

# The Concept of Accountability: Implications for NGOs

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**A**ccountability calls for a simplified structure that avoids duplication and achieves greater impact; empowered and responsible staff managers; a leaner and more efficient non-governmental organization (NGO) that fosters management excellence and is accountable for achieving results. Accountability requires that an NGO provides a professional or financial account (or justification) of its activities to another stakeholding group or individual. It presupposes that the NGO has a clear policy on who is accountable to who and for what. It involves the expectation that the NGO will be willing to accept advice or criticism and to modify its practices in the light of that advice and criticism.

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Accountability for an NGO essentially means empowered and responsible staff and managers who have more authority and responsibility for decision-making, can improve delivery of the NGO's aims and objectives and can improve management of human and financial resources.

Accountability can be characterized in a number of ways. Accountability is *personal*, i.e. authority can only be delegated to one person. Accountability is *vertical*, i.e. from top to bottom, responsibilities and authority is delegated from supervisor to subordinate (Therefore, a supervisor holds the subordinate accountable). Accountability is *neutral*, i.e. it is neither a positive nor a negative concept. Excellent results are recognized, but failure may involve sanctions, including the withdrawal or modifications of working systems.

The four principles of accountability call for responsibility and authority to be clearly specified, guidance and support to be provided at all stages to everyone involved, exercise of responsibility and authority to be monitored and assessed, and appropriate action to be taken.

Accountability mechanisms in NGOs take a number of forms. For example, they include documents such as legal instruments, policies, mandates, values, legislative provisions, rules and regulations. It could also be in the form of processes covering the way work is done, disbursement and deployment of resources and accounting etc. Bodies, whether internal and external, are sometime set up to oversee and investigate accountability of an NGO. Policies are put in place, that cover goal setting, work planning and performance reporting. Accountability also involves the justice system - appeal for redress etc.

A number of organization-wide accountability mechanisms can also be seen, for example, programme management planning and review, compliance monitoring of resources management, and the setting up of accountability panels.

Programme management planning and review covers such issues as enhancement of the performance appraisal system for NGO managers, NGO managers reporting directly to its advisory or steering board, commitment by

NGO managers to achieve measurable goals, or review of achievements of the previous year and proposed objectives for the forthcoming year.

Compliance monitoring takes the form of regular monitoring of compliance with financial and human resources regulations and rules, and management objectives, identifying problem areas within individual units of the NGO, proposing remedial action, and make information available to the top management, and the accountability panel.

The accountability panel itself is chaired by the top management representative, and reviews review exercise of managerial authority and responsibility within the NGO. It reports back to the top management or the board of its investigations and recommends action.

Ensuring accountability alongside human resource reforms calls for specific reforms to include measures to ensure accountability, reforms to be reviewed to ensure that the above four principles of accountability are met, and all delegation of authority need to be specifically tested against these principles.

What are the key principles of NGO accountability, and how can it be applied? One of the first principle is that responsibility and authority has to be clearly specified. The responsible person must be informed of the expected programme results and resources (financial and human) allocated for the purpose. Monitoring and evaluation systems should be clarified, along with organizational values, policies, rules and regulations, and the behavioral standards.

The second principle calls for providing guidance and support to the responsible person in the form of regular and timely management information, training and development, access to senior managers, and advice from financial and human resource management experts.

The third principle calls for the monitoring and assessment of the needs of responsibility and authority. This is done by an objective comparison of results against targets and standards, covering such issues as delivery of programmes, cost and quality; management of human and financial resources; decision-making - authority fully exercised but not exceeded; and compliance with policies, values, rules and regulations, and behavioral standards.

The final principle is on taking appropriate action. This deals with issues such as excellence, satisfactory performance, unsatisfactory execution of responsibility and authority as a result of carelessness or ignorance, unacceptable execution of responsibility and authority due to deliberate flouting of policies, rules and regulations, or exceeding the limits of decision-making authority.