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**Public Sector Value Congruence among Old and New EU Member-states?
Empirical evidence from the Netherlands, Denmark, and Estonia**

ABSTRACT

What is the state of public service values in EU countries that have experienced similar yet far from identical administrative reforms? This article compares the findings of empirical studies on public sector values in three EU countries: the Netherlands, one of the founders of the EU and a member since 1951; Denmark, a member since 1973; and Estonia, a very new member that joined the EU in 2004 together with several other former Soviet countries. There are many similarities, as well as a number of interesting differences, among the three countries. In general, their public sector value orientations are in keeping with the values for public organizations in EU member-states prescribed in the Sigma project, which supports prospective members.

INTRODUCTION

Over the past two decades, administrative reforms in a majority of the members of the Organization for Economic Cooperation and Development (OECD) and the European Union (EU) have infused doubts, concerns, and confusion about the state of public service values in those countries (Beck Jørgensen and Bozeman 2002; Kernaghan 2000, 2003; Van Wart 1998). There have been only a few empirical studies on values and codes of conduct in government organizations in EU countries, but they show that traditional government values and virtues, such as incorruptibility, lawfulness (or legality), honesty, and impartiality, are still influential in decision-making (Beck Jørgensen 2006; Palidauskaite 2006; Van den Heuvel, Huberts, and Verberk 2002; Van der Wal et al. 2006; Van der Wal, de Graaf, and Lasthuizen 2008; Vrangbaek 2006). However, no cross-country research exists that would enable an empirical perspective on the differences and similarities between public service values in countries with different administrative systems and different patterns of reform over the last two decades.

In present study compares survey data from three EU countries, the Netherlands, Denmark, and Estonia¹. Two factors in particular make such a comparison worthwhile and relevant for the administrative ethics debate on public values. First, these three EU member-states may have different administrative traditions and systems, but they have all experienced similar New Public Management (NPM) reforms and fierce debates about public service values, often accompanied by the introduction of codes of ethics and by formal statements about which values should characterize the public service ethos. It is interesting to observe whether these reforms and debates have led to a convergence of public sector value preferences in countries with such different systems and traditions.

Second, the three countries differ widely in respect to their EU membership status. The Netherlands has, in effect, been a member of the EU since the beginning, for in 1951 it was one of the founding states of the European Coal and Steel Community, the predecessor of the EU, and it subsequently was one of the founders of the EU. Denmark became a member in 1973 (along with Ireland and the United Kingdom), and as such belongs to the middle group of EU member-states. Estonia only recently became a member; it joined in 2004 along with several East European countries associated with the former Soviet Union. Although the data do not allow for a correlation between value preferences and EU membership status, it might be interesting to see whether there are any major differences between three countries with such different membership histories.

The main question in this article is therefore: What is the congruence between the public sector values of the three EU member-states and their membership status, and to what extent do their public center values represent classical government values, as described in the Sigma project,² or the more businesslike values often associated with NPM reforms?

PUBLIC SECTOR VALUES IN EU AND OECD COUNTRIES

Values play an important role in government. Or, in the words of Frederickson, “that values inhabit every corner of government is given. Who studies administration studies values and who practices administration practices the allocation of values. Values are the soul of Public Administration” (Cooper 2001, 32). Similarly, Goodsell states that civil servants are “dealers in values” (1989, 575), because in their work they constantly make value choices. Also, values influence personal and organizational effectiveness (Posner and Schmidt 1994, 24): to act ethically and promote service delivery and democracy (Bowman, Berman, and West 2001, 195). In short, values influence employee decision-making, but employee

decision-making also has an influence on values; the conduct of employees is value-laden in every aspect. The debate on which values guide, and should guide, government conduct has become one of the most prominent, and most contested, in public administration.

There is a growing body of empirical research on the ethics and values of public sector organizations and employees in the United States and Canada (Bowman and Williams 1997; Goss 2003; Kernaghan 1994, 2003; Kim 2001; Schmidt and Posner 1986), as well as in different countries in Europe (e.g., Beck Jørgensen 2006; Pevkur 2007; Van den Heuvel et al. 2002; Van der Wal et al. 2008; Vrangbaek 2006). What has fueled the wave of publications on values is the assumed influence of businesslike or managerial approaches to government, such as New Public Management (NPM) (Hood 1991) and management by measurement (Noordegraaf and Abma 2003), on traditional public sector values like impartiality, lawfulness, and neutrality (e.g., Frederickson 2005; Kernaghan 2000, 2003; Lane 1994).

The fear that an overemphasis on the value assumptions of business administration has come at the expense of the unique value set necessary to the service of the public interest (Kernaghan 2000, 98–99; Maesschalck 2004)—or even that an increase in unethical behavior can be expected if government organizations are run as if they were businesses (Frederickson 2005)—has caused some authors to advocate for a clear set of public service values (e.g., Van Wart 1998) and others to respond to this call (e.g., Kernaghan 2000, 2003). Others have proposed new models, such as the New Public Service (Denhardt and Denhardt 2000) or, more recently, a public-values-based managerial approach for the public sector (“managing publicness”) as opposed to an NPM-based framework (Bozeman 2007). Most of these proposed sets of values are strongly normative (or better, ideological) in nature rather than based upon empirical evidence.

Thus, although *empirical* research on public values is still sparse, there are many documents and studies that *prescriptively* attribute certain values and virtues to the public service. Of special relevance here are the so-called Sigma values (www.oecd.org/puma/sigmaweb), a joint framework of the OECD and the EU on the guiding principles for prospective EU member-states. Once again emphasizing the far-reaching importance of values for governance, many of the demands posed to prospective member-states are in fact phrased in terms of values, such as responsibility and predictability, openness and transparency, accountability, efficiency, and effectiveness.

The Sigma values partly resemble the “Standards in Public Life” of the Nolan Committee (1995) in Britain, which are regarded as exemplary public core values for European governments but are supplemented with accountability, efficiency, and effectiveness, all of which are sometimes characterized as NPM values but are in fact classical (public) organizational qualities (see van der Wal et al. 2008). It will be interesting to observe whether and to what extent the Sigma and Nolan values are reflected in the value orientations of public sector organizations in the Netherlands, Denmark, and Estonia. Or, alternatively, whether value orientations in these countries have been influenced by businesslike public sector reforms, and the classical values mentioned above have been devaluated or replaced by classical business values, such as profit(ability), innovativeness or innovation, self-fulfillment, and quality (Kernaghan 2000, 2003; Tait 1997; van der Wal et al. 2008).³

ADMINISTRATIVE SYSTEMS AND ADMINISTRATIVE REFORMS IN THE NETHERLANDS, DENMARK, AND ESTONIA

A concise sketch of the administrative system and its history is presented for each country. The descriptions are far from exhaustive but serve as a framework for contextualizing, as well as interpreting differences and similarities between the public sector value preferences in the three countries.

The Netherlands

The Netherlands is a country with 16.3 million inhabitants who live together on 16,033 square miles (41,528 sq.km.). It has had a monarchy since the end of the French occupation in 1813; the first Dutch constitution dates from 1814 and has been amended many times since then. A major amendment, passed in 1848, marked the beginning of parliamentary democracy. Since then, the head of state's power is limited. Ministers are accountable to the parliament for everything the head of state does or says. It was not until 1917 that universal suffrage for men was introduced by means of a constitutional amendment; women were given the vote in 1919. This amendment also changed the electoral system from a constituency, or "first past the post," system to a system of proportional representation. The general principles of the Dutch political system have not changed since then. The most recent constitutional amendment dates from 1983, when some new fundamental social rights were introduced and the terminology was modernized, to mention only the most important changes.⁴

The temporary administrative system is characterized by subsidiarity, a clear and strict division of responsibilities and authority between the executive, legislative, and judiciary powers, but also between the various parts of the public sector, and a strong role for local government. The Netherlands was one of the six "founding fathers" of the EU when its predecessor, the EGCS, was established in 1951. Since then, the Netherlands has always been in the forefront of the fight for EU progression and enlargement.

NPM techniques, including performance measurement and a new budgetary regime in the Department of Finance (VBTB; see www.minfi.nl), have been introduced during the last two decades in the public sector at the national as well as the local level (see De Bruijn 2002; Kickert 2004; Pollitt and Bouckaert 2004), although not in the exact same way as in many English-speaking countries (see Kickert 1997). In the police sector, for example, the introduction of businesslike management philosophies stimulated fierce discussion of whether the new types of indicators and management would result in better performance or in strategic behavior by police officers and even more corruption and fraud in order to achieve specific targets that would not necessarily contribute to safety and security. A small number of scandals were explicitly related to developments in New Public Management and even very specifically to Osborne and Gaebler's (1992) work (see Bovens 1996; and Yesilkagit and De Vries 2002 about a civil servant whose secretive and overenthusiastic entrepreneurial activities caused large financial losses).

In the areas of codes of ethics and integrity management, a lot has happened in recent years (see www.integriteitoverheid.nl). For municipal and regional government organizations, codes of conduct have been mandatory since 2002, according to the Gemeentewet and the wet Dualisering Provinciebestuur.⁵ An amendment to administrative law with regard to good public governance and integrity was ratified by parliament in 2005, obliging all government employers to construct a code of conduct and be accountable for it.⁶

Denmark

Denmark is a country with 5.4 million inhabitants living together on 16,639 square miles (43,094 km²). The country was united into a single kingdom toward the end of the tenth century and has been independent ever since, making it one of the oldest states in Europe. It became a constitutional monarchy in 1849, with a system of government based on parliamentary democracy and a royal head of state. Since 1973 Denmark has been a member of the EU, exemplary in many ways, although with opt-outs in some policy areas after Danish voters rejected the Maastricht Treaty in the 1992 referendum. Government activities are controlled by the parliament, which exerts considerable influence over the government's

decision-making powers. In making major foreign policy decisions, for instance, the government must consult a special parliamentary Foreign Policy Committee, and parliamentary approval is legally required before entering into treaties.

Coordination between national and decentralized levels takes place through ongoing negotiation processes. The annual agreements on budgets between central and decentralized authorities are an important focal point for the negotiations. However, in recent years there has been an increasing tendency for the state to use legislative measures to control the decentralized authorities.

NPM ideas have been introduced in various parts of the Danish public sector. The “Modernization Program” in the 1980s is often considered the first major NPM initiative for the central government administration. The focus was on management by objective, budgetary reforms, privatization, benchmarking, decentralization, and public entrepreneurship (Greve and Ejersbo 2005). Subsequent governments have introduced other NPM aspects, such as competition through choice, more flexible salary structures, and increased opportunities for contracting out and public-private partnerships. These ideas are thus rather widespread, although the introduction has often taken place more slowly than in the English-speaking countries, and with a strong element of adjustment and translation to existing Danish structures and procedural arrangements (Greve and Ejersbo 2005; Munk Christiansen 1998).

Public sector values were discussed as part of the development of a “codex for top level management” in 2006, and through widespread use of formal value statements and balanced scorecard systems for public organizations at all levels. As compared to other countries, Denmark is characterized by a very low level of fraud and corruption in the public sector (see www.transparency.org). Trust in public organizations and their employees is also very high. However, in a recent spectacular case a very entrepreneurial and innovative municipal mayor was accused of setting aside normal democratic controls to finance large-scale infrastructure projects and innovative public-private partnerships (see Greve and Ejersbo 2002); the case is under appeal.

Estonia

Estonia is a country with 1.4 million inhabitants living together on 16,639 square miles (45,100 sq.km.). It regained its independence in 1991, after having been a part of the Soviet Union for more than five decades. During the Soviet era (1940–1991), the distinctive feature of the civil service was that there were no distinctive features, because there were no differences in the legal status of its employees. After the change of regime in 1991, the reorganization of the whole state system became one of the main tasks of the founders of the new republic. This was complicated by the fact that the political situation was often unstable, as governments and priorities frequently changed.

The constitution (1992) started the creation of the legislative process and defined the functions of democratic political institutions.⁷ In the years 1992 to 1999, ministerial and expert commissions for public administration reforms discussed, among other things, whether the public service should be career-based or position-based (Sõõrd 2005). With regard to legislation, the parliament (Riigikogu) adopted the Public Service Act (PSA) as a foundational document for the public service in 1995.⁸ The act became effective on January 1, 1996. It declared that everyone who was serving in the central or local governments at that moment in time automatically became a public servant.

In 1997, a comprehensive new reform strategy was introduced. In 1999, the cabinet of Prime Minister Laar launched a new reform and declared NPM an official reform ideology, which has until this day led to continuing discussions with different intensity.⁹ One of the main principles in the shaping of the Estonian public service was decentralization. On the one

hand, such a system ensures fast development and flexible response to changing needs. On the other hand, the lack of common principles for development (aside from the PSA) does not support the promotion of common values and common tasks in the development of the public sector. A final relevant characteristic of the public sector is the mobility between the public and private sectors (21 percent of the civil servants who were surveyed had previously been employed in the private sector) and the relative “freshness” of many employees (in 2006, 14.2 percent of all public servants were newly recruited, and 32 percent of all personnel had been in service less than five years [Riigikantselei 2007, 72–74]).¹⁰

As a formal supplement to the PSA, the Estonian Public Service Code of Ethics is unique from the European perspective (Demmke and Bossaert 2004, 99–100). It contains twenty general statements about the conduct and values required for and expected from public servants. The code does not specify any particular guidelines for action or any concrete punishments for wrongdoing. Initially, its chief purpose was to encourage public servants to act in a proper way. Unfortunately, it has been used mainly as a tool for punishment.¹¹

To sum up, the public sectors of the Netherlands and Denmark can be characterized as bureaucratic and relatively decentralized welfare states based on a long-standing (largely social-democratic) tradition of egalitarianism and equality, accompanied by some more liberal welfare-state elements and a strong notion of the *rechtsstaat* (i.e., the rule of law that has a strong function in protecting citizens against state power). In contrast, the present administrative system of Estonia is relatively young, and modern, more influenced by NPM, and characterized by an individualistic and strongly decentralized approach. Nevertheless, this new system gives explicit attention to ethics and good conduct, and one could also argue that the country’s communist past has instilled a mindset of egalitarianism and equality, albeit in a different way. It will be interesting to observe whether these traits are reflected in the value orientations of the three public sectors.

RESPONDENTS, METHODS, AND MEASURES

The surveys were not completely identical. In some cases somewhat more individual values were included (career opportunities and networking in the Danish survey) in addition to values of a more organizational character, and the scales that were used were not entirely similar (the Dutch data have been recoded in order to be more comparable to the Danish and Estonian data). The surveys are, however, similar enough on the most relevant dimensions. The samples that will be compared here are restricted to top management. To keep the comparison basic and the message clear, no statistics were performed on control variables, such as age or gender.

In May 2005 a seven-page self-completion mail survey was sent to 766 managers of government organizations in the Netherlands (response rate: 30.16 percent). The questionnaire was distributed in cooperation with the professional association Senior Public Service (in Dutch: ABD). ABD is the professional association of the top-management group of the federal government; its database consists of almost 800 heads and executives of directorates, departments, and agencies who automatically become members upon reaching a certain hierarchical and salary level. With regard to gender and age, the sample closely resembles the population (see Table 1). The final sample consisted of 231 managers. It was explicitly stated that the respondents were supposed to rank the values that were considered “most important when decisions are being made within the unit or organization that you supervise,” emphasizing values that guide organizational decision-making rather than managers’ individual moral opinions. Each organizational value was given a clear definition to reduce the effect of individual respondent perception and interpretation.

The Danish public sector survey was conducted as part of the national “Power and Democracy” study in 2001, which was sent to 4,826 civil servants in a wide range of local, regional, and central public sector organizations in different fields as well as hospitals and schools (response rate: 49 percent; 61 percent for the central government). Here only the results for the central public sector top management (heads of departments, directorates, and sections) are reported (n = 290). The main question that was posed was: “How important are the following values for the core tasks of your organization?” Respondents were asked to evaluate the values independently using a five-point scale with these options: “this is of fundamental value,” “usually important,” “occasionally important,” “minor role,” “irrelevant,” and “don’t know.”

In 2005 the Estonian State Chancellery conducted a survey on values, roles, and attitudes of civil servants, carried out by the Institute of Humanities at Tallinn University and the Faktum research company. Electronic questioning was conducted from December 20, 2005, to January 25, 2006. The link and password were sent to 1,416 civil servants altogether, chosen at random from lists of employees in different levels of government and positions in the civil service. All told, 960 answers were received—a response rate of 68 percent. For this analysis, only the responses of higher officials were analyzed (n = 297). The main question was: “How important do you consider the following values in the civil service?”

Table 1. Most important respondent characteristics [population numbers between brackets, if available]

| Respondent Characteristics | The Netherlands (n=231) | Denmark (n=290) | Estonia (n= 297) |
|-----------------------------------|------------------------------------|----------------------------|-----------------------------|
| Age: | | | |
| 35 and younger | 0% [1%] | 3% | 39% |
| 36-45 | 20% [19%] | 20% | 26% |
| 46-55 | 55% [51%] | 44% | 20% |
| 56 and older | 25% [29%] | 33% | 15% |
| Gender: | | | |
| M | 85% [85%] | 73% | 37% [44%] |
| F | 15% [15%] | 27% | 63% [56%] |
| Number of employees supervised: | | | |
| < 100 | 56% | 45% | N/a |
| 100-500 | 27% | 42% | N/a |
| > 500 | 17% | 12% | N/a |
| Working at present organization: | | | |
| < 1 year | 6% | 8% | 4% |
| 1-5 years | 31% | 15% | 20% |
| 5-10 years | 9% | 22% | 27% |
| > 10 years | 54% | 56% | 49% |
| Has worked in Other sector: | 33% | N/a | 21% |

Table 1 shows the respondent characteristics for the three samples. (Note the large differences in gender and age between the three countries. Interesting in particular is that a considerable number of the Estonian respondents are younger than thirty-five but have been working at the present organization for quite some time.)

RESULTS

The Dutch survey did not use a five-point scale from unimportant to very important for each value. Therefore, to achieve comparability with the two other surveys, the absolute means and the sum of means and frequencies (Σ , the number of times a value was among the five ranked most important) have been recoded to percentages. Table 2 presents for each value the percentage of respondents that ranked this as one of the five most important values, which obviously results in lower percentages for each value when compared to the other surveys, but also in a more specific and thus less general picture of value orientations. The means are also presented, so that a more detailed picture emerges of whether values were ranked as the most important (5) or as the least important of the five most important (1). Standard deviations are also reported.

Table 2. Survey results for Dutch public sector top management (n=231)

| Values | % of respondents ranking this value as among five most important | Mean (1-5) | SD |
|------------------|--|------------|------|
| Accountability | 54.1 | 3.30 | 1.52 |
| Lawfulness | 53.2 | 3.35 | 1.41 |
| Expertise | 47.6 | 3.15 | 1.31 |
| Incorruptibility | 45.0 | 3.45 | 1.39 |
| Reliability | 43.7 | 2.90 | 1.24 |
| Effectiveness | 39.8 | 3.05 | 1.46 |
| Impartiality | 32.0 | 2.97 | 1.33 |
| Transparency | 27.7 | 2.47 | 1.33 |
| Efficiency | 27.3 | 2.86 | 1.32 |
| Serviceability | 20.3 | 2.72 | 1.51 |
| Dedication | 17.7 | 2.61 | 1.46 |
| Collegiality | 16.0 | 2.59 | 1.40 |
| Honesty | 13.9 | 2.72 | 1.40 |
| Innovativeness | 10.0 | 2.74 | 1.42 |
| Sustainability | 6.9 | 2.81 | 1.35 |
| Social justice | 6.5 | 2.40 | 1.56 |
| Responsiveness | 5.6 | 3.15 | 1.36 |
| Obedience | 5.6 | 2.77 | 1.45 |
| Self-fulfillment | 5.2 | 2.58 | 1.08 |
| Profitability | 0.9 | 2.50 | 0.71 |

The values deemed most important in public sector decision-making (the top ten) are clearly a mix of classical public sector values, such as lawfulness, expertise, incorruptibility, and impartiality, and values often associated with NPM or a more businesslike approach to government conduct, such as accountability, effectiveness, and serviceability. Efficiency and transparency, whether they have a Weberian or an NPM status (which probably largely depends on the exact usage and actualization of the value, but that is a qualitative research

question), are also among the top ten. Real business sector values such as innovativeness, self-fulfillment, and profitability were ranked relatively low.

The answers in Denmark illustrate a mix of traditional public sector values and more NPM or business-oriented values (see Table 3). It can be seen that efficiency is a dominant value throughout the central public sector. Next to due process (comparable to lawfulness in the Dutch situation) and responsibility for the public in general, the modern value innovation also received remarkably high scores. These values reflect the heritage from the political democracy, the *rechtsstaat*, and the bureaucratic welfare state. They indicate that the public manager has a neutral and elevated self-image in order to serve the broader public interest and societal ideals of fairness and efficiency, that seem deeply embedded in the public organizations and probably also in a broader cultural heritage. The Danish public sector is generally perceived as having a legitimate and positive role as a guardian of the public interest.

Table 3. Survey results for Danish public sector top management (n=290)

| Values | Usually important (%) | Fundamentally important (%) | Total |
|--|------------------------------|------------------------------------|--------------|
| Efficiency | 45.8 | 45.1 | 89.9 |
| Independent professional standards | 26.2 | 63.4 | 89.6 |
| Judicial values (e.g. due process) | 17.9 | 71.0 | 88.9 |
| Innovation and renewal | 40.7 | 41.7 | 82.4 |
| Accountability to the society in general | 31.3 | 46.9 | 78.2 |
| Public insight/Transparency | 34.6 | 36.7 | 71.3 |
| Political governability | 23.5 | 43.6 | 67.1 |
| Equal opportunities (in recruiting and career development) | 31.8 | 29.8 | 61.6 |
| Continuity | 44.3 | 14.5 | 58.8 |
| Career opportunities | 44.6 | 13.9 | 58.5 |
| Balancing external interests | 36.2 | 21.6 | 57.8 |
| Networking | 32.9 | 19.4 | 52.3 |
| Satisfying individual user needs | 31.1 | 18.3 | 49.4 |
| User democracy | 27.9 | 15.0 | 42.9 |
| Listening to the public opinion | 33.0 | 7.3 | 40.3 |

Innovation and change are evidently a strong trend across all parts of the public sector. This can be interpreted in different ways and as a result of different pressures for change, such as globalization, Europeanization, technological change, demographic and cultural change, and demands for efficiency and entrepreneurship in the public sector; more broadly, as a response to almost three decades of NPM like modernization efforts. It also illustrates that the negative stereotype of change resistance and conservatism does not hold up. Public managers perceive themselves as part of a very dynamic world that demands innovation and adaptability. The challenge is to maintain a focus on the core public sector values at the same time.

As can be seen in Table 4, the values espoused in the Estonian public service are the same as those commonly recognized by international organizations (EU 2004, OECD 2000). According to the survey, the most important values are competency, honesty, and lawfulness. In the literature these values are defined as old, traditional values, related to the Weberian administrative system. Reaching objectives, independency, and efficiency are valued less. These values are often mentioned as indications of a new, modern understanding of public administration, inspired by NPM (Demmke and Bossaert 2004, 54; Samier 2005, 78). Despite

the emphasis on NPM in recent public sector reforms in Estonia, it is apparent that the actual public service values are more classical in nature.

Table 4. Survey Results for Estonian public sector management (n=297)

| Values | Very important (%) | Important (%) | Total |
|--------------------------|--------------------|---------------|-------|
| Honesty | 88 | 12 | 100 |
| Competency | 87 | 13 | 100 |
| Lawfulness | 82 | 17 | 99 |
| Dutifulness | 72 | 26 | 98 |
| Courtesy and helpfulness | 71 | 29 | 99 |
| Justice and equality | 63 | 32 | 95 |
| Impartiality | 62 | 33 | 95 |
| Loyalty | 58 | 39 | 97 |
| Commitment, dedication | 49 | 45 | 94 |
| Openness, transparency | 46 | 48 | 94 |
| Reaching objectives | 42 | 52 | 94 |
| Independency | 31 | 57 | 88 |
| Efficiency | 28 | 65 | 93 |
| Collegiality | 26 | 63 | 89 |

DISCUSSION

When the three studies are compared, a number of interesting differences and similarities can be seen. Although the comparison is somewhat complicated by the fact that the values in the survey were only partly similar, it is assumed that they overlap sufficiently to be treated as identical (e.g., achieving results vs. effectiveness; satisfying individual user needs vs. serviceability; and perhaps less clearly, listening to public opinion vs. responsiveness).

Differences but Also Similarities

On the one hand, managers in Denmark attributed higher scores to businesslike or NPM values, such as innovation and change (ranked much lower by federal executives in the Netherlands, not included in the Estonian list of values), and efficiency (ranked less high by Dutch managers and at the bottom of the Estonian value set). Arguably, this result corroborates that this is not an NPM value but a broader bureaucratic or administrative value, since Estonia is perhaps the country where the modern administrative system has been influenced the most by such philosophies. Yet, career opportunities and satisfying individual user needs were also considered important, according to the Danish executives, whereas the comparable serviceability received relatively modest scores in the Dutch survey.

In Estonia and the Netherlands, values with a strong moral connotation, public service ethos values such as honesty, incorruptibility, and dutifulness (cf. Lyons et al. 2005), scored much higher. This may indicate that such values are taken for granted in the Danish case, which perhaps is more a reflection of how civil servants are perceived by the outside world, in terms of expectations, than their own experience. On the other hand, achieving results (effectiveness) was considered important in the Netherlands and Estonia, while the more narrow efficiency was relatively important in the Danish survey. It should be noted that effectiveness/achieving results is an ambiguous measure for top managers, as bureaucracies tend to have a very diverse range of outputs and desired results (serving political masters, controlling other parts of the public sector, communicating with interest organizations and public, to name a few).

Responsiveness (the Netherlands) and listening to public opinion (Denmark) both received low scores. This might indicate that managers embrace the idea that the state should steer and guide rather than be swayed by short-term shifts in the public mood, which is the domain of politicians. Civil servants should conduct and execute public policies and objectives without being distracted by the wishes and demands of the person on the street. This view is corroborated by the fact that satisfying individual user needs and user democracy are also all ranked at the bottom of the list in Denmark, and serviceability is not among the most important values in the Netherlands, again reflecting the role of top civil servants in bureaucracies that have limited direct user contact. However, courtesy and helpfulness, although not totally comparable, was valued relatively high in Estonia, perhaps because of the strong focus on clients in public service training programs in the last few years. This result partly contradicts the previous conclusion on NPM and classical values, and may point at a gap between required and expected values, and actually important values in the Estonian case.

Equal opportunities was relatively important in Denmark, as was justice and equality in the Estonian public service, whereas social justice is not considered that important by Dutch public sector executives, although the Netherlands have a strong egalitarian tradition, at least from a political point of view.

Openness, transparency, and accountability show differences as well as similarities: Accountability is considered to be of considerable importance in the older member-states (not present in the Estonian survey), while transparency is halfway down the list in all three countries. An explanatory factor might be that accountability has not been at the forefront of public sector thinking in Eastern Europe and the Baltic states during the last decades—to do one's duty and fulfill one's obligations is more important than to be accountable—whereas it has been an important value for advanced democracies and administrations for a long time. Illustrative is that the concept as such does not exist in the Estonian language.

Impartiality was valued somewhat more highly in the Netherlands than in Estonia, and independency scored much lower in the latter; independent professional standards is second most important in Denmark. In general, traditional public service values, such as lawfulness (judicial values: due process in the Danish value set) courtesy and helpfulness, impartiality, but also competence (Estonia) and expertise (the Netherlands), were considered to be important in the public sector organizations of all three EU members.

The Role of Administrative Reform

Although the relations between reforms and values or value shifts have not been measured empirically in any of the surveys—and even if this had been tried, establishing such links would be very difficult—a number of things can be said more intuitively.

First of all, it is very surprising that Estonia, the country whose recent reforms were so greatly inspired by an NPM philosophy—or better, where administrative rebuilding was almost completely based upon managerial principles—has the least appreciation for “modern” values and endorses a classical and strong moral value orientation.

Second, in the Netherlands, where much attention has been paid during the last decade to the quality and user-friendliness of governance, as well as to the importance of individual self-fulfillment and development as a part of public sector employment (see, for instance, the notorious job advertising campaign *Werken bij het Rijk* [Work for government], www.werkenbijhetrijk.nl), values associated with these desired traits were not considered very important. Dutch executives also perceive the organizational values of the federal government to be solid and classical, although effectiveness and efficiency are in the top ten. Accountability, surprisingly, is considered most crucial. Again, whether this is a new or a

classical public service quality may be dependent on its usage, its actualization, and, in particular, its extensiveness (accountable for what, when, and to whom, cf. Koppell 2005).

Third, the Danish results, with efficiency and, in particular, innovation and renewal scoring much higher than in the other countries, seem most businesslike in terms of value orientations. However, when the Danish survey was analyzed in more detail (Vrangbaek 2006), it was concluded that this result was influenced by an almost continuous stream of reorganization during the last decades and might point at an “acceptance of continuous change and renewal,” rather than “acting with initiative and creativity to invent new policies and products,” the business interpretation of this value (cf. van der Wal et al. 2006). This might be supported by the relatively high rank of “continuity” in the Danish sample (paradoxically, it could mean that innovation is seen as a necessity to maintain a certain degree of continuity in the public sector). However, in another question on the survey, many managers indicated that continuity was under pressure. Again, one must be careful about hastily interpreting certain values in terms of NPM and a businesslike approach.

EU PUBLIC SECTOR VALUE CONGRUENCE?

What can be concluded from this exploratory and first-time comparison of the value orientations of different EU member-states? The study shows, in general, that there is a considerable amount of congruence between the public sector values in EU member-states with very different membership histories. There are also a number of unexpected differences with regard to the influence of the NPM movement and various reforms and reorganizations in the last decades. Given the different circumstances in each country, it is hard to attribute these differences in specific terms (this also was partly due to the differences in the research instruments).

The Sigma values recommended as guidelines for governmental conduct in EU countries (which surprisingly make no reference to law or legal systems) are to a large extent reflected in the value orientations of all three countries studied here. Openness and transparency, accountability, efficiency, and effectiveness were all considered to be important, and although responsibility and predictability were not literally part of the surveys, their importance is reflected through the high rankings of accountability (to the general public) and competence (the former), and equal opportunities, due process, equality, and especially continuity (the latter). This is the case even for Estonia. It may imply that, rather than being a consequence of becoming an EU member (the Estonian survey was conducted in 2005, just after the country joined the union, so no real effect could have taken place in such a short timeframe), the value orientations reflect congruence with the prescribed, espoused values. Similarity of values may thus be preceding rather than following the actual joining of the union.

Although similarities in traditions, reforms, and long-term EU membership might lead to the expectation of more congruence between the Netherlands and Denmark than between these countries and Estonia, that is not the case here. In general, however, the largest difference between countries like Estonia and countries like Denmark and the Netherlands seems to be that in the former, the public service ethics are Kantian, deontological, and focused on duties and principles, perhaps as a heritage of its specific historical and cultural background of being governed by the German and Soviet empire. In the latter, public service ethics are more teleological, and focused on outcomes and output. Administrative traditions combined with NPM-inspired reforms form a multilayered value structure that includes both traditional and some NPM-oriented values.

A final issue that merits attention is whether the fact that the three countries included are all Northern European, albeit with different traditions, might have led to more

convergence beforehand than would have been the case if “far eastern” European countries, such as Romania and Bulgaria, or Mediterranean countries, such as Italy and Spain, had been included.

The study has a number of limitations that have some implications for future research. Because the study combined three already existing surveys that included different values and different scales and measures, it was hard to specifically analyze differences and similarities. In addition, values are interpreted and actualized differently in different countries and regions, although these differences can be expected to be considerably smaller between EU countries than between, for instance, Indonesia or China and the Netherlands. Therefore, future research efforts should use identical questionnaires (with each value clearly defined and described) that are distributed among comparable organizations with comparable respondents, so that more uniform results emerge.

Such studies will help to provide more insight into what is valued most across the expanding European Union. They can assist in building mutual understanding and serve as a platform for discussing the merits of enhancing congruence in accordance with the Sigma philosophy. This study was a first start in making transparent the qualities and standards that guide the daily conduct of public managers and organizations in EU countries.

NOTES

¹ Both The Netherlands and Denmark are also a full member of the Organization for Economic Development (OECD); Estonia is a so-called non-member that participated regularly in OECD activities ad hoc, by invitation or as an observer.

² SIGMA, which is the abbreviation of ‘Support for Improvement in Management and Governance,’ is a joint initiative of the European Union (EU) and the Organization for Economic Co-operation and Development (OECD), principally financed by the EU. In 1992 the OECD and the Phare Programme of the European Commission launched Sigma to support five central and eastern European countries in their public administration reform efforts. Sigma has since extended its support to other countries, in parallel with the expansion of EU involvement in the region through the enlargement process and the Stabilization and Association Process (description from: www.sigmaweb.org).

³ Although efficiency is often treated in the literature as an NPM or traditional business value (Frederickson 2005; Lane 1994; Tait 1997; van den Heuvel et al. 2002), it was mentioned by Weber (1922/1976) as part of the ideal type of bureaucratic organization. The status of this value, in other words, is not undisputed (cf. van der Wal et al. 2008).

⁴ The first paragraph of this section was adapted from the Dutch nonprofit organization Instituut voor Publiek en Politiek (Institute for the Public and Politics); see www.ipp.nl.

⁵ Wet Dualisering Provinciebestuur, wijziging van de Provinciewet (Staatsblad 2003, 17).

⁶ The Estonian constitution is available in English at www.legaltext.ee/et/andmebaas/ava.asp?tyyp=SITE_ALL&ptyyp=I&m=000&query=p%F5hi%seadus&nups.x=0&nups.y=0.

⁷ The text of the PSA is available in English at www.legaltext.ee/et/andmebaas/ava.asp?tyyp=SITE_ALL&ptyyp=I&m=000&query=avaliku+teenistuse+seadus&nups.x=0&nups.y=0.

⁸ A comprehensive overview of the management of the administrative reforms in Estonia can be found in Temmes, Sootla, and Larjavaara (2004).

⁹ Decisions of the Estonian Supreme Court, October 4, 2001 (www.riigikohus).

ee/?id=11&tekst=fk/3-3-1-13-01); December 20, 2006 (www.riigikohus.ee/?id=11&tekst=fk/3-3-1-79-06).

¹⁰ See: <http://www.riigikantselei.ee/failid/ATAR2006.pdf>

¹¹ Decisions of the Supreme Court

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