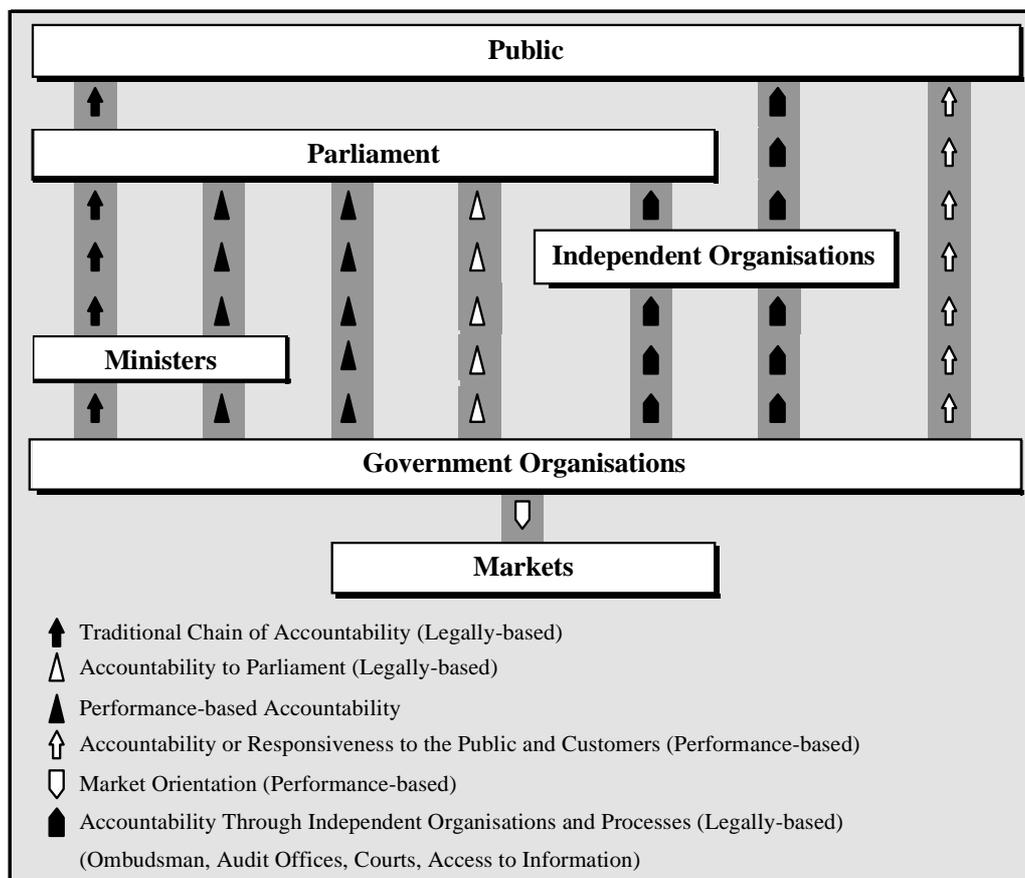


Accountability relations and public organisations



OECD Member countries use different organisations and relations for ensuring accountability, including new approaches that have been developed in recent years. The figure above provides an overview of different paths that countries can consider in assessing and improving accountability.

PUMA's Performance Management Network met in Paris on 24-25 November 1997 to discuss *Accountability and Public Organisations: Responsiveness to Politicians, Customers and Market Forces*. The meeting was chaired by Alan Winberg of the Treasury Board Secretariat of Canada. Senior-level officials representing 26 OECD countries discussed changing accountability relationships in their governments in response to the shift in focus from *ex ante* accountability for inputs to a greater reliance on *ex post* accountability for results. Participants agreed that accountability for performance is a major issue of governance. It is not simply a function of internal administrative processes. Formal lines of accountability involve answerability from people exercising authority to those providing the authority — for example, from public servants to the executive. Ultimately they also imply a sense of responsibility of governments — and the public servants who work for them — to citizens. A Chairman's Statement summarising the main conclusions of the meeting noted that:

- decentralisation, devolution and results-orientation in government organisations have not changed the fundamental principle that formal lines of accountability (e.g. from public servants to the executive) remain central to a performance-based system;
- therefore, traditional compliance-based management systems can and should be broadened to include the positive aspects of reporting on results, organisational learning and continuous improvement;
- openness and transparency, citizen participation and consultation, and the integration of financial and performance information are key tools underpinning the capacity for government organisations to report on performance.

The documents presented at the meeting, including the Chairman's Statement, can be found on the PUMA Web site at <http://www.oecd.org/puma/mgmtres/pac/account>. ■