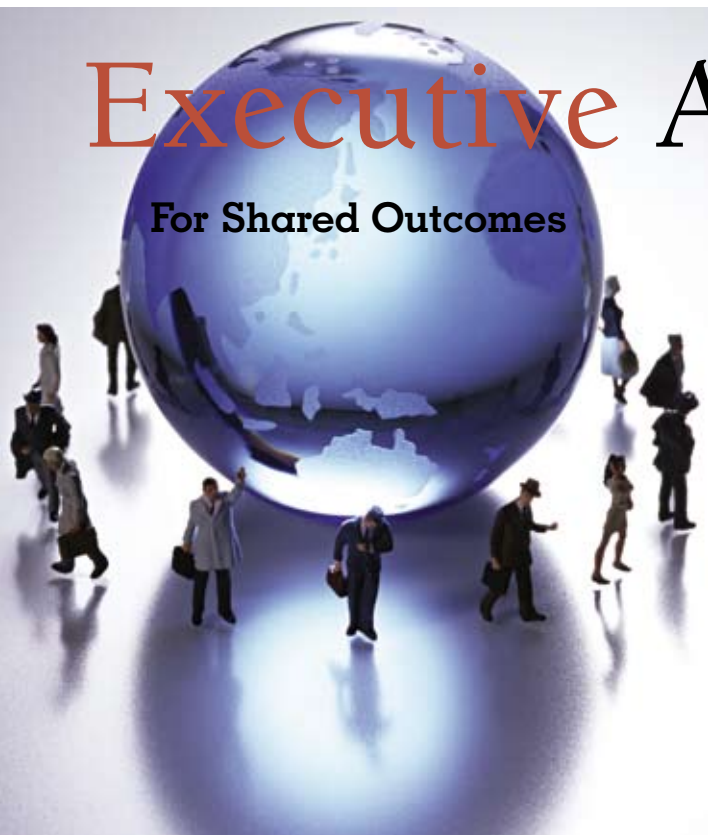


“How can I be held accountable for outcomes that I can’t control?” is one of the more vexing questions public sector executives are asking about accountability. With increased networking and partnering, shared services and joint projects, how can we be accountable for the so-called intermediate and ultimate outcomes in a program logic model?

Executive Accountability

For Shared Outcomes



This should not be a difficult question if one has an understanding of the differences between “accountability,” “responsibility,” and “answerability,” three linked yet different concepts.

For what I consider to be the best articulation of “accountability,” I look to an excellent Office of the Auditor General–TBS discussion paper titled “Modernizing Accountability Practices in the Public Sector,” dated January 6, 1998. In fact, I feel that this document should be required reading for every executive, manager and program delivery person in the three levels of government in Canada.

This paper contains the following definition: “Accountability is a relationship based on the obligation to demonstrate and take responsibility for performance in light of agreed expectations.”

by John Harrison

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Five principles of effective accountability:

1. Clear roles and responsibilities

2. Clear performance expectations

3. Balanced expectations and capacities

4. Credible reporting

5. Reasonable review and adjustment

Responsibility, on the other hand, is the obligation to take action, or undertake certain actions, in accordance with the specific authority, or authorities, conveyed by law, regulation, delegation, agreement (e.g., a performance management agreement), or accountability framework (e.g., a Results-based Management and Accountability Framework).

These definitions are in contrast to a related one, “answerability,” which can be thought of as another type of obligation, the duty to inform and explain. This type of obligation – to provide an account of information and rationale for given actions – entails neither the responsibility to take action nor the personal consequences associated with “accountability.”

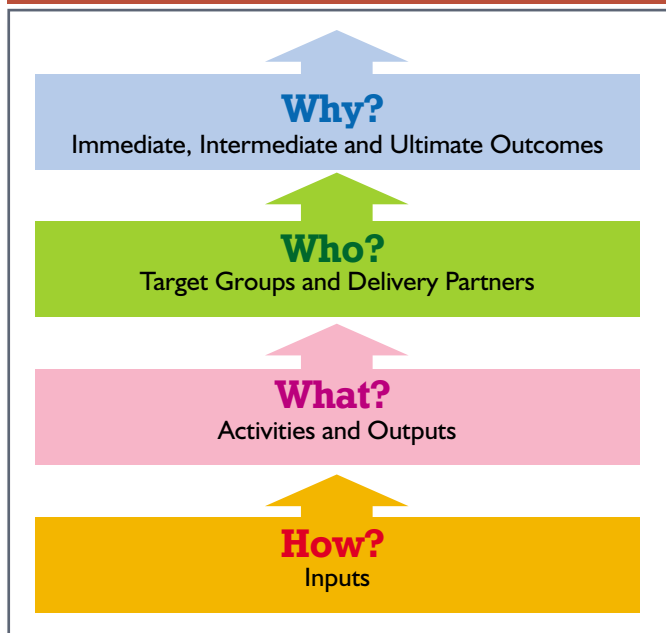
So how does all of this practically apply to the working lives of executives, managers and program staff in departments, ministries, and agencies in government?

Among other things this means, that a deputy, executive, manager or program subject matter expert might be called before a Parliamentary Committee, or some other political or non-political body at another level of government, to be “answerable” for the activities and outputs being carried out by a particular program that is designed to contribute towards defined immediate, intermediate and ultimate outcomes. It also means that the same person, when called before the same committee or body, might touch on areas for which his or her program or organization has been assigned “responsibility” or might be asked to comment on how he or she has exercised his or her “accountability” obligations (the five principles) in relation to a particular public policy or program area.

This being understood, it places greater emphasis on the need for executives, managers and program delivery staff to understand how the five principles of accountability need to be exercised in order that shared outcomes can be contributed to in the most effective and efficient way, in an increasingly complex public policy and program delivery environment.

The results chain or logic model structure shown

Figure 1 - Results Chain/Logic Model Structure



in Figure 1 is an important starting point for framing the discussion with parties to an accountability relationship. It enables the parties (the “who”) to have a rich discussion about the cause and effect relationships between the inputs (the “how”) and activities/outputs (the “what”) that will be required to contribute towards the outcomes identified (the “why we are doing this”).

The first principle of accountability – **clear roles and responsibilities** – is, in my experience, one of the key areas of vulnerability in most accountability relationships. If the roles and responsibilities of the parties have not been clearly defined, there are huge risks of confusion in terms of implementation of various elements of the so-called program logic. If things have not worked well, we often find out too late that there was confusion in terms of roles and responsibilities and how various parties

understood their contribution to various shared outcomes.

The second principle of accountability – **clear performance expectations** – is very closely linked to the first principle. There must be absolute clarity in terms of what the shared (usually intermediate and ultimate) outcomes are and in relation to what each party is expected to contribute to these, including inputs, activities, outputs and immediate outcomes. This dialogue extends to determining what performance indicators and targets will be shared and which will be distinct, and who will be responsible for what in terms of data collection and reporting.

Principles one and two speak to the need to have a results logic in place to support the accountability relationship, in which all elements of Figure 1 are sufficiently elaborated, so that the performance story in relation to the government

program in question can be described, “operationalized” and explained.

The third principle – **balanced expectations and capacities** – points to the need for clarity in terms of the links, and balance, between authorities, skills, and resources and expected results among all parties to the accountability relationship. This requires a continual dialogue and refresh in relation to the performance story around the accountability relationship (see principles four and five below), important elements that are often given short shrift, in my experience.

The fourth principle – **credible reporting** – emphasizes the need for the parties to the accountability relationship to report – in other words, provide an accounting – in a credible and timely manner on what results have been accomplished in light of the agreed expectations, and to attempt to attribute those results in some manner to the authority, resources and actions taken. It is important to understand that this reporting will be to bodies to which the parties are either answerable, responsible or accountable, such as the Parliament of Canada, as well as to the “other” parties to the accountability relationship.

The fifth principle – **reasonable review and adjustment** – implies that there is a mechanism in place to “close the loop” in which there is a consideration of what has been accomplished in light of the agreed expectations and the circumstances that existed, and that achievements as well as opportunities for improvement have been recognized. Where expectations have not

been met, it is expected that the parties to the accountability arrangement will agree on lessons learned, the corrective actions that might be required to improve performance, and on possible adjustments that might be needed to the accountability relationship, policy and program management and program delivery arrangements, including roles and responsibilities.

In summary, accountability, responsibility and answerability are important terms that must be clearly understood and differentiated by executives, managers and their program staffs to understand what is expected of them in relation to program delivery in support of public policy and program outcomes.

Executives, managers and their program staffs must first be educated, and then validated through the appropriate direction, support and individual performance management agreements to spend the time and other resources necessary to exercise the five principles of accountability so that support to shared outcomes by various contributing organizations can be most effective and synergistic.

Then, everyone in these organizations can focus on what they are responsible for (inputs, activities, outputs and immediate outcomes) in relation to any accountability relationship in which they are involved, answerable at any time for describing their program or organization’s contribution to a particular accountability relationship, and able to provide an account to any body to whom they are responsible, or any party to that accountability relationship. 