Reinforcing or Fragmenting Trust? Public Service Reform and the Paradox of Accountability in Nepal

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Abstract

This article examines the complex and often contradictory impact of public service reform on the theory and practice of public accountability, with a specific focus on the critical case of Nepal. While global managerial reforms-spanning New Public Management (NPM), Network Governance, and Digital Governance-have theoretically reshaped accountability from a hierarchical, process-oriented mechanism into a multifaceted, performance-based network, their practical outcomes are deeply ambiguous. Drawing on extensive document analysis, secondary data, and existing empirical studies, this study argues that in Nepal, reforms have successfully created a strong de jure design for accountability through federalism, independent oversight bodies, and digitalization. However, the de facto strengthening of accountability is severely constrained by a nexus of institutional practices, including systemic political patronage, a critical "audit-action gap," significant sub-national capacity constraints, and pervasive elite capture. The article introduces the concept of the "accountability implementation gap" to describe this landscape. The findings suggest that in contexts where formal institutional change dramatically outpaces the evolution of political and administrative culture, technical and legal reforms alone are insufficient to build a deeply embedded culture of public accountability. The article concludes that for trust to be genuinely reinforced, a second generation of reforms focused on political integrity and administrative behavioral change is imperative.

> *Keywords:* public accountability, managerial reform, digital governance, implementation gap, political patronage.

Introduction

Accountability, broadly defined as the obligation of public authorities to answer for their actions, decisions, and use of resources to the public, constitutes the foundation of democratic governance (Bovens, 2005; Dubnick & Frederickson, 2011). It is the mechanism that translates the abstract principle of popular sovereignty into a tangible constraint on power, ensuring that public authority is exercised in the interest of the citizenry rather than for private gain. The late 20th and early 21st centuries witnessed a global paradigm shift in public administration, marked by a decisive transition from the traditional Weberian model of bureaucracy—characterized by hierarchy, lifetime tenure,

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and strict adherence to procedure—towards a suite of managerial reforms. These reforms, encapsulated by the rise of New Public Management (NPM) and subsequent models such as Network and Digital Governance, championed a new set of values: efficiency, economy, effectiveness, results orientation, and citizen-centricity (Hood, 1991; Pollitt & Bouckaert, 2011).

This profound transformation has precipitated a critical and enduring scholarly debate: has the proliferation of new managerial instruments, with their emphasis on markets, networks, and performance, ultimately strengthened the fabric of public accountability, or has it led to its fragmentation, dilution, and confusion? Critics point to an "accountability deficit" arising from the blurring of lines between the public and private sectors and the phenomenon of "multiple accountabilities disorder" (Koppell, 2005). Proponents, however, argue that reforms have fortified accountability by making it more multifaceted, responsive, transparent, and performance-oriented.

This article engages with this central debate through a focused and critical analysis of Nepal, a country that, following a decade-long armed war and the abolition of its monarchy, has embarked on an ambitious and extraordinary journey of state restructuring and public sector reform. The promulgation of a new constitution in 2015 formally transitioned Nepal from a unitary monarchical state to a federal, secular, and republican state. This monumental shift was complemented by a wave of managerial reforms, including significant digital governance initiatives, the strengthening of independent oversight bodies, and a wholesale devolution of power to sub-national governments. This context presents a critical and timely case study to investigate two central research questions:

1. How has the suite of public service reforms in Nepal reshaped the form and function of public accountability?
2. To what extent have these reforms succeeded in strengthening de facto public accountability in practice?

Most importantly, the article highlights a clear and troubling paradox in Nepal. Although the country has adopted a comprehensive and progressive legal framework to strengthen accountability, its actual practice remains weak. This weakness is reflected in persistently high levels of perceived corruption and widespread citizen dissatisfaction. I argue that managerial reforms have created a more pluralistic and seemingly strong accountability system on paper, but their real impact is limited. Their effectiveness is undermined by deep-rooted political interests and institutional constraints. This wide gap between formal policies and real-world practice-referred to as the "accountability implementation gap"-demonstrates the limits of technical and managerial reforms when they are not supported by strong political will and meaningful changes in administrative culture.

Theoretical Framework: The Evolving Contours of Public Accountability

To assess the impact of reform, one must first appreciate the complex and evolving nature of accountability itself. It has transformed from a simple principal-agent relationship into a multi-dimensional social construct (Dowdle, 2006). In this regard, the theoretical framework outlines the evolving nature of public accountability, defining it as the institutional arrangements and practices that compel public actors to answer for their performance and face consequences. It traces the concept's evolution through major theoretical strands, from classical hierarchical and principal-agent

models to more modern approaches such as New Public Management, network governance, and participatory models. This evolution is driven by powerful forces such as technological change, privatization, globalization, and rising citizen expectations, which have collectively transformed accountability from a simple, state-centric chain of command into a complex, multi-actor system.

The framework provides a structured model for analyzing this modern system, breaking it down into core dimensions: the actors involved, the mechanisms they use, the information shared, and the consequences that follow. It emphasizes that the contemporary accountability framework is shaped by institutional context, technology, and civil society, which, in turn, produce outcomes such as responsiveness and legitimacy. The summary concludes by highlighting methodological implications for research, offering testable propositions, and identifying key gaps, such as understanding the digital transformation of accountability and ensuring equity in these new, more diffuse systems.

The Distinctiveness of Public Accountability

The distinctiveness of public accountability lies in its ultimate constituency: the public itself. As Haque (2000, p. 603) emphasizes, "In democratic societies, the government is supposed to be accountable to all sections of the population representing various class and group interests." This mandate is fundamentally different from corporate accountability, directed at shareholders, or non-profit accountability, focused on donors. The public administrator bears a unique fiduciary and political responsibility for the stewardship of public resources and the exercise of coercive state power (Bovens, 2007). Consequently, when public accountability fails, the result is not just financial loss but a direct erosion of democratic trust and the social contract. This elevates the stakes of accountability far beyond those in the private or non-profit sectors.

Reshaping the Form: From Vertical Hierarchy to Horizontal Networks

The traditional model of public administration was characterized by a clear, vertical "chain of accountability" within a Weberian bureaucracy. Public servants were accountable to ministers, who were in turn accountable to an elected parliament. The advent of NPM and related reforms deliberately dismantled this monolithic structure through processes of disaggregation, "agencification," contracting out, and the promotion of public-private partnerships (Hood, 1991; Osborne & Gaebler, 1992).

This managerial revolution led to what scholars describe as a "multiplication of accountability forums" (Bovens, 2005, p. 182) and the emergence of diverse, simultaneous accountability relationships. Romzek (2000) usefully categorizes these as:

- **Hierarchical:** Accountability to superiors within an organization.

- **Legal:** Accountability to external entities such as courts and regulatory bodies.

- **Professional:** Accountability to professional norms and standards upheld by peer networks.

- **Political:** Accountability to clients, citizens, and the media.

Consequently, accountability is no longer merely upward but has become intrinsically multi-directional: upward to political leaders, horizontal to regulators, contractors, and partner organizations, and downward to citizens as "customers" (Pollitt & Bouckaert, 2017). This shift from a simple hierarchy to a complex network represents a fundamental reshaping of accountability's form, making it more complex and sometimes ambiguous, but also potentially more resilient through multiple, overlapping checks and balances.

Enlarging the Function: From Procedural Compliance to Performance and Learning

Concurrently, the core function of accountability has been significantly enlarged. Under the traditional model, accountability was primarily concerned with control after the fact—preventing abuse of authority and ensuring strict procedural and legal compliance (Aucoin & Heintzman, 2000). The managerial shift towards results and outcomes, a cornerstone of NPM, refocused the purpose of accountability on performance, efficiency, effectiveness, and the creation of public value.

This evolution means accountability now serves a developmental and strategic function. It has transformed from a retrospective obligation to explain past actions into a prospective governance tool for ensuring continuous improvement, organizational learning, and the ethical stewardship of public resources (Dubnick & Frederickson, 2011). This enlarged function is operationalized through a suite of new instruments: Performance Management Systems (PMS), Key Performance Indicators (KPIs), service charters, citizen report cards, and outcome-based evaluations. As such, accountability is not just about punishment for failure but also about learning from experience and incentivizing better future performance.

The Digital Governance Paradigm: A New Frontier

The most recent paradigm, Digital Governance, has added a transformative layer to this landscape. E-government initiatives have given rise to what Meijer (2015) terms "digital-era accountability." Digital platforms, such as online service portals, open data initiatives, real-time performance dashboards, and social media, have dramatically enhanced the transparency and traceability of government operations. They create new, direct channels for public scrutiny and feedback, potentially disintermediating traditional bureaucratic gatekeepers and making accountability more immediate, data-driven, and participatory.

Research Methodology

This study adopts a qualitative research design based on systematic document analysis and secondary data review. This approach is appropriate for examining complex governance reforms and accountability dynamics that are embedded in legal frameworks, institutional arrangements, and political practices (Bowen, 2009). Rather than measuring causal effects, the study seeks to interpret patterns, relationships, and contradictions between formal reform designs and their practical implementation.

Data Sources and Selection Criteria

The analysis draws on four main categories of documents selected for their relevance, credibility, and analytical value:

Policy and   Legal   Documents

These include the Constitution of Nepal (2015), federalism-related legislation, sectoral laws such as the Right to Information Act and the Anti-Money Laundering Act, and major policy frameworks including the Digital Nepal Framework. These documents establish the formal accountability architecture (*de jure* design).

Reportsfrom Constitutional and Oversight Institutions

Annual and thematic reports of the Office of the Auditor General, the Commission for the Investigation of Abuse of Authority (CIAA), the National Information Commission, and parliamentary committees were analyzed to assess reported accountability performance and enforcement practices.

International and Comparative Assessments

The study reviews governance and public financial management assessments produced by the World Bank, the Public Expenditure and Financial Accountability (PEFA) Secretariat, Transparency International, and the OECD. These sources provide independent evaluations and enable cross-national comparison.

Academic Literature

Peer-reviewed journal articles, books, and doctoral theses on public administration, accountability, federalism, and governance in Nepal were reviewed to situate the analysis within existing scholarship and to inform theoretical interpretation.

Documents were selected based on three criteria: institutional authority, analytical relevance to accountability reform, and temporal coverage of the post-federalism reform period.

Analytical Method: Thematic Analysis

The study employs thematic analysis as the primary analytical method. Thematic analysis was chosen because it allows for systematic identification of recurring patterns across diverse textual sources and is well suited for qualitative policy research where multiple document types are involved.

The analysis followed a structured four-step process:

Familiarization
All documents were read repeatedly to develop an overall understanding of Nepal's accountability

reforms, institutional arrangements, and reported outcomes. Notes were taken on recurring concepts, contradictions, and explanatory factors.

Initial   Coding
Relevant sections of text were coded manually using a combination of deductive and inductive approaches. Deductive codes were derived from the theoretical framework (e.g., accountability mechanisms, oversight institutions, performance management, transparency). Inductive codes emerged from the data itself, such as political interference, audit follow-up failure, capacity constraints, and elite capture.

Theme   Development
Related codes were grouped into broader analytical themes. Only patterns that appeared consistently across multiple sources—such as legal documents, audit reports, and international assessments— were retained as themes. This ensured that themes reflected systemic patterns rather than isolated observations.

Revie   wand   Refinement
Themes were reviewed and refined by comparing evidence across different document categories. Inconsistencies were examined critically, and themes were adjusted to ensure analytical coherence and alignment with the study's research questions.

Identified Analytical Themes

The thematic analysis produced four recurring and interrelated themes that structure the empirical findings of the study:

Strengthened DeJure Accountability Architecture
The expansion of constitutional mandates, independent oversight institutions, and digital governance systems.

Political Patronage and Institutional Capture
The politicization of the bureaucracy, partisan influence over appointments, and constraints on oversight independence.

TheAudit–ActionGap
The systematic failure to enforce audit findings and translate oversight reports into corrective action.

Sub-National Capacity Constraints and Elite Capture
Weak administrative and financial management capacity at provincial and local levels, combined with elite dominance of participatory mechanisms.

Ensuring Credibility and Analytical Transparency

Specific strategies were employed to enhance the credibility and transparency of the analysis. First, data triangulation was used by cross-verifying findings across legal texts, oversight reports, academic literature, and international assessments. Second, the focus on recurring patterns across

independent sources reduces the risk of institutional or author bias. Finally, the explicit documentation of coding steps and theme development enhances the transparency and replicability of the analytical process.

The Nepali Experiment: A De Jure Architecture for Strengthened Accountability

The period following the political change of 2007 BS initiated a formal process of administrative reform in Nepal. The formation of the Administrative Reorganization Committee (Butch Commission) in 2009 BS, which involved Indian administrative experts, is considered a foundational step in drafting the initial framework for the civil service (Adhikari, 2017). A more structured basis was established by the Administrative Reorganization Planning Commission of 2013 BS, which laid the formal legal groundwork for the civil service, including work specifications and clear employee service conditions, making it a cornerstone in the history of Nepal's civil service (Adhikari, 2017). Subsequent commissions chaired by Bedananda Jha and Dr. Bhesh Bahadur Thapa were instrumental in further refining the organizational structure and administrative practices.

A significant evolution in reform efforts came with the Administrative Reform Commission of 2048 BS, which was constituted to realign the civil service and the broader administrative system with the new environment created by post-1980s liberalization and globalization, changes in the political landscape, and the global concept of government reinvention (Adhikari, 2017). Following this, reform initiatives have increasingly focused on adapting the civil service to rapid advancements in information technology, changes in governance models, the emergence of non-state actors, and shifts in administrative values and public expectations.

The institutionalization of the civil service in Nepal with the enactment of the Civil Service Act in 2008 BS marked a foundational step towards a structured public administration. A persistent theme in the subsequent decades has been the central role of public accountability as a core objective of administrative reform. This is evidenced by the recurrent emphasis on accountability mechanisms within the recommendations of numerous high-level commissions and committees, such as the Administrative Reform Commission (1991 BS) and the Bhagawati Commission (1994 BS), established to diagnose and rectify systemic inefficiencies and malpractices (Adhikari, 2015; Poudyal, 2009). The implementation of these reports consistently emphasizes accountability as a key objective. Measures such as citizen charters, grievance redress mechanisms, and performance audits are identified as important tools for strengthening state legitimacy and improving governance, although their effective implementation remains challenging.

Furthermore, Nepal's post-2015 reforms represent significant contemporary attempts to institutionalize a modern, evolved model of accountability. The new constitutional and legal framework provides a comprehensive foundation for a more accountable state.

Constitutional Federalism and the Clarification of Mandates

The 2015 Constitution of Nepal established a federal structure with three distinct tiers of government: federal, provincial, and local. This was a radical departure from over two centuries of centralized rule. By explicitly assigning exclusive legislative, executive, and financial powers to

each tier (25 to the federal, 21 to provincial, and 22 to local governments), the constitution aims to create clarity of mandate and reduce the diffusion of responsibility that plagued the unitary system (Government of Nepal, 2015). This legal clarity is a fundamental prerequisite for effective accountability, as citizens can, in theory, hold each level of government directly responsible for its specific duties, from national defense (federal) to local road maintenance (local).

Fortifying the Ecosystem: Independent Oversight Institutions

The constitution deliberately reinforces the accountability ecosystem by granting constitutional status and operational autonomy to key "fourth branch" institutions. These include:

The Commission for the Investigation of Abuse of Authority (CIAA): The primary anti-corruption watchdog.

The Office of the Auditor General: Responsible for auditing all government expenditures.

The National Information Commission: Mandated to enforce the Right to Information Act.

The National Human Rights Commission and other constitutional bodies.

These bodies are designed to act as non-partisan watchdogs, investigating maladministration, auditing public expenditure, enforcing transparency, and protecting citizens' rights, thereby providing specialized forums for demanding accountability outside the political executive.

Digital Governance as a Surgical Tool for Transparency

Digital reforms have been pursued aggressively as a direct solution. Some offices have demonstrated improvements in services, reducing bureaucratic opacity and petty corruption that long characterized Nepali administration. The implementation of online service delivery platforms in key public institutions, including the Department of Passports, the Transport Management Office, driver's license services, and Land Revenue Offices, has contributed to perceived improvements in service delivery experienced by citizens. Research indicates that these systems have successfully "disintermediated" citizens from bureaucrats and informal brokers (dalals) who previously controlled access to services, thereby reducing rent-seeking opportunities and streamlining processes (Sharma & Gurung, 2021). Poudel (2019, p. 85) concludes that e-governance has "institutionalized greater transparency, reliability, and accountability" in these specific service domains. Furthermore, the ongoing rollout of the National Identity Card is posited as a foundational milestone for an integrated digital ecosystem, promising to streamline citizen authentication and enhance the state's capacity to deliver services efficiently and accountably (World Bank, 2022; Acharya, 2023).

The Accountability Paradox: Diagnosing Persistent Weaknesses in Practice

Despite a robust and progressive de jure framework, overwhelming evidence suggests that accountability remains weak in practice, as reflected in Nepal's consistent position in the lower tiers of Transparency International's Corruption Perception Index (ranking 108th in 2022). Thematic analysis revealed four interrelated patterns explaining this gap: (1) a strengthened de jure

accountability architecture, (2) political patronage and institutional capture, (3) the audit–action gap, and (4) subnational capacity constraints and elite capture. This section diagnoses these key pathologies, which together constitute the "accountability implementation gap."

The Shadow of Political Patronage and Institutional Capture

The most formidable obstacle to accountability is the pervasive culture of political patronage, which systematically undermines the principles of meritocracy and neutrality in the public service. Despite legal provisions for an independent civil service, appointments to key bureaucratic positions, including at the level of Secretary and Department Head, such as Council, Committee, and Board, are frequently influenced by political connections and partisan considerations (World Bank, 2013). Moreover, the entrenched influence of trade unions has further exacerbated this situation. In many instances, trade unions have aligned themselves with partisan interests, thereby reinforcing political interference in bureaucratic appointments and undermining the meritocratic principles envisioned by civil service laws. This practice, often described as the "politicalization of the bureaucracy," compromises administrative integrity and ensures that loyalty to the ruling party often exceeds loyalty to the law or the public interest. Furthermore, powerful political actors often exert pressure to impede the investigations of bodies like the CIAA, protecting their allies and creating a pervasive culture of impunity for the well-connected.

The Audit–Action Gap: A Culture of Symbolic Compliance

The Office of the Auditor General performs its work in the core pillars of public accountability, including public financial management, governance, and asset management. Based on these principles, it conducts audits and submits annual reports with recommendations to the government. However, the implementation of these recommendations has consistently lagged, revealing not only concerns about public expenditure but a broader crisis in the accountability system itself. This Office produces meticulous annual reports that flag billions of rupees in unauditable, irregular, or potentially corrupt expenditures.

However, as repeatedly highlighted in Public Expenditure and Financial Accountability (PEFA), there is a systemic failure in follow-up. The parliamentary Public Accounts Committee (PAC), responsible for reviewing these reports, is often slow, politicized, and ineffective in ensuring consequences. The executive branch similarly lacks a robust mechanism to compel line agencies to recover losses or discipline responsible officials. This "audit-action gap" renders the entire audit process largely symbolic, sending a clear message that financial malfeasance will not face serious repercussions (PEFA, 2022). Similarly, the Ministry of Federal Affairs and General Administration holds a mandate for the comprehensive management audit of public bodies. This audit also suffers from the same enforcement deficit.

This pervasive "audit-action gap" stems from institutional weaknesses across the accountability chain. A significant implementation gap persists, wherein the failure of public bodies to enforce accountability for the performance levels identified during the audit process renders the reports largely procedural. Consequently, without robust mechanisms to ensure corrective action and hold officials accountable, the audit function is diminished to a formalistic exercise with limited substantive impact on governance or service delivery outcomes.

The Federalism Capacity Crunch at the Sub-National Level

The rapid devolution of power and resources to local and provincial governments has dramatically outpaced the development of their administrative and technical capacity. Many local governments, particularly in rural areas, lack the skilled personnel, such as accountants, engineers, and planners, and the robust financial management information systems (FMIS) necessary to plan, execute, and account for their budgets effectively (Research Gate, 2023). In addition, in several local governments, administrative capacity constraints are so severe that they are compelled to rely on deputies in place of duly appointed Chief Administrative Officers.

The accountability deficit at the local level is further compounded by institutional and legal shortcomings. Accountability also appears to be in crisis due to the prolonged delay in enacting the Federal Civil Service Act, which is crucial for establishing a coherent framework for managing civil servants entrusted with public responsibilities. Moreover, persistent and often unhealthy tensions between elected representatives and administrative officials have undermined coordination, eroded morale, and weakened the effective exercise of local governance and accountability mechanisms. Likewise, frequent government instability at both federal and provincial levels has further diluted accountability by disrupting policy continuity, administrative coherence, and long-term institutional planning.

This reliance not only reflects the shortage of qualified personnel but also underscores the structural and institutional weaknesses that hinder effective governance and fiscal accountability. This capacity deficit results in haphazard project selection, poor implementation, weak financial reporting, and an inability to respond to citizen grievances. Consequently, the promise of localized accountability-where citizens can directly engage with their elected local representatives—is often broken by the local government's sheer inability to perform its basic functions accountably.

Elite Capture and the Limits of Participatory Mechanisms

The very mechanisms designed to empower citizens, such as participatory planning and budgeting at the local level, are often vulnerable to capture by local elites, including politicians, businesspersons, and influential community leaders. These elites can manipulate community meetings and user committees to divert public resources and contracts towards their own networks and interests (Accountability Lab Nepal, 2022). Moreover, while the Right to Information Act is a powerful tool, its effectiveness is limited by significant demand-side constraints, including low public awareness, linguistic barriers, illiteracy, and fear of reprisal, particularly among marginalized communities. This prevents a large segment of the citizenry from effectively acting as a countervailing force for accountability.

Navigating the Accountability Implementation Gap

Nepal's position on public accountability offers profound insights for the global theory and practice of public administration reform. It demonstrates that while the technical and legal components of managerial reform are necessary, they are not a panacea (Andrews, 2013; Brinkerhoff, 2004). The establishment of a multi-faceted accountability network and the introduction of performance-based systems do not automatically translate into a more accountable state (Schillemans, 2016). The

"accountability implementation gap" arises when new rules and institutions are layered onto old power structures and behavioral patterns that remain fundamentally unchanged (OECD, 2016; World Bank, 2013). Political patronage, a deeply entrenched feature of Nepal's political settlement, actively subverts the neutrality that effective accountability requires (Panday, 2017). The lack of enforcement against powerful actors negates the deterrent effect of oversight institutions, while local capacity deficits constrain the federal structure's functionality (World Bank, 2013). This suggests that the prevailing model of reform, which often focuses on technical capacity building, is inadequate. A more politically aware approach-targeting the incentives and behaviors that sustain the implementation gap is essential (Andrews, 2013; Leftwich, 2010).

Conclusion and Policy Implications

The journey of public service reform in Nepal has, without doubt, fundamentally reshaped the landscape of public accountability on paper. The theoretical shift from a monolithic, hierarchical model to a pluralistic, performance-oriented network has been faithfully translated into a progressive constitution and an array of modern laws and digital systems. Nepal's reform agenda is, in its design, a textbook response to the limitations of traditional bureaucracy.

However, Nepal's experience with public accountability pertaining to public sector reform starkly illustrates that legal and technical reforms, however comprehensive, are necessary but insufficient conditions for strengthening accountability. The persistent and glaring gap between design and implementation—the "accountability implementation gap"—reveals that the core challenge is not a deficit of rules, but a deficit of political will, administrative integrity, and enforcement capacity.

For public trust to be genuinely reinforced, future efforts must move beyond institutional design to confront the underlying pathologies of the system. This requires a second generation of reforms focused on:

Political Integrity: Fortifying the independence of oversight bodies and the civil service through cross-party political covenants and stronger legal protections against interference.

Closing the Enforcement Gap: Establishing robust, mandatory, and time-bound mechanisms for acting on audit findings and implementing CIAA recommendations, with clear consequences for non-compliance.

Targeted Capacity Development: Moving beyond generic training to embed skilled human resources and modern FMIS at the local level through long-term, intensive support programs.

Grassroots Empowerment: Launching multi-lingual civic education campaigns and providing legal support to empower marginalized citizens to use the Right to Information and participate meaningfully in local governance.

- Without this concerted, politically courageous, and holistic effort to bridge the implementation gap, the transformative potential of Nepal's ambitious managerial reforms will remain tragically unrealized, and the paradox of weak accountability amidst strong laws will continue to define its governance landscape.

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