The head teacher, the school management committee, teachers, parents and students are key actors in a community school. They perform various activities to produce deliverables in the form of education services. This gives rise to the concept of accountability in delivering education services. Scholars argue that given similar resource inputs, some community schools demonstrate better practices whereas others are totally unaware of their resource potentialities. While current literature provides ample evidence of the contextual understanding of accountability, the paradoxical nature of accountability with respect to local education service delivery is not properly articulated in the current accountability discourse. Why is it that the same policy works differently in different contexts? Is it the actors’ internal values or is it externally imposed mechanisms that make actors accountable for their performance? To answer these questions, this doctoral study sets out to explore grounded theoretical dimensions of accountability by focusing on ‘what it means for school actors in community schools to be accountable for service delivery’. The study was conducted between 2016 and 2019 in two community schools in western Nepal.

In the light of this overarching question, three subsidiary questions were taken into consideration during enquiries. One, how do school actors perceive their head teacher’s accountability for service delivery? Two, how does he/she build accountability relations with other actors? Three, what are the emerging paradoxes in the process of understanding and building accountability relations? Accountability is a matter of action in progress. These questions were
therefore addressed using the constructivist version of grounded theory methodology. Placing the head teacher at the centre of the service delivery network, the study develops six grounded theoretical categories of understanding accountability for service delivery. These were discussed in terms of both ancient (Eastern) and modern (Western) theoretical ingredients.

The study explores the fact that being accountable means more than being answerable for one’s performance: it involves negotiation behaviour on the part of school actors, which is manifested in managing resources, exercising autonomy, empowering actors, seeking integrity and building a two-way relationship between the different actors. In addition, the head teacher’s proactive role fuels the process of building accountability relationships with other school actors, which are mediated through local practices of accountability mechanisms. In this way, the head teacher’s agency creates and recreates the structure of the accountability space between school actors. This structure is created by following top-down instructions and a bottom-up reporting mechanism. In the process of understanding and building accountability relationships, the head teacher appears to switch between two paradoxical extremes: of being accountable to oneself and of being accountable to others. His/her movement to the ‘being accountable to oneself’ end would utilise every situation for improvement, thus transforming him/her into a benevolent administrator. Conversely, his/her movement to the ‘being accountable to others’ end is likely to transform the community school into a semi-private school, thereby making him/her an arbitrary administrator.

Based on these insights, the study highlights essential two-fold implications. Firstly, based on the theoretical categories of accountability explored in this study, an accountability mechanism at local level could be developed by aligning school actors’ individual goals or values with those of the organisational value or mission. In so doing, school actors would be inspired to ‘be accountable to oneself’ by integrating both local practices and the formal mechanism of accountability in place. Secondly, the findings of the study could become a methodological stepping stone for initiating further inquiries in areas of educational development and governance. A subsequent study could be designed using either quantitative, qualitative or mixed
methods by creating a scale of accountability measures based on the accountability attributes developed in this study.

**Keywords:** accountability, community schools, school actors, grounded theory

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