



## Accountability in Governance

- **Accountability** refers to the process as well as norms that make decision makers answerable to ones for whom decisions are taken i.e., the decision maker and the beneficiary.
- The recent emphasis on **revolutionised democracy** seeking **increased accountability** from the government has brought into focus its need and importance in Governance and government functioning.
  - Accountability mechanisms-in functioning of the State has been engaging attention of the civil society, academicians and lawmakers in general and international financial institutions and donors in particular.
- In this context, accountability institutions assume importance and form the core of any good governance mechanism helping in **bridging the gap between the stakeholders and the decision makers**.

## Advantages of Accountability in Governance

- **Democratic governance:** The accountability to the citizens is a fundamental principle of democratic governance. It is not limited to accountability to seniors in hierarchy only as part of chain of command but also the stakeholders including citizens and civil society.
  - It may stem out of legal requirements or may be determined by the moral and ethical framework of the organisation.
- **Answerability:** Accountability as an answerability component to justify the action and an enforcement component that is to take action in cases where an act of omission or commission is established.
- **Remedial measures:** It provides for remedial measures including punishment in case of deviations from norms.
- **Public confidence:** Accountability helps in improving public confidence in government performance.

## Stakeholders

- **Bodies enabling check and balance:** The framers of the Indian Constitution, while adhering to the principle of separation of powers between Legislature, Judiciary and Executive also provided for appropriate checks and balances for administrative objectivity and accountability. The accountability could be financial, administrative, legal or professional.
- **Citizens as electorate:** First and foremost, the stakeholder in any case would be the citizens. As the electorate, they have the right to seek accountability of the elected representatives.
- **Citizens as taxpayers:** The citizens are the taxpayers. They have a right to know how the money paid by them has been expended by the Government and whether it was used for appropriate purposes and efficiently. It also needs that the government functionaries entrusted with the collection of taxes and implementing the schemes of the government follow the prescribed norms

## Accountability as an ongoing process

- **Vision of government:** The stakeholders directly or indirectly participate in framing the vision and indicating the priorities. The schemes are framed and implemented by the government. The

results of evaluation help in improving the system.

- **Empowering stakeholders:** At the same time, they empower the stakeholder to seek justification from the decision makers who in turn are obligated to provide necessary explanation. There are checks and balances and incentives in the system on one hand and expectations of the stakeholders to be met on the other.
- **Making accountability an obligation:** Accountability is essentially an obligation to give an account of the actions taken or the decisions made by the person in authority to the stakeholders who are impacted by those decisions.
- **Necessitating transparency:** Accountability necessitates transparency in decision making on the other it also presupposes that the accurate and reliable information and data is maintained by the government agency and is available in public domain for public scrutiny. In absence of information and facts neither the grievance of the citizens would be appreciated nor could the responsibility be imposed for acts of omission or commission.

## Accountability and the Right to Information Act

- The [Right to Information Act, 2005](#) has introduced a huge element of transparency in the decision-making in the government as well as access to information.
- Digitisation of various services to the citizens has not only facilitated faster delivery of services but also provided a clear trail of transactions for any analysis by an oversight agency.

## Accountability and the Citizen's Charter

- [The Citizen's Charter](#) also clearly spelt out the responsibilities of various agencies of the government. By laying down the timelines for rendering the specific services they proactively make themselves accountable to the citizens.
- For example, the Citizens Charter of the Central Board of Direct Taxes (CBDT) provides for **inter-alia service delivery standards** which include the specified timelines for issue of refunds or redressal of grievances.

## Role of Vigilance in Accountability

- **Institutional mechanisms:** The institutional mechanisms existence of strong and independent accountability institutions is a necessary condition for good governance.
  - These institutions can **detect the violations and deviations** from prescribed norms as well as the instances of poor administration.
  - They can indicate the abuse of power and unconstitutional conduct. The institutional mechanisms in context of the Government to ensure accountability may emanate out of Constitutional provisions, legislative framework and administrative arrangements.
- **Checks and balances:** The framers of the Indian Constitution, while adhering to the principle of separation of powers between Legislature, Judiciary and Executive also provided for appropriate checks and balances for administrative objectivity and accountability.
- **Horizontal accountability:** The institutions of **horizontal accountability** in Indian context include the institutions of [Comptroller and Auditor General \(CAG\)](#), the Election Commission, the Vigilance Commission, the Central Information Commission and the Ombudsman.
  - In addition, there are a large number of Regulatory bodies including [SEBI](#), TRAI, CERC, CPCB etc. While the institution of CAG and Election Commission derive their mandate from the Constitution. others draw their mandate from the respective Acts governing them.

## Financial Accountability

- Financial accountability is rather critical for the overall functioning of the government. The budget is passed by the Parliament allocating specific sums of money to different ministries and departments to implement the schemes and projects.
- The Executive has full authority and freedom to formulate, design and implement the schemes and projects for development and welfare of the citizens of the country.

- **Comptroller and Auditor General (CAG):** In order to ensure accountability of the executive to the legislature, the framers of the constitution created an independent oversight agency namely CAG of India as per **Article 148 of the Constitution of India**.
  - Further, accounting for the expenditure incurred by the ministries and departments is done by the office of Controller General of Accounts (Ministry of Finance).
  - The Finance and Appropriation Accounts prepared by them are audited by the CAG of India who submits a report thereof to the Parliament in terms of **Article 151** of the Constitution. This completes the financial accountability loop.

## The Role of CAG

- The role of CAG is not limited to financial audit of accounts. In addition, CAG of India conducts **Compliance Audit** and **Performance Audit**.
  - **Compliance audit:** It is an examination of rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety, prudence and effectiveness.
  - **Performance audit:** It is an independent assessment or examination of the extent to which an organisation, program or scheme operates economically, efficiently and effectively. Thus, the audit conducted by the CAG of India covers almost all aspects of accountability.
- The CAG of India is an **independent constitutional authority** who is neither part of the Executive, nor of the Legislature.
- Further, his independence is ensured through Constitutional and legislative provisions. Independence of the authority entrusted with the task of oversight is essential for efficient discharge of his functions as part of the accountability mechanism.

## Way Forward

- **Resilient accountability:** Governments today operate in a very complex environment with stakeholders consisting of different interest groups, competing demands on limited resources and complex legal requirements, therefore a more resilient accountability mechanism is required that encourages responsible governance.
- **Ensuring public trust:** Accountability facilitates a feedback mechanism between the Government and its citizens. So the accountability to the citizens is most critical in order to ensure sustenance of public trust and confidence in the existing democratic systems.
  - The accountability mechanisms also need to keep pace with developments of modern government structures particularly in the era of digitalization.
  - There is also a need to sensitise the functionaries towards their responsibilities and duties in context of the accountability frameworks.
- **Minimum element of discretion:** For better transparency, not only should there be a Citizen's Charter but also well-defined Standard Operating Procedures (SOPs) for performing a job. Element of discretion needs to be minimised for ensuring responsiveness, transparency and accountability.