

How Can Delegated Responsibility Be Assessed?

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Abstract

Background: The delegated accountability of social work and public administration is crucial to ensure professional legitimacy, democratic legitimacy, and service quality. This is especially critical in post-communist societies such as Estonia, where the social welfare system is affected by rapid Europeanization, neoliberal reforms, and decentralization of public administration.

Objective: The aim of this article is to analyse the nature of delegated responsibility and the possibilities of assessing it on the example of the social welfare model of Estonian local governments, using a theoretical-methodological meso-level analysis framework

Methodology: Within the framework of this study, an instrumental case study design and analysis triangulation will be applied (local government, central government, European Union). The empirical control sample consists of the metadata and public welfare practices of three purposefully selected local governments in Estonia (Viru-Nigula, Lügánuse, and Mustvee) in the period 2020–2022, based on four scientific publications (2020–2024) by the author. Targeted content analysis, abductive inference, and perspective comparison were used to analyze the data collected.

Results: The analysis reveals deep systemic inconsistencies in the distribution of delegated responsibilities between state and local governments. The emergence of a "responsibility vacuum" is facilitated by the low professional autonomy of social workers, the historical lack of a professional education requirement, and the excessive politicization of decision-making processes (collegial social committees). The tension between the fundamental rights of the individual (at the European level) and the maintenance obligation of relatives arising from the Family Law Act (at the national level) is identified (Sohlberg 2009; Family Law Act 2010).

Conclusions: An effective assessment of delegated responsibility must avoid one-sided procedural checks that hamper frontline professionals' ability to solve complex tasks. It is necessary to create balanced internal and external evaluation models that measure both the legality of processes and the results-based impact on the client's quality of life, ensuring a clear chain of legal responsibility and professional independence of social workers.

Keywords: social work responsibility, professional autonomy, local government, meso-level, public administration, Estonia.

Introduction

The public sector aims to create a stable living environment for the population and ensure the provision of public services to them. According to Christensen & Lægreid (2008), certain key factors between public and private organizations are fundamentally different. Public interests differ from private interests because the public sector must consider broader norms and values than the private sector. Local and central governments follow different reasons. While central governments are responsible for the direction of the entire country, local governments focus primarily on public services that affect citizens in their daily lives, such as garbage collection, road maintenance, and the provision of leisure facilities (Atkison & Joyce 2011). Decentralization and local governance, especially democratic local governance, have become the new mantras of social science and political discourse (Edigheji 2009; Tsui & Cheung 2009).

The philosophical basis of local government is linked to the principles of liberal democracy, public choice theory and decentralization; the proximity of residents to decisions and the social accountability mechanism are central (Shahi & Kharel 2026; Faguet 2009). Subsidiarity as simply “more decentralization” is insufficient; the moral dimension (human dignity, common good) and citizen autonomy are also emphasized (Drew & Grant 2017; Moroni 2024). The basic principles of fiscal decentralization are responsibility, efficiency, and subsidiarity; they create an independent regional financial space and strengthen the accountability of local authorities (Khomyak & Onyshko 2025). A decentralized model of power can lead to increasing local disparities, while greater centralization generally leads to greater unity (Mitchell & Bossert 2010; John 2001; Powell & Boyne 2001). Research emphasizes that simply “delegating” tasks is not enough: real political and fiscal autonomy, strong institutions, and local accountability are needed, otherwise corruption, inequality, and financial risks may increase. High-quality decentralization requires strong local institutions, clear procedures, democratic governance, and capacity building (Plaček 2020; Febriandiela 2024; Faguet 2011; Faguet 2009).

The contrast between the Northern and Southern systems of government continues to be an important distinction describing the distribution of power, the influence of local policies, the form of representation, and the ability of local governments to manage services (Heinelt & Hellepas 2006). In Nordic countries, local governments have a high degree of autonomy and can make independent decisions regarding their affairs. Locally elected politicians make all important political decisions regarding their areas of responsibility, and municipal councils and committees establish objectives and guidelines for local government activities. Like Nordic countries, Estonian local governments have a high degree of autonomy and can independently decide on their affairs. Locally elected politicians make the most important political decisions on issues within their area of responsibility, and rural municipality councils and committees establish goals and guidelines for local government activities (Mäeltsemees 2002).

From the NPM perspective, accountability is a strategic approach to expectation management: "Public administration accountability encompasses the means by which public authorities and their employees manage the diverse expectations that arise inside and outside the organization" (Fan 2025). In a broader sense, responsibility means the readiness to evaluate one's own performance. Expectations, standards, and tools (or mechanisms) are of particular interest because they encompass the core of accountability (Gamlath 2020; Bowman & West 2018). Academic research on responsibility has been conducted since the 2000s. This academic direction is based on the assumption that accountability is a fundamental principle on which societies and organizations are based (Yakel 2001).

In the traditional sense, responsibility involves responding to someone else or justifying one's behavior. Governments must be accountable to their citizens, politicians, and legislators to their constituents; doctors and social workers to their patients and in front of their clients; companies to their shareholders and customers; and teams to their leaders. This concept of accountability places too much emphasis on the underlying assumption that we only respond to those who have some kind of power to influence or influence our ability to continue our work (Browning 2019).

Accountability consists of both setting up (narrative) and creating an identity (a self-portrait painted when people give and ask for results). The sociologist Harold Garfinkel affirms that each institution organizes its activities in such a way that its characteristics as practical activities are organized in such a way that they can be identified, counted, recorded, and analyzed. In short, the institution has a responsibility (<https://www.grahamscambler.com/sociological-theorists-harold-garfinkel>). Accountability does more than make activities visible; it gives them potentially long-term visibility. Accountability is not only evidence of present actions but also becomes part of the conditions of future actions. "Properly understood processes of responsibility provide a clear explanation of how production and reproduction will be carried out" (Munro & Mouritsen 1996).

In modern public administration and social policy, accountability has become the core of stability, democratic legitimacy, and service quality of services (Bovens 2007). In this article, I discuss responsibility using local government social work as an example. The choice of research field was made in the early 2000s. The emphasis was on the situation where local governments differed in terms of educational requirements, standards, and practices. According to the published results, there were large differences in the socioeconomic development of local governments (Vetik 2005). In Estonia, local government mergers have been conducted in several stages. The reform began in 2014, and administrative reform was completed in 2017. As a result of the administrative reform, the total number of local governments decreased from 213 to 79.

The activities of county governments and county governors were terminated on January 1, 2018 (<https://haldusreform.fin.ee/haldusreform>).

Weberian hierarchy, NPM, and public value: a theoretical framework

The development of public administration and social policy in the modern state can be understood as a continuous movement from Max Weber's legal-rational and hierarchical bureaucracy to the market and performance logic of New Public Management (NPM), and from there to public value and governance) (Kettl, 2021). Simultaneously, it is important to understand that the stratification and integration of new administrative paradigms do not abolish the classical hierarchy but change the ways in which they are combined with other governance mechanisms (Kettl 2021).

The core of Weber's ideal type of bureaucracy is based on a clear and strictly defined hierarchy of power, systematic division of labor, written rules and procedural procedures (rule-based), impersonal decision-making, professional skills of officials, and complete separation of bureaucracy from political interests (Sager & Rosser 2021; Byrkjeflot 2018; Lapuente & Van De Walle 2020; Şaptefraţi 2020). After World War II, however, this classical model began to be increasingly criticized and became a stereotypical symbol of a rigid hierarchy and an ineffective "red tape" in organizational theory, which NPM attacked as ineffective (Sager & Rosser 2021; Page 2003). Nevertheless, modern approaches emphasize that Weber's original model represents an analytical ideal type, not a direct and immutable recipe for shaping today's real administrative structures (Sager & Rosser 2021; Byrkjeflot 2018).

Weber's classical hierarchy has been significantly supplemented and changed by the spread of New Public Management (NPM) and public value theory. New public management (NPM) emerged under the influence of neoliberal ideology and fundamentally reshaped the traditional Weberian framework (Rahman 2025; Kuhlman 2024; Cavalcante 2019; Paździor et al. 2023). The main characteristics of NPM are market logic adopted from the private sector, fostering competition, a strict performance-based approach, decentralization of tasks, privatization of services, and a customer-centric approach. As a result, NPM shifted the main focus of public administration from procedural processes to results and efficiency and largely replaced hierarchical coordination with market- and contract-based coordination (Cavalcante 2019; Klenk & Reiter 2019; Page 2003; Tian & Christensen 2019).

Public value theory and co-governance

Public value theory and co-governance emerged as a direct reaction to the limitations and bottlenecks of NPM (Bryson 2014; O'Flynn 2007; Bryhinets 2020). These approaches extend public sector goals beyond mere financial and administrative efficiency to broader democratic and societal values. The theory of public value emphasizes the indispensable role of government as the main guarantor of public values and social security, while simultaneously actively involving citizens, private and non-governmental organizations in solving common societal problems. The emphasis shifts from the hierarchical chain of command to cooperation networks and co-governance, reducing the central position of pure hierarchy but without completely replacing it (Bryson 2014; O'Flynn, 2007; Bryhinets 2020; Watson 2018; Tian & Christensen 2019).

Theoretical synthesis of administrative paradigms

The development phases of different administrative paradigms show that the meaning and role of hierarchy are constantly changing, moving from pure bureaucratic control to hybrid cooperation models (Kuhlman 2024; Lapuente & Van De Walle 2020; Cavalcante 2019; Watson 2018; Tian & Christensen 2019). Post-NPM and the so-called Neo-Weberian State do not imply the disappearance of hierarchy, but often its re-amplification. This is done in new hybrid models where hierarchical structures cooperate with markets and flexible networks. The relationship between administrative paradigms is not one of abrupt upheavals or the complete destruction of old models, but rather of their historical stratification and hybridization (Rahman 2025; Kuhlman 2024; Kandel 2025; O'Flynn 2007; Lapuente & Van De Walle 2020; Watson 2018; Tian & Christensen 2019).

The Weberian hierarchy will still remain the legal-rational basic structure of public administration, to which NPM will in turn add the logic of market and results and the theory of public value network- and value-based co-governance. There is a normative movement from the classic axis of "legality and effectiveness" to the broader axis of "legality, efficiency, public values and democratic involvement" (Rahman 2025; Kuhlman 2024; Page 2003; Lapuente & Van De Walle, 2020; Cavalcante 2019; Klenk & Christensen, 2019; Watson, 2018; Cavalcante & Christensen 2019). This hybrid nature also directly determines how accountability and the appropriateness of its functioning must be assessed in delegated and decentralized systems (Raudava 2024).

The Nature of Accountability in Public Administration and the Conceptual Framework of Delegation

According to the theory of public value, the role of public sector leaders is to adjust and direct resources in such a way as to achieve maximum social well-being and stability, while principal-agent theory describes accountability as a contractual and supervised relationship between the delegator and the principal (Bryson 2014). In this regard, it is important to distinguish between the three basic components of delegation: authority, responsibility, and accountability (Allen 1958). Authority refers to the legal or organizational right to make decisions, dispose of resources, and act on behalf of the delegator. Responsibilities signify the performance of specific tasks and commitment to achieving specific goals. Accountability, on the other hand, implies an unavoidable obligation to report one's actions, decisions, and actual results to a specific evaluation forum (Bovens 2007; Allen 1958).

Tabel 1. The three basic components of delegation

Management aspect	Can I delegate?	Can it be shared?	Main organizational role and direction
Authority	Yes.	No.	Formal transfer of decision-making power and use of resources from the top down
Responsibility	No.	Yes.	Commitment to tasks and cooperation to achieve goals
Accountability	No.	No.	Obligation to report on the ethical and lawful nature of results and decisions

While authority can be formally delegated and responsibilities can be shared through task allocation, the ultimate responsibility can never be fully delegated or taken away from the delegator (Effective Managers n.d.). This means that the manager or delegating public authority always retains the primary responsibility to ensure that delegated tasks are carried out in accordance with the law, budgetary constraints, and quality standards (Arielle n.d.). If deficiencies are found in the delegated structure or in the performance of the task, the original delegator must report to their superiors, the parliament, or the general public, and take measures to correct the situation (Axworthy 2004; Arielle n.d.).

Distinguishing delegated accountability from decentralized accountability

From traditional vertical and horizontal reporting (referred to in the scientific literature as stylistic accountability), delegated accountability is conceptually distinguished as a diagonal governance mechanism (Stansaker & Harvey 2000). They have stated that delegated responsibility leads to the creation of new intermediate or supervisory bodies in the development of the relationship, including representatives from the internal, external, academic, financial, and legal circles, making the relationship between the parties diagonal and network-based. At the core of delegated responsibility is a peculiar compromise or transaction in the relationship between the state and delegated entities: agencies or local governments gain greater autonomy to provide services directly at the point of use, but the price of this autonomy is the obligation to establish strict internal quality control processes and to be subject to impartial external evaluation bodies and controls (Harvey & Stensaker 2008).

In contrast, decentralized accountability refers to a more permanent and systematic distribution of decision-making power and resources throughout an organization or the administrative structure of the state (Wonderslate, n.d.). While delegation is more of an individual management technique, where the manager assigns some of his or her tasks to specific subordinates or subunits while maintaining direct control, decentralization refers to a broader structural design

where decision-making power and freedom of action are permanently dispersed to lower levels of the system to ensure a faster response to local needs and increase the efficiency of services (Wonderslate, n.d.). ; IGNOU n.d.). In this context, to ensure effective management, it is important to define the lowest point of accountability, which means bringing tasks and decision-making power as close as possible to actual operations and customers (Effective Managers, n.d.). However, the successful implementation of this principle requires that the person operating at the lowest level has sufficient professional training and personal capacity to manage the complexity of the information required to make a decision (Effective Managers n.d.).

Thus, the key to assessing delegated responsibility lies in a systematic analysis of the relationship between the delegator and the executive, assessing the balance between the freedom of action granted to the executive on the one hand and the supervisory, contractual, and legislative control mechanisms implemented by the delegator (Doherty 2011). Assessing such a relationship requires a clearly structured model that can identify and measure the administrative efficiency of delegation, as well as potential deviations and risks (Bovens 2007). Local government administration provides functions and services defined by the central government or enables the management of functions and services provided by others, that is, political accountability mechanisms (Knippenberg 2007). Subsidiarity means that all public authority responsibilities are carried out by authorities closest to citizens. The principles relating to local self-government (in particular, the principle of subsidiarity) are reflected in the Treaty establishing a Constitution for the European Union.

Spicker (2009) emphasized that public services are often misunderstood by the public. These are not just services in the public sector; they are not necessarily there because of "market failures" and they cannot be analyzed according to the same criteria as market-based supply (Spicker 2009). They have four defining characteristics: (a) services exist for political reasons; (b) they are aimed at the general public; (c) they are redistributive; and (d) they function as trust. Consequently, they differ in terms of priorities, costs, capacities, and outputs.

Public social services have been established to ensure that citizens have the opportunity to participate in social life (Olesen 2015). Social services are preferable to cash or in-kind assistance as compensation for these individuals. These services restore the recipient's independent coping and avoid long-term dependence on aid and expenses on the part of supporters and taxpayers (Mikkola 1997). Sipilä (1996) emphasized that social services must be understood in the true sense of the word, as services that people need and use voluntarily. Consequently, social services are viewed from two perspectives: a) providing assistance to those in need and b) relieving caregivers of their care responsibilities.

Important factors in the provision of social services are the ability of the services to respond to the needs of the users, the personal relationship of carers with the care recipients, equal treatment of users, safety, economy, the skills and competence of caregivers, the ability of the caregiver to cope with work, and respect for minority groups (Sipilä 1996). The organization of social services in European countries was different until the 2000s, and four models were distinguished,

three of which used public funding in different forms. In the Scandinavian model, social work is strongly linked to the welfare state system through social services (Perlinski 2010). The term welfare municipalities have been used to emphasize the important role of independent municipalities in the provision of social services in Nordic countries (Rostgaard 2014; Trydegård and Thorslund 2000). In the Central and Southern European models, the family has a strong primary responsibility, and the state plays a major role in financing (or providing tax incentives for) NGOs (Ahonen, Hyyryläinen & Salminen 2006).

The focus of social service development in Europe is on quality. An initiative by a group of social scientists during the Dutch presidency of the European Union in 1997 led to a new model that focused on "social quality,"- understood as "the extent to which citizens are able to participate in the social and economic life of their communities in conditions that help to improve their well-being and individual potential" (Lin & Herrmann 2015). The Amsterdam Declaration on Social Quality has also been called the "Amsterdam European Declaration on Social Quality." In its original version, social quality had four elements: socioeconomic security, social inclusion, social cohesion, and empowerment (Berman & Phillips 2001).

Since then, Claire Wallace, Pamella Abbott, and other social scientists from the International Association for Social Quality have continued to develop and implement the social quality paradigm. Wallace and Abbott added two important aspects of society (QS) to the system: quality of life and social quality (Wallace & Abbot 2007). In this context, social quality could be translated into social quality, which would help Estonian-speaking readers better understand the context. In addition, Ruut Veenhoven's model of well-being and happiness, which highlights four aspects of quality of life (life opportunities, life outcomes, external and internal characteristics), and considers both aspects of society's quality (Bryant & Peck 2007).

The authors of the declaration wanted a Europe in which social (societal) quality is paramount. European citizens can responsibly participate and influence the nature of their daily circumstances "under conditions that enhance their well-being, their individual potential, and the well-being of the community. To participate, citizens must have access to an acceptable level of economic security and social inclusion, live in cohesive communities, and be empowered to develop their full potential. In other words, social (societal) quality depends on the extent to which socio-economic/financial, socio-political/legal, and socio-cultural/welfare benefits are shared by all European citizens. The European Commission and universities' pilot project ENIQ combined employment with social quality, and in 2000, social quality became the EU's economic policy.

Case Study Strategy and Research Questions

To understand the processes of delegated responsibility, an instrumental case study (Stake, 1995) was conducted. The case study allows for a thorough analysis of the phenomenon under study in its natural context, highlighting the interaction between socio-political and cultural-symbolic factors (Stake 1995).

Study / Publication	Theoretical framework	Research Questions	Methods of analysis
Study I (2022a)	Responsibility of Public Sector Social Work, Meso-Level Theory	What are the appropriate characteristics for comparing the patterns of the accountability process?	Case study, triangulation of analysis, naturalistic generalization
Study II (2022b)	Human rights as a legal framework, the foundations of the European rule of law, the fundamental rights of the individual	How does the accountability of social work (welfare) in the nation-state relate to the foundations of the European rule of law?	Case study, targeted content analysis, abductive inference
Study III (2020)	Relevant specialty of social work, dimensions of professionalism	What is the professional independence of social workers in local governments? What standards have been set for employees?	Case study, abductive inference, naturalistic generalization
Study IV (2024)	Mandatory responsibility of local governments for social welfare	What are the responsibilities of local government social welfare? What are the differences between the accountability processes of the central and local governments?	Case study, prospective comparison, analysis of dual practice

The "case" here is the process of the local government's social welfare responsibility, which is a complex and context-dependent functioning unit (Stake 1995).

The conceptual design of this study is based on the meso-level responsibility research strategy developed by Frink (2008), which observes the organization and its subunits as an intermediate link between individual activities (micro-level) and systemic structures (macro-level) (Frink 2008). This strategy focuses on the following research questions.

The comprehensive case study is based on four basic studies published between 2020 and 2024, which form a substantive whole.

Data and empirical sample

The study includes metadata on the entire Estonian social welfare system (including publicly available legal documentation, legislative acts, national standards, and the results of audits by the National Audit Office). The empirical control sample consists of purposefully selected local governments in Estonia: the cases of Viru-Nigula, Lügänu, and Mustvee rural municipalities. These local governments were chosen because they were formed as a result of mergers during the administrative reform in regions where social work practices had historically started based on very different education and resources. The empirical data were mainly collected and analyzed between 2020 and 2022, allowing for comparison with the results of previous periods (2010–2012 and 2013–2015).

Data analysis methods and triangulation

To ensure the validity and thoroughness of the survey, an analysis triangulation was applied, which includes several entities and levels of analysis: local government, central government, and the European Union (Stake, 1995). The following methods were used for substantive analysis of the data:

Directed content analysis: Used for comparative analysis of legal documents, European fundamental rights, and national norms.

Abduction and naturalistic generalization: Because the aim of the case study is not statistical representation but analytical depth, the generalization is based on abduction based on logical reasoning (Kalmus et al. 2015; Stake 1995). Naturalistic generalization arises from the analysis of known cases and their appropriate comparison with real problematic situations (Kalmus et al. 2015; Stake 1995).

Perspective comparison: Applied to the analysis of the "dual practice" of the decentralized and local tasks of the state. This method aims to draw analogies and create an external point of view (analogous to the multiple facets of a diamond) that directs attention to specific systemic inconsistencies (Simmons & Smith 2021).

Diagnostic case: The written presentation of the study follows the structure of the Pettigrew diagnostic case, which brings together a list of systemic bottlenecks and solution-oriented analysis in addition to the analytical chronology (Pettigrew, as cited in author).

Ethics and the position of the researcher

The study was designed and conducted in accordance with the principles of contextual research ethics (Peled & Leichtentritt, 2002). The researcher positions herself in the "field" of social work as both a researcher and practitioner who has been active in the field since 1997. Methodologically, the inclusion of practical experience and contextual prior knowledge is important in study design, increasing the transparency of research and allowing for the creation of a deeper theoretical understanding (Simmons & Smith 2021). Since this is a meso-level

organizational study that does not focus on the subjective reflection of personal experiences, the researcher positions himself as an outsider " to " the case under study. This helps maintain a critical distance, notice systemic aspects that insiders take for granted, and maintain balance between theoretical and practical considerations.

A six-dimensional analytical framework for the responsibility of social work

A specific six-dimensional theoretical framework has been created to analyze the responsibility of the public sector and social work in transition societies, which places the evaluation of delegated tasks in a deeper social and organizational context. As the development of the social welfare system in countries with a post-communist background, such as Estonia, has been shaped by the rapid transition from the Soviet state-centered model to a neoliberal market economy, this framework allows for the identification of systemic gaps and contradictions between official norms and everyday practices. The framework is divided into six complementary analytical dimensions:

The historical dimension focuses on assessing cultural-territorial heritage and the interrupted development of the social work profession in the region. In Estonia, professional welfare activities began with the Welfare Act of 1925, which assigned the obligation of general welfare to local governments and left special welfare to the state. It received a strong academic foundation with the establishment of the Institute of Social and Home Economics in 1935. However, the professional development of social work was halted during the Soviet period, and the institute was closed in 1954 because Soviet ideology did not recognize the need for public social problems or specialists. Professional social work did not begin again until 1991 and 1992, when the first professional curricula were introduced at the Tallinn Pedagogical Institute and the University of Tartu, respectively. Historical analysis shows that the lack of a long-term professional tradition has left a deep imprint on the modern system, where public sector welfare is often equated with merely helping the poor, and there is no social consensus on the strategic goals of social work.

The normative dimension examines the clash of legal and social rights and the tension between the fundamental rights of the individual and the family's responsibilities. While the Charter of Fundamental Rights of the European Union and the European Pillar of Social Rights provide every individual with universal rights to social assistance that do not depend on their family ties, the Estonian national legal space is based on the maintenance obligation arising from the Family Law Act (Sohlberg 2009; Family Law Act 2010). According to Section 97 of the Family Law Act, relatives are obliged to maintain and care for their descendants or ascending relatives in need of assistance (Family Law Act 2010). This normative contradiction leads to a situation where local authorities may refuse to provide the service if the person in need of assistance has legal guardians, which places the burden of care entirely on the shoulders of family members and hinders the uniform guarantee of fundamental rights of the individual.

The organizational dimension analyzes the relationship between the agency and the profession and the distribution of decision-making competence in the local government. In this dimension,

the tension between the professional independence of the social worker and the municipality's social committee is assessed. In Estonia, there is a practice where the client's case and the allocation of benefits are decided by a social committee formed by the municipal council, the members of which are often elected on a territorial or professional basis (e.g., local teachers, pensioners, nurses) but who do not have an academic education in social work. This collegial and highly politicized decision-making process limits the autonomy of specialists and leads to decisions being made based on personal convictions or local political interests rather than science-based social work methods.

The procedural dimension assesses the transparency of delegated tasks and the existence of quality guidelines for services and their availability to the public. Although the Social Insurance Board developed quality standards for mandatory social services in 2018, the research results show that the quality guidelines of local governments for social services are often not available on their websites of local governments. The level and availability of services are extremely uneven, making the performance of delegated tasks fragmented across the country.

The epistemological dimension examines the knowledge and models on which decisions are made and how the effectiveness of delegated activities is evaluated. Social work as an academic specialty requires the use of specific practice models and knowledge bases in decision-making. However, the evaluation reveals that there are no control and monitoring systems at the local level that would describe or measure the actual long-term impact of social benefits and services on the resolution of a specific client case, and the systematic collection of feedback from clients is inadequate.

The communicative dimension studies the availability and comprehensibility of public information for citizens. For delegated systems to work, information must be transparent so that citizens know their rights and how to apply for assistance when needed. The information provided on the websites of Estonian local governments about social services, persons entitled to benefits, and the criterion for applying is often legally too complicated and difficult for citizens to understand, creating barriers between those in need and help.

Dynamics of procedural and performance-based accountability in complex systems

In administrative theory and studies of organizational behavior, an important evaluation criterion is the analysis of the balance between procedural accountability and performance/outcome accountability (Bovens 2010). Procedural accountability requires that the person performing the task strictly follows established procedures, rules, laws, and official guidelines, regardless of the end result of the activity (Nakanishi 2023; Simonson & Staw 1992). Performance-based accountability, on the other hand, focuses on the final achievement of the delegated task, that is, whether the set strategic goals were met and whether the resources were used efficiently, without paying primary attention to the specific processes used to achieve the result (Sharon, Drach-Zahavy & Srulovici 2002).

Systematic studies and meta-analyses show that the impact of procedural and performance-based accountability on the quality of work performance is directly mediated by task complexity (NCBI 2022). When performing simpler, routine, and low-complexity tasks, focusing on procedural accuracy and control improves performance because it ensures compliance with the rules and reduces the likelihood of errors (NCBI for Biotechnology Information 2022). However, in the case of tasks of higher complexity, multifaceted and requiring an individual approach, such as social work, elderly care, case management, and support for people with special needs, procedural responsibility has an inhibiting effect on performance. When performing complex tasks, it is more effective to focus on performance-based accountability, which gives frontline specialists greater discretion and flexibility to adapt services to clients' actual needs.

When excessive procedural control is exercised over delegated tasks in public administration, bureaucratic dysfunction arises, where strict adherence to procedural rules replaces the substantive fulfilment of objectives (Nakanishi 2023). Specialists are forced to spend their resources on compiling documents and making procedural steps visible (retrospective rationality or ensuring "defensive capability"), but not on improving the actual coping of the client (Schlenker et al. 1994; Raudava 2024). This leads to a situation where the delegated system is procedurally and legally perfect, but its actual effectiveness and impact on supporting the well-being of the population are minimal (Nakanishi 2023; Raudava 2024).

Empirical case: Developments in social welfare in Estonian local governments

The social work and welfare model of Estonia's local government is a unique and at the same time problematic example of the intertwining of delegated and decentralized responsibility in a post-Soviet transition society. Systematic decentralization began in 1995 with the enactment of the Social Welfare Act, which gave local governments a broad obligation to organize the care of children, the elderly, disabled people, and other people in need (Social Welfare Act 1995) and provide social services. This led to a situation where responsibilities were quickly dispersed from the state level to local governments, but without ensuring sufficient state supervision, uniform standards, and the necessary financial resources.

Consequently, a dual practice of social welfare developed in local governments:

First, the administration of decentralized obligations by the state, for example, the granting and payment of subsistence benefits financed from the state budget. As the criteria for subsistence benefits are mathematically and legislatively strictly regulated by the state, their assessment is based on the STAR information system and procedural accuracy, and their implementation does not require higher education in social work.

Second, in the social policy of local governments, the organization of social benefits paid from the funds of the local budget and the social services provided. As the granting of benefits and the provision of services are regulated by the procedures established by the local council, decisions directly depend on the financial capacity of the local government and the subjective interpretations of local social committees.

This contradiction is particularly evident in supporting families with care burdens, the elderly, and people with disabilities, where the availability of services is extremely fragmented and inconsistent. As a result of the work ability reform (which was fully implemented in 2017), the assessment of work ability was transferred to the Estonian Unemployment Insurance Fund and the assessment of disability to the Social Insurance Board, creating new, complicated concepts such as "partial work ability" and "no work ability," which are not synonymous with the concept of disability. This led to confusion between the target groups because a person may have no work ability but not have an official disability, which in turn is a prerequisite for applying for a personal assistant or adult care service from the local government.

Table 2. The structure of the decision-making public space

Level/Systemic Role	Regulatory legislation	Customer status and evaluation	Decision maker and character
Social Insurance Board (Sotsiaalkindlustusamet)	Social Welfare Act.	Disabled persons and children in need of assistance. Assessment based on documents and questionnaires	State-level official: The decision is related to the possibilities of the state budget; there are long queues.
Estonian Unemployment Insurance Fund (Töötukassa)	Labour Market Services and Benefits Act and Work Ability Allowance Act.	Working-age people, persons with reduced work ability, and the unemployed. Assessment of work ability using the WHO methodology	Case manager (does not need to have a higher education in social work); the decision is aimed at activating the client.
Local government (OMAVALITSUS)	Local Government Organization Act (Local Government Organization Act) and the Social Welfare Act.	Local residents, the elderly, and people with social difficulties. Assessment of the need for assistance with the help of a standardized questionnaire	An assessment is carried out by a social worker, but the final decision on benefits/services is often made by the social committee.

Case studies of local governments (for example, Viru-Nigula, Lügänuše, and Mustvee) from 2020 to 2022 confirm that predicting the provision of social services to clients is difficult. The professional independence of social workers is severely limited and subordinated to the decisions of local social committees, where the lack of professional social work education of decision-makers hinders decision-making based on science and knowledge. For the first time in 30 years, public discussions in the Supreme Court and disputes between administrative courts (for example, in connection with the additional obligations of the 2023 care reform and their

financing by the state) brought into the focus of the Riigikogu and the public the fundamental question of whether the social welfare obligations imposed on local governments by law are national or local functions and how they should be fairly financed.

Implementing tools for the internal and external evaluation of delegated accountability

To successfully measure and evaluate the functioning and quality of delegated accountability, it is necessary to apply a combination of internal and external evaluation methods that can identify both financial legitimacy and substantive professional qualities.

Internal evaluation/self-assessment is a primary and critical element in the functioning of delegated accountability, as it shows an organization's ability to independently regulate and monitor the quality of its activities (Harvey 2011). In terms of implementation, internal evaluation must be based on two main pillars: the existence of quality guidelines for social work services and their continuous monitoring in accordance with national guidelines. Another critical tool is the obligation imposed by law to conduct comprehensive assessment of the need for assistance in each client case, which enables the documentation and analysis of the ethical and theoretical justifications for decision-making (Social Welfare Act 1995). International quality management models (for example, EQUASS) are used within the framework of self-assessment, which is also adaptable to small- and medium-sized social service providers and municipalities, ensuring continuity of service provision.

External evaluation includes state supervision and independent audits. After the abolition of the social departments of county governments, the Social Insurance Board exercised state administrative supervision over delegated tasks and provided mandatory social services. In addition, the most important and objective external evaluation tool is the audits carried out by the National Audit Office, which analyzes the legality and efficiency of the use of public funds and compare the practices of local governments across the nation. The audits conducted by the National Audit Office in 2023 and 2024 on subsistence benefits and support for people with special needs are classic examples of this assessment method, highlighting systemic inconsistencies and regional inequality (National Audit Office 2024, 2023).

An important and often forgotten assessment tool is social accountability methods, which allow for the direct measurement of the satisfaction and involvement of service recipients, that is, clients and the wider community, in shaping welfare models (Malena 2004). This will be done through the involvement of local residents in the preparation of local government development plans, the organization of public discussions, and the provision of transparent and easy-to-understand public information on local government websites. As local residents lack specific professional knowledge, local governments must ensure that the assessment process is led by academically trained social work specialists who can link community feedback to professional standards (Raudava 2024).

Conclusions and strategic guidelines for the assessment of accountability

Assessing delegated responsibility in public service and social work requires a complex approach that can identify the connections between legal rules, professional values, and actual outcomes. Based on the results of the analysis, the following conclusions can be drawn, and guidelines can be provided for the effective assessment of delegated and decentralized accountability.

First, the assessment must focus on organizational analysis at the meso level. The adopted meso-model combines the directions of modern research and enables the analysis of the internal systems of an organization as an intermediate link between individuals and systemic structures (Frink 2008). As the tensions between individual practices and macro-level regulations are resolved or often deepened within organizations, the assessment must examine how the internal rules, job descriptions, and quality guidelines of the local government or agency are structured and whether they support ethical and professional activities within the organization.

Second, excessive and one-sided procedural control must be avoided (Nakanishi 2023). Social work and frontline case management are inherently complex tasks that require flexibility and professional discretion. Excessive procedural reporting creates dysfunctional bureaucracy, wastes specialists' time, and forces them to sacrifice clients' actual well-being and performance for the sake of accurate compliance with the rules (Nakanishi 2023). Therefore, evaluation instruments must measure both the legal and substantive, outcome-based impact on the client's quality of life in a balanced manner.

Third, it is necessary to clearly define and fix the competence requirements of decision-makers and the lowest point (Effective Managers). In the assessment, it must be clearly ascertainable whether the persons making decisions and directly providing services have received professional training. The example of Estonian local governments shows that the limited professional independence of social workers and the power of social committees without professional education in the decision-making process politicize client work and make the provision of services unevenly distributed.

Fourth, the national level must eliminate normative contradictions and ensure a clear legal chain of responsibility. Delegated tasks must not operate in a vacuum where responsibility is dispersed between state authorities, local governments, and families, leaving those in need without the necessary support. Therefore, it is necessary to involve legal scholars and experts in the field to analyze and harmonize the rights of individuals arising from the Charter of Fundamental Rights and the care obligations of relatives arising from the National Family Law Act (Family Law Act 2010).

Finally, the evaluation of delegated responsibility must be a continuous, dynamic, and transparent process that directs activities towards continuous self-development and social learning (Harvey 2011; Raudava 2024). This requires the establishment of trusting relationships between researchers, practitioners, supervisory authorities, and service users, making delegated responsibility a real bridge between theory, practice and social policy.

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