Research Paper

The Role of Accountability in the Public Organizations

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Abstract

Accountability has a complex meaning. Achieving an appropriate accountability system is one of the overall objectives of most of the public sector reforms. Everyone based on his/her thoughts and opinions, and also according to his/her perception, experience and analysis examines its certain aspects. The term "accountability" refers to a specific responsibilities, results, and outcomes. Nowadays, governments should be accountable for their policies and actions. Every government requires a responsive system, and having a suitable responsive system is essential for democracy. Governmental organizations are created by and for people, so they should be accountable to them. The relationship between government and citizens forms the responsive system, by which governmental organizations do related duties, and citizens allow these duties to be done -on the condition that the lawyer does not overstep the limits and be accountable.

Keyword: Accountability; Government; Public; Organization; Management

1. Introduction

Accountability is the existence of a kind of commitment and obligation in order to respond to the conducted duties by a person who has been in charge for those responsibilities, and also it is the basis of performance measurement, evaluation and reporting [1-3] .

Accountability is a managerial process, including understanding the implementation of programs, services, and operations, reaching an agreement about expected performance, improving the performance through evaluation and feedback and announcement of actions results in different levels of the public organizations to the others and people [4-6] .

Accountability is not only a sign of democratic governance, but also an essential element for improving the performance of public officials. General accountability is one of the modern and democratic management signs. If officials are not accountable to the people about their actions and decisions, democracy will be remained just as a motto. Therefore, public accountability, as an institution, is state management's supplement in a democratic governance [7-9] .

Having an appropriate response system is essential for democracy. State organizations are created by people and for them, so they should be accountable for them [9] . Lack of accountability leads to distrust, and democracy and citizenship have no meaning in distrust.

2. Statement of Problem

According to increased public awareness of citizens in different communities, their expectations from state organizations have been changed over time. Citizens expect state organizations to pay attention more than the past to ethical frameworks, rules and regulations, equity and justice, fairness and equality, economy, improving efficiency, allowing employees to participate, empowering staff. Administrative sciences scholars suggested various methods to reform administrative system and optimized empowerment. One of the most

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important method among those is designing and implementing a beneficial and effective accountable system.

3. What is Accountability?

Accountability is employees and managers' commitment to respond about their duties and responsibilities. Accountability is a process, by which all the staff should be accountable for their responsibilities and duties to the director. Employees should be responsible for their actions, and they should respond to their manager. But according to the responsibility approach, the manager is considered as responsible for his/her organization and employees' actions. In fact, the manager is responsible for the actions of his/her employees. Successful enterprise is one that its employees are effective and efficient in accountability, and also clients are relatively satisfied about the organization's accountability. Although the concept of accountability had a special place in countries with democratic political system, accountability has been interpreted from the perspective of theorists and scholars of science in different forms, and each of historians, psychologists, etc. interpreted it in different ways. Historians believe that accountability had been used not only by the state of Greek's cities, but also by Nile regions, Rom and European states in Middle Ages. Imam Ali established an administrative named Daralqesas to ensure the administrative accountability. This office was similar to modern Appellate Office, which is stablished to listen to citizen complaints about offices (personnel) misuse or malfunction [10-12] .

Accountability at least in the western culture perspective has both positive and negative effects. That is, accountability can be a potential for increased efficiency, and also it can increase the risk of certain duties under certain conditions, and so reduce the performance, actually. Also, it may increase the level of stress in organizations. Accountability is a person's obligation to respond about responsibilities entrusted to him [13-15] .

Accountability life history is parallels democratic political systems life, and its roots are in political philosophy; and in the present society has been established on some pillars such as the adoption of "right to know the truth" and "the right to ask response" for the people. In societies that have democratic political governments, people delegate their own legal authority to the representatives through election, but believe that knowing realities and response is their right. In such communities, elected officials are responsible for their actions to citizens; and citizens as rightful owners want to know and follow up officials' actions, based on natural rights publicly and directly or through their legal representatives. In the process of accountability, both sides – accountable and response seeker- participate in performing this responsibility and evaluating it using proper tools. Accountability types include:

➢ Public Accountability: State organizations' managers are accountable to citizens or their elected representatives.

➢ Managerial Accountability: This accountability is to a senior manager or upstream director.

➢ Financial Accountability: The organizations' managers are responsible to funds they receive for implementing projects.

➢ Political Accountability: This accountability is to an institution, which has political legitimacy.

➢ Professional Accountability: To expert and professional colleagues.

➢ Legal Accountability: This accountability is to judicial authorities.

➢ Social Accountability: It is commitment for delegated responsibility. Hence, accountability implies a kind of formal relationship, in which authorizations have been delegated from one party to the other.

4. A framework for Government Accountability

At first, the government express its main priorities in three parts, people, prosperity, protection. The objective of government policy reflects what the government wants in these cases to achieve. The objectives of the policy are expected results that are used as main measurement criteria for evaluating the government. In related to public sector, an example of the main measurement criteria for evaluating an expected result, is life expectancy at the birth time.

The main sectors, policy objectives, results, strategies, and performance measurement criteria are established through political processes. These processes include participatory decisions and the other forms of consultation with members.

Moreover, clear analysis of the government performance will provide significant information. After evaluating information, the House's cabinet and committees regulate an overall plan for the government. This plan is reflected in the form of government's four-year programs, and annual budget, and it is expressed through political speeches, articles, and policies.

Ministers get the necessary responsibility and authority to achieve the expected results. Then, ministries prepare programs, by which they should

reach their goals. Ministry's objectives are originated from objectives set in the government.

The ministry plans are usually used for delegating responsibilities and authorities to the ministries' subset organizations. Budgets and programs of the ministries, are brought in government's budget and plans for providing and approving in House.

5. Positive Signs and Results of Accountability in Government

1. Ensuring correct functioning, in accordance with the plan,
2. Correcting mistakes,
3. Creating an appropriate ground to facilitate interaction between people and government,
4. Dealing with people's complaints, suggestions and problems at all administrative levels,
5. Determining weaknesses to avoid their repeat,
6. Influencing on the behavior,
7. Quick responsibility and effective response to the people's demands and rights,
8. Increasing people satisfaction, attracting general trust, and realizing the slogan of kindness and justice development,
9. Accelerating transition of people's problems and viewpoints to the related officials,
10. Effective usage of physical, financial, and human sources, and acquiring maximum performance,
11. Maintaining officers' spirit, with knowing the fact that others are informed about their efforts and praising them,
12. Acquiring resources and facilities by the best economies,
13. Preventing intentional or unintentional resources misuse,
14. Providing timely and correct reports in administrative hierarchy,
15. Providing timely public salaries and benefits,
16. Increasing the effectiveness of actions,
17. Getting client satisfaction,
18. Correct implementation of laws and regulations,
19. Client's rights.

6. Negative signs and consequences of lack of accountability in government

➢ Wasting national and organizational resources,
o Increasing administrative inefficiency and unnecessary bureaucracy, o Assets' Low return,
➢ Developing the scope of government's authorities and responsibilities, and failing to meet the demands of people,
➢ The complexity of the rules and regulations of the country, and people's unconsciousness about the information, slow and unhealthy flow of information,

➢ Performing some non-intrinsic tasks (car production).

7. Accountability at Governmental Organizations

In governmental organizations, each state requires a responsive system. There are two types of accountability that are dependent to each other, including Political accountability and bureaucratic or administrative accountability. Political accountability is interpreted as elected government's accountability to voters. The second type of accountability mainly refers to bureaucracy accountability to elected government.

Accountability system of administrative section links the government to the political sector and finally to the society. A democratic system is based on accountability; and it is assumed that all government actions is finally the actions of citizens that are done through their representatives. According to Anahiv, the exact design of a responsive structure is necessary to provide the public interests; so citizens can ensure that Best efforts have been done by those who act in their names. However, accountability in the public sector is quite different from it in private sector. Frequently, it is believed that governmental institutions compared to the private sector are neither responsible nor accountable (Hughes, 1998, 276-284).

8. Guidelines for government accountability

Whenever a responsibility or an authority is delegated, accountability will be necessary. Accountability is a commitment to respond about implementation of responsibilities entrusted to a person. Responsibility is described with the term of expected results. Organizations delegate the authority in order to achieve the expected results along with the constraints that exist for them.

In a controlled and magisterial environment, decisions are made at the high levels of the organization. But in an environment in which the authorities are delegated and empowerment is affirmed, ministers delegate the responsibilities and they have less direct control. This issue makes potentially less assurance for the ministers about the implementation of their responsibilities and also about achieving their goals. Thus, when the central control is reduced or eliminated effective accountability framework is needed. Major features of accountability information are: comprehensible, being relevant, reliability and being comparable; also, the cost of providing accountability information should not be greater than expected benefit.

This information must have the following characteristics:

➢ Comprehensible: Information should be provided in such a way that users can understand them and gain a proper understanding about an organization's performance.

Explaining the appropriate use of information, how to combine the information, and non-controlling influence are factors that affect information understanding.

➢ Being relevant: provided information are important for assessments and decisions making. Being relevant means that the information is well-timed.

➢ Reliability: Information should be away from instrumental error, and they should be unbiased and certifiable. The users must be sure that this information is what they wanted, or this information can be provided with reason and as an acceptable form.

➢ Being comparable: Users are able to compare the information from one year to another, or among similar organizations.

➢ Cost utility: Providing information is costly. The cost of obtaining information should not be greater than its interests. Benefit analysis should not be limited to the interests of an organization; it also should include tangible benefits to the users of the information.

All accountability reports should provide information about outputs. Expected results should be expressed clearly and should be measurable. Accountability reports should create a link between policy costs and information related to the impact of the policy. Accountability report of a ministry should include all subset institutions, which must be responsible to the minister. Every organization and institutions that is responsible to the minister, should prepare performance reports and plans (including budgets).

The plans should be prepared by those who have responsibilities entrusted to them. Performance reports (including financial statements, annual reports) should compare actual results with planned results. The main accountability reports include plans, budgets and financial statements. Dissemination of performance information should be monitored. Accountability processes in the ministries' subset organizations must be compatible, and they should support accountability to the minister and parliament. Fundamental factors of accountability framework should be legitimated.

9. Conclusion

It can be concluded that government and public organizations' accountability is considered as a relative advantage for governments. Nowadays two

dimensions of accountability are considered: the first dimension is related to personnel accountability to internal stakeholders (hierarchy), and the other dimension is related to accountability to external stakeholders (clients).

When accountability to external stakeholders can be quite reasonably implemented that at first organizations and generally governments have a correct accountability system within themselves, so that preparations of using tools for accountability can be prepared. Secondly, they should perform necessary actions in line with moving toward global community and related criteria.

Therefore, governments should create an accountable system, which provides government accountability on the one hand to citizens, and on the other hand to global community.

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