Volume 7, Issue 1, pp 1-11 www.advancelrf.org

Khyber Pakhtunkhwa Local Government Act, 2013: An Examination of Accountability Mechanisms

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Abstract

This study looks at how well accountability systems work in the local governments of KP, a province of Pakistan, with an emphasis on assessing how they affect governance and public service delivery. The paper examines a number of accountability mechanisms using a descriptive analysis, including the Local Government Commission, the council, the monitoring committee, the code of conduct committee, and the municipal standing committee. It looks into how these processes are put into practice, how they are carried out, and how they perform. The study outlines the advantages and disadvantages of KP's existing local government structure, identifying critical elements that either support or undermine its effectiveness. With practical suggestions for legislators and interested parties to strengthen accountability procedures and promote better public administration at the national level, the findings add significant perspectives to the continuing discussion about improving local governance in KP.

Keywords: Local Governments, Accountability, Transparency, Access to Information, Committees.

1. Introduction

Pakistan is the world's fifth most populous democratic state. It is a multicultural developing nation. According to Transparency International's 2023 Corruption Perceptions Index, Pakistan is the 133 least corrupt country out of 180. With the passage of time ratio of corruption is increased in Pakistan. According to Trading Economics statistic the ratio of corruption in 1995 was 39.00 while in 2023 it increased to 144.00 (https://tradingeconomics.com/pakistan/corruption-rank).

Corruption is a global issue, but it is worse in countries with a lack of transparency and accountability. When the public cannot access public information or when laws do not clearly define the roles and powers of different local government institutions, it is difficult to prove corruption. When representatives are appointed rather than elected, local government operations are less transparent. There will be confusion and chaos if local officials are held to a multi-agency accountability system. Their performance would eventually suffer as a result of their unwillingness to make decisions on important matters (Kalin, 1999: 56).

The "*Eighteenth Amendment*" to the "*Constitution of Pakistan, 1973*" included Article 140-A, which makes it essential for all provincial governments to set up local governments within their respective provinces. Khyber Pakhtunkhwa (KP) approved local government regulations known as the "*Khyber Pakhtunkhwa Local Government Act, 2013*" (KPLGA) in accordance with the province assembly's constitutional mandate.

There are two kinds of accountability: horizontal and vertical. Free and fair elections are the cornerstone of vertical accountability, which is the process by which voters use their voting power to hold elected leaders responsible. Horizontal accountability demands that state institutions and laws, including the legal system and investigative agencies, be held accountable (Reddick et al., 2020: 7-8).

Accountability mechanisms for elected politicians and public employees must be part of democratic decentralization. To ensure accountability, a number of systems can be developed. To guarantee effective bureaucratic accountability, elected officials must be able to oversee civil servants working for local bodies. Similarly, free, fair, and frequent elections allow the public to hold elected leaders accountable (Sajjad, 2006: 29). The "Lahore High Court" (LHC) elaborates that the local government system is crucial because it serves as a platform for political leadership development and mass political education, while also promoting government accountability ("*Arshad Mehmood vs. Commissioner/Delimitation Authority, Gujranwala*" PLD 2014 Lah 221). The goals of this research is to determine the different aspects of accountability in the KLPGA, 2013. Investigating the extent and efficacy of the various accountability measures outlined in KPLGA, 2013 is the aim of this work.

2. Goals of the Research

The study's goal is to assess and examine the efficiency of the accountability measures made available by the KPLGA, 2013. The purposes of the study are to:

- Explains the different accountability techniques that local government systems must have;
- To conduct a thorough analysis of the accountability protocols established by the KPLGA, 2013; and
- To examine the evaluation's findings to formulate suggestions for policy modifications.

3. Research Questions

The following question is intended to be addressed by this study:

- In what ways does KPLGA, 2013 provide for accountability?
- What conditions need to be met in order to be considered accountable, and are these taken into account in KPLGA, 2013?
- To what degree is accountability facilitated by the KPLGA, 2013?

4. Methodology

This article's main goal is to evaluate how well KP's local governments' accountability systems work. To do this, a combination of methods has been used to comprehend the current legal framework and institutional arrangements, as well as to find any gaps or inconsistencies that can obstruct accountability, a comprehensive document study of KPLGA, 2013 has been carried out. The results have been arranged into pertinent subheadings to reflect the current concerns on accountability and governance, drawing from a wealth of literature on the subject.

5. Literature Review

Accountability is defined by the "United Nations Educational, Scientific, and Cultural Organization" (UNESCO) as holding public officials and administrators accountable for their choices, deeds, and abuse of authority, whether or not they were elected. Accountability is crucial to achieving successful governance. Holding elected and non-elected public authorities and administrative officials responsible for their choices, deeds, and abuse of authority is known as accountability (2006: 10). To guarantee accountability, governments must enact laws that safeguard the right to information, as well as effective judicial procedures and accountability regulations. Accountability is essential to accomplishing the goal of good governance. The idea of accountability must be understood by all administrative organizations. Local governmental levels. The ability of local citizens to select

their representatives and assess their performance when it comes time for re-election is a crucial component of public accountability. Local administrations are likewise accountable to higher governmental levels for explicitly defined responsibilities (Kalin, 1999: 58).

i. Reliable Accountability Mechanism

According to Wibbels and Keohane, there are four ways that a government might be held accountable. First, the definition of citizen groups' interests; second, the accumulation or aggregation of these interests; third, the degree to which these interests are reflected in government policies; and fourth, the kind of tools available to citizens for assessing government policies. All of these components could be fostered by decentralization (2009: 15).

Information, justification, and penalties/compensations are the three primary steps that make up the accountability process (OECD, 2014: 23). The first component is information, which serves as the accountability gateway. Public office holders must defend their actions in the second stage, known as justification. The third and most crucial step is sanctions; if they are unable to defend their actions, they will be punished with jail time or a fee to make amends to the affected individual, group, or establishment. Manor emphasizes the two-pronged accountability structure that ensures bureaucrats are responsible to elected officials and elected officials are answerable to the public (1999: 55).

ii. The Connection between Citizen's Participation and Accountability

Accountability at the local level will be promoted via close ties between the public and the government. Compared to a distant and inaccessible government, it will be more difficult to conceal corruption because of the tight ties between the local government and its inhabitants. Second, because local elected officials have less political protection than national politicians, it is simpler to hold them accountable (Kalin, 1999: 54). Local bureaucracy may be restrained from going beyond its authority by local government. Elected officials under democratic decentralization maintain oversight over local bureaucracy (Singh, 2009: 10)Public employees are more approachable by the general public under local government systems, which increases the awareness and accountability of local bureaucracy (Cheema, 1977: 4).

Participation and accountability are the two fundamental principles of devolution. One possible benefit of local governance is the easier way to learn about local preferences and requirements. However, elected leaders may not actually implement these decisions until and unless they feel some degree of public accountability. From the perspective of local government, accountability should be approached in two ways: first, elected representatives should answer to government officials, and second, representatives should answer to the electorate (Blair, 1999: 96).

Decentralization usually entails a certain amount of decentralization in the accountability of local government representatives to the federal government. The primary objectives of decentralization will be undermined if they are not held accountable to the local people, as the local elite will use them to pursue their own agendas. Although elections are an essential instrument for accountability, they are not enough. Other processes that have been demonstrated to be more effective in boosting accountability, like open consultations, information availability, and transparency, may or may not be impacted by local government elections (Smoke, 2005: 65).

iii. Relation between Accountability and Transparency

Healthy governance requires transparency, and people should be informed about what is going on in their country (Sharma, 2007: 31). Accountability requires transparency. Accountability and transparency require access to relevant information about government issues, including the details of development projects and the funding allocated for them, as well as budgets, accounts, plans, minutes, and agendas of meetings of local representatives. Devolution can increase transparency at the local government level. Another reason why it is comparatively simpler for the public to keep an eye on local government operations in a system of local government is that elected officials are residents of the constituency. In addition, public opinion is greatly influenced by the information that elected

officials disseminate on policies and development projects (Kalin, 1999: 47 & 58). Transparency in administration and finances promotes accountability. Political leaders act differently when it involves selecting economic and development strategies and initiatives when there is openness because they know that the community has knowledge of their activities and judgments (Mclougdlin and Scott, 2011: 30). Transparency demands that all citizens who may be impacted by the policies and their results have access to information. Government departments should present information in ways that the public can understand it (Weiss and Steiner, 2006: 1552).

There are two instruments of transparency: public involvement and citizen and media access to official government records (CPDI, 2011: 9). In Pakistan through the "18th Amendment of the Constitution", the right to information is recognized as a fundamental freedom in "Article 19(A) of the Constitution of Pakistan, 1973". This Article declared that every citizen shall have the right to access information on all topics of public significance, subject to appropriate legal constraints and control (Mahmood, 2010: 240). In "Province of Punjab vs. Qaisar Iqbal," the Lahore High Court highlighted the significance of the right to information that members of a democratic society must be adequately informed in order to make informed decisions that could impact them. This requirement gave rise to the right to information. Every public act and everything carried out by their elected officials and public servants should be known to the public. The right of citizens to know how the country is managed on all issues of public interest is one of the fundamental principles of the democratic state. While confidentiality should only be an exception, only when required by the public interest, disclosure of information pertaining to government operations should be the norm (PLD 2018 Lah 198).

The "Sindh Freedom of Information Act, 2006," "Baluchistan Freedom of Information Act, 2005," "KPK Right to Information Act, 2013," and "Punjab Transparency and Right to Information Act, 2013" are the laws that each of the four provinces has enacted regarding information access. Nearly all provincial governments use their official websites to disseminate information on a range of public affairs topics.

6. Methodology

The purpose of this research is to determine the requirements for accountability in the local government system that have been set by international experts. For this study, a qualitative research methodology is being employed. Different research components are discussed in order to get a conclusion regarding the study using various approaches from this technique. For that different researches, books, and journals have all been thoroughly analyzed and studied. These standards are taken into consideration when examining the various forms of accountability provided under the KPLGA, 2013.

7. Accountability Mechanisms under KPLGA, 2013

This section of the research paper examines the accountability mechanisms offered by the KPLGA, 2013 in light of the accountability principles and tenets outlined by pertinent field researchers, which are briefly covered in the paper's literature review. The accountability of government employees to elected representatives, elected representatives' accountability to the public, and the formal redress mechanism for corruption complaints are the three facets of accountability under KPLGA, 2013 that are the focus of this study.

A. Accountability of Government officials to Elected Representatives

According to Kalin, the local government structure offers more chances for accountability. He backs up his claim with two convincing arguments. First, he explains that the close ties between the local government and the population make it more difficult to hide corruption than it would be with the remote and inaccessible central authority. His second argument is that because elected officials have less political protection than national politicians, it is easier to hold them accountable (1999:54). Blair is also in favor of the notion that officials with long chains of command are more likely to commit

corruption (1999:96). Because elected representatives act as a check on bureaucracy under a democratic decentralized system, local government can prevent it from expanding beyond its confines (Singh, 2009:10). This section of the work briefly discusses the KPLGA, 2013 procedures for local administration accountability in the hands of elected representatives.

i. Standing Committees

One persistent legislative unit that supervises legislation and establishes many policies is a standing committee. A standing committee of a council is based on the members of the council. To ensure that community business is conducted efficiently and methodically, standing committees are an essential part of local governance. Standing committees usually address a variety of topics, including rules, zoning, public safety, and intergovernmental relations. Therefore, in order to respond to community demands in a timely and effective manner, standing committees must function in a streamlined and effective manner (Palmer, 2023: https://www.onboardmeetings.com/blog/standing-committee/).

Every tehsil council has the power to select Standing Committees to manage issues pertaining to the service delivery duties delegated to municipal offices, tehsil-based offices, and sub-offices of devolved powers under Section 25(e) of the KPLGA, 2013. The tehsil council then receives reports from these committees regarding the performance, responsiveness, efficacy, and service delivery criteria of each office for assessment.

ii. Monitoring Committees

Monitoring is the systematic collection and analysis of data to assist stakeholders in determining whether or not critical tasks are being carried out on time and yielding the desired results. Monitoring provides management with input that is used to improve operational plans and carry out corrective actions. The local government offices and institutions have internal checks in the form of audits, inquiries, complaint cells, and inspections to increase their efficacy and efficiency. Unfortunately, it hasn't done well. The main problem with this kind of monitoring was the absence of transparency and public involvement. Therefore, it is essential that elected local council representatives monitor local governance (DTCE,

https://dtce.org.pk/Data/Resources/guidelines_monitoring_committees_with_annex.pdf).

Section 29 (1) (ix) of the KPLGA, 2013 states that oversight and supervision are the responsibility of tehsil councils. They are in charge of monitoring service delivery and assessing the effectiveness of the offices within their tehsils. Monitoring Committees can be established by the village or neighborhood council to monitor the performance of service providers in the areas of revenue, water and sanitation, agriculture, education, and healthcare. Through the appropriate "Assistant Director of Local Government and Rural Development", these committees would subsequently submit their reports to the relevant chairman of the tehsil local government for assessment and possible measures.

iii. Joint Committees

Prior to the 2019 KPLGA amendments, district councils had to establish joint committees of village and neighborhood local councils to oversee the municipal offices and district local governments that provided services in their respective districts. The dissolution of district local governments also removed this provision (Khan, 2016: 73).

According to Section 23 A (i) of KPLGA, 2013, the chairman of the tehsil local government is authorized to supervise and monitor the work of tehsil government office employees and hold them responsible by conducting investigations and reporting to the "District Administration" and pertinent provincial ministries for action. In theory, the chairman of the tehsil local government is the administrative leader of the tehsil local government, but in practice, with the elimination of the district tiers and other 2019 KPLGA reforms, he is subordinate to the district administration.

This section of the study examines both conventional and unconventional means and tools of holding elected local government members accountable under KPLGA, 2013.

i. Elections

If regular elections are conducted and are free and fair, they can be one of the most identifiable forms of accountability. However, the main problem with this type of accountability, which reduces its effectiveness, is that citizens can always exercise it after a lengthy period of time (Blair, 1999: 96). Under KPLGA, 2013 local governments in KP are elected for four-year terms (Section 79 (1) of KPLGA, 2013). On May 30, 2015, KP held its first local council elections under the KPLGA, 2013. Over 1,41,00,000 people cast ballots in these elections, including 56,38,619 women and 74,94,591 males (Khan, 2016:70). Two months prior to the local government's four-year term ending, the provincial government disbanded it in order to hold new elections. Two months before to the four-year mark in 2018, the provincial government dissolved these municipal governments.

Section 219(4) of the "Elections Act, 2017" required that fresh elections take place one hundred and twenty days after the tenure of the previous municipal government ended. But because of the "Khyber Pakhtunkhwa Epidemic Control and Emergency Relief Ordinance, 2020," the polls were put on hold for two years, which was passed on May 12 at the prime minister's request. Citing noncompliance with the KPLGA, 2013 and the "*Elections Act, 2017*", the ECP has objected to the aforementioned Ordinance postponing local council elections. Nevertheless, the KP government opposed holding elections for local government (Pak Voter, https://pakvoter.org/news-events/ecp-calls-for-review-of-delay-in-local-body-elections/).

In contrast to the ruling in Civil Appeal No. 20 of 2014 on November 2, 2014, ECP files a Civil Miscellaneous Application (CMA) with the SC, claiming that all Provincial Governments have declined to organize local government elections. In this appeal, Advocate General KP contends that the delimitation done by ECP is illegal and that it depends on the Council of Common Interests (CCI) certifying the results of the census. Section 6(5)(e) of the KPLGA, 2013 and sections 17(2) and 19(6) of the Election Act, 2017 were cited by Mr. Kundi to support his argument. The Covid-19 virus was the second justification offered for KP's lack of local government elections. In response to the Supreme Court's involvement, seventeen districts held two rounds of local government elections in 2021–2022, with JUI (F) coming in second with thirty five seats and PTI taking lead with forty five seats. (IFES, 2015: local government khyber-pakhtunkhwa.pdf).

ii. Political Parties

Political parties are more likely to be useful tools for holding politicians accountable. While continuously providing voters with an alternative set of policies, political parties have the ability to build up mechanisms for revealing and sharing information on the wrongdoing of the ruling party (Blair, 1999: 96). Unfortunately, local government elections only attract political parties when they can use the results to elect a majority of their members in the national election. Pakistani political parties lack democracy. Only a small number of them have regularly held intra-party elections or even performed the ceremonies in a formal manner. The major political parties are dominated and controlled by certain families. Leaders of well-known political parties are charged with corruption and taking bribes for major economic projects (Taj and Rehman, 2016: 354-355).

iii. Town Meetings and Public Hearings

Through town hall sessions and open debates, people can voice their opinions, grievances, and other suggestions for improved local service delivery. These forums can be utilized to learn about the grievances and desires of local inhabitants regarding the executive branch of local government, and they are a helpful tool for accountability (Muriu, 2013: 14). However, the KPLGA, 2013's legislators utterly disregarded the necessity of holding public hearings and meetings in order to get feedback from the local citizens and discover their needs and concerns.

iv. The Civil Society

Civil society is another effective accountability mechanism. It can encourage decision-makers to act appropriately and assist residents in responding to local government initiatives. Although NGOs and political parties are frequently the means by which civil society is represented, spontaneous protests can also serve as a vehicle for civil society representation (Blair, 1996: 96). One of the most efficient accountability tools that the KPLGA, 2013 creators overlooked is public hearings and meetings.

v. Media

For citizens to hold any administration accountable, they must have access to information regarding government issues. Unfortunately, the media is more interested in reporting stories at the federal level than the local one, despite the fact that the media is crucial in educating the people about government issues and wrongdoings. Nowadays, social media is a powerful tool for covering local news as well, but there is a big issue with the accuracy of the information found there. Low-wattage FM radio, according to Blair, is the most effective form of media since it is very local, low-cost to operate, and able to provide news and conversation shows that deal with local issues (Blair, 1996: 96).

To encourage accountability and transparency, all tehsil local governments are required under Section 37(3) of the KPLGA, 2013 to make their yearly audit reports available to the public. Unfortunately, there is little interest in covering local government-related topics in Pakistan's mainstream media. The majority of news on local governments is shared late at night. All KP district administrations have official websites and Facebook pages, however they don't provide details about the activities of local councils and governments.

vi. Opinion Surveys

Although opinion polls have the potential to be a helpful tool for accountability, they are usually too advanced and intricate to be applied locally (Blair, 1996: 96). There is no proof that the KP government or any other local government polls the public in any local council to get their opinions on any issue pertaining to local governments.

C. Formal Redress Procedures

The decentralization policy must have been designed with formal redress procedures as an accountability mechanism, such as the establishment of municipal vigilance committees that are required to keep an eye on elected councils and if necessary urged to bring serious complaints to the attention of higher levels (Blair, 1996:96). Some official accountability procedures for elected officials are provided by KPLGA, 2013. Below is a discussion about them;

i. Finance and Public Accounts Committees

To ensure fiscal accountability, a Finance and Public Accounts Committee must be elected by each tehsil council. These committees are responsible for ensuring that the budget of a district is used appropriately. A Finance Committee must be selected by each tehsil council to examine proposed tax and spending plans (Section 25 (f) of KPLGA, 2013). Each tehsil council is required to select an accounting committee. These committees are required to review the accounts that show the funds allocated in each tehsil's local government budget, audit reports, the income and expense statement, and any other issues that the chairman of the relevant tehsil may bring up (Section 25 (g) of KPLGA, 2013). The reports and recommendations of these committees must be reviewed by tehsil councils (Section 25(j) of KPLGA, 2013). In line with Section 37(2) of the KPLGA, 2013, the tehsil council chairman would send audit reports to the accounts committee for consideration. These Accounts Committees have the authority to hold public hearings to discuss audit results. According to Section 36(5) of the KPLGA, 2013, these Committees have the authority to inform the appropriate local government of their reservations over the statement of accounts and recommendations for appropriate action.

A committee for accounts must be formed by each village or local government. These Accounts Committees will prepare and submit audit reports to the relevant village or neighborhood council for

ii. Code of Conduct Committees

Every tehsil council will select its own committees on code of conduct to regulate members' behavior in accordance with Section 25(i) of the KPLGA, 2013. In order to promote their honorable, responsible, and productive conduct, these Code of Conduct Committees are mandated to ensure that all local council members, including the chairman and conveners, abide by the approved code of ethics. Section 65 of the KPLGA, 2013 states that these committees will monitor the conduct of the elected officials and report any instances of corruption or inefficiency to the relevant local council, according to Section 65 of the KPLGA, 2013. This committee has the authority to remove a council member from office if they discover that they have engaged in corrupt activities.

iii. Local Government Commission

Section 54 (1) of the KPLGA, 2013 states that the provincial government will appoint a "*Local Government Commission*," which will comprise upon the following: two members of the Provincial Assembly, one each selected by the Chief Minister and Leader of the Opposition in the Provincial Assembly; the "*Minister for Local Government, Elections and Rural Development Department*", who shall be the Chairman of the "*Local Government Commission*", two highly skilled and seasoned technocrats, including a woman appointed by the government for a three-year term, the secretaries of government for law, parliamentary affairs, and human rights, local government for elections and rural development, and the finance department's representative for issues pertaining to local government budgets.

The Local Government Commission will get a separate budget from the government in line with Section 54(3) of the KPLGA, 2013. To increase the Local Government Commission's reach within a district, the Directorate General Local Government will act as the Commission's permanent secretariat, with an exclusive human resource and an officer assigned as such.

Section 55 (1) of the KPLGA, 2013 states that the "Local Government Commission" is responsible for reporting to the provincial government and conducting annual inspections of local governments. On its own initiative, at the Chief Minister's request, or in response to a request from the "Department of Local Government", it can also investigate any issue regarding a local government. If it deems it essential and in the public interest, it can appoint a third party to conduct a financial and managerial audit of all or any local government. This Commission has the competing authority to resolve disputes between local governments and look into accusations of them violating laws and regulations. Section 55 (2) of KPLGA, 2013 states that in addition to these responsibilities, the "Local Government Commission" may suggest to the Chief Minister that a Chairman be suspended for a maximum of three months to ensure a fair investigation or to prevent him from committing any illegal acts during the investigation.

Section 55 (4) of KPLGA, 2013 states that if the Local Government Commission's investigation reveals misconduct by a Chairman or one or more members of a tehsil local government, the Chief Minister will be advised to take the appropriate action, which may include dismissal. In terms of summoning, requiring attendance, questioning someone under oath, requiring the production of documents, obtaining testimony on affidavits, and granting a commission for witness questioning, the "Local Government Commission" has the same authority as a Civil Court, as stated in The "Code of Civil Procedure, 1908 (Act V of 1800)". According to Section 56 of the KPLGA, 2013, the Chief Minister would be the Local Government Commission's ultimate boss.

8. Conclusion and Recommendations

KPLGA, 2013 offers a number of accountability systems. To keep an eye on local government and council elected officials, standing committees, monitoring committees, and code of conduct

committees may be crucial. If these committees discover any misconduct, they will report the issue to the appropriate authorities and institution and submit their reports to the council.

According to Section 64 of the KPLGA, 2013, the Chief Minister can stop a local council from passing a resolution or from carrying out an action based on a resolution if he believes the resolution is illegal or not in the public interest. This clause gives the chief minister unrestricted power that could influence how the council and its committees operate. Additionally, it goes against local government autonomy. In section 64, the phrases "in his opinion" and "against the public interest" are quite ambiguous. The phrase "in his opinion" gives the chief minister a great deal of power and discretion that he can use at will against any local government. Another concept that is challenging to define is "public interest." It can have both wide as well as narrow definitions. It is necessary to alter Section 64 of the KPLGA, 2013 and provide the "Local Government Commission" these Chief Minister powers.

The same words are also used in section 59 (1) of the KPLGA, 2013, which gives the Chief Minister the power to suspend any local government chairman for 30 days if "in his opinion" the chairman engages in misconduct or abuses his power. The Chief Minister should only suspend a chairman when the Local Government Commission recommends it.

Another organization that monitors local governments is the Local Government Commission. A local government's chairman may be investigated and the proper action taken against them if they engage in any wrongdoing. The independence and impartiality of the "Local Government Commission", however, depend on the qualifications for the appointment, tenure, and dismissal of any or all of its members, which are not made clear by KPLGA, 2013. Since in-service officers and provincial government representatives make up the bulk of the Commission's members, the government can readily influence them. Therefore, it is recommended that the number of government officials and technocrats be decreased; they may only be called upon for help by the Commission. Additionally, the number of independent members should be raised, and they should be nominated after consulting the opposition parties in the KP Parliament. The Chief Minister can only remove Commission members through impeachment, just like ECP members, and they must be appointed for a period of five years.

The local government is governed by the chairman or mayor. He was chosen to represent the local populace. Since the KPLGA's 2013 lawmakers utterly disregard this organization, it is recommended that mandatory weekly public hearings and meetings be held by Chairman/mayor like; *Khuli Kacheris* in order to get feedback from the public and understand their problems and concerns. A combination of two or more systems may be effective; nevertheless, a single accountability measure is insufficient on its own.

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