

Issues and Countermeasures for Administrative Accountability of Local Governments for Economic Decision-making in China

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Abstract

Administrative accountability is one of the important ways forward in the construction of a country governed by the rule of law, and a key link in the construction of a democratically accountable government. Scholars have never stopped thinking about administrative accountability, but relatively few studies have focused on accountability for a specific administrative act. Through the study of local government's economic decision-making, the study will conduct a dual examination of the legislative and practical aspects of the administrative accountability of local government's economic decision-making from the meaning and theoretical basis of administrative accountability, summarize and analyze the problems there in, and make targeted recommendations to improve the evaluation of economic decision-making, speed up the legislative accountability of decision-making, clarify the relationship of decision making power and strengthen the accountability of power organs, so that local government's economic decision-making can better serve the local economic development and protect the overall public interest.

Keywords

Chinese local government, economic decision-making, administrative accountability, decision-making accountability.

1. Introduction

The process of nation-building under the rule of law is gradually accelerating, and the construction of a government based on the rule of law is accordingly imperative. The economic decisions of local governments have a bearing on the long-term development of the local economy and are closely related to the vital interests of the people, strengthening the accountability of economic decisions, making good use of the means of administrative accountability, ensuring the harmonization of powers and responsibilities, and urging the government to make appropriate and reasonable administrative actions to serve the construction of the local economy.

2. Overview of Administrative Accountability for Economic Decision-making in Chinese Local Government

2.1. Meaning

In a general sense, the development of administrative accountability began in the West. In the 1980s, Sheffield first introduced the concept. At the same time, the global public administration reform movement is in a period of rapid growth as countries strive to build accountable and service-oriented governments. The aim of the reform is to improve the governance of the country by increasing the sense of responsibility of administrators and transforming government functions [1].

"Administrative accountability" can be divided into two components, "administrative" and "accountability", where "accountability" is central to the concept and "administrative" is the boundary of scope. Since China does not define administrative accountability at the legal level, there is a wide range of opinions among scholars, but an analysis of the available scholarship shows that there are two main views. One view of administrative accountability refers to the accountability of non-administrative subjects for administrative acts performed by administrative organs and their personnel, i.e. heterogeneous accountability. Another view is that administrative accountability is the accountability of a higher administrative body for the performance of the duties of a lower administrative official, i.e. homological accountability. The main difference between the two views lies in the interpretation of the concept of administrative accountability according to different categories of accountability subjects. Some scholars have argued that administrative accountability means that administrators should be responsible for matters within their scope of work and listen to questions from the public [2]. Some scholars consider administrative accountability to be the norm by which the population demands that the executive be held accountable for the negative consequences of the administrative actions it takes [3]. It has also been argued that executive accountability is the right of the public to express its distrust of the executive actions of the government, i.e., the public can exercise its constitutional oversight rights to question, impeach and remove the government [4]. Scholars who advocate the second view argue that administrative accountability is the accountability of the executive branch to its personnel based on its own system of authority, a system of self-accountability that exists within the system. Some scholars, for example, regard administrative accountability as a self-regulatory mechanism that harmonizes the administrative powers of the executive with the administrative responsibilities that it assumes [5].

In recent years, the controversy over the above viewpoint has gradually died down, arguing that the scope of administrative accountability includes not only the government and the public, but also the National People's Congress, the courts and the prosecutor's office. This paper argues that the concept of administrative accountability, when interpreted at the theoretical level, should be a modern democratic system designed to oversee executive power as a means of promoting efficient and clean democratic government. Therefore, the subjective scope of administrative accountability should be appropriately broadened so that the scope of accountability is broadened and the object of accountability is further clarified, i.e., administrative accountability is a mechanism by which the same and different kinds of accountability work together.

2.2. Theoretical Basis

The theory involved in administrative accountability is the theoretical cornerstone of the system, the guarantee of its construction, and the theoretical support for its improvement. Chinese scholars have offered many different insights into the theoretical basis of administrative accountability. Some scholars consider democratic political theory, delegation-agent theory, transaction cost theory, public choice theory, and good governance theory as the five theoretical foundations of administrative accountability [6]. Other scholars consider the social contract theory, the theory of people's sovereignty, the theory of human rights protection, the theory of unity of power and responsibility, and the theory of administrative rule of law as the theoretical basis for administrative accountability [7]. From the views of most scholars in China, we can see that the people's sovereignty theory, the delegation-agent theory, and the power constraint theory have been generally accepted by the academic community.

2.2.1. The Doctrine of People's Sovereignty

Sovereignty is a major part of a country's political history [8]. The concept of sovereignty in the modern sense was proposed by Bodine and has been developed and perfected by Lagershuis,

Hobbes and Locke. And Rousseau's theory of popular sovereignty is elaborated in his book, *The Social Contract Theory*. Based on the doctrine of the social contract, which assumes a "state of nature", he argues that the emergence of private property in human society has led to the destruction of the free and equal natural rights of people, so that each person decides to cede part of his or her right to conclude treaties, which has led to the emergence of the State, which derives its authority from the sovereignty of the people and is therefore necessarily subject to the sovereignty of the people, and that each contracting party must abide by the contract entered into and submit to the common will of all its members [9]. Sovereignty is inalienable, inviolate and paramount. The basic meaning of the sovereignty of the people is that sovereignty lies with the people, who have the right to overthrow a government that goes against the sovereign will of the people and demand a new government. The doctrine of people's sovereignty is not only a fundamental principle universally recognized in the history of constitutional development in the world, but also an important theoretical cornerstone for the establishment of administrative accountability systems [10]. According to the meaning of the theory of people's sovereignty, the people have the ultimate authority over State power and they are the fundamental source of State power. The Government exercises State power only in the fundamental interest of the whole people, under their trust and appointment, and the people have a legitimate right to question and be held accountable for their administrative actions.

2.2.2. Delegation-agent Theory

The entrusted-agency theory is not a purely legal theory, but has evolved from the theory of contractual economics, where economists consider economic transactions to be a contractual model [11]. Since the New Public Management movement of the 1980s, delegation-agent theory has been widely used to analyze all relationships in the public sphere [12]. The theory uses the concept of the "economic man" to view the relationship between people and government as an economic contractual relationship. "In this relationship, the acts performed by the representatives represent the interests of the principals, while at the same time they are under an obligation to report to them on the performance of their interests." [13] On the basis of this interpretation of relations, the public is in the position of a client, and they have the right to request the Government to be entrusted with a certain service. By contrast, the Government plays the role of an agent who has the obligation to receive and satisfy public service requests. Therefore, when making economic decisions, the Government should consider the public interest of society from the perspective of the principal or the agent; if there is a situation in which the economic acts of the Government violate the public interest or are not conducive to the development of the public interest, the people, as the principal, are naturally given the right to be held accountable, and they can defend their legitimate rights and interests by holding the agent, the Government, accountable for its administrative acts.

2.2.3. Power Constraint Theory

The theory of power constraint in Western countries mainly refers to the division of State power into legislative, executive and judicial components according to their nature, which are exercised by different State organs in order to create a state of checks and balances. At the same time, the scope of competence of the central territory is clearly defined in order to prevent excessive concentration of power. Locke had divided state power into legislative, executive and union powers, and since the judicial power did not have an independent status, Locke's idea was essentially "separation of two powers" [14]. Thereafter, Montesquieu proposed the highly representative doctrine of the separation of three powers based on Locke's theory. The connotation of the power constraint theory is different in China, which mainly refers to democratic supervision. China belongs to a representative democracy in which the people, as the masters of the State, do not directly participate in the management and operation of the

State, but are represented by the people's representatives who form the organs of power to exercise power on their behalf, while other State organs are created by them, are accountable to them and subject to their supervision.

3. A Study of the Evolution of Administrative Accountability of Local Governments for Economic Decision-making in China

3.1. Legislative Review

Table 1. Normative Documents for Administrative Accountability at the Central Level

Number	Name of specification	Time of publication	Issuing department
1	Regulations on the Selection and Appointment of Party and Government Leaders	Enacted in 2002, revised in 2019	General Office of the Central Committee of the Communist Party of China (CPC)
2	Emergency Regulations for Public Health Emergencies	Enacted in 2003, revised in 2011	Department of State
3	Regulations on Disciplinary Measures of the Communist Party of China	Enacted in 2003, revised in 2015, 2018	General Office of the Central Committee of CPC
4	Programme for the Comprehensive Promotion of Administrative Implementation in accordance with the Law	Enacted in 2004	Department of State
5	Provisional Provisions on the Resignation of Leading Party and Government Cadres	Enacted in 2004	General Office of the Central Committee of CPC
6	Civil Service Law of the People's Republic of China	Enacted in 2005, revised in 2018	Standing Committee of the National People's Congress
7	Law of the People's Republic of China on the Supervision of Standing Committees of the People's Congresses at All Levels	Enacted in 2006	Standing Committee of the National People's Congress
8	Provisional Provisions on the Implementation of the Accountability of Party and Government Leading Cadres	Enacted in 2009	General Office of the Central Committee of CPC and General Office of the State Council
9	Accountability for the Selection and Appointment of Party and Government Leaders	Enacted in 2010	General Office of the Central Committee of CPC
10	Accountability Regulations of the Communist Party of China	Enacted in 2016, revised in 2018, 2019	General Office of the Central Committee of CPC
11	Law of the People's Republic of China on Supervision	Enacted in 2018	Standing Committee of the National People's Congress

Research on administrative accountability in Chinese academia dates back to the "SARS period", and it can be argued that China's administrative accountability system was mainly introduced in 2003, so the relevant legislative system has been in place for a relatively short time. At present, there is no specific administrative accountability code that provides for administrative accountability in a comprehensive manner, and the system of administrative accountability is

scattered in the civil service, other party and political leadership selection and appointment systems and other laws and regulations [15]. Table 1 and Table 2 show the relevant normative documents at the central and local levels.

Table 2. Normative Documents for Administrative Accountability at the Local Level

Number	Name of specification	Time of publication	Issuing department
1	Provisional Measures on Administrative Accountability of the Changsha Municipal People's Government	Enacted in 2003	Changsha Municipal Government
2	Trial Measures on Accountability for Administrative Responsibility of Tianjin Municipal People's Government	Enacted in 2004	Tianjin Municipal Government
3	Provisional Measures for the Accountability of Executive Heads in Chengdu	Enacted in 2005	Chengdu Municipal Government
4	Provisional Measures for the Accountability of Executive Heads of Departments of the Shenzhen Municipal People's Government	Enacted in 2005	Shenzhen Municipal Government
5	Yunnan Provincial People's Government's Measures on the Accountability of Administrative Heads of Provincial Government Departments and Municipalities	Enacted in 2008	Yunnan Provincial Government
6	Measures for the Implementation of Major Administrative Decision-making Procedures in Jiangsu Province	Enacted in 2020	Jiangsu Provincial Government

The construction of administrative accountability in China has opened up a path of "local before central" legislative practice, and the interim measures formulated by the Changsha municipal government in 2003 left a strong mark on the history of local government administrative accountability, becoming the first administrative accountability measures formulated by a local government body in China. Subsequently, Tianjin, Chongqing, Hainan, Chengdu, Zhejiang, Yunnan and other places have introduced government administrative accountability methods, and local administrative accountability systems have been initially established. However, most of these places do not have targeted provisions for accountability for decision-making, so that local governments are not well held accountable for economic decision-making failures. However, the Jiangsu Province Measures for the Implementation of Major Administrative Decision-making Procedures, discussed and adopted at the Jiangsu Provincial Government Executive Meeting on 18 May 2020, is a targeted approach to accountability for decision-making. It also provides for the regulation and guidance of the entire process of major administrative decisions, and stipulates that policy-making organs that violate the rules and regulations and cause serious mistakes in decision-making, or that decisions that should be made in a timely manner but have been delayed for a long time, resulting in significant losses or adverse effects, shall be investigated and held accountable for life. That approach will provide an important boost to Chinese policy-making accountability legislation.

3.2. Practice Review

Decision-making is the central part of the government's administrative action, without which the government can hardly carry out the corresponding work, but it is more difficult to take responsibility for the problems that arise in the decision-making process. According to an

observation of the content of administrative accountability practices in China between 2003 and 2009, accountability was mainly concentrated in the administrative outcome chain, with 86.7 percent of the 195 incidents of administrative accountability being for administrative outcomes, 27.7 percent for administrative implementation, and only 3.6 percent for administrative decision-making. As a result, the practical effects of administrative accountability in China are more pronounced in the administrative outcome area and less pronounced in the implementation area, but very weak in the administrative decision-making area.

Accountability for administrative decision-making is mainly focused on "mistakes in decision-making" and "misuse of personnel", involving the use of public finance decisions, the construction of decisions on major public projects and the leadership role in the selection of cadres, and is highly representative of the administrative aspects of public decision-making. While there is less accountability for public decision-making in practice, it reflects the great value of building administrative accountability in public decision-making. For example, the accountability of the PX project in Xiamen, Fujian, could have prevented tens of billions of dollars of investment mistakes and the pollution of the living environment of millions of people [16]. The audit reports of the National Audit Office over the years have also clearly pointed out that, in the area of major economic decision-making, some of the decisions have problems such as the Government's own inadequate decision-making mechanism, inadequate feasibility studies, decision-making in violation of procedures, blindness in decision-making, errors in decision-making, poor management and ineffective implementation of decisions, resulting in significant economic losses, wasted funds and the loss of State assets.

The above-mentioned facts show that some enterprises violate the relevant decision-making procedures and do not follow the relevant regulations. It also fully demonstrates that some local governments have inadequate supervision in major economic decisions, allowing some decision-makers to make arbitrary decisions in violation of relevant decision-making procedures and regulations, resulting in irreparable economic losses, which are not only detrimental to local economic development, but also undermine the quality and effectiveness of the overall economic operation of the country.

4. Deficiencies in Administrative Accountability of Local Governments for Economic Decision-making in China

Using the three links of the administrative process as a criterion, an analysis of administrative accountability events over the past decade or so shows that China attaches importance to accountability for the implementation and results of administrative actions while neglecting accountability for decision-making [17]. However, the damage caused by the administrative decision-making chain is often more serious than the latter two, and is the cause of the problems in the administrative implementation and outcome chain. Although the development of the rule of law of accountability began to emerge from the local level, there are still many problems with the development of administrative accountability for government economic decision-making at the local level in China.

4.1. Unclear Determination of Responsibility

From the definition of accountability for decision-making, we can see that accountability for decision-making actually consists of two links, one is identification and the other is accountability, the former being a precondition for the latter [18]. The realization of the economic functions of the State and the Central Government must be carried out to a large extent at the level of local governments, which must implement the economic decisions of the Central Government in order to safeguard the overall interests of the macroeconomy and

maintain stable economic development. At the same time, local governments assume the role of organizing economic activities within their jurisdictions and are responsible for making reasonable public decisions on the development of the local economy; therefore, to a considerable extent, they have unique economic functions and a strong degree of independence in making economic decisions [19]. However, problems such as "image project" and "performance project" occur repeatedly, and it is difficult to identify problems in local government economic decision-making.

The vagueness of language in policy documents has contributed to confusion in practice, making the criteria for determining the accountability of local governments for economic decision-making unclear. On the one hand, the current divergence in academic understanding of the principle of attribution of administrative accountability is exacerbating the difficulties of accountability in local government economic decision-making [20]. On the other hand, the current weaknesses in policy evaluation have severely limited the implementation of local government accountability for economic decisions [21]. Policy evaluation information is the core basis for judging local government economic decisions, but in practice there is asymmetry in information for decision-making and policy evaluation is more vulnerable to human factors, for example, there are fewer types of evaluation subjects, the one-sided pursuit of economic growth evaluation criteria, the evaluation methods themselves are flawed, and the appraisers are obstructing behind the scenes, making it difficult to make accurate measurement and judgment on the appropriateness of local government economic decisions.

4.2. Insufficient Basis for Accountability

Accountability for decision-making, as a unique national governance tool, can strengthen the restraint and oversight of local government economic decision-making power, thereby pushing local governments to make prudent economic decisions and minimizing or avoiding the occurrence of decision-making failures [22]. However, in the process of China's rapid economic development, the phenomenon of irresponsible "three-beats" decision-making has seriously affected the government's image and lowered the prestige of the government.

On the one hand, China has not yet established a unified and standardized system of administrative accountability for decision-making. Nationally, China's provisions on administrative accountability have not yet risen to the level of law, and there is a lack of national-level legislative norms for accountability for decision-making. On the other hand, the official discourse on accountability for decision-making is mainly reflected in the policy documents of the Government and the ruling party. Although in recent years, the Party and the government have attached great importance to holding local governments accountable for their economic decisions, the effectiveness of the Party's normative documents can only bind administrative cadres whose political appearance is that of CPC members, and cannot be well extended to other civil servants in the executive branch. In addition, normative documents are obviously not authoritative enough due to their low legal status, and they are too vague in terms of content and expression, and lack specific operational aspects. Therefore, a unified Administrative Accountability Act is necessary to hold local governments accountable for their economic decision-making actions [23].

4.3. Difficulty in Identifying the Person Responsible

The object of responsibility refers to the bearer of administrative responsibility for economic decision-making. "Responsibility" is not inherent to any subject. In the course of democratic politics, we can conclude that power and responsibility have never been mutually exclusive; on the contrary, they have always followed each other, and the exercise of power necessarily entails responsibility, so that violations of power should be subject to monitoring and accountability. The principle of accountability for decision-making, "who makes the decisions,

who is responsible", emphasized in the party and government leadership documents, is often hampered in practice.

The duality of organizational and personal identities and the binary public management system under the parallel party-government structure of local governments in China, making it difficult to accurately identify the decision makers. On the one hand, executive heads or other decision-making participants often take advantage of the intersection of responsibilities within the party or between different administrations, confusing the division of authority and responsibility and thus evading responsibility for decision-making. On the other hand, the expansion of local power, the expansion of local economic decision-making power, coupled with the inherent difficulty of streamlining the administrative system, makes administrative officials lack a sense of responsibility and pay less attention to the inspection and research work before local economic decision-making. In practice, there is the phenomenon of collective decision-making instead of individual responsibility, where the executive head of a local government does not make a statement beforehand before making an economic decision, but submits the relevant decision to the local party committee, the National People's Congress and members of the CPPCC for discussion, thus weakening his or her individual responsibility by making a collective decision, thereby evading accountability for his or her responsibility and achieving "sharing" of responsibility, which often ends up in failure.

4.4. Single Subject for Accountability

As one of the important components of administrative accountability, the subject is a necessary condition for holding local governments accountable for economic decision-making. Whether the subject of accountability is authoritative and impartial is related to the effect of the realization of administrative responsibility. Western scholars have argued that most public decision-making comes from parliament, and therefore the legislature has many avenues of oversight over its decisions, including questioning, impeachment, votes of no confidence, and special investigations. The practice and theoretical research on administrative accountability in China has mainly focused on homogeneous accountability. The formation of this pattern has a certain degree of reasonableness. The administrative accountability in China started late, so that the internal accountability of the executive as the first priority is in line with the actual situation, while at the same time, in the overall layout of administrative accountability work, the internal accountability of the executive accounts for the heaviest weight. However, we should also see that administrative accountability is a systematic process, and we should pay attention both to the internal accountability of the executive and to the accountability of subjects outside the executive, including State organs such as the people's congresses, courts and procuratorates, as well as subjects such as the media and the social public. These organizations have different functions and can monitor the actions of the administrative authorities from different perspectives, correcting and reducing the negative impact of administrative errors on society in a timely and effective manner.

In China, people's congresses at all levels are composed of representatives elected by the people, and as organs of state power, they have a very close relationship with other state organs. Local governments are generated by local people's congresses, which therefore have unquestionable accountability for economic decisions made by local governments. In practice, however, the NPC usually acts as a cooperating body in the accountability process and, once the process is initiated, cooperates with the relevant accountability organization in the removal of an official who has been held accountable or who has resigned for reasons. The unique role of the NPC has not yet been fully realized.

5. The Optimizing Path to Administrative Accountability for Local Government Economic Decision-making in China

5.1. Improving the Assessment of Economic Decision-making and Controlling Administrative Accountability Valves

In the case of local government accountability for economic decision-making, the accountable person needs to make a scientific and reasonable determination of the negative impact of economic decision-making errors, the magnitude of the fault of the decision maker, and the factors that influence decision-making errors. An important part of accountability for economic decisions is the assessment of economic decisions so that the specific types of responsibility of those to whom responsibility is directed can be identified.

Firstly, a multi-purpose policy evaluation organization should be established. As there are fewer types of decision-making and evaluation subjects in China, other decision-making and evaluation subjects should be introduced, combining power organs, decision-making organs, social organizations, target audiences and the media to establish a pluralistic decision-making and evaluation subject model. In addition, the introduction of an independent third-party evaluation body is also necessary, and there is still a need to invest more in the construction of a third-party evaluation organization, so that local governments can have a professional level of control and understanding of economic decision-making [24].

Secondly, improving the right to move motions to evaluate economic decisions. Whether a local economic decision enters the accountability process depends not only on whether the economic decision itself is in line with local economic development, but also on whether it is included in the process of being held accountable. Therefore, the scope of the subject of accountability for decision-making should be extended from the subject of accountability within the administrative system, party and government organizations to the interested public and specialized organizations, etc. When local economic decision-making goes wrong, the accountable subjects can take immediate accountability measures to avoid further amplification of their losses.

Finally, establish evaluation criteria for economic decision-making. The results of scientific assessments rely heavily on accurate and appropriate assessment criteria. It is difficult to accurately grasp and judge whether a local economic decision is in line with local economic development and the long-term development of the overall economic interests of the society, after continuous practice, we can usually use the following aspects as the criteria to judge the decision: whether it meets the inherent requirements of the scientific concept of development, whether it can bring economic benefits to the local area, whether it helps to improve the efficiency of economic development, whether it treats the development of local economy and industry fairly and whether it is policy responsive [25].

5.2. Expediting legislation on Accountability for Decision-making and Opening up Channels of Administrative Accountability

An important reason for the failure of economic decision-making by local governments is the lack of corresponding legislation on accountability for decision-making. The establishment of a sound normative system of accountability for decision-making is of great importance to regulate economic decision-making and to ensure the legitimate rights and interests of the subjects of decision-making and accountability. Legislation on accountability for decision-making aims to enhance the operationalization of accountability for decision-making, thereby achieving the intended role of accountability for decision-making and continuously improving the scientific rationality of government decision-making behaviour.

First, the corresponding substantive norms of accountability for decision-making should be developed, and the scope of accountability for decision-making should be extended to all

persons exercising public office. Provide legal guarantees for the smooth implementation of accountability for decision-making by regulating the economic decision-making behaviour of non-party members of the executive branch and changing the shortcomings of accountability through the relevant party documents.

Second, it is necessary to establish procedural norms of administrative accountability for economic decision-making and improve the operationality of decision-making accountability. The Interim Regulations on Procedures for Major Administrative Decisions issued on May 8, 2019 are pivotal to establishing a scientific and reasonable decision-making mechanism, monitoring and regulating major administrative decision-making, and continuously improving the efficiency and quality of decision-making accountability. As a result, local government accountability processes for economic decision-making can be established and developed accordingly, thereby improving the quality and value of accountability for decision-making.

5.3. Clarifying Decision-making Power Relationships and Delineating Administrative Accountability

China has developed a composite model of decision-making, where decision-making power is mainly distributed among the Party, the NPC and the government [26]. Although the local government economic decision-making body presents a pluralistic situation, but only the administrative organs and the relevant responsible personnel can become the economic decision-making body of administrative responsibility, fundamentally, the administrative body shoulders the responsibility of administrative decision-making [27].

The first is to insist that the party committee collectively grasp the direction of decision-making in accordance with the principle of democratic centralization, and distinguish between collective and individual decision-making responsibilities. Therefore, we need to correctly understand the linkages and differences between democratic centralization and chief executive accountability, and, on the basis of adherence to democratic centralization, attach importance to public participation and conduct economic decision-making on the basis of democracy and fairness; on the basis of adherence to chief executive accountability, give full play to the efficient advantages of chief executive decision-making, thereby enhancing the overall effectiveness of decision-making.

Secondly, the current system for the distribution of power and responsibility should be reconstructed, the practice of "leaving a mark on decision-making" should be introduced, the power and responsibility for decision-making should be linked, and the distinction between collective and individual decision-making should be accurately grasped, so that the decision-making process is open and transparent to society, and the occurrence of confusion among decision makers should be reduced or avoided. Determine the types of responsibility of different decision makers according to their role in the decision-making process, thus holding the relevant decision makers administratively accountable.

5.4. Strengthening the Accountability of the Authorities and Enhancing the Effectiveness of Administrative Accountability

Based on the relationship between the National People's Congress and the government, the accountability function of the National People's Congress should be enhanced in particular among the various accountability subjects, so as to give full play to the special advantages of the organs of power themselves and implement effective accountability for the economic decisions of local governments. This can be done in the following ways.

First, it is necessary to strengthen education and raise the awareness of the National People's Congress (NPC) of the supervision and accountability of the Government and its subordinate departments; in particular, it is necessary to make leading cadres at all levels bear in mind their

status as public servants and raise their awareness of the NPC's supervisory and accountability powers.

Second, legislation on the accountability of the NPC to the Government should be strengthened. In order to strengthen the authority and deterrence of the NPC's accountability to the government and its departments, it is necessary to institutionalize and normalize the NPC's oversight and accountability to the government, while at the same time, it should also develop and improve relevant supporting systems to ensure the smooth implementation of the NPC's accountability.

Third, improve the design of the corresponding procedures for the accountability of the NPC to the Government. First of all, the mindset of administrative cadres should be continuously improved to have an accurate understanding of the importance of building accountability for the NPC. Secondly, to establish and improve the procedural settings for NPC accountability at the institutional level. Furthermore, the focus on the convergence of the NPC's accountability activities should maintain their independence, while at the same time seeing unity.

Fourth, the development of a comprehensive NPC accountability relief system should be explored. The accountability of the NPC to the Government is related to the public image of the Government on behalf of the country on the one hand, and to the political future of individual government officials on the other hand, so that accountability must be carried out in a prudent manner, with a system of remedies to redress wrongs if they arise [28].

6. Conclusion

This paper uses economic decision making in local government as a specific object of study. The connotations of China's administrative accountability system are analyzed and the theoretical foundations of the system are identified as the people's sovereignty theory, the delegation-agent theory and the power constraint theory. The development of China's administrative accountability system is then examined at both the legislative and practical levels to provide a more comprehensive overview of the situation. To address the problem of unclear responsibility for economic decision-making and administrative accountability of local governments in China, measures are proposed to improve the assessment of economic decision-making and control accountability valves; to address the problem of insufficient basis for responsibility, measures are proposed to speed up decision-making accountability legislation and open up administrative accountability channels; to address the problem of difficulty in determining the target of responsibility, measures are proposed to clarify the relationship of decision-making power and delineate administrative accountability boundaries; to address the problem of a single subject of accountability, measures are proposed to strengthen the accountability of power organs and enhance the effectiveness of administrative accountability. In this way, China's administrative accountability system will be improved and perfected, and the construction and development of a government governed by the rule of law and a State governed by the rule of law will be facilitated.

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