Echoes of Accountability: Modern Public Governance Lessons from Imam Ali's Letter 53

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Abstract

This article conducts a rigorous examination of public accountability through the lens of Imam Ali ibn Abi Talib's Letter 53, addressed to Malik al-Ashtar. This seminal document offers an extensive guide to responsible governance, emphasizing fairness, steadfast commitment, and proactive oversight in public administration.

The study underscores that true accountability involves more than mere answerability; it requires a deep commitment to fairness, leadership integrity, and continual improvement of public services. Imam Ali's counsel covers critical areas such as resource management, official appointments, and citizen relations, with a strong focus on these principles.

Using a quantitative approach, the research assesses the impact of implementing these principles on the performance of Moroccan public organizations. The analysis reveals how these guidelines can enhance transparency, efficiency, and public trust. Key areas of focus include equitable resource management, leadership dedication, and the need to avoid laissez-faire attitudes in governance.

By applying the principles from Letter 53, this study offers a valuable framework for improving public sector performance and advancing socio-economic development, demonstrating the enduring relevance of Imam Ali's teachings in modern governance.

Keywords: Imam Ali, Letter 53, Performance, Public organization, Accountability.

Introduction

Accountability is the cornerstone of effective public governance, encapsulating transparency, answerability, and the capability of public institutions to fulfill citizens' expectations. Public governance is often evaluated based on its capacity to be accountable to those it serves. Accountability transcends mere reporting; it embodies a public service ethic, a commitment to equity, and a dedication to the continuous enhancement of public services. Without accountability, public institutions risk becoming inefficient, corrupt, and disconnected from the needs of citizens.

The significance of accountability in public governance has been underscored by numerous theorists and practitioners in public management. In this vein, historical teachings on governance, such as those of Imam Ali in his Letter 53, offer profound insights. Letter 53, penned by Imam Ali ibn Abi Talib, the fourth caliph of Islam, is addressed to Malik al-Ashtar upon his appointment as governor of Egypt [La voie de l'éloquence, 1989]. This letter is acclaimed as an exemplary guide to ethical and responsible governance [Ifiss, S., & Mssassi, S., 2020], offering advice on justice, resource management, and the paramount responsibility of rulers towards their constituents.

Accountability in public governance encompasses several dimensions. Firstly, it necessitates transparency in decision-making processes, allowing citizens to comprehend how and why decisions are made. Secondly, it demands answerability, wherein public officials must be held accountable for their actions and outcomes. Finally, responsibility entails a commitment to fairness and justice, ensuring that the decisions and actions of public institutions serve the common good without favoritism or corruption.

Transparency is crucial for maintaining public trust. It enables citizens to monitor the actions of those who govern them, ensuring they act in the common interest. Transparency also fosters citizen participation by providing the information needed to engage in informed decision-making processes. In this sense, transparency is inextricably linked to democracy and good governance.

Answerability, another critical pillar of accountability, requires public officials to be held responsible for their actions and decisions. This involves accountability not only to citizens but also through internal monitoring and evaluation mechanisms within public institutions. Answerability ensures that errors and abuses of power are identified and rectified, and that those responsible for mismanagement or corruption face consequences.

Lastly, a commitment to equity and justice is fundamental to accountability in public governance. Public institutions' decisions and actions must be guided by the principle of equity, ensuring fair and impartial treatment for all citizens. This includes the equitable distribution of public resources, equal access to public services, and the protection of the rights of all citizens, especially vulnerable groups.

Imam Ali ibn Abi Talib is a historical figure of immense importance in Islamic history. As cousin and son-in-law of the Prophet Muhammad, and the fourth caliph of Islam, he played a crucial role in the development of early Islamic institutions. His leadership is marked by a deep commitment to justice, ethics and responsibility **[Ifiss, S., & Mssassi, S., 2023]**. These values are particularly well illustrated in his Letter 53, addressed to Malik al-Ashtar, when he was appointed governor of Egypt.

Letter 53 is considered one of the most important documents on ethical and responsible governance. It contains detailed advice on how to govern justly and equitably, emphasizing the responsibility of rulers towards their constituents. In it, Imam Ali stresses the importance of justice, honesty, compassion and fairness. He insists that rulers must always act in the interests of the people, and that they are accountable to God and citizens for their actions.

Letter 53 also addresses practical issues of governance, such as resource management, the appointment of officials, and the relationship with citizens. Imam Ali urges Malik al-Ashtar to be fair and equitable in the distribution of resources, to appoint competent and honest officials, and to maintain a close and respectful relationship with citizens. This advice is not only relevant to the governance of the time, but also resonates with modern principles of public management.

Imam Ali also warns against the dangers of arrogance, corruption and injustice. He stresses that rulers must remain humble and accessible, avoid any form of favoritism or nepotism, and ensure that justice is served to all citizens, without discrimination. These principles are essential to maintaining public trust and ensuring effective, ethical governance.

The principal aim of this study is to scrutinize the influence of accountability principles, as articulated by Imam Ali in his Letter 53, on the performance of Moroccan public organizations. This investigation seeks to elucidate how the values of justice, integrity, and accountability can enhance transparency, efficiency, and public trust within Moroccan institutions. Critical focal points include the equitable management of resources, the dedication of leaders to their constituents, and the imperative to eschew laissez-faire attitudes.

To accomplish this objective, the study will employ a mixed-methods approach, integrating both qualitative and quantitative analyses. The qualitative component will involve an in-depth examination of historical texts and discourses by Imam Ali, aimed at comprehending the foundational principles of responsibility he delineated. Concurrently, the quantitative component will utilize performance data from Moroccan public organizations to evaluate the impact of implementing these principles.

This study holds significance on multiple fronts. Firstly, it enriches the body of literature on public governance by providing a historical and ethical lens through which to view accountability. Secondly, it furnishes practical insights for Moroccan public officials, demonstrating how the principles espoused by Imam Ali can be operationalized to bolster performance and enhance public trust. Finally, it paves the way for future research into the application of ethical principles across diverse cultural and institutional settings.

In essence, the exploration of accountability as envisaged by Imam Ali in his Letter 53, and its subsequent impact on the performance of Moroccan public organizations, is pivotal for understanding how accountability principles can revolutionize public governance. By delving into Imam Ali's teachings, this study aspires to offer profound and actionable reflections on integrating accountability—embodied in fairness, commitment, and the aversion of laissez-faire—into public management practices, thereby fostering efficiency, public trust, and equitable governance.

Research problem

The governance of public institutions globally is encountering escalating challenges, particularly concerning accountability, justice, and efficiency. In numerous countries, including Morocco, citizens are increasingly expressing their discontent with corruption, social injustice, and the mismanagement of public resources. These issues erode public trust in institutions and pose significant threats to socio-economic development.

Letter 53 of the Nahj al-Balagha, authored by Imam Ali for Malik al-Ashtar, offers profound guidance on governing with responsibility, commitment, and fairness. This charter of values, despite being centuries old, retains extraordinary relevance to contemporary governance challenges. It delineates principles that address the core of public administration, advocating for transparency, equity, and ethical leadership as foundations for effective governance.

The enduring wisdom contained in Letter 53 serves as a beacon for modern policymakers and public administrators, providing timeless strategies to combat the pervasive issues of corruption

and inefficiency. By adhering to these principles, public institutions can rebuild trust, ensure justice, and achieve sustainable socio-economic development.

Research question

- How can the principles of accountability set out in Imam Ali's letter 53 be effectively applied to improve the performance and integrity of contemporary Moroccan public institutions?

Sub-questions

- What are the fundamental principles of responsibility detailed in Imam Ali's letter 53?
- How can these principles be interpreted and adapted to modern institutional contexts, particularly in Morocco?
- What concrete steps can Moroccan public institutions take to integrate these principles of responsibility into their governance practices?
- What are the potential challenges to implementing these principles in public institutions, and how can they be overcome?

Problem studied

The primary issue addressed in this article is the deficit of responsible governance in public institutions and the exploration of how Imam Ali's teachings, as presented in Letter 53, can serve as a guide to enhancing transparency, justice, and administrative efficiency. By examining the principles of accountability outlined in the letter, this study aims to propose practical and applicable solutions for strengthening the governance of Moroccan public institutions, meeting citizens' expectations, and contributing to the economic development of the public sector in Morocco.

1 Imam Ali's Vision of Responsibility

Numerous calls for greater accountability on the part of public officials, in favor of public governance, are made in letter 53. In the sayings related to this principle, the messages tacitly show that good governance should focus not only on transparency, but also on accountability. These messages do not deny that, in many situations, it is reasonable to demand greater accountability from public officials towards citizens. Certainly, this means that accountability is an important tool for citizens to monitor the performance of public decision-makers and regulators. Moreover, accountability in the public sector as discussed in letter 53 is defined by a much broader set of indices associated with the concept.

171

- **Equity**

> (52) Observe carefully the behavior of your **officials** and **choose them** after putting them to the **test**, do not appoint them out of **favoritism** or **selfishness**...
> (73) ... If someone exercises a monopoly, punish him **fairly** and **without excess.**
> (76) "The **furthest away** has as many **rights** as the **nearest**, and you are **responsible for everyone'**s share".
> (91) "Close to the governor are relatives and advisors, and among them are some who are moved by selfishness, covetousness and lack of **fairness**; stop their arms by removing all the causes of this state of mind."
> (92) "Do not grant any land to your relatives or your advisors, never give your consent to what they covet if this would harm the interests of others in the distribution of water or **the sharing of the fruit** of a joint venture, and allow those around you to make other men work on their behalf. For the **responsibility for** such acts **will fall to you** both in this world and in the hereafter."
>
> **Extract from letter 53**

In the conception of the responsibility of the Head of State Ali, fairness is the key element in the performance of public services. One of the main tasks of its future leader is to ensure a system of justice and equity, in which all people are treated impartially. A system that offers all individuals an equal chance to obtain the resources they need to access the same opportunities. The excerpt above presents various equitable formulas that can be used to guarantee fairness in public services. They are based on three general principles: fairness in employment, fairness in sanctions and the judicious distribution of resources, all of which form the basis of an impartial management system.

With regard to the first aspect, Mālik is told *to choose his officials after putting them to the test and not to appoint them out* of *favoritism or selfishness*. These words raise one of the fundamental issues of fairness in the selection, recruitment, appointment or mobility of civil servants. Indeed, Imam Ali would want to ensure that his ruler respected standards of fairness as an employer. In this respect, he was keen to enlighten his disciple on the path to take, so that he could strengthen his ability to stimulate good practice in access to employment and successful human capital management.

In his hiring practices, Mālik al-Ashtar must be aware that the principle of merit is at the heart of employment equity. As such, passage 52 on employment equity warns against favoritism and selfishness. This means that the responsibility of Mālik, or any other official, requires confronting the discriminatory hiring and promotion attitudes of the civil service, and correcting the unequal and unfavorable treatment of the human resources management system applied to certain civil servants.

This statement by Imam Ali on employment equity makes some interesting observations that are in line with modern legislation. In an effort to give concrete expression to the public

service's employment equity responsibilities, the Canadian federal government introduced the *Employment Equity Act[1]* in 1986[2] to recognize and improve the situation of certain under-represented groups (e.g. women, aboriginals, persons with disabilities and visible minorities) in the public service. Overall, the Act has clearly had an impact on the levels of each of these groups," stated the President of the Treasury Board in the Treasury Board of Canada Secretariat's 25ème annual report[3] to Parliament. In the Republic of South Africa, there is also *the Employment Equity Act 1998* (RSA, 1998)[4] . This Act provides a framework for eliminating discrimination against disadvantaged groups, to ensure their equitable representation in all occupational categories and at all levels of employment.

Head of State Ali goes on to say: " *punish him **fairly** and **without excess***" (passage **73**). This is further evidence that he aims to develop the fairness approach to the human resources management system, positioning it as a dynamic and driving force of public accountability. He is concerned that the sanctions imposed will not be uniform across all entities. For this reason, he highlights another aspect of a fair management system, namely the rules of fairness in terms of sanctions. This means that punishment must not be arbitrary, abusive or disproportionate to the seriousness of the misconduct. Respecting this principle when imposing disciplinary measures can be part of good labour relations practice and preserve the leader's credibility within the group.

Then he adds in the same vein, "Close *to the **governor** are **relatives** and **advisors**, and among them are some who are **moved** by **selfishness**...and **lack of fairness**; stop their arms by removing all causes of this state of mind*" (passage **91**). This instruction indicates that employee misconduct poses a threat to service delivery and compromises the good example set by the public service. As a manager, Mâlik must intervene at the slightest sign of misconduct by a civil servant and adjust punishments according to the seriousness of the offence. It is important that he gathers evidence and makes a decision based on what he knows about each case. This requires precise knowledge of his subordinates' environment, the aim being to ensure that he follows a fair and equitable procedure throughout.

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[1] Employment Equity Act. (1995). Canada Act, S.C., c. 44. Available at: https://lois-laws.justice.gc.ca/PDF/E-5.401.pdf (consulted on 20/03/2022).
[2] Revised Statute of Canada R.S.C. (1985), chap. 23 (2nd supp.) in: Report of the Standing Senate Committee on Human Rights.(2007). Employment equity in the federal public service: We're not there yet. Available at: https://sencanada.ca/content/sen/committee/391/huma/rep/rep07feb07-f.pdf. (Consulted on 23/03/2022).
[3] Treasury Board of CanadaSecretariat annual report.(2018). Employment equity in the public service of Canada 2016-2017. Available at www.canada.ca . (Accessed 03/29/2022).
[4] Employment Equity Act No.º 55 of 1998, adopted by the Republic of South Africa (RSA) and amended in 2006. Available at www.gov.za. (Accessed 05/04/2022).

This second aspect also underpins the *Labour Relations Act* No. 66 of 1995 [5] in South Africa. This Act provides a framework within which the private and public sectors must manage employee discipline. It advocates procedural fairness, i.e. the taking of fair disciplinary action by an employer. In addition to procedural fairness, employers must also ensure greater consistency in the penalties imposed for similar offenses, one of the key principles of fair labor practices. In this respect, the law stipulates that an employer must ensure that sanctions imposed on employees who have committed similar acts are uniform.

A third aspect of equity concerns the question of how to ensure a fair and judicious distribution of resources. Equity, as discussed in passage **92**, requires the implementation of rules on how to allocate and share resources. In warning his companion of the *risk of harming the interests of others in the allocation or sharing of the fruits of a common enterprise*, Imam Ali recommends the equalization of the resources that the agents in charge of Egypt's interests will be able to use, in order to achieve the ends they set themselves without harming the collective interest. He was obviously thinking of the problems linked to the performance of public services, for he knew that the inequitable distribution of resources could lead to inequalities in the provision of public services. He warned his successor against the possibility of an abusive agent attacking shared resources in order to significantly reduce the quality of service provided to users. As a result, he drew attention to resource allocations that can be influenced by favoritism, sometimes triggering discrimination by public players, as well as disparities and inequalities in the use of services. For this reason, Mâlik has a responsibility to assess needs and achieve the most efficient possible use of resources, since there must be an assessment of the relationship between performance and resource allocation. This will lead to more and better services.

To complete the theme, he asks his successor to ensure that the **furthest away** has as many **rights** as the **nearest**, and that he is **responsible for everyone'**s share. He assumes that the furthest away must be the most disadvantaged of the people. Clearly, individuals have different socio-economic statuses and different needs, in order to flourish in the various spheres of social life**.** In his discourse, it therefore seems important that resource allocation and decision-making mechanisms are fair, so that everyone can claim fair, egalitarian and reasonable treatment. This process of resource allocation represents a problem of prioritization, sometimes referred to as resource rationing. It is therefore understandable that he asks Mâlik to reinforce equity in the setting of priorities in public service management and to make changes in this mechanism, so

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[5] Labour Relations Act (LRA). (1995). No.66, Government Gazette, Republic of South Africa. Available at: www.gov.za. (Accessed 12/24/2019).

that individuals with the same needs receive the same resources and individuals with the greatest need receive more resources. This point will be clarified by researchers who introduce prioritization as the process by which decisions are made about how to allocate public service resources equitably (e.g. Loughlin, 1996; Gibson, 2005).

From the above, it appears that equity of access to resources was recognized as being of increasing importance in the 7$^{\text{ème}}$ century. By contrast, equity-based resource allocation is, at present, a relatively recent field within public administration. As such, concerns about equity-based accountability in resource allocation are being raised by political scientists (e.g., Lineberry 1977) and economists (e.g., Boe and Kvalvik 2015). Similarly, constraints on resource distribution pose a serious challenge for some countries, such as Tanzania and Uganda. In its Equity Report, the World Bank examined in detail the nature of the problem of unequal distribution of health workers and teachers in both countries. This inequality has led to disparities in the delivery of education and health services, resulting in poorer quality services in some difficult or underserved areas. Both countries will need to target additional resources to ensure equity within their current wage bill (World Bank, 2011).

On the other hand, there seems to be a **consensus** between **historical command 53** and the **literature that** public accountability can be associated with equity. "Responsibility" often serves as a conceptual umbrella to cover several distinct concepts (Bovens, 2006). It is often used as a synonym for equity. The principle of equity presents an indicator of public accountability (Deguergue, 2013) that is relevant to strengthening stakeholder involvement and accountability (Maluka, 2011). As equity is a public service mission, a manager must develop an approach to framing equity issues that meets the ambiguous expectations of users (Keramidas, 2012),

In short, equity in the eyes of Imam Ali applies to multiple areas: resource allocation, employment and sanctions (figure 26). With such an approach, an organization, directly involved in key aspects of human resources management, will recognize that each employee has variable access to resources and privileges, in order to benefit equitably from opportunities within the entity. This has a positive effect on service delivery results. In this respect, it is interesting to note that the key elements of this notion of equity must be a national objective to improve the representation of disadvantaged groups and to ensure that they benefit from equity of access to public services.

- **<u>Commitment</u>**

> **(93) Oblige** everyone to **fulfill** the **mission** assigned to them, whether they are close to you or far away , shoulder your **responsibility** with patience **....**
>
> *Extract from letter 53*

Another clue to accountability was pointed out in the saying **93** aimed at promoting the values of commitment among public officials. In this passage, Imam Ali commits Mâlik to ensuring that each individual fulfills his mission in order to encourage accountability among his staff. He knew that when his actors clearly understand the ends included in the mission statement, commitment to that mission increases. At this level, Mâlik must consider stakeholder engagement to be common practice in the management of Egypt's public affairs. This passage also seems to carry a message of enlightenment that aims to edify Mâlik and ensure that he himself is capable of fully assuming the mission incumbent upon him. Before encouraging others to be committed, Mâlik must first be committed himself.

Imam Ali does not tolerate responsibility without commitment. At this point, public leaders are called upon to guide their followers along the right path in order to nurture the organization's ability to instill values that support employee engagement and directly affect public sector accountability. The advice given on engagement is also sealed by a message on the notion of collective commitment. Mâlik is told to *commit everyone to fulfilling their obligations, whether close to you or far away*. Understandably, the mobilization of employees at all levels seems important to him. More specifically, the emphasis is on **joint commitment to ensure that** tasks are shared equally**.** He invited his successor to clarify the ways in which responsibilities were shared, and to guarantee the commitment of players at all levels, whatever their hierarchical position. When Mâlik or any other leader sets an example of commitment to employees, they will be ready to be influenced to pursue a common goal.

At organizational level, this historical commandment could help decision-makers to take the necessary steps to improve practices and levels of commitment. It implicitly calls for steps to be taken to stimulate stakeholder engagement. One of the main aims of this declaration is to make public entities more productive and competitive. Indeed, the success of an organization can be ensured by management commitment, which can have an impact on the behavior of public servants and thus on their performance (William et al., 2014**).**

Most researchers have come to the same agreement and assert that the term accountability refers to a relationship based on the commitments of certain people to take responsibility for the results achieved in the light of agreed expectations and the means used (e.g. Tran, et al., 2021).

This notion is also shared by Eraly and Hindriks (2007), who stated that without a mission to accomplish or goals to achieve, accountability cannot exist. In addition, they identified the relationship between levels of power and responsibility, which arises at all hierarchical levels and requires delegated power and collective/individual autonomy. Finally, Rixon (2010), in his study of stakeholder engagement mechanisms employed by a Canadian public sector organization, adds that stakeholder engagement is common practice in the public sector and is considered an essential element of accountability.

- **Avoid laissez faire**

> (84) There are some **matters that** you must deal with **personally**, among others: **responding to your agents whenever your officials feel unable to decide promptly**,...... Adopt a **work** schedule for **each day**, because each **day brings its own work**.
>
> *Extract from letter 53*

Within this discourse, there is another figure of public responsibility worth discussing: the laissez-faire . We deduce that sometimes those in power adopt attitudes of non-intervention or even indifference to a situation that merits a reaction. It's easy to see that Mâlik 's third responsibility rests primarily on involvement and intervention, not laissez-faire. The leader Ali was certainly aware that this type of management presents several disadvantages that his future manager must take into account. To this end, he required him to *handle certain public affairs personally*. More specifically, he advised him to seek to avoid absences when necessary, to make the necessary decisions, to answer urgent questions and to get involved when important problems arose. Basically, he wants to explain that greater responsibility on the part of public leaders presupposes a type of leadership that is reactive and non-avoidant in situations where intervention and active participation on behalf of the manager are probably required or desired.

Of course, Imam Ali is not against delegation, as we shall see later, but the responsibility for carrying out certain tasks properly will always lie with Mâlik , whether he delegates or not. Mâlik cannot simply delegate and then withdraw into a passive role in relation to his subordinates. Quite simply, Imam Ali implicitly foresees the undesirable effects of the behavior of some managers who tend to leave too much responsibility to subordinates, diverting attention from difficult choices and abandoning their responsibility. In this respect, Mâlik sees himself as a partner in the good and bad behavior of his constituents. A similar idea was later developed by Bass (2008), who noted that delegation should not be confused with laissez-faire leadership or abdication. A leader who delegates remains responsible for monitoring whether the delegation has been accepted and the required activities carried out.

More generally, this text refers to public leaders who demonstrate a hands-off approach to work and avoid the **responsibilities** essential to their position. In other words, leaders who are indecisive, uninvolved, withdrawn when needed and reluctant to take a stand in critical moments. Such behaviors prevent followers from knowing what is expected of them in terms of work tasks and performance targets. In other words, a lack of involvement and role messaging on the part of the superior will give rise to ambiguity among followers, especially when they come up against difficult, unstructured tasks that involve more cooperation and interdependence (Vullinghs et al., 2020). To this end, organizations need to be aware of the potentially negative effects of laissez-faire leaders in order to prevent and manage abusive leaders.

The letter confirms that public accountability can be associated with the degree of leader absence, passivity or avoidance. By comparing it with what has been discussed about "laissez faire" management, it appears that research strongly supports this assertion. In an empirical study conducted in Norwegian workplaces, Skogstad et al (2007) stated that laissez-faire leadership is defined as the abdication of responsibility. For their part, Bass (2008) represents laissez-faire leadership as a management style where the leader excessively cedes responsibilities and duties to followers, asking to do little or nothing with subordinates. Similarly, Hinkin and Schriesheim (2008) define leaders adopting this behavior as "managers avoiding decision-making, abdicating responsibility and not using their authority". In a more recent literature search concerning the field of management and leadership, Fosse et al. (2019) complement this definition by stating that passive leaders are known by avoidance and negligence in performing expected tasks. Buch and colleagues (2014) assert that a leader who engages in passive behaviors he does not attempt to provide direction, feedback or support.

All in all, the letter hopes to assist those who want to determine the factors that foster and promote accountability as an important element of good governance, using sound management practices. From his analysis of the texts, Imam Ali has identified three clues that influence accountability in the public sector. According to him, accountability is the result of an integrated set of measures relating to the fairness of the management system, the active intervention of leaders and the commitment of management.

2 Methodology

2.1 Sample description

As part of this study, a representative sample of Moroccan public institutions was carefully selected to assess the impact of the governance principles set out in Imam Ali's letter 53 on

their performance. The institutions in this sample were classified according to their legal structure, sector of activity and size, thus ensuring optimum diversity and representativeness.

Our analysis highlights three key variables of the Responsibility Principle - Equity, Commitment, and Avoiding Laissez-faire - as interpreted from the letter 53. This approach enables us to reveal how Imam Ali's teachings concretely influence the practices and results of Moroccan public organizations.

Thanks to a rigorous methodological approach, integrating univariate and bivariate analysis techniques, we were able to discern precisely the mechanisms by which these principles of accountability improve the effectiveness and efficiency of public institutions. This study underlines the relevance and depth of Imam Ali's precepts in the modern context of public governance.

- **Legal structure of organizations**

The sample comprises a total of 126 public institutions, distributed as follows:

o   Public establishments: 67 (53%)

o   Public subsidiaries: 33 (26%)

o   State-owned companies: 17 (14%)

o   Mixed companies: 9 (7%)

This distribution reveals a predominance of public establishments and public subsidiaries, which together make up more than two-thirds of the sample. This distribution reflects the large number of these entities in the public portfolio, as indicated in the Report on Public Establishments and Enterprises published by the Ministry of the Economy and Finance.

- *Sectors of Activity*

The public institutions studied operate in a variety of sectors, illustrated as follows:

o   Finance: 23 (18%)

o   Teaching: 21 (17%)

o   Health: 15 (12%)

o   Fisheries and agriculture: 12 (10%)

o   Energy and mining: 11 (9%)

o   Urban planning: 9 (7%)

o   Infrastructure and transport: 8 (6%)

o   Tourism: 8 (6%)

o   Jobs: 7 (6%)

o   Other: 12 (10%)

The financial sector is the most represented, followed by education and healthcare. This sectoral diversity enables us to examine how SD principles influence performance in different organizational contexts.

- *Organization size*

The organizations in the sample also vary in terms of size, measured by the number of employees:

o   Between 0 and 100 employees: 27 (21%)

o   Between 100 and 500 employees: 64 (51%)

o   Between 500 and 1000 employees: 35 (28%)

The majority of organizations surveyed are medium-sized, with 51% having between 100 and 500 employees. This distribution makes it possible to analyze the impact of responsibility principles across entities of varying sizes, offering a more comprehensive view of their application and effectiveness.

2.2 Analysis methods

To assess the impact of the accountability principles set out in Imam Ali's letter 53 on the performance of Moroccan public institutions, we adopted a sophisticated analytical approach, integrating univariate and bivariate analysis techniques. This methodological approach is perfectly aligned with the specific objectives of our study, aimed at unpacking precisely how the principles of accountability, as defined in this letter, influence and shape the performance of Moroccan public institutions.

The univariate analysis, by isolating each variable, gives us a clear and detailed view of the individual impact of each responsibility principle - Fairness, Commitment, and Avoiding complacency. This approach provides a detailed understanding of the specific contributions of each principle. In parallel, bivariate analysis allows us to scrutinize the interactions and synergies between these variables, revealing the complex dynamics and mutually reinforcing effects that contribute to improving the overall performance of public institutions.

The integration of these analytical methods enables us to illuminate the mechanisms by which Imam Ali's precepts, interpreted through the prisms of responsibility, enhance the effectiveness

and efficiency of Moroccan public organizations, thus revealing the depths of their positive impact.

3 Results of the statistical study

- *Flat sort "Equity" and its cross-reference with " Organizational Performance".*

Table 1: Management system equity

How do you rate the fairness of your management system?	Frequency	Percentage
Not at all	48	38,10%
Rarely	33	26,19%
Medium	14	11,11%
Often	14	11,11%
Totally	17	13,49%
Total	126	**100%**

Source: Authors

Figure 1 : Distribution of equity in public organizations
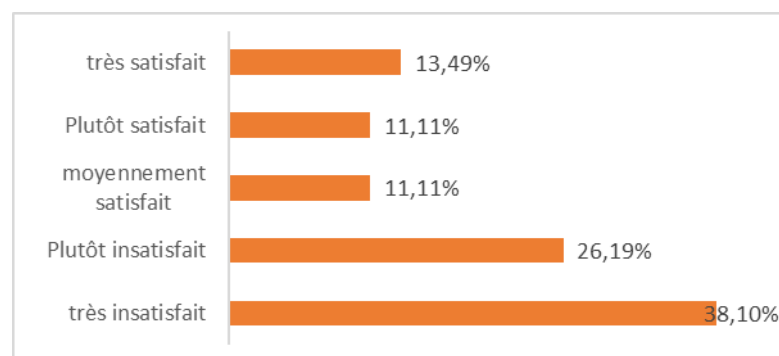
Source: Authors

Table 1 presents the assessment of perceived fairness within the management system of public organizations. Of the 126 respondents, 48 (38.10%) felt that their management system was not fair at all, while 33 (26.19%) felt that fairness was rarely present. Only 14 respondents (11.11%) consider fairness to be moderately or often respected, and 17 (13.49%) consider their management system to be totally fair. The distribution of responses shows a predominance of perceived inequity, which can be attributed to cultural and structural factors specific to public organizations...

Table 2: Association between use of the cult values charter and organizational performance

	How do you rate the fairness of your management system?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	144.91	16	< .001	0.536

How do you assess the efficiency of your organization?	112.52	16	< .001	0.472
How do you assess customer satisfaction with your organization's products or services?	99.53	16	< .001	0.444

Source: Authors

Table 2 explores the relationship between perceived fairness and organizational performance across three dimensions: effectiveness, efficiency and customer satisfaction. Chi-square test results indicate a significant correlation between fairness and each of these dimensions, with p-values below .001. Moreover, the Cramer index (V) consistently exceeds 0.4, attesting to a robust relationship between perceived fairness and organizational performance.

- *Flat sorting of "Engagement" and its intersection with "Organizational Performance"*

Table 3: Level of commitment in public organizations

Does your management accept its responsibility?	Frequency	Percentage
Not at all	41	32,54%
Rarely	53	42,06%
Medium	10	7,94%
Often	17	13,49%
Totally	5	3,97%
Total	**126**	**100%**

Source: Authors

Figure 2: Distribution of Commitment in public organizations
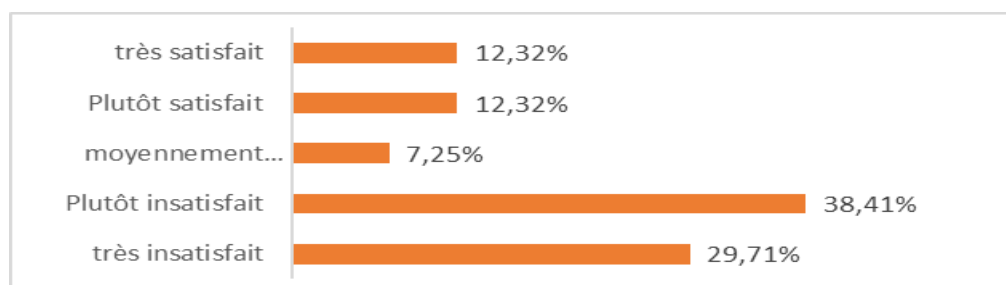
Source: Authors

Table 3 examines the level of management commitment in public organizations. Of the 126 respondents, 41 (32.54%) felt that their management did not take responsibility at all, and 53 (42.06%) felt that this rarely happened. Only 10 (7.94%) felt that their management was moderately involved, and 17 (13.49%) felt that their management often assumed responsibility. Only 5 (3.97%) consider their management to be fully committed. These results underline a significant deficit in perceived commitment within the management of public organizations.

Table 4: Association between commitment and organizational performance

	Does your management accept its responsibility?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	102.23	16	< .001	0.450
How do you assess the efficiency of your organization?	92.6	16	< .001	0.429
How do you assess customer satisfaction with your organization's products or services?	187.71	16	< .001	0.610

Source: Authors

Table 4 highlights the relationship between management commitment and organizational performance. Chi-square tests show a significant correlation between commitment and effectiveness, efficiency and customer satisfaction, with p-values below .001. The Cramer index (V) above 0.4 reinforces the strength of this relationship, demonstrating the importance of management commitment for high organizational performance.

- *Flat sorting " Avoiding laissez faire " and its cross-referencing with "Organizational Performance".*

Table 5: Level of laissez-faire in public organizations

How laissez-faire (absent and passive) is your management in the day-to-day running of the organization?	Frequency	Percentage
Not at all	57	45,24%
Rarely	33	26,19%
Medium	8	6,35%
Often	25	19,84%
Totally	3	2,38%
Total	**126**	**100%**

Source: Authors

Figure 2Distribution of laissez faire in public organizations
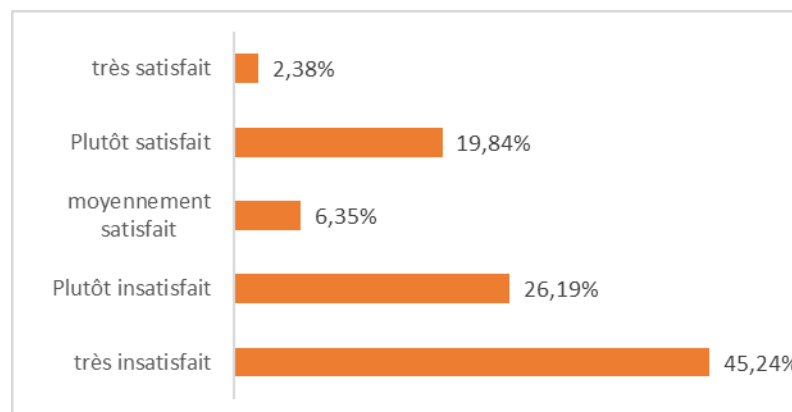
Source: Authors

Table 5 analyzes the degree of laissez-faire in the day-to-day management of public organizations. Of the 126 respondents, 57 (45.24%) state that their management does not adopt a laissez-faire attitude at all, while 33 (26.19%) believe that this happens rarely. 8 (6.35%) thought it happened moderately, and 25 (19.84%) often. Only 3 (2.38%) feel that their management adopts a totally laissez-faire attitude. These results indicate that laissez-faire is perceived as relatively uncommon, but nonetheless significant in some organizations.

Table 6: Association between Justice and organizational performance

	How laissez-faire (absent and passive) is your management in the day-to-day running of the organization?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	91.32	16	**< .001**	0.426
How do you assess the efficiency of your organization?	157.61	16	**< .001**	0.559
How do you assess customer satisfaction with your organization's products or services?	61.60	16	**< .001**	0.350

Source: Authors

Table 6 explores the relationship between management laissez-faire and organizational performance. Chi-square test results reveal a significant correlation between laissez-faire and the three dimensions of organizational performance, with p-values below .001. A Cramer index (V) greater than 0.3 confirms the robustness of this relationship, indicating that laissez-faire has a significant impact on organizational performance.

4 Discussion of results

The results of our analysis confirm a significant and positive relationship between accountability, as measured by our Letter 53 indicators, and organizational performance. This finding underlines the crucial importance of the effective implementation and measurement of the accountability defined in this letter within organizations, as a key factor contributing to their success.

Accountability variables such as fairness, commitment and avoidance of complacency have been shown to be relevant in assessing how accountability contributes to performance. All these components, inspired by Letter 53, have a significant impact on the performance of public organizations. Consequently, Moroccan public organizations are called upon to proactively integrate these various elements into their day-to-day management. **Equity** within an organization can contribute to a harmonious working environment. When employees perceive a fair distribution of resources and opportunities, their motivation and commitment can increase, leading to better individual and collective performance.

184

Similarly, the **commitment** and **obligation** to **fulfill** one's **mission** implies a strong alignment of individuals with the organization's objectives and mission. This alignment encourages the concentration of efforts towards common goals, which can improve overall performance. Finally, the **avoidance of laissez-faire, as a** component of responsibility, implies proactive management attentive to responsibilities. This can lead to closer supervision of processes, reducing the risks associated with passivity and lack of management. By avoiding laissez-faire, potential errors are minimized, which can contribute to more consistent and reliable performance over time.

Furthermore, the use of specific indicators, such as equity, commitment, and laissez-faire avoidance, has enriched our understanding of organizational accountability. Compared to previous studies that have focused on specific dimensions of accountability such as upward, downward, lateral, public, and financial accountability (Murtaza, 2012; Verbeeten and Speklé , 2015; Tran et al., 2021), our holistic approach transcends these traditional categories. The three specific indicators chosen to assess accountability in the context of Letter 53 present distinct nuances to this research.

Firstly, the fairness indicator, which focuses on judgment and sanction, stands out by emphasizing the ethics of decisions. This approach differs from financial responsibility (Tran et al., 2021), which generally focuses on the prudent management of monetary resources. Secondly, the judicious allocation of resources, as an indicator, addresses the way in which resources are allocated and used. This dimension differs from public accountability (Tran et al., 2021), which focuses more on public accountability. The judicious allocation of resources underlines the need to ensure the efficient and equitable use of resources, thus going beyond mere financial transparency.

By incorporating commitment as an indicator, Letter 53 emphasizes involvement and the obligation to fulfill one's mission, implying a strong alignment of individuals with the organization's objectives and mission. This differs from bottom-up and top-down accountability (Murtaza, 2012) in emphasizing the need for proactive participation rather than simply the transmission of information. On the other hand, the laissez-faire avoidance indicator introduces a proactive perspective to prevent complacency or inaction. Unlike lateral responsibility, which focuses on peer-to-peer relations, this indicator is aimed at preventing organizational inertia. It emphasizes the importance of taking steps to avoid situations where responsibility could be neglected or mismanaged.

By taking these dimensions into account, our assessment of accountability in the context of Letter 53 becomes more comprehensive, encompassing a variety of dimensions beyond just public or financial considerations. This approach adds a proactive dimension, emphasizing the importance of active stakeholder engagement and the prevention of inaction in ensuring effective accountability, both in the way decisions are made and in the allocation of responsibilities and management of resources.

At the same time, these results contribute to existing work that has already established a link between organizational effectiveness and responsibility (Wenar, 2006; Murtaza, 2012; Verbeeten and Speklé, 2015; Tran et al., 2021; Han, 2019). Identifying these specific dimensions in Letter 53 enriches our understanding of the links between responsibility and organizational effectiveness, offering new and more nuanced perspectives on the factors that contribute to organizational success. This contribution reinforces the validity and relevance of the links established between organizational responsibility and operational effectiveness. It underlines the importance of a contextual approach, in which the principles drawn from Letter 53 are integrated to better understand the complex dynamics shaping the governance of public organizations. By adopting these principles, Moroccan public organizations can not only strengthen their ability to achieve their strategic objectives, but also cultivate an environment where fairness, commitment and proactive management are key elements of the organizational culture.

Conclusion

In conclusion, this article reveals that the principles of accountability articulated by Imam Ali in his Letter 53 are not merely relevant but indispensable for enhancing modern public governance. With its profound guidance on fairness, leadership commitment, and vigilance against laissez-faire attitudes, Letter 53 provides a timeless blueprint for public administrations striving to elevate their effectiveness and legitimacy.

Applying these principles can revolutionize public management in several transformative ways. Firstly, by ensuring greater equity, public institutions can guarantee that resources and opportunities are distributed justly and equitably. This is crucial for sustaining social cohesion and ensuring citizen satisfaction. Promoting equity within public management also mitigates inequalities and fosters greater social inclusion.

Secondly, the commitment of leadership is pivotal for achieving organizational objectives. Leaders who are genuinely committed set a standard of excellence and inspire confidence both within their teams and among the public. Their dedication translates into heightened employee motivation, superior quality of public services, and increased user satisfaction. Committed leaders are also vital for the effective implementation of public policies and for addressing citizens' needs and expectations with both foresight and responsiveness.

By eschewing laissez-faire approaches, public institutions can avoid administrative drift and passivity, which often lead to inefficiencies and public frustration. Active and attentive leadership ensures that challenges are promptly identified and addressed, processes are continuously refined, and public services are delivered with efficacy and efficiency.

By embracing these values, Moroccan public institutions can not only rebuild trust with citizens but also foster an environment ripe for innovation and ongoing improvement. Governance founded on principles of fairness, commitment, and vigilance as opposed to laissez-faire promotes a climate of transparency and accountability, where citizens feel respected and actively engaged in decision-making processes.

This study thus presents actionable recommendations for integrating these principles into contemporary public management. These recommendations include training public leaders in the principles of Imam Ali, crafting policies to reinforce equity and commitment, and establishing robust monitoring mechanisms to counter laissez-faire tendencies. By adopting these principles, public institutions can significantly enhance their performance, contribute to socio-economic development, and meet the evolving expectations of citizens.

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