**ACCOUNTABILITY**

**Accountability Defined**

Accountability is a concept in ethics and governance with several meanings. It is often used synonymously with such concepts as answerability, blameworthiness, liability, and other terms associated with the expectation of account-giving. As an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) worlds.

In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

Accountability is frequently described as an account-giving relationship between individuals, e.g. "A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct". Accountability cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability.

The notion of accountability is an amorphous concept that is difficult to define in precise terms. However, broadly speaking, accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another’s oversight, direction or request that they provide information or justification for their actions.

Accountability has also been defined as an obligation or willingness to accept responsibility or to account for one’s actions.” The phrase “obligation or willingness” allows for different understandings of the term accountability, as obligation suggests being held to account, while willingness suggests giving an account.

Incorporating both aspects, then accountability concerns a relationship between A and B, where A is accountable to B if they must explain their actions to B, and could be adversely affected by B if B doesn’t like the account

In Government, the concept of accountability involves two distinct stages: answerability and enforcement. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked

Concerns about the role and accountability of NGOs have been voiced from different quarters in recent years. Some donors, governments, corporations, and international agencies raise important questions about the effectiveness of NGO work and the legitimacy of their advocacy. Some NGOs have also recognized the need to ensure good practice in the wider voluntary sector. For this emerging agenda to lead to positive development outcomes, we need to ask what initiatives will improve the accountability of all institutions to the people whose lives they shape, and what initiatives could serve merely to undermine NGOs’ useful and largely accepted role in holding business and government accountable for their actions.

**FORMS OF ACCOUNTABILITY**

1. **Personal Accountability -** You are accountable to you. This takes structures in order for you to succeed because we have a lot of different layers of values and desires and our needs in the moment can sabotage our short or long term goals. Ideas for structures that work: measurement (weigh yourself, count your money, count your clients). A bold kind of structure that really works for personal accountability is to schedule something or buy something that will force you to keep to your goal. Leasing a car through your business might help you find the motivation you need to make the money you need to make to cover it. I’ve known people to buy houses, cars, lease offices, hire consultants and employees and then have to do whatever it takes to make the money to pay for those things.
2. **Being Accountable to Friends/Family/Group** – Tell your friends or family what you’re up to so that they can hold you to it. It’s great to lean in to your friends and family for support, but be aware that they probably won’t really hold you accountable unless you are really specific about what you want from them. We tend to collude with our friends and family and diminish their failures because we love them. We let each other off the hook. If you plan to use one or more friends for accountability, design them to call you out under certain circumstances and to hold you to your word or your best when they see you falling short. Give them the specific conditions and language you want them to use and practice it.
3. **Group Accountability/Shared** – There are a lot of different kinds of groups you might be accountable to. Generally, everyone in the group is working on similar goals as you are. This could be in the form of a mastermind group, a board of directors, a support group, a club, a team or some other group of peers. Pretty much, it’s peer pressure at work for you. You just don’t want to let the group down or look bad in front of them, so you keep your word and do your best. Most of these kinds of groups also have a coach or a leader that will add another layer of support and accountability.
4. **Professional Accountability –** Paying someone or getting paid by someone to get results. You might hire a coach or a consultant to help you get specific results and to hold you accountable. Conversely, this type of accountability can come from an employer or a customer who is paying you to achieve some result for them and you are accountable in that way. For some reason, “money talks” and most of us respond pretty well to this kind of direct accountability, where our professional reputations are at stake.
5. **Public Accountability –** Blogging, Social Networking and all other forms of telling the world what you are up to so that they will know what to expect from you. This is bold and powerful.
6. **Fiscal accountability -** also known as financial accountability; it includes not only conditions a fund provider may impose upon an NGO, but also may include, inter alia, national regulations preventing an NGO from engaging in for-profit activities or decisions made by individuals with conflicts of interests. This form of accountability is particularly strong for NGOs which are highly dependent upon external financing; it is even stronger for NGO who engage an essential part of their activity in a PPP with government.
7. **Market accountability -** is similar to fiscal accountability. The means, by which NGOs obtain financing or membership in a competitive NGO environment, can also be a powerful external method to control runaway NGO behaviour.
8. **Supervisory accountability -** an NGO who receives a mandate from the government/donors has to follow instructions to continue receiving funds.
9. **Legal accountability -** Any NGO has to register somewhere according to the laws of the country of registration. How an association becomes an NGO or how to distinguish them is not clear. I made this experience myself, asking
10. **Peer accountability -** NGOs often act cooperatively to merge the necessary resources, expertise, and relationships to achieve particular functions.
11. **Reputation based accountability-** Forces tied to reputation regulate the extent to which NGOs must address internal accountability, since no exit barriers exist for members, and the NGO “markets” for membership are generally competitive.

**NGO STAKEHOLDERS;**



**Accountability Reports**

1. Election reports of Board members
2. Monitoring and Evaluation reports
3. Standards and Codes of Conduct
4. Certifications
5. Ratings Reports
6. Financial Performance Reports
7. Donor Accountability reports