

Administrative Accountability in Practice: Transparent Budgets, Pending-Matters Registers, Service Clocks and Public Correction

Working paper v1.0 · October 2026

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Canonical version: <https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/lg-11-administrative-accountability/>

Section: Local Government, Civil Service & Public Administration (Local Government working blueprint)

1. The question this paper answers

How can a transitional local government make its administration genuinely accountable to citizens — not merely answerable in theory, but visibly and continuously answerable in practice? This paper answers with four concrete, low-cost mechanisms: (a) transparent budgets and auditable transfers; (b) public pending-matters registers that survive changes of administration; (c) binding service clocks on citizen-facing work; and (d) public correction mechanisms for wrong administrative findings and records.

2. The blueprint's current position

The "Local Government, Civil Service & Public Administration" blueprint states its current design direction (not a final constitutional settlement) on administrative accountability in six bullet points: transparent local budgets and auditable

transfers; independent judicial or other lawful review of competence disputes; public pending-matters registers across changes of administration; role-based digital permissions and institutional account custody; service clocks and handover exceptions for continuity failures; and public correction mechanisms where administrative findings or records are wrong.

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The blueprint's wider context supports this: transition bodies must operate with "a mandate, transparency rules, a sunset and a timetable for replacement by free local elections," and a change of political office "must not create an interval in which every actor assumes someone else is responsible" (ibid.). The mechanisms in this paper are the operational instruments of those commitments.

3. Evidence and comparative options

Budget transparency: the norm elsewhere is publish-by-law. In ROC (Taiwan), Article 7 of the Freedom of Government Information Law lists "budgets and audits" among the items agencies must publish actively and on their own initiative (<https://law.moj.gov.tw/ENG/LawClass/LawParaDeatil.aspx?pcode=I0020026&bp=2>). The OECD's 2024 review of budgeting in Chinese Taipei reports "a very high level of budget transparency": budgets and special budgets are published in full, including online in machine-readable format, with monthly budget-execution reports and midyear and annual financial statements likewise online in machine-readable format (https://read.oecd-ilibrary.org/content/dam/oecd/en/publications/reports/2024/07/budgeting-in-chinese-taipei_ca3e88df/3ec16dbd-en.pdf). The civic-tech community in ROC (Taiwan) complements this: the g0v project's budget.g0v.tw tracks and visualizes government budget data so citizens can follow spending trends (<https://www.risingpowersinitiative.org/?p=39290>). Yet ROC (Taiwan)'s own Open Government Report flags a real limitation: while budgets are open on DATA.GOV.TW, actual spending data is still released in reports "not easy to access or search," and Sunshine Acts datasets remain query-only rather than batch-downloadable open data (<http://opengovreport.ocf.tw/en/report/>). The lesson for a transition: publish both plans and execution, in machine-readable form, from the start — and do not let execution reporting become a second-class duty.

For comparison, the PRC (Mainland) provides the cautionary mirror: after the 2014 Budget Law revision (effective 1 January 2015), "open and transparent budget system" became statutory principle with approved documents published within 20 days, and county-level governments were required to disclose budget information online from 2017 (<https://pmc.ncbi.nlm.nih.gov/articles/PMC7434559/>; http://en.npc.gov.cn.cdurl.cn/2014-08/27/c_678124.htm). Yet scholarly review of 36 municipalities finds persistent tension between nominal transparency rules and state secrecy, with disclosure practice uneven and hierarchically enforced rather than citizen-enforced (<https://pmc.ncbi.nlm.nih.gov/articles/PMC7434559/>). A transitional administration must therefore build accountability outward-facing — citizen-auditable by design — rather than trusting disclosure to descend the hierarchy.

Independent supervision: the ombudsman/auditor model. ROC (Taiwan)'s Control Yuan operates as a hybrid auditor-ombudsman: it exercises impeachment, censure, corrective measures, investigation and audit powers, receives people's complaints, and conducts circuit supervision of central and local agencies. In 2025 alone it received 15,546 people's complaints, issued 254 investigation reports, passed 27 impeachment cases and proposed 89 corrective measures (https://www.cy.gov.tw/EN/News_Content.aspx?n=253&s=37619). Its Administrative Appeal Committee, with at least half its members drawn from impartial public figures, scholars or experts (<https://www.cy.gov.tw/EN/cp.aspx?n=235&Create=1>), shows how an oversight body can combine coercive powers with a complaint intake anyone can use. The portable lesson is the combination of (i) an independent audit-style authority, (ii) a complaint channel open to the public, and (iii) regular published statistics on what the authority actually did.

Service clocks: publish the standard, then publish performance. The UK's 1991 Citizens' Charter required every public service to publish explicit service standards — target response times, waiting times and accuracy — displayed at the point of delivery, with performance published and standards "ratcheted up" each year (<https://api.parliament.uk/historic-hansard/commons/1991/nov/15/citizens-charter>). The model still operates: HM Land Registry commits to reply to written correspondence within 5 working days and to FOI requests within 20 working days, and local councils publish charters with per-channel response targets (<https://www.gov.uk/government/publications/hm-land-registry-service-standards/our-service-standards>; <https://beta.southglos.gov.uk/customer-care->

standards/). The mechanism works because the standard is public before the failure: a missed clock is a visible event, not a private grievance.

Public correction: correct the record where the record lives. Administrative records that are wrong must be corrected visibly. UK government statistics practice requires corrections to be republished "in a timely manner," with prominent notices stating the cause, what was corrected, the extent of impact and which sections were affected

(<https://www.gov.uk/government/publications/ofquals-statistics-policies-and-procedures/corrections-and-revisions-policy-for-official-statistics>). For deliberative records, the UK House of Commons introduced a dedicated Hansard corrections page in 2007 so factual errors by ministers are corrected publicly in the official record itself

(<https://publications.parliament.uk/pa/cm5803/cmselect/cmproced/521/report.html>). The shared principle: never silently overwrite; always correct in the open, at the point where the error lived.

4. Recommended design

The following provisions operationalize the four mechanisms for a transitional local government, adoptable by regulation of the transition body — no constitutional amendment required.

1. Open-budget publication rule. Every budget, budget amendment, final account and monthly budget-execution summary of the local government shall be published on a single public portal within 10 working days of adoption, in a machine-readable open format, with each line item showing budgeted amount, executed amount and variance. Execution reports shall carry the same publication duty as the budget itself.
2. Auditable transfers ledger. Every transfer between levels of government — subsidies received, grants paid, shared revenues and equalization payments — shall be recorded in a public ledger identifying amount, source, destination, statutory basis and purpose. Transfers with no statutory basis shall be separately flagged and reviewed quarterly.
3. Pending-matters register. Every office shall maintain a public register of pending matters: open applications, unresolved complaints, ongoing investigations, uncompleted procurement and any obligation that would survive a change of office-holder. The register is an institutional record, not

deletable by any outgoing official, and a handover statement confirming its completeness shall be published at every change of administration.

4. Service-clock charter. Each citizen-facing office shall publish a service-clock charter: maximum response time per service and per channel (counter, phone, written, online), the point at which an automatic escalation triggers, and the remedy or escalation right when the clock expires. Quarterly performance against the charter shall be published on the same portal as the budget.
5. Independent complaint and review channel. A complaint channel for administrative inaction, delay and misconduct shall be independent of the office complained about, with published intake statistics — complaints received, investigated, upheld, average days to resolution — modeled on the complaint-intake and published-outcome discipline of ombudsman-type bodies.
6. Public correction procedure. Where an administrative finding, decision record or published dataset is shown to be wrong, the responsible office shall publish a correction notice at the location of the original publication, stating what was wrong, what is corrected, when the error was discovered and how it affects reliance on the record. Silent overwriting of official records is prohibited.
7. Role-based access and institutional custody. Digital systems holding the registers, budgets and records in provisions 1–6 shall enforce role-based permissions; accounts shall be institutional (tied to the office, not the person) so that access rights transfer automatically at handover and no outgoing official retains unilateral control of public records.
8. Handover exception protocol. Where a change of administration leaves a pending matter without an assigned office — a continuity failure — the register shall mark it as a handover exception, assign fallback responsibility automatically under the essential-services fallback rule, and publish the exception until resolved.

5. Open questions and risks

- Publication without comprehension. PRC (Mainland) lawmakers acknowledged that published budget reports can be "the most difficult one to understand" among official documents (http://en.npc.gov.cn.cdurl.cn/2014-08/27/c_678124.htm). Machine-readable publication satisfies technicians; ordinary citizens need plain-language summaries and civic intermediaries.
- Verification asymmetry. The party that publishes the data controls the data. ROC (Taiwan)'s experience shows execution data can remain hard to search

and use even where budgets are technically open

(<http://opengovreport.ocf.tw/en/report/>). Independent audit is what converts publication into accountability; the ledger alone does not self-verify.

- Clock-gaming. Service clocks create incentives to close cases formally without resolving them. Published performance data must be accompanied by citizen-satisfaction sampling and spot audit, or offices will optimize the metric instead of the service.
- Correction chilling. A public correction regime can deter officials from committing decisions to writing in the first place, pushing communication into informal channels. The correction procedure should be framed as routine administrative hygiene — ordinary, expected, non-punitive for honest error — rather than as a disciplinary signal.
- Institutional fragility during transition. Registers, portals and charters only work if they survive their founders. The rules above should be adopted as published regulations with version control, so a new administration must repeal them publicly rather than let them lapse quietly.
- Scope. This paper designs accountability for ordinary local administration. It does not settle competence disputes between government levels, criminal liability of officials, or the constitutional status of any oversight body — questions the blueprint explicitly leaves to future lawful decision (<https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/>).

6. Cross-links

- The Local Government blueprint — Local Government, Civil Service & Public Administration (this blueprint's full accountability section):
<https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/>
- LG-09 — Fiscal Power Follows Responsibility: the fiscal-responsibility design that these transparency provisions make auditable — this paper's provisions 1–2 are the accounting instruments for LG-09's fiscal rules.
- LG-12 — Who Decides Who Governs What?: the blueprint assigns competence disputes to independent review; this paper's complaint channel (provision 5) handles maladministration within a level, not disputes between levels, and the two should be designed so that neither can be used to bypass the other.

Also published in this series: Allocating Powers Between National and Local Government (<https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/lg-01-allocating-powers-national-local/>) · Essential Services Never Stop (<https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/lg-05-essential-services-continuity/>) · A Professional Civil Service, Not a Faction's Staff (<https://freechina.live/governance-public-policy/third-republic-governance-blueprints/local-government-civil-service-public-administration/lg-07-professional-civil-service/>).

Working paper v1.0, published October 2026 as part of the Local Government, Civil Service & Public Administration blueprint program. This paper will be updated as the evidence base develops.