



Does Downward (social) Accountability Work? An Assessment of Local Governance Practices in Nepal

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Abstract

The articulation of downward (social) accountability to the local government (LG) has been established by the new constitution of Nepal (2015) and further elaborated in the Local Government Operational Act (2017). LGs in Nepal have gained more autonomy, role, and responsibility for providing public services to local citizens following the state restructuring into federal Nepal. What does local governance practice look like today in terms of downward accountability? This paper examines the existing patterns of downward accountability, particularly in the same cases of local government in the Kailali district in the Sudurpaschim Province. Two separate field-based studies were conducted in different periods. Initially, the study assessed the compliance of social accountability tools in three local units (2019). The second attempt was a study focused on the practices of the monitoring mechanisms of four LG units (2021). The analysis used the observation check-list, key informant interview, and questionnaire schedule for data collection. The respondents to the study were the elected representatives, staff of LGs, and service-receiving citizens. This observation indicates doubt about the practice of downward accountability at LG and its compliance, which appears to be ambiguous. LG elected representative's perception of downward accountability and the compliance mechanism should be clarified and specific. However, both elected representatives and the citizens have taken monitoring action in support of the downward accountability of LG. The monitoring mechanism is vital for feedback on local government activities and service delivery. Effective service delivery has slowed due to a lack of a standardized downward accountability system.

Keywords: Downward accountability, monitoring mechanism, local governance, service receiver citizen, service delivery



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1. Introduction

The concept of accountability has been evolved from having a general to a specialized application in governance. Accountability comes close to ‘responsiveness’ and a sense of responsibility, a willingness to act transparent, fair, and equitable (Bovens et al., 2014). In particular, the action taken by citizens or service holders to seek accountability from the government outside the formal system is called downward accountability (Joshi, 2017; World Bank, 2004). In addition, downward accountability (DA) is an obligation to be accountable for carrying out responsibilities and to be accountable to those entrusted. (Claasen & Lardies, 2010). However, the DA is the cornerstone of governance, which ensures the relationship between the actor and the agencies. So far, local governments are the closest units and meaningful participation of the grassroots communities (Acharya, 2018a; Hachhethu, 2008). Local governments are the lower layer of government, which is much closer to the local people and communities (Udayanganie, 2018). Moreover, local governments serve the fruit of democracy at the local level through greater engagement of citizens in governance activities by sharing power among key stakeholders. Hence, DA is a prominent issue for effective local governance and service delivery.

Local governance includes the diverse objectives of vibrant working and self-governing communities. As a result, good local government means more than just providing a variety of local services; it also involves safeguarding the lives and freedoms of local citizens, encouraging civic engagement, and supporting outcomes that enhance the local people’s quality of life. (Shah, 2006). Thus, the issue of ‘accountability’ has received considerable critical attention in local governance. A primary concern of a decentralized governance system is that the service providers have to work with the local people within proximity. Hence social accountability would be an essential and effective mechanism in local governance for effective service delivery (Shahi, 2020). Thus, according to contemporary ideology, local government should be responsible toward the

citizens, and their effectiveness and relevance should be reflected in delivering quality services.

The Constitution Assembly promulgated Nepal’s 2015 constitution, which established a new federal system with three tiers of government: the federal, provincial, and municipal (GoN, 2015). The country is administratively divided into seven provinces, 77 districts, and 753 local levels (including six metropolises, 11 sub-metropolises, 276 municipalities, and 460 village municipalities). This constitution (2015) has given the mandate to local government for 22 exclusive powers (Schedule: 8), and an additional 15 concurrent powers (Schedule: 9) to function at the local level. The local government has been acknowledged as having a constitutional role and responsibility for the first time in Nepal’s history. Similarly, the federal government enacted the “Local Government Operation Act” (LGOA)-2017 to provide local governments with a framework for operating smoothly and effectively. This LGOA act clearly defines local government functions, power, and responsibilities (GoN, 2017). However, as per the constitution of Nepal, local government can make required additional laws by-laws under their jurisdictions.

For instance, Nepal’s present local government has obtained autonomy through power devolution and a decentralized approach. A major question is, “How does local governance practice today look like as envisioned by the constitution and act?” The restructured local governments aim to establish a democratic and accountable government at the local level, ensuring efficient and responsive delivery of public services to the local communities. Additionally, they strive to promote social and economic development activities that uplift the living standards of the people, while fostering grassroots-level local democratic leadership (GoN, 2017). How can downward accountability, monitoring mechanisms, and compliance be incorporated into local government practices? One common issue right now is the local government in Nepal. On the other hand, LGOA-2017 has made mandatory provision of social accountability to the local government. Social audits, public audits,

public hearings, participatory planning, and monitoring systems are the tools for downward accountability.

Despite the number of reservations, roles, and responsibilities provided by the constitution (2015) and act (LGOA-2017) to the local government, Nepali society has remained frustrated and dissatisfied at the citizen level about honesty in the political and bureaucratic domains (Acharya, 2018b). On the other hand, a little less than half of Nepali (45.2%) people are optimistic that the local body restructuring has allowed them to increase the capacity of their local government to deliver services (Kathmandu University, 2018). Politically, the elected body is to execute the governance activities in local government units, but there are very few citizen engagement activities and it is seen that there is less emphasis on accountability (Dhungana, 2018). On the other hand some literature indicates that the capacity of local governments to provide services and social justice in Nepali society is being hampered by corruption and dishonesty in the political and bureaucratic realms (Acharya & Scott, 2022). The current curiosity is whether the local government lacks the capacity and morals to misuse the authority granted to the constitutions. It is a matter of research question.

However, the theory of accountability always emphasizes the following: citizen participation in governance activities, citizen surveillance, a sense of responsibility, a willingness to act in a transparent, fair, and equitable manner, and local government decisions that are justified to the people (Basel Institute on Governance, 2016; Fox, 2015; Jagadeesan et al., 2009). From here, regarding the accountability of the local government in the Nepalese context, whether there is a gap in the understanding and compliance of the principles and the law, or if there are other problems, this can be the subject of a study.

In this regard, the study analyzed two main thematic areas of local governance: adherence to downward accountability practices and the local government monitoring system. For this purpose, the two separate studies have been done in different periods in local government units of Kalilali district of Sudurpaschim province.

2. Theoretical Underpinning

Local government accountability theory fundamentally contributes to the ideas viz. liberal democracy, public choice theory, deliberative democracy, and the concept of decentralization and accountability. Liberal democracy theorists value local government because devolving local problems to those with local knowledge is more efficient than central management. Liberal democracy argues that the primary function of local government would have been to contribute to the stability of liberal democracy by enabling and participating in local affairs and educating citizens on civic responsibility and accountability (Chandler, 2010). Likewise, public choice theory supports the functional efficiency of local government. As per the public choice theory, the sense of competition (between authorities, political parties, and service providers), if incorporated into the local governance system, would result in better service delivery in their jurisdiction (Boyne, 1998). Furthermore, the rationality of the decentralization concept is to empower local people through local administrative units by delegating decision-making power, roles, and responsibility on the grounds of efficient local governance (Hossain, 2007). As a result, the core of local government philosophy comprises various theories and ideas that could be useful and accountable in the system of governance.

The grand governance narrative has multiple dimensions and implications in public administration and service delivery. The governance system focuses on the rules of collective decision-making, action, and judgment to solve the problems and challenges in public affairs at the global, national, and local levels (Chhotray & Stoker, 2009). Similarly, the implications of governance theory, how public policies deal with social complexity and dynamic nature, and how they fit into current social changes are comparable (Asaduzzaman & Virtanen, 2016). The male dominated societies and elite-centred governance contribute to inequality and hinder sustainable accountability (Khatri & Bhandari, 2019). Therefore, the discourse of governance provides a new contribution to local governance, and

public administration as the significance of citizen inclusion, public-private partnerships, government resource exchange, networking, interdependence between organizations and stakeholders, and a significant degree of autonomy in the changing role of government.

In the contemporary period, Habermas has grounded himself in discourse theory and political deliberation in the public sphere. The political decision-making process must occur within a framework of broad public discussion, in which all participants can debate the issues reasonably and rationally (Vitale, 2016). Moreover, deliberative democracy is a systemic approach with three functions: seeking the truth, establishing mutual respect, and generating inclusive, egalitarian decision-making Parkinson (2012). Hence, the arguments and logic of deliberative democracy support local government accountability.

In the present time, it has become a symbol of good governance in both the public and private sectors (Addink, 2019). Moreover, the accountability approach is one of the cornerstones of effective management. Furthermore, accountability would be the relationship between an actor and a forum in which the actor should explain and justify their conduct; the platform can pose questions and pass judgment, and the actor may face consequences (Bovens, 2007). Hence, accountability and transparency remain the foundations of government administration at the national or local level, ensuring that those in authority carry out their responsibilities and obligations honestly and legitimately (Amosa, 2010).

Meanwhile, social accountability encourages citizen surveillance and places the citizen at the center of public service delivery (Fox, 2015). Furthermore, social accountability initiatives also focus on the demand side (downward) through citizen engagement and government responsiveness. Therefore, the

concept of social accountability is a key element and a significant compliance tool for local government. In this regard, the primary concern of a decentralized local governance system is that the service providers must work with the people within close proximity. Social accountability would be an essential and effective mechanism in local governance (Shahi, 2020).

3. Methods and Materials

The study assesses the DA practices of local governance based on descriptive with convergent mixed method research design. These two study themes are vital issues in local governance for effective service delivery. Initially, the study's first phase (2019) investigated the practices of downward accountability tools in three local governments purposively in Kailali district, namely Lamki Chuha, Tikapur Municipality, and Janaki Rural Municipality. In the second phase (2021), it has tried to examine the monitoring mechanism of local government in four local government units: Bhajani, Lamki Chuha municipalities, Janakii and Joshipur Rural Municipalities of Kailali.

In order to address the research inquiry, an evaluation has been conducted to analyze the current state of accountability and monitoring systems in local governments. To achieve this, data and information were gathered using the Interview Schedule (IS) and Observation Check List (OCL). Additionally, a comprehensive interview was carried out with key individuals to obtain qualitative insights. Structured and unstructured questions and an institutional survey check-list were applied for the quantitative data collection. Elected representatives, administrative staff and service receivers were the primary respondents of the study. The perception of elected representatives and public opinion were analyzed with the help of five point Likert scale analysis method. SPSS computing technique was used for tabulation and prepared appropriately for the analysis.

4. Results & Discussions

4.1. Downward accountability

The study observed ten existing practices of accountability tools of three local governments of Kailali district in a changed context since the local governments had also practiced these tools before the restructuring. The contexts and existing situations of accountability practices of three local governments are given below separately.

Table 1

Existing Situation of Compliance of Accountability Tools

Local Government	Accountability tools											Remarks
	Public hearing in ward level	Public hearing in municipal level twice a year	Public audit in particular project	Social audit	Practice of monitoring mechanism mobilization	Placement of Citizen Charter	Update information dissemination System	Existence of Grievance management mechanism	Public Participation in planning	Compliance of Public procurement act	Inclusive budget	
Lamki Chuha Municipality (LMC)	No	No	Yes	No	Yes	No	No	No	Yes	Yes	No	Y=4 N=7
Janaki Rural Municipality (JRM)	Yes	No	Yes	No	Yes	No	No	No	Yes	Yes	No	Y=5 N=6
Tikaur Municipality (TM)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Y=10 N=1

Note: The information was derived from the three local governments during the data collection period in 2019 with the help of an institutional survey check-list. (Y=Yes, N=No)

The table 1 shows 11 practices of accountability tools of three local governments. Among them comparatively, Tikapur Municipality has completed more indicators than other two local governments. TM has completed the ten indicators LCM has completed 4, and JRM has met five indicators only. It shows that the newly restructured local governments are prioritized less on accountability and good governance practices.

4.2. Perception toward accountability

The study tried to understand the perception of Elected Representatives(ER)

and Service Receivers (SR) by the help of an interview schedule. The Likert scale method was used to collect the perceptions of representatives and the public. The perception of respondents was analyzed with the help the SPSS computer software. Different 12 statements related to local government accountability practices were asked of three local governments' representatives and service receivers. The comparative perception of the representatives is given in the table.

Table 2

Comparative Perceived Status of Elected Representative and Service Receiver Towards Accountability

Accountability Practice Tool	Mean Score		Standard Deviation	
	ERs	S Rs	ERs	SRs
A. Local government activities are accountable to the people	4.6	2.8	0.544	1.038
B. Public hearing event should be followed twice a year	2.2	4.1	0.914	0.981
C. Public hearing is a practical feedback tool for local government	1.7	4.1	0.760	0.744
D. The practice of Public audit in each project helps to increase transparency	4.2	3.3	0.790	1.231
E. The mobilization of monitoring mechanism of local govt. increases the effectiveness of development	3.6	2.7	0.954	0.946
F. Our local government strongly follows the Public Procurement Act	3.6	2.7	0.853	0.890
G. Placement of citizen charter helps to the service holders	3.9	3.0	0.830	0.834
H. Local government should properly provide information about service delivery to the people.	4.0	3.8	0.921	1.058
I. Local government should manage a system for public grievances	4.1	3.1	0.784	1.167
J. People participation in planning process is essential	4.4	3.4	0.660	1.131
K. MCPM is an effective mechanism to evaluate the local govt.	2.3	3.8	1.296	0.716
L. The bureaucracy is supportive to elected representative.	3.6	3.4	1.074	0.783

Note. The responses of the same statements were taken from the Elected Representative (ER) and Service Receivers (SR) in five point Likert attitudes scaling tool and calculated by mean score and standard deviation. (Strongly disagree=1, Disagree=2, Don't know=3, Agree=4, Strongly Agree=5).

The table 2 results shows that based on mean score value; there is substantial level of difference in the context of perceived status between elected representatives (ERs) and service receivers (SRs) in the same accountability tool. For example, regarding local governments' accountability towards people, the mean score of ERs is 4.6 and the mean score of SRs is 2.8. This is a kind of contradiction in their perceived status. It implies that ERs assumed to be accountable to the people but SRs do not perceive it as ERs do. Likewise, regarding provision of public hearing twice a year, calculated mean score of ERs and SRs is 2.2 and 4.1 respectively. There is also substantial difference between them. Stating

clearly, ERs are less likely to prefer public hearing provision as accountability tool but SRs are more likely to prefer the same. In fact, it is significant tool to make LGs more transparent and ERs are agent of it. But as per the calculated mean score, their attitude does not seem to be so transparent friendly.

As a corollary, regarding provision of public hearing as an effective feedback tool for local governments (LGs), calculated mean score of ERs and SRs is 1.7 and 4.1 respectively. There is also substantial difference between the mean score of ERs and SRs. Stating clearly, ERs are less likely to prefer provision of public hearing as an effective feedback tool for LGs as accountability tool but SRs are more likely to

prefer the same. In fact, it is a significant tool to make LGs more transparent and ERs need to understand it. But as per the calculated mean score, their attitude does not match it. Larger the gap in mean score worse the scenario of accountability horizon and smaller the gap in mean score better the scenario and harmony in the perception. We can observe substantial gap in mean score of ERs and SRs in the context of all twelve accountability practice tools. Therefore, we can monitor substantial mismatch between ERs and SRs perceived status based on mean score. To ensure good governance through the compliance of accountability practice, gap in mean score should be minimized or should be equalized by raising awareness to adhere to the accountability provisions amongst stakeholders.

Public hearing is one of the good practices to make local government accountable and effective by means of feedback collection. Most of the representatives favor it, but few local elected representatives expressed that it is an extra burden and can be a means of conflict creation at local level. On the other hand, *public audit* practice has been made a mandatory provision for the infrastructure related projects in local government. But in practice, it is only the formality for the final payment of the project. The provision of citizen charter placement is not adequately followed in practice in ward as well as central level of local government. Among three LGs, only Tikapur municipality has properly placed the citizen charter. Another tool of downward accountability is information dissemination process, which is not functioning correctly. The local government does not properly use the means of information dissemination; notice board, radio, print media and wave site. Tikapur municipality has an updated website and properly managed notice board at central and ward-level offices. Lamki-Chuha and Janaki rural municipality have their wave site but no updated information on their site.

4.3. Monitoring mechanism of local government

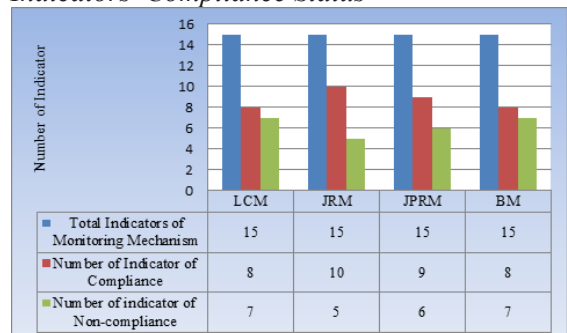
The process of monitoring involves systematically collecting data on specific indicators to assess the progress and achievement of objectives, as well as the utilization of allocated

funds (Kariuki & Reddy, 2017). In line with this, the Ministry of Federal Affairs and General Administration (MOFAGA) in Nepal has issued guidelines to local governments to establish a monitoring mechanism. These guidelines aim to ensure the quality and cost-effectiveness of services, as well as establish a feedback mechanism for local government development activities. The implementation of effective monitoring practices is intended to enhance the accountability of local governments, while accountability practices themselves are seen as supporting the effective delivery of services by the local government (Shahi, 2023).

The research investigates the process of mobilization and the results of the monitoring mechanisms, as well as the adherence of four local governments in the Kailali district to the act and guidelines. It has been noted that all four local governments have established a monitoring committee in accordance with the guidelines, which is overseen by the deputy head of the local government representative. The monitoring mechanism is structured by the local government itself. The guidelines of the local government (2017) serve as the basis for the fifteen different variables of the monitoring mechanism, which encompass input, process, and output. A comprehensive observation check-list consisting of 15 indicators was thoroughly evaluated. The compliance status of the monitoring procedures for the fifteen indicators across the four local governments is presented in the figure.

Figure 1

Local Government Monitoring Mechanism Indicators' Compliance Status



Note. *JRM* stands for Janaki Rural Municipality, *JPRM* for Joshipur Rural Municipality, *LCM* for Lamki-Chuha Municipality, and *BM* for Bhajani

Municipality. The study made reference to a checklist of fifteen different parameters from the local government monitoring mechanism. Those common indicators have something to do with the local government's surveillance mechanism.

The data presented in the figure indicates that both LCM and BM, the two local governments, coexist in a similar manner. They have successfully achieved eight out of fifteen indicators. On the other hand, JRM has accomplished ten indicators, while JPRM has implemented only nine indicators. None of the four local governments appear to have fully complied with the key indicators of monitoring that require attention, such as the annual plan of the monitoring committee, regular meetings, review of aggregate monitoring reports, and citizen participation in the monitoring process. This reveals that the newly restructured local government's monitoring mechanism does not prioritize the core system provided by the federal government. The important stakeholders of the local government's monitoring mechanism seem to be unaware of these monitoring procedures. However, it was observed that the monitoring committee unknowingly focused solely on the final payment of infrastructural projects when carrying out their monitoring procedures.

Table 3
An Assessment of the Major Activities of Monitoring Mechanism

Major activities followed	activities followed	Partially followed	Action of non-compliance
-Formation of monitoring committee	-Formation of own guidelines of monitoring process		-Orientation of monitoring committee members Annual plan of monitoring committee
-Record keeping of monitoring	-Review of monitoring report on meeting and executive body.		-Review of monitoring report on the executive body every two months
-Mandatory of monitoring committee's recommendation for final payment of infrastructure project	-Monitor both infrastructure report and promotional program		-Format of monitoring action -Citizen participation in monitoring process
-Monitoring action used as the correction and feedback system of infrastructure project	-Monitoring committee meetings		

4.4. Accountability of monitoring committee

The accountability of the monitoring mechanism can be effectively assessed by considering the frequency of regular meetings. The researcher conducted a comprehensive analysis of the minutes from the local-level monitoring committee meetings to validate this assertion. These records offer valuable insights into the consistency and occasional disruptions in the committee's gatherings over the previous two years. The subsequent table presents an overview of the monitoring committee's meeting status during these two years.

Figure 2

Number of Meetings of Monitoring Committee by LG Since Last Two Years

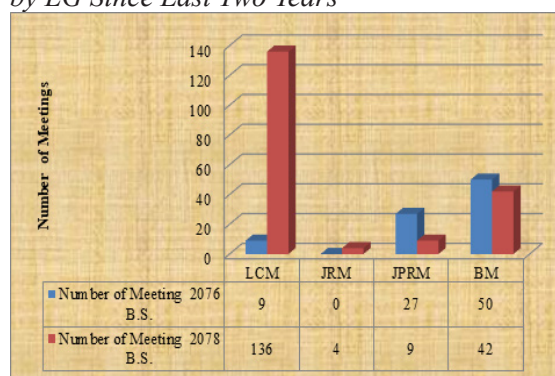


Figure 2 displays the quantities of monitoring committee meetings in two distinct years. The data reveals that the patterns of these meetings are irregular and subject to fluctuation. Specifically, the number of meetings for Janaki RM appears relatively low, whereas it is higher for Lamki-Chuha. Additionally, it is noteworthy that the number of meetings tends to be higher towards the end of the fiscal year. However, the coordinator of the monitoring committee has argued that the meetings were held regularly despite this not being evident in practice. Furthermore, the study has observed that the record-keeping system for the monitoring mechanism is not effectively managed. Consequently, it can be concluded that the organization and institutionalization of monitoring actions have not yet been fully established within the local government.

4.5. Perceptions towards monitoring mechanism

To gain insight into the elected representatives' perspective on monitoring work, they were presented with four statements pertaining to monitoring practices. These statements aimed to assess the impact of monitoring work on development activities, as well as its potential to enhance project quality, transparency, and accountability. Additionally, the elected representatives' opinions on the technical capacity of the monitoring committee and the role and responsibilities of the monitoring mechanism were gathered. The summarized views of the elected representatives, measured on a Likert scale, are presented in the table below, showcasing the descriptive statistics values such as the minimum, maximum, and mean values for each response.

Table 4

Comparative Perceived Status of Elected Representatives and Service Receivers Citizens Towards Monitoring Mechanism

Statements about Monitoring Mechanism	Mean Score		Standard Deviation	
	ERs	SRs	ERs	SRs
A. The local government's monitoring mechanism has significantly improved the quality of development projects.	4.25	4.0	.775	.474
B. The monitoring efforts have enhanced the level of transparency and responsibility associated with development projects.	4.25	4.0	.775	.474
C. The enhancement of technical capabilities is imperative to bolster the monitoring committee's effectiveness.	4.06	1.9	1.289	.597
D. The monitoring committee has not been able to fulfill its responsibilities.	2.81	3.3	1.109	1.043

Note. The respondents' perceptions were measured in the Likert scale (Strongly disagree=1, Disagree=2, Don't know=3, Agree=4, Strongly Agree=5).

Table 4 presents the statistical analysis of how the respondents perceive the situation. Elected representatives and service receiver citizens were asked four statements, each with five options to choose from. The respondents had to select one option from the five alternatives for each question, and the value of the chosen option ranged from 1 to 5. The majority of respondents (ER& SR) assigned scores higher than four, indicating that the monitoring action has improved the effectiveness of development activities and the accountability of stakeholders. Additionally, they acknowledged that transparency has been somewhat enhanced through the monitoring action.

However, the technical capacity and accountability of the monitoring committee are inadequate from the perspective of the service recipient. Likewise, the elected representatives themselves express dissatisfaction with the role and responsibility of the monitoring committee of the local government. Therefore, it is crucial to prioritize the enhancement of the monitoring committee's technical capacity. Nevertheless, the observation checklist has revealed that the local governments did not adhere to the major activities outlined in the monitoring guidelines. During a key informant interview, a responsible elected leader of Lamki Chuha Municipality highlighted this issue:

During his tenure as the chair of JesthaNagarik Milan Kendra and Community Building program, the project was monitored systematically on three occasions. The consistent monitoring by local authorities enabled us to work efficiently and adhere to the established standards. It allowed us to identify and rectify any flaws or weaknesses. As a result, we are now content and gratified that the work we have accomplished meets the estimated standards and technical requirements. (Lamki Chula Municipality, July 18th, 2021)

The act demonstrates that regular monitoring activities play a crucial role in ensuring the delivery of quality work. Regular and systematic monitoring action guarantees the implementation of high-quality work, ultimately contributing to sustainable development.

5. Findings and Conclusion

The compliance appraisal of accountability practice in the context of the restructuring of local government in Nepal is a burning issue. The observation revealed that the newly formed local governments have less prioritized accountability and good governance practices. It shows that local governments are not following the minimum standard of accountability compliance. Accountability is thus defined as the obligation to account for and answer for the execution of responsibilities to those who entrusted them (Claasen & Lardies, 2010). Similarly, the LGOA-2017 has mandated

downward accountability from the supply side of the local governance system. On the other hand, local government representatives and staff have not received essential training, orientation, and exposure about good governance and effective service delivery. This may be one of the factors contributing to the lack of accountability frameworks.

The perceptions of elected representatives towards downward local government accountability are not clear and positive. In the same vein, it is found that there is a perceptual gap between ERs and SRs about accountability. The restructuring process of local government in Nepal has increased local people's access to local government, but accountability practices are unsatisfactory. Local elected representatives have emphasized their facilities and popular voter-based development activities more than the ordinary people's service delivery. Service receivers / local people are not quite satisfied with the local government service delivery system.

Regarding the transparency components of good governance, service receivers' perception is not entirely satisfactory. There is also a lack of effective monitoring mechanisms to hold the local government accountable. The resources that the local government spends and mobilizes are finished in a less effective and, undermining the sustainability aspect. Although the constitution and act have allocated the power and responsibilities to the local government, they have difficulty implementing efficiently and effectively. However, both access and demand for services by local citizens have increased at the local government after state restructuring. It is one of the positive signs that the citizenry is gradually demanding more accountable local governance.

Based on the findings and data obtained from the study, it is evident that the local government has not been successful in effectively implementing the monitoring mechanism. The essential monitoring indicators seem to be neglected, and the task of monitoring has not been established as a standard practice. However, the representatives of the people and the citizens have taken a proactive role in monitoring to

enhance accountability and transparency. The local government does not view monitoring as a regular, institutionalized, and obligatory practice. Furthermore, the members of the responsible monitoring committee lack the necessary technical and practical knowledge in carrying out their monitoring duties. It appears that the provisions outlined in the act and guidelines have not been fully adhered to. Overall, the local governments' compliance with downward accountability towards their citizens is ineffective. Despite fulfilling certain requirements merely as a formality, they do not seem to be functioning effectively. The causal relationship between social accountability and the efficacy of local government development projects is crucial for future research in the days to come.

Competing Interests

The authors declare that they have no competing interests.

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