**FMC assessment Matrix (segment)**

| **Key components** **internal control** | **Key variables** | **Assessment aspects** | **Indicators** | **Sources** | **Methodological approach**  |
| --- | --- | --- | --- | --- | --- |
| **FMC within the primary processes / programs / projects** | **Configuration of Managerial Accountability (composition of the accountability triangle: Responsibility, Accountability and Authority)** | **Responsibility:** there is a delegated mandate structure (tasks/obligations) described which is aligned with the organizational structure.  | • There is a regulation which describes the division of powers and obligations throughout the hierarchical management layers;• Senior management (on paper) is not involved in operational decisions that could have been delegated | Internal regulations | Study the internal regulations that describe to what extent within your institution responsibilities, powers/authorities are delegated. Your findings should describe if this current regulation has a centralized or a delegated character.  |
|  |  | **Responsibility:** the described mandate structure functions in practice as is described on paper | • Tasks and obligations within the organization are performed in line with the described delegated mandates;• Senior management is not (on a daily basis) involved in operational decisions that could have been delegated | Senior managementOperational managementInternal regulations | In interviews, try to get a sense of how delegated mandates are really working. Try to find out if senior management really delegates operational tasks or if clearance for every operational decision is needed. Describe your findings using the centralized versus delegated perspective. |
|  |  | **Responsibility:** within budget programs / processes / projects responsibilities are clearly delegated. This is described as such and works in practice | • Within their realm of responsibility, managers have delegated responsibilities. This is described;• Programs / processes / projects have a clear task structure which is aligned with clear objectives | Operational managementTask structure within programs / processes / projectsEmployees | Study how programs / processes / projects are organized on paper. Do you recognize a clear responsibility/task structure which is logically cascaded alongside objectives? In interview check how the practice works. Describe your findings using the centralized versus delegated perspective. |
|  |  | **Responsibility:** the setting of objectives is not solely performed by top management. Delegated (operational) management on their level can set their objectives in line with the strategic organizational objectives | • Management at all levels of the organization is involved in the setting of objectives;• Operational objectives are logically in line with strategic objectives | Descriptions of programs / processes / projectsSenior managementOperational management | Study the descriptions of programs / processes / projects and find out to what extent objectives are clearly described and in line with each other. In interviews: ask to what extent management at every level of the organization is/was involved in the setting of these objectives |