls ([N. P. Mouzelis, 1978](#)), was rather abrupt. New institutions did not manage to supplant the ones developed in the context of the Ottoman Empire ([Diamandouros, 1993](#)). Formality, separation of person from role, objectivity of rules, hierarchical organization and work specialization, major tenets of modern bureaucracies, are to a great extent emulated and not fully embedded in the mentality and practices of Greek public administration ([Karvounis, 2003](#)). As a result of this uneasy settlement, the Greek administrative apparatus is a “mock bureaucracy” ([Gouldner, 1955](#)) which combines rigid legalism as the underlying principle for accountability with clientelism as the rationale for selecting policies and objectives.

More specifically, in Greek public administration, accountability is ensured by rigid hierarchical structures and ex ante legal controls for bureaucratic actions. Administrative actions are examined for accountability prior to their execution ([Peters, 2008](#)). The law serves, as Peters ([2010](#)) explains, as a system of control in order to ensure compliance of bureaucrats to state power. This way,

public administration secures formal legitimacy for its actions. It also avoids blame attribution in case of faults. Nonetheless, legal controls in the Greek public sector constitute also a procedural blueprint for the formulation and implementation of state policies. As such it creates a rather problematic understanding of administrative efficiency within the Greek state apparatus. As Ezrahi (1990) points out, the law formalizes actions as rule-governed behavior without however intervening into the formation of specific administrative routines by state bureaucracy. Compliance to the law does not ensure administrative efficiency. There is also a need for an instrumental paradigm of action that will translate the political agenda around clearly identifiable objectives and policies allowing state bureaucracy to standardize information routinize work and monitor implementation.

These core tenets of modern management are not followed by Greek public administration. As Sotiropoulos (2006) observes, the regulation of every aspect of administrative work by laws and decrees has been applied in Greece in an excessive and fragmented manner. The outcome is a very complicated legal framework attempting to minutely regulate every activity of the public sector. The parallel absence of clearly articulated policy objectives and standardized administrative routines gradually transformed public agencies into big, highly complex organizations which provide services of little value to the citizens. Moreover, the state apparatus is characterized by the absence of instrumentalism that would rationalize the actions of civil servants and establish concrete administrative procedures. As a result, Greek public administration is plagued by procedural ambiguity and non-standard responses even to mundane, everyday issues.

The underlying reason for the absence of instrumental rationality rests on the source of legitimacy for public actions in the Greek political tradition. As Featherstone and Kazamias (1997) observe, legitimacy is based mainly on the

charisma of political leaders. This means that public administration refers to the political system for the approval of its deeds. This rather authoritarian perception of legitimacy essentially counteracts the need for an instrumental paradigm of action in public administration. Instrumentalism in liberal-democratic states has specific latent political functions which, according to Ezrahi ([1990: 17](#)), serve to “make the coercive power of the state acceptable to people and validate public actions and claims in terms of democratic values”. In Greece, public actions are legitimized through direct reference to the agenda of the governing political party. Political parties serve as guarantors of the public good while social groups are organized around the party system ([Lyrintzis, 2005](#)). As a result, tensions between the requirements of public action and the values of individuals, that would require systematic justification by referring to acceptable societal goals, are solved by direct reference to political agendas. This way, the process of legitimation and accountability is quite different from that of other Western countries where public administration is held accountable for its actions by citizens and civil society organizations ([Bovens, 2010](#)).

The combination of Napoleonic legalism with the absence of instrumentalism and authoritarian perceptions of accountability ([N. Mouzelis, 2002](#)) allowed political parties to control state bureaucracy in various ways. The absence of publicly established standards of adequate performance perpetuated patron-client relations among politicians and public servants ([Mavrogordatos, 1997](#)). To this end, hierarchical structures were subverted while ex-ante legal compliance ensured that no punishment would be enforced in case of faults. The absence of performance criteria besides holding public servants hostages to the whims of politicians, it also prevented public administration from being efficient and providing goods services to the citizens. At the same time, civil society claims for better services were made in vain since legalism was the sole criterion while there were no publicly trusted indicators against which

public administration could be judged. It follows that this situation resulted in lack of transparency and corruption ([Featherstone, 2005](#)). Citizens needing to promote their affairs were obliged to enter into dealings with street-level bureaucrats. At the same time, the labyrinthine legal framework within which bureaucrats operated and the closely knitted relationships with political personnel allowed for top-level corruption in the form of promoting big-business interests.

The question that arises given the idiosyncratic nature of accountability in Greek public administration concerns the role of information and communication technologies in such a context. Data and process standardization accompanying the establishment of information infrastructures aim at strengthening accountability in the public sector by monitoring the completion of set objectives but also securing comprehensive audit trails that contain accurate and ready-to-use information. Especially, in the case of tax administration which constitutes both the back-bone of state operations but also an area fertile for illegal dealings among citizens and public officials. More specifically, how did political parties frame the transparency that follows ICT implementations and did they manage to reconcile it with the prevailing notion of accountability? These issues are discussed in the following section.

#### **4. Framing TAXIS: Reconciling administrative accountability with political patronage**

The Greek tax system suffers from both the lack of an inner logic and consistency that would ensure social justice as well as administrative simplicity. To this end, the prevailing logic guiding changes within the Ministry of Finance dictated first the rationalization of administrative practices in order

to create the necessary infrastructure for tax reform ([Balfoussias, 2000](#)). This way, the vicious circle that has blocked practically every attempt for deep reform ([Agapitos, 1986](#)) would break by tackling separately the two core problems (i.e., administrative inefficiency and complex legislation).

The rationalization of tax administration signaled the government's commitment to transparency and accountability. This strong commitment in these two principles can be explained only with reference to the historical conjuncture in the mid-1990s where TAXIS' implementation begins. During this period, reform becomes an imperative emanating from outside pressures (i.e. Europeanization) as well as demands from the Greek society. The institutional capacity of the state is significantly impeded by structural problems ([Featherstone, 2005](#)). Clientelism, ritualism, formalism, centralization, frequent changes of top political personnel and inadequate human resources were considered as the causes of the rigid bureaucracy which did not allow the state apparatus to undertake its role as a motor for development ([Spanou, 2008](#)). To this end, the country had to renew its social, political and economic structures in order to overcome the problems of the past and pursue a rational course of action in an increasingly competitive international environment where even powerful states could not cope alone ([Diamandouros, 1997](#)).

The modernization project launched by the government attempted to address these demands by eliminating the various impediments delaying the Europeanization potential of the country and restructuring the government machine towards an efficiently operating model ([Featherstone, 2005](#)). Apart from the usual attempts to improve the country's infrastructure and strengthen its competitiveness, modernization referred also to a political fresh start to complement economic and social reform. Political life had to start anew and proceed in the separation of the 'party' from the 'state'. Reform

aimed explicitly at “breaking with the incestuous ‘rousfeti’ politics and bureaucratic clientelism of the recent past” (Featherstone, 2005a: 228). There is however an important parameter in this battle against corruption which deserves further consideration. Corruption, according to the government of the period, was not a phenomenon affecting upper level officials and their dealings with big entrepreneurs for the procurement of large scale infrastructural projects. It was a micro-level phenomenon affecting every member of Greek society since it mainly involved dealings with street-level bureaucrats.

The way tax maladministration has been understood and subsequently framed by political parties deserves further consideration. This task is undertaken in the following sections.

#### 4.1. Order over an unruly tax administration

With poor tax administration political parties essentially referred to the absence of well-organized information infrastructures that would monitor tax compliance among taxable population. Digitization of all available data would finally give the Ministry of Finance the opportunity to have a complete and accurate picture of the state’s finances. TAXIS ensured, according to spokespersons for the Ministry of Finance, ‘total knowledge’ since data were now collected and analyzed centrally. There are several articles on the daily press of the era quoting members of the governing party who presented the project as the machine inducing order to the practices of the Ministry. To underline the Ministry’s willingness to tame state finances, order is stressed even by the project’s name (i.e. TAXIS in Greek stands for order).

At a more practical level, this meant the collection and organization of the vast information existing in hard copy in the 285 local tax agencies of the

country and in a central service of the Ministry. Thus far, tax policy was done in a way incompatible to the practices of a modern state in command of its finances. Complicated legislation coupled with lack of an appropriate administrative mechanism supporting the collection and processing of information, forced the Ministry to base its tax policy on estimates. TAXIS' operation would give the opportunity to group dispersed information and perform various controls that would first reveal the volume of tax evasion and then allow its containment. Thus, fiscal policy making would be more realistic while monitoring and control would also be easier to implement.

As already stated, emphasis on legalistic notions of accountability served primarily as a façade that covered the absence of clearly demarcated administrative procedures within public organizations. Red tape was not the outcome of thoroughly observed legal requirements and fragmented administrative practices which created inertia to the system. It reflected also the inability of public sector to efficiently organize its operations through the establishment of specific practices and efficient procedures. Administrative operations took a significant amount of time to materialize not because of long procedures but rather by the lack of them. The procedural path inside public organizations was a matter of negotiation according to its importance and the responsibility it entailed. This essentially anarchic situation was a reflection of persistent clientelism at both ends of the administrative echelon which actively promoted the absence of paper trails, rendering practically impossible any attempts to audit past actions and attribute blame. Furthermore, it was favoured by all political parties, especially the ones alternating in government, since it allowed the perpetuation of clientelism as the main strategy for consolidating a strong electoral base.



#### 4.2. ICT in the battle against corruption

The Ministry's administrative restructuring, through computerization, was also presented as the first decisive stage in the battle against corruption. The rationalization of tax administration signaled the government's commitment to transparency. The entangled tax legislation and the poor organization of local tax agencies was a chronic problem hindering the state's ability to efficiently monitor tax collection. Efforts to correct it through the establishment of strict internal regulations have led to the establishment of a non-transparent web of preferential allowances strengthening clientelistic practices, instead of containing it.

In this respect, TAXIS' major function was to serve as the catalyst of obsolete and in many cases corrupted state bureaucracy. Computerization was expected to eradicate laborious and counter-productive administrative practices and replace them with state-of-the-art operations, equivalent to the ones followed by public administrations of other more advanced EU partners. The system had strict procedures which left no room for different interpretations or deviations from the norm. Thus, public servants were deprived from the opportunity to bent deadlines and act in favor of some citizens. The latter also gradually were to understand that the Ministry of Finance was more in control of its procedures. Automation of administrative procedures endowed the Ministry's operations with objectivity which ensured obedience and respect on behalf of both public servants and citizens.

Standardization and automation of administrative practices, during TAXIS' implementation, rigidified institutionalized ways of work and perpetuated maladministration instead of battling it. TAXIS essentially computerized the paper-based forms that were used for the transactions with the public. However, these documents were not the material artifacts of a stream-lined and well-functioning tax administration. In the absence of systematic audit

procedures, paper-based forms collected information required by the law, without however managing to establish an audit trail for each tax-liable citizen or company. Therefore, TAXIS was simply collecting and grouping information while at the same time tax authorities failed to establish procedures that could deploy this information in order to trace tax evasion and strengthen tax collection.

## **5. ICT and accountability in bureaucratic clientelism**

In his account of the role of technologies in shaping government operations, Agar (2003) observes, that “the decisive act of state power is one of simplification, and of course information technologies are deeply intertwined with this process” (Agar, 2003: 13). Such observation accurately reflects the vision of governmental order, substantiated through technological systems, promoted by global reform paradigms such as the New Public Management (NPM). Simplification, here, should not be viewed as the simple restructuring of administrative processes through automation. It rather suggests a vision of public administration with clearly defined objectives regarding its role within society and specific accountability structures. It also presumes that state bureaucracy will also have systematic information over the domains it oversees.

However, simplification has different meanings in different contexts. In the case of Greece and the computerization of its tax system, simplification has been understood as the imposition of order over an unruly tax bureaucracy. Reform has been equated to the containment of clientelism and ensuing corruption. Nonetheless, it should be pointed out that clientelism is also the principal way through which social groups are incorporated into the political system. The Greek bureaucracy has been dominated by clientelistic

mechanisms aiming at the allocation of power and benefits to its adherents. It is obvious therefore, that computerization in itself could not restructure existing practices and establish a new model of operational logic in the Greek tax system.

The Greek political system was not willing to replace the prevailing notion of accountability which nurtured clientelism with a more transparent system. To this end, they framed ICT driven reform, in the case of TAXIS, in a way that was targeting mainly street-level corruption within state bureaucracy. The idea of clean hands referred specifically to the dealings of citizens with civil servants in their everyday transactions. Such framing of corruption essentially channeled all reform efforts towards administrative and not political accountability. Despite the highly politicized nature of public sector in Greece, political parties, during TAXIS' implementation, managed to frame corruption as an administrative problem targeting public servants as responsible for red tape and rigidity. In this vein, TAXIS has been envisaged mainly as an instrument to rationalize state finances.

As such TAXIS was successful since it introduced rigid routine and time-frames that would not be subverted by users. Both citizens and public servants started to comply with existing deadlines. Moreover, information was now codified and easy to be used in various controls that would reveal tax evasion. However, all these targeted primarily parts of the taxable population that were easy to pinpoint even before the automation of the taxation system. In essence, TAXIS had simply automated existing administrative routines. It did not pave the way for a more ambitious restructuring programme that would essentially re-organize the way taxation was codified and administered by the Ministry of Finance. The main reason for this was the absence of a more comprehensive program of tax reform. Simple automation of fiscal transactions was not enough. It should be accompanied by a different

approach in public management based on specific quantifiable objectives aiming at efficient service provision. Then, these objectives ought to be linked to a different logic placing citizens first and not political agendas. Moreover, TAXIS as a project was never totally finished.

There are specific reasons why political parties framed ICT driven reform as a street-level phenomenon. The most prominent of which concerns the reflexive nature of ICT implementation process. The development and implementation of information and communication technologies is a reflexive practice revealing the inner workings of any system of material practices. This view is also supported by Ciborra (2005) who considers ICT driven change as interplay between ordering and revealing. The automation of work practices and the extensive re-engineering, accompanying such activity, leads to the ordering of “resources, processes, people and relationships” (Ciborra, 2005: 261). This way, information technology reveals the mechanism and interrelationships between the various constituent parts of societal activity. This revealing highlights aspects of everyday activities, which remained unquestioned because of their frequent use. Thus, ICT driven change is eroding institutional practices by bringing them to the spotlight (Zuboff, 1988).

The process of reflexive appreciation of existing practices during ICT driven reform generates a negotiation space containing the possibility for both success and failure. Dominant political actors may endorse the framings related to state modernization. Nevertheless, technology-induced changes in material practices are not always welcomed despite rhetorical endorsement. Distractions of long-established rational accounts on the existence and appropriateness of strongly engrained relationships may result in actions neutralizing instrumentalisation of administrative practices. Dominant actors acknowledge the necessity of technological innovation. However, the process

of deinstitutionalization of routinized practices is a difficult one. It triggers resistance on behalf of dominant actors wishing to preserve the status quo. This resistance is not a straight-forward phenomenon. Dominant institutional actors engulf ICT driven change with long-established practices and instill new imageries with old understandings.

Thus, ICT driven change is infused by elements of the hosting institutional context which inhibit its reformatory potential without openly questioning its necessity. Unlike the dynamic nature of ICT innovation as a trigger for state reform, its neutralization is a covered process done in a piecemeal fashion. ICT innovation is neutralized by being implicated in mundane everyday material practices which bent its reformatory power. If IT artifacts cannot be unpacked once rigidified into black-boxes, the accompanying socio-material practices remain quite malleable. Dominant actors, at various levels of social hierarchy, can influence ICT innovation at this layer without looking like technology-rejecting Luddites. This accounts for the existence of successful ICT innovation projects, where the information system is actively introduced in administrative practices, which nevertheless do not have any long-term results in the government apparatus.

Such delegation, of aspects of state reform, to ICT driven reform should not be seen as the instantiation of a new mentality, slowly institutionalized, in Greek public administration. It was a highly symbolic act since Greek society demanded a modern state that would serve citizens and boost economic progress. It was also a necessity in the context of the European Union where trends of administrative harmonization demanded significant reforms and systematic use of ICTs. TAXIS implementation had showed that it is possible for ICT innovation to produce some, albeit limited, results even in rigid clientelistic/particularistic environments without threatening, in any significant way, the strong embrace of clientelistic mechanisms over the state

bureaucracy. Thus, the political system felt confident enough to allow widespread implementation of ICT and endow state bureaucracy with an image of modernity which covered old-workings and mentalities. Nonetheless, this approach to ICT innovation was not without repercussions. Subsequent computerization efforts, now organized into comprehensive framework programmes targeting several sectors of government activity, followed the same path of automation without radical changes in the actual working of public agencies. As a result, Greek state bureaucracy was caught in the downward spiral, observed in ICT for development projects, where poor results are attributed to the lack of a comprehensive digital environment leading to even more ICT implementation which nonetheless fails to go below the surface and influence deeply entrenched practices and mentalities.

## **6. Conclusion: When ICTs reveal nothing**

The contribution of TAXIS to tax evasion and the reduction of administrative burden in the Ministry of Finance remains a contested terrain. After more than a decade from its initial roll-out and full scale operation TAXIS role to tax reform raises heated confrontations among Greek political parties. TAXIS completion was a success in itself for a public sector that until now had a record of semi-finished and abandoned IT projects which impeded even the old paper-based practices. In this respect, TAXIS made a significant contribution since it managed to standardize administrative processes. However, it failed to simplify them enough and most importantly did not establish a new culture of accountability within the Ministry of Finance. As a result, its contribution to the efforts to battle tax evasion and boost income collection was as limited as previous paper-based practices.

Irrespectively of such mixed results, the Greek political system did embrace technological innovation as core ingredient of a modern state where reform is a continuous effort. However, the reason behind this acceptance of ICT driven reform, despite the revealing properties of ICTs discussed in the previous sections, rests on the way political parties managed to maintain the existing version of accountability which perpetuated their control over the state apparatus. TAXIS implementation showed political parties that it is possible to computerize administrative operations without revealing the tight relationship between politics and public administration. By framing tax computerization as a primarily administrative problem they managed to avoid a more comprehensive simplification of the tax system. Thus, they preserved the particularistic properties of the tax system with its generous individual allowances and the web of preferential incentives for the business sector.

Most importantly, ICT driven reform allowed political parties to delegate a portion of accountability to technology itself. Failure to contain tax evasion was now attributed to technology. Political parties started to deploy ICT as the scapegoat for several fallacies of taxation. A view shared also by citizens who did not see new technologies to bring tax equity and justice. It is therefore safe to say that the new era of ICT driven modernization in Greek public administration was not about actual reform. It was rather a symbolic act since subsequent computerization efforts never contested the basic tenets of Greek public bureaucracy. Most projects were infrastructural while service-oriented ones were simply automating existing practices under the assumption that systematization of information would eventually lead to the restructuring of existing administrative procedures.

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