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XXXVI Cycle

Doctoral Thesis

**Food system transformation: Governance, accounting and
accountability for food policy**

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Settore Scientifico Disciplinare ECON-06

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Dedication

This thesis is dedicated to my respected supervisor, my mother, brother, husband and other family members and friends.

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Abstract

Purpose of the discourse is to address the ongoing transformation in the food system and enacted role of accounting and accounting related practices in it. The elected analytical questions are I) what the current state and focus of urban food policy governance literature and what is the magnitude of accounting, auditing, and accountability practices in the area. II) What are the various forms of accounting and accountability measures are currently in place and practice within public food governance around the world on state and urban level. To answer these two question three studies are developed in the form of three chapter of this thesis.

First chapter is a structured review of published academic literature on urban food policy governance and current position of accounting, auditing and accountability in the academic research area. Two major databases and a list of generalist accounting journals were analyzed, resulting in a final selection of 43 peer-reviewed articles after applying inclusion and exclusion criteria. The findings indicate that research at the urban level is still emerging, with diverse focuses ranging from innovative food policy to sustainable urban food systems. Most studies center on cities in the Global North in comparison to Global South, while accounting, accountability, and auditing remain largely unexplored.

To answer the second question, the second study also referred to as the second chapter is set within the context of an urban case in the Global South. The study bridges a significant geographical gap in the academic literature on food governance. The study explores the food governance system of Chandigarh, a city in the Global South. The chapter explore accountability measures in place and practice for the administration of public agencies involved in urban food governance in the Global South. Using qualitative document analysis and the comprehensive accountability framework proposed by V. Christie et al., (2017), we examine the implementation of legal, bureaucratic, professional, social, and political accountability

measures within local public sector organizations in Chandigarh. Our findings reveal that strong top-down accountability mechanisms are in place, aligning with the framework's criteria. However, civil society participation in addressing local food safety concerns remains minimal. Likewise, the Municipal Corporation of Chandigarh does not engage with civil society coalitions regarding street food vendors.

Exploring further, the third chapter deals in examining the Global North based Food Policy Councils and contribution of accounting/calculative practices in the policy appropriation. This study employs a single case study approach, selecting the New Mexico Food and Agriculture Policy Council as a case for its accounting mechanisms Food Charter and Report Card used to shape public food policies at state and federal levels. To assess its role in tool development and public value co-creation, five unstructured interviews with key informants were conducted. Further content and thematic analysis were employed on relevant documents and data obtained respectively. Grounded in Miller's (1998) margins of accounting and Bryson et al.'s (2017) multi-actor theory for public value co-creation, the results indicate that the multiple uses of the Food Charter and Report Card contributes to public value creation in food governance, despite having data gaps. This empirical study advises policymakers at both state and urban levels to collaborate with non-governmental actors as demonstrated by the New Mexico Food Policy Council to enhance public policy implementation through diverse accounting tools.

Keywords: Food Governance, Urban Food Policy, State Food Policy, Global South, Global North, Accounting, Auditing and Accountability, Accounting Technologies.

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Introduction:

According to experts, the number of people on Earth is significantly higher than what can be sustained (Robertson & Jargin, 2024) and it is still growing. In nature, overpopulation causes a species to eventually experience a crisis such running out of food or water which causes the population to drop precipitously, perhaps to a point where it is no longer viable (Lamoreux & Benett, 2024). Malnutrition and famine persist in developing nations that lack the financial means to purchase food from the international market. The world's food system is under strain in 2022 due to the catastrophic droughts in the northern hemisphere and the Russia-Ukraine war which destroyed farmlands in Eastern Europe. For those in wealthy nations, rising food prices are a small annoyance and they may need to reduce their expenditure but it could have a serious effect on the poorest countries that rely on food imports (Pirisi, 2024).

In light of the current state of the world, changing food systems is crucial to accomplishing the Sustainable Development Goals (SDGs), the targets of the Paris Agreement, the Global Biodiversity Framework, and other significant international goals (Schneider et al., 2025, Robertson & Jargin, 2024 and Morrison et al., 2022) at different levels. According to the UN, food systems transformation is a purposeful and substantial shift grounded on reality and social agreements with the goal of attaining profound results. Under the 2030 agenda, it spearheads initiatives to achieve the 17 Sustainable Development Goals (SDGs) and its 169 goals (Kraak et al., 2024). Further, following the UN Food Systems Summit in 2021, the Food System Countdown Initiative was created highlighting good governance as a crucial issue impacting various domains. It's objective is to monitor the transformation of food systems in order to achieve the Sustainable Development Goals (SDG) by 2030 (Kraak et al., 2024 and Schneider et al., 2023). According to a new assessment of national development, 70 nations have reported initiatives to improve the administration of food systems since 2021. The global political stage

is beginning to recognize the significance of efficient governance in changing food systems (Schneider et al., 2025). Further, accounting and its technologies are essential for public governance. There is continuous discussion on how the limits of public sector organizations have been impacted by the transition from NPM (New Public Management) to public governance (Grossi & Argento, 2022, Grossi & Steccolini, 2014 and, Broadbent and Guthrie, 2008). Public governance is evolving, shaping the future of public sector accounting, including accountability, performance measurement, budgeting, and reporting. These processes are becoming more complex as they extend across organizational boundaries in an era of digital and technological advancements (Grossi et al., 2023 and Grossi & Argento, 2022).

With ongoing debate, I and Professor Antonio D'Andreameateo decided to examine the area posing the research questions i) what the current state and focus of urban food policy governance literature and what is the magnitude of accounting, auditing, and accountability practices in the area. ii) What are the various forms of accounting and accountability measures are currently in place and practice within public food governance around the world on state and urban level. To answer these two question three studies are developed in the form of three chapter of this thesis.

In alignment with research question, the first chapter explore the significance and place of accounting, auditing and accountability in evolving food system landscape and its governance across various levels particularly from urban to state level. In Correspondence with our goal we designed the chapter consisting structured literature review titled as **“Accounting, Auditing and Accountability for urban food policy governance: Insights from Structured Literature Review”**. This literature review is designed to outline the current scenario of research on local governance for urban food policy and the existing position of accounting, auditing and accountability in it. For this purpose, two large databases, i.e., Scopus and Web of Science, as well as 18 generalist accounting journals were explored. Through the search,

760 records were identified, of which only 43 articles were reviewed, explaining their general features using frequency distribution analysis and specific characteristics through Zahirul Hoque classification structure of the selected studies. Studies on local administration for food policy are not closely similar to each other. Almost all studies have a different focus, from policy innovation to sustainable urban food system. Scholars have primarily focused on cities located in the Global North. In the field of urban food governance, accounting, auditing, and accountability are understudied areas when compared to collaboration between public-private institutions, civil society and social movements and so on. This paper provides research scholars an insightful reflection on what has been explored and how it has evolved in the field of urban food policy governance with a specific focus on accounting, auditing, and accountability. Additionally, this work carries practical value for urban food policy research scholars and stakeholders, offering policymakers valuable insights for crafting and implementing new governance policies. The above-mentioned study has already been published in **Volume 158 of *Cities* (2025)**, a renowned journal referencing *Kaur, A., & D'Andreamatteo, A. (2025). Accounting, auditing and accountability for urban food policy governance: Insights from a structured literature review. Cities, 158, 105656. <https://doi.org/10.1016/j.cities.2024.105656>*

Further, Recognizing a significant geographic gap in the research field, we examined the accountability mechanisms within public institutions in the context of urban food governance in the Global South. The title of the study is “**Accountability measures in place and practice for enhancing urban food governance: A qualitative document analysis**”. The study focuses on Chandigarh, an Indian city and Union Territory that is a signatory to the Milan Urban Food Policy Pact. Chandigarh has implemented several initiatives under the Eat Right India movement to enhance food management. We did qualitative analysis of primary information available on the website and social media handles of each public institution

involved food governance of Chandigarh. Additionally, we have added secondary data from the news channels and newspaper articles. In the Indian quasi-federal polity, a specific set of public institutions are responsible for maintaining food safety and food security at both the urban and state level as well. These institutions include Food Safety and Standards Authority of India, the Municipal Corporation Chandigarh, Chandigarh Smart City Ltd., Postgraduate Institute of Medical Education and Research, and Department of Food & Supplies and Consumer Affairs & Legal Metrology. These organizations collaborately ensure food safety and security in Chandigarh. Using the comprehensive accountability framework proposed by V. Christie (2017). We categorize the implementation of legal, bureaucratic, professional, social, and political accountability measures within local public sector organizations in Chandigarh. Our findings indicate that robust top-down accountability measures are in place addressing the accountability criteria outlined in the framework. However, there is limited civil society involvement in addressing local food safety issues. Similarly, the municipal corporation Chandigarh does not collaborate with civil society coalitions concerning street food vendors. While acknowledging limitations, the study contributes to the limited body of research on accountability mechanisms and their impact on the efficiency and effectiveness of urban food governance practices in the Global South particularly within public institutions. The extended abstract of the given study has been accepted to the **20th Biennial CIGAR Conference (Comparative International Governmental Accounting Research). (2025). *Envisioning the Public Sector Financial Management of the Future: Embedding Accruals, Sustainability, and Technology as the New Normal*, 25-27 June, 2025, <https://cigar-athens.aueb.gr/about/call-for-papers>**

Expanding the scope of our study from the urban level to the state level, we have further examined the Global North which includes developed nations using case study analysis. The A review of the literature revealed that cross-sectoral organizations namely food policy

councils play a significant role in food governance, particularly in the North American context (Mooney et al., 2014, Scherb et al., 2012 and Harper et al., 2009). The title of the study is “**Accounting and accountability practices by food policy councils to appropriate public food policies: Case study analysis**”. This case study explores the accounting technologies developed by non-governmental actors such as food policy council on state level public food governance and examines their role in co-creating public value alongside governmental authorities and institutions through the use of accounting tools. To achieve this purpose, single case study approach was employed following a thorough process to select the unit of analysis namely New Mexico Food and Agriculture Policy Council. The Council was chosen for the accounting mechanisms it has developed to appropriate public food policies and programs on state and federal level as well. These mechanisms are Food Charter and Report Card. To better understand its contribution for the development of tools and co-creating public value, five unstructured interviews were conducted with key informants. Further, content as well as thematic analysis was run on the pertinent document and data obtained from key informants respectively. The study builds on the theoretical underpinning by Miller 1998 on the margins of accounting, Bryson et al., 2017 multi actor theory of public value co-creation. The findings reveal that multiple implementations of Food Charter and Report Card in addition to assisting co-create public value in the arena of food governance despite having gaps inside data. The empirical study guide policymakers on state as well as urban level to function collaboratively with non-government actors such as in the case of New Mexico Food Policy Council to create value by appropriating public policies using accounting technologies. Such phenomenal management accounting tools can also be identified and studied across other sectors. The study has been submitted in the emerging scholar's colloquium of **APIRA & AARN. (2025). Joint conference of Asia-Pacific Interdisciplinary Research in Accounting (APIRA) and Alternative Accounting**

Research Network (AARN): The role of accounting in transforming the world. Adelaide, Australia, https://www.conferenceonline.com/abstract/alogin/?clear=1&warehouse_id=1

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Finally, the thesis concludes with a summary that provides an overall review of the papers presented.

Chapter – 1: Accounting, Auditing and Accountability Practices for urban food policy governance: Insights from Structured Literature Review¹

1.1 Introduction:

Rapid urbanization and related food issues have attracted political attention at the international, national, and local levels. The Food and Agriculture Organization of United Nations (FAO) has stated that 55% of the population already lives in cities and consumes 70% of the food produced globally (FAO, 2024). Due to rapid population growth in cities, altered consumption patterns, climate change, land degradation, and loss of biodiversity, cities are being called upon to organize their food planning and policies. Food is a core component of sustainable development, and addressing food-related challenges is vital to the achievement of several Sustainable Development Goals (SDGs) by the United Nations Such as Zero Hunger, Responsible Consumption and Production, and Good Health and Well-Being. By promoting sustainable agriculture, reducing food waste, improving nutrition, and fostering collaboration, cities can make significant progress towards a more sustainable and equivalent future. Several initiatives have been undertaken for better food management such as the Milan Urban Food Policy Pact (MUFPP) (Polman & Bazzan, 2023, Martin & Fuente, 2022 and, Tegoni & Licomati, 2017). The MUFPP is an international agreement proposed by the municipality of Milan in 2015 to promote sustainable urban food system with city-to-city collaboration and exchange of practices; 260 cities have signed the pact so far. In addition, cities can make significant progress in attaining various sustainable development goals by stressing the importance of urban food governance (MUFPP, 2020). Also, the FAO's Urban Food Agenda is a notable program that seeks to support sustainable development, food security, and nutrition

¹ The study has been published refereeing Kaur, A., & D'Andreamatteo, A. (2025). Accounting, auditing and accountability for urban food policy governance: Insights from a structured literature review. *Cities*, 158, 105656. <https://doi.org/10.1016/j.cities.2024.105656>

in urban, peri-urban, and surrounding rural areas. This expansive undertaking comprises a diverse range of policies, programs, and initiatives that have been developed in partnership with many stakeholders, including as academia, civil society, UN and international agencies, city networks, and relevant public and commercial businesses (FAO, 2023). The City Region Food System (CRFS) (FAO, 2024 and Dubbeling et al., 2017) methodology is among the most relevant frameworks for developing more sustainable food systems. It expands on previous efforts to strengthen regional food system capacity, making them more economically sound, equitable, and environmentally friendly by incorporating multi-sectoral actors throughout the city region. This strategy tackles difficult problems and promotes multilevel, sustainable policy. Its efficacy is shown by the cases that have been discussed here and elsewhere. The CRFS strategy offers both a conceptual and operational technique for transformative change which is necessary given the dual challenge of promoting the SDGs and harmonizing with efforts such as the New Urban Agenda and the MUFPP (Blay Palmer et al., 2018). Amidst the COVID-19 epidemic, stakeholders in the Global North food system, such as Food Policy Councils provided help to vulnerable communities, improved food delivery, and assisted local farmers. Ad hoc coordination with local organizations enabled Urban Food Committees in small communities across Sub-Saharan Africa to creatively distribute food. Large cities led the way in food emergency preparations and legislation, but they did not fully realize this promise particularly in developing nations. A shift from “charity and emergency” to long-term strategy is necessary to acknowledge the critical role that local governments play (FAO, 2020). The greatest opportunity for changing food systems is at the local level. There is a move away from global and a-spatial tactics and toward local, geographically anchored approaches. This entails forging new ties at both the horizontal and vertical levels between different territorial sizes and their governing bodies (Raja et al., 2021).

Globally, local governments are developing food policies at the local level to bring together the different sectors and players that are involved in attaining results related to food security (Blay Palmer, 2009, Morgan, 2009 and Vara Sanchez et al., 2021). To effectively oppose broader neoliberal trends, the new municipalism views the municipality as a pivotal platform for advancing progressive changes that democratize power and attend to local concerns. It also fosters multiscale solidarity networks (Russell, Purell, 2006 and Vara Sanchez et al., 2021). To improve food systems and encourage healthy eating in their communities, local governments take part in a variety of initiatives. Some take a proactive stance by establishing local and state food policy councils, while others provide assistance and optimize the functioning of community food organizations. An urban food policy *is* a concerted action on the part of city government to address food-related challenge (Hawkes et al., 2017). Where urban food policy governance refers to the framework and processes through which public, private, and civil society actors in urban settings collaborate to shape and implement policies and strategies that may influence the local food system. Public organizations, hence, are at the core of this system. In recent decades, the literature on urban food governance has flourished to an increasing rate and various reviews have been published addressing the topic from diverse perspectives and with distinct focuses. For example, Candle (2014) investigated food security governance. He found seven recurrent themes in the literature on the governance of food security: the view of governance as both a challenge and solution to food security, high degrees of complexity in governability, failure of current institutional architecture, the arrival of new players at the forefront, calls for coherency and coordination across multiple scales, and variation and conflicts of ideas respectively. Further, Hospes and Brons (2016) categorized literature into four typologies, each representing a unique perspective on food system governance: food policy, food regimes private governance, urban governance, and multilevel governance. Going over the first category, they found out that different categories of actors, including government

agencies, civil society organizations, and food supply actors, are commonly recognized in the field of food policy studies. Concerning urban governance, publications describe the collaborative efforts of local governments, civil society organizations, and citizens in governing their local food system.

Yet, scholars contend that in the past literature the ‘governance’ dimension of food policies has not been explored in a proper way, on the contrary the world should refer to all modes of governing encompassing activities carried out by different actor to guide, steer, control or manage the pursuance of public goods – such as food security and sustainability (Moragues-Faus et al., 2017). Moragues-Faus et al. (2021) also highlights the turns of the urban food policy scholarship towards system thinking, scalar complexity and a more relational approach. They also propose more attention to materialities and inequities in food policy. In alignment with the aforementioned definition of governance, as well as the additional recommendations provided by Moragues-Faus et al. (2021), we consider it crucial to analyze way of advancing transparency, efficiency, and effectiveness in the planning and management of urban food systems. This advancement also necessitates the implementation of rigorous accounting, accountability, and auditing practices to guide planning, execution, and performance assessments. Additionally, these practices are essential for identifying and addressing issues of inequities within the system. Indeed, accounting, auditing and accountability are deemed crucial elements of administration at any level. All these terms are robustly related to each other. According to Duncan (1909), accounting is the act or procedure of reckoning entailing estimation and computation. Further, Caramanis and Dedoulis, (2011) have explained accounting and auditing as essential components of larger management and commercial practices. Auditing lends legitimacy to the vital information that accounting gives for making sane corporate and economic decisions. As per Pallot (1991) adequate performance assessment, reporting, and auditing are necessary for accountability. Accounting was the first discipline

from where the word accountability originated. The concept has expanded to include multiple interpretations (Bovens, 2006 and Hayne & Salterio 2014) but at its foundation, it still refers to giving an explanation of one's acts to those who are legally entitled to receive it. Further, Neu et al., (2006) named the collection of sorted data and reports provided by accountants or financial experts (i.e. accounting) as “informing” technologies”. The primary function of these informing technologies is to report to one of the parties in the accountability relation about the movement and position of those held accountable for the task. Second, they inform and shape governance practices by establishing and constraining its norms. Calculations are the basis of governance. Information recording enables the individual or class to compute and authorize governing policies (Miller, 1992). In the words of Carnegie and Napier (2023) accounting performs accountability, accountability nurtures governance, governance presumes accounting. Accounting, accountability and governance are strictly interrelated and shape and change contexts, human behavior, organizational and social functioning (Carnegie and Napier, 2023).

In the context of urban food policy governance, accounting, accountability and auditing may play a crucial role in managing food issues at the urban level, as they provide numbers and figures on what needs to be governed and how it can be governed. Accounting encompasses any type of calculation that aids municipal governments/local public organizations in making decisions to policymaking for food policy. Auditing checks this calculative information to ensure its credibility while accountability involves holding individuals or groups responsible for their assigned tasks or duties related to food or food policy in urban local area.

Considering the above premises, we set out to understand, at the intersection of accounting, accountability, and auditing practices, how the literature on urban food policy governance has evolved to date. Relatedly, we applied a structured literature review approach (Massaro et al.,

2016) to extract insights on how to foster better food policies with these instruments of governance.

The paper is organized as follows: the next section introduces the background; section 3 describes the methodology; section 4 shows findings; and section 5 contains the concluding discussion.

1.2 Background

Over past decades, food has not been a priority for urban planners, even though it affects the economy, employment base, environment, and health of communities. It was considered a rural issue (Pothukuchi and Kaufman, 1999). As tensions grew, the problem of urban food became a matter of global concern (Sonnino and Coulson, 2021). Research on local food policy governance emerged in the late 1920s. Several city administrators began to include food policy in their municipal agenda and build their own policies and institutional structure to systematically alter the food system that had existed in the previous 15 to 20 years despite having “no clear formal mandate” (Battersby, 2017). Cities across the Global North, including Vancouver, Victoria, Toronto, and Ottawa in Canada, and Seattle, Portland, San Francisco, Philadelphia, Madison, Baltimore, and New York in the United States, have engaged in major food policies that span different parts of the food system (Mansfield and Mendes, 2013). The involvement of municipalities in integrated food policy is a desirable development, as they can design tailored and arguably more successful policies due to their knowledge of the local context, closeness to the community, and opportunity to engage local individuals (Sibbing *et al.*, 2021 and Sonnino *et al.*, 2019). According to Sonnino (2014), food policies are becoming more and more localized, particularly in industrialized nations where local governments are reinventing themselves as leaders in the food system. Van De Griend (2019) discussed as strong, top-down municipal leadership may establish venues for food players to convene and foster political will for change, as well as boost public understanding of issues related to the

food system. Meaningful involvement is necessary, though. When this participation is guaranteed, urban food policies driven by municipalities can spur group efforts to alter the food system. Municipalities may take the lead in reimagining the food system by disseminating information about it, sponsoring pertinent initiatives, and creating venues for conversation. Sibbing and Candel (2021) looked into how the Ede municipal government institutionalized the concepts of food governance. A discursive-institutional spiral with three stages was found by their analysis. Initially, a limited number of politicians embraced an abstract discourse on food profiles. Subsequently, it developed into a more comprehensive integrated food policy discourse that was institutionalized across multiple departments. At last, a discourse about the food system surfaced and gained even wider traction. According to their analysis, the creation of a food strategy, budget, and organizational innovations can hasten the institutionalization of integrated food policy, however they may be existing obstacles. Moragues-Faus and Sonnino (2019) have examined the Sustainable Food Cities Network (SFCN) in UK and found out the way the SFCN has developed emphasizes how crucial place and agency are in forming trans-local governance. To collect local experiences, the SFCN uses a variety of methods and resources, including websites for case studies and knowledge-sharing events. Additionally, it engages in collective action through national campaigns and establishes shared visions through criteria for network membership and rewards. These instruments serve as adaptable enablers, permitting dispersed agency at various scales and points in time, ultimately leading to modifications in the local and national settings of food governance. Further, Morgan (2019) has also emphasized on significance of trans-local urban food movement. He discussed that this type of movement has the ability to use the public domain's influence to alter the food system on a larger and more comprehensive scale.

Moving on to the subject of accounting, accountability, and auditing. Since the discipline of urban food governance is still in its infancy, there is not much established literature about the

importance of accountability, auditing, and accounting procedures in this area. On the contrary, there is a substantial body of work that discusses importance of accounting and related practices in the field of local governance in great detail. Miller and Power (2013) delineate the four functions of accounting as follows: territorializing, which involves establishing economic spaces; arbitrating, which involves evaluating performance; and subjectivizing, which involves striking a balance between regulation and individual freedom. Further, Maclean (2014) has stated that accounting officials, such as municipal managers, can anticipate several benefits from a structured auditing system when it is set up and resourced appropriately within municipalities (Maclean, 2014). Auditing is a vital instrument in the local organization to guarantee and confirm accountability, as supported by Moeti et al., 2007. They emphasized that in order to uphold accountability in public administration and management, it is imperative that all municipalities publish their annual financial reports and have them audited. Since auditing is required in all areas of government, it is clear that the auditing function holds great importance in the government. An accountability system's ability to maintain financial integrity depends heavily on audits. The accountability system is influenced by the scope of audits, the use of the data, and the power to penalize parties involved. Enhancing place-specific accountability can be achieved through analyzing, comparing, and holding senior figures responsible for their decisions by a local area or authority (Ferry et al., 2023). Ministers of public resources, elected officials, managers, and other officials are required to take responsibility for the resources in their charge. It is anticipated that public sector auditing will play a crucial role in this chain of accountability (Ntim et al., 2016 and Maama, & Marimuthu, 2021). Accounting and accountability are crucial in managing and governing local government organizations and regulating activities within local communities. (Sargiacomo & Gomes, 2011). Considering the usefulness of accounting, accountability, and auditing in local

governance, it is recommended to explore and investigate these aspects within the context of public urban food governance as well.

1.3 Methodology:

This section presents the methodological procedure followed for the structured literature review. Massaro et al. (2016) argue that literature review is a set of tools which helps researchers examine the history, develop some critical considerations, and outline the future research potential of a domain. They also suggest several steps to follow, which we adopted in our study.

1.3.1 Literature Review Protocol:

For literature search, a pilot test was performed on two electronic databases, i.e., Scopus (Elsevier) and Web of Science. Specific and optimized keywords and their synonymous were used in Scopus (Elsevier) and Web of Science to obtain the maximum number of relevant peer reviewed articles and book chapters. A total of 519 articles appeared in Scopus (Elsevier), and 280 studies were found in Web of Science. Also, we limited our search to articles and book chapters in English. The applied query is shown in Figure No. 1 and Figure No. 2. A total of 799 studies were extracted from Scopus and Web of Science and downloaded into a Microsoft Excel spreadsheet with complete referencing details. In addition, three hand-searched articles from general accounting journals, along with seven studies from other sources were added to the database. The list of generalist accounting journals (adapted from Sargiacomo et al., 2021) reported by the Chartered Association of Business Schools ABS 2021 Guide is given below in Table 1. All the records from Scopus, Web of Science, and generalist accounting journals in the Excel spreadsheets were merged, and duplicates were removed. A total of 760 records remained for further analysis after duplicate removal.

Figure 1. Scopus Query

```
TITLE-ABS-  
KEY ( ( accounting OR accountability OR auditing OR public AND manage  
ment OR public AND administration OR municipal AND administration OR  
governance OR sustainable OR sustainability ) AND ( city OR cities OR u  
rban ) AND ( food ) ) AND ( LIMIT-TO ( LANGUAGE , "English" ) )
```

Figure 2. Web of Science Query

```
ALL=((Accounting OR Accountability OR Auditing AND Practices) AND (Cit*  
AND Governance) AND (Food OR Agri*))
```

Overall, 760 documents were screened using the inclusion and exclusion criteria employed in the review by Hospes and Brons, (2016).

Inclusion Criteria:

- Only peer reviewed/scholarly/academic articles and book chapters are included in the review.
- Studies written in English are included in the review.
- Studies from any time period are included in the review.
- Studies providing insight into local food policy governance and food policy are included in the review.

Exclusion Criteria:

- Conference proceedings and editorial reviews are excluded from the review.
- Studies written in languages other than English are excluded from the review.

- Studies that are not based on local food governance and food policy are excluded from the review.

After screening all 760 studies, 53 studies were selected for further analysis. In addition, two papers were added to the final database using the snowball approach (Mazzocato et al., 2010). We read the full text of the studies and excluded 12 studies which were not mainly focused on food policy governance at the local level. Thus, 43 studies were selected for the final review. To show the hierarchy of the paper selection process we adapted the PRISMA framework (Moher et al., 2009) as shown in Figure 3 below.

1.3.2 Development of Insight:

We proceeded as follows. First, to delineate the general characteristics of the literature, we prepared a “frequency distribution analysis” of studies published across years, journals, and countries. Second, to classify the specific characteristics of the literature, we adapted Hoque, (2014) classification structure, considering the topics, research settings, theories/frameworks, research methods, data analysis techniques, results, and future research avenues study shown in Table 2. Shields (1997), Chenhall and Smith (2011), and Hesford et al. (2009) also used the same classification structure in their review. To further synthesize the key findings extracted, thematic analysis (Shaffril et al., 2020) was conducted. Braun and Clark, (2006) stated that thematic analysis offers an accessible and theoretically flexible approach to analyze qualitative data and is a method for identifying, analyzing, and reporting patterns within the data.

Table 1. List of generalist accounting journals listed by Chartered Association of Business Schools ABS 2021 Guide is analyzed in the literature review (adapted from Sargiacomo et al., 2021)

S. No	Journal	Issues (February)
1	Abacus	1965-2022

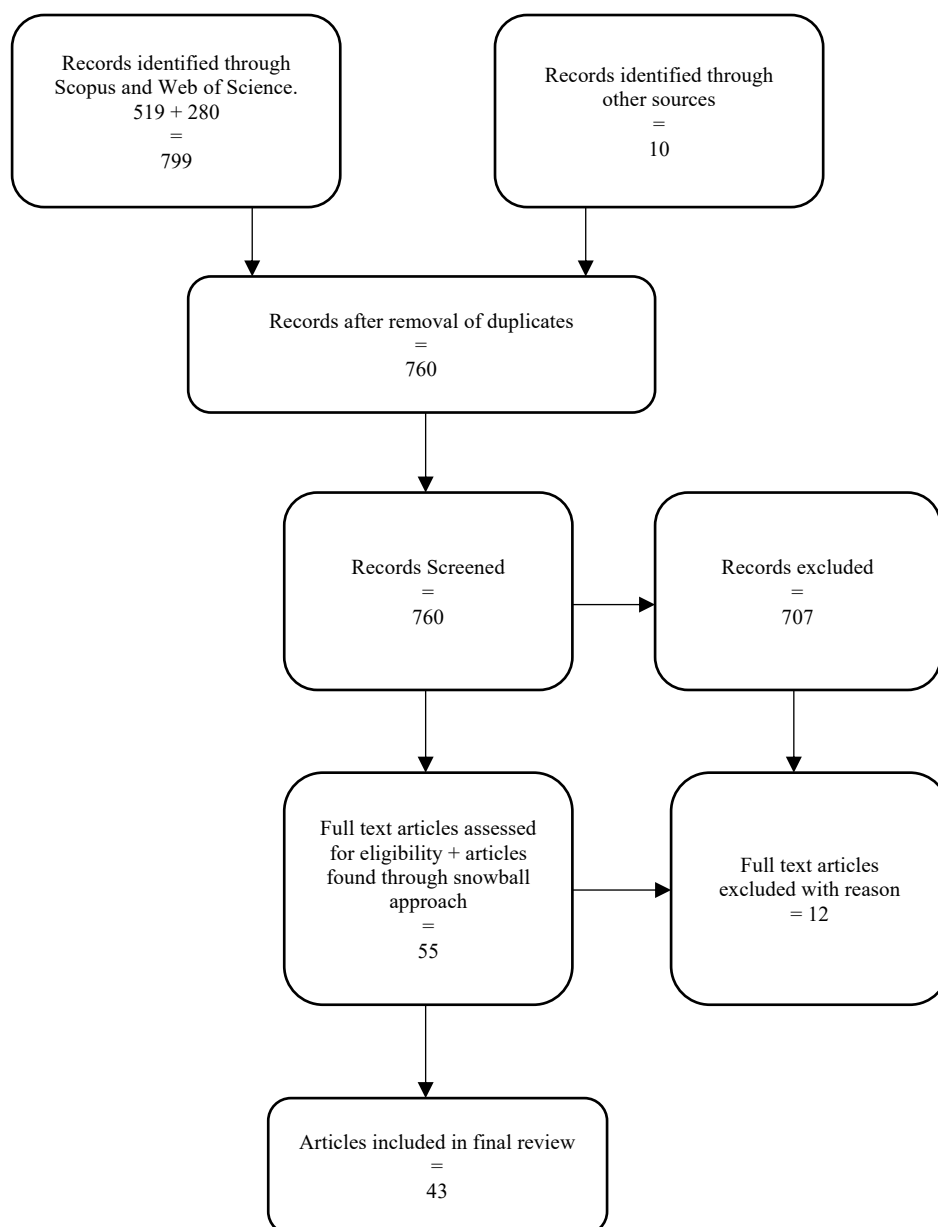
2	Accounting and Business Research (ABR)	1971-2022
3	Accounting Forum (AF)	1978-2022
4	Accounting, Auditing and Accountability Journal (AAAJ)	1988-2022
5	Accounting, Organisation and Society	1998-2022
6	Auditing: A journal of Practice and theory	1981-2022
7	British Accounting Review (BAR)	1988-2022
8	Contemporary Accounting Research	1989-2022
9	Critical Perspective on Accounting (CPA)	1990-2022
10	European Accounting Review (EAR)	1992-2022
11	Financial Accountability and Management (FAM)	1989-2022
12	Journal of Accounting and Public Policy (JAPP)	1997-2022
13	Journal of Accounting Research (JAR)	2008-2022
14	Journal of Management Accounting Research (JMAR)	1990-2022
15	Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)	2011-2022
16	Management Accounting Research (MAR)	1990-2022
17	Review of Accounting Studies (RAS)	1996-2022
18	The Accounting Review (THR)	1996-2022

Table 2. Classification Framework for Analysis (Hoque, 2014)

A. Topics
A1. Food System
A2. Food Policy/ Food Strategies
A3. Urban Agriculture (UA)
A4. Food Market
A5. Food Governance
A6. Food Network
A7. Food Policy Council
B. Research Settings
B1. Municipalities
B2. Food Policy Councils
B3. Governmental Departments
B4. Food Network
B5. Food Markets
B6. Charitable Organizations
C. Theories
C1. Foucault Governmentality Theory
C2. Actor Network Theory
D. Research Methods

D1. Semi Structured Interviews
D2. Document analysis
D3. Author Observation
D4. Unstructured Interviews
E. Data analysis Technique
E1. Content analysis
E2. Discourse analysis
F. Key Findings
F1. Planning and implementation of municipal food policies
F2. Accounting, Auditing, and Accountability
F3. Collaboration among actors, civil society, Public or private institution and, different network
F4. Municipal initiative at local level
F5. Sustainable urban food system
F6. Others

Figure 3. PRISMA Framework for detailed information (Moher et al., 2009)



1.4 Findings:

1.4.1 Main bibliometric findings

1) Frequency Distribution Analysis of Studies Published Over the Years:

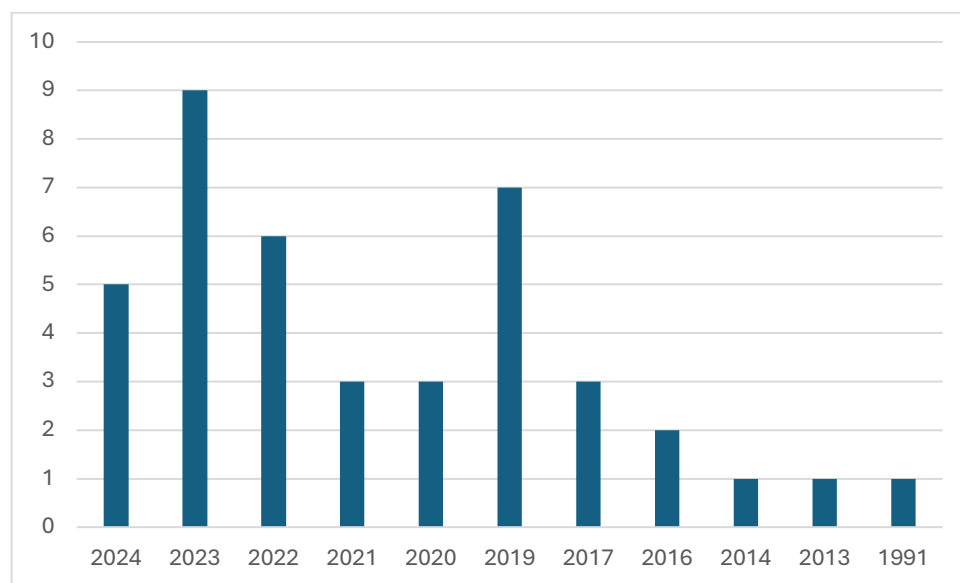


Figure 4. Studies Published Over the Years

Figure no. 4 displays the studies published over the past 23 years on local food policy administration. More articles were published in 2024 and 2023 in the selected area followed by year 2019, 2022, 2021, 2020. A drastic uprise in the publications on the chosen area can be seen after year 2021.

2) Frequency Distribution Analysis of Studies Published in the Journals

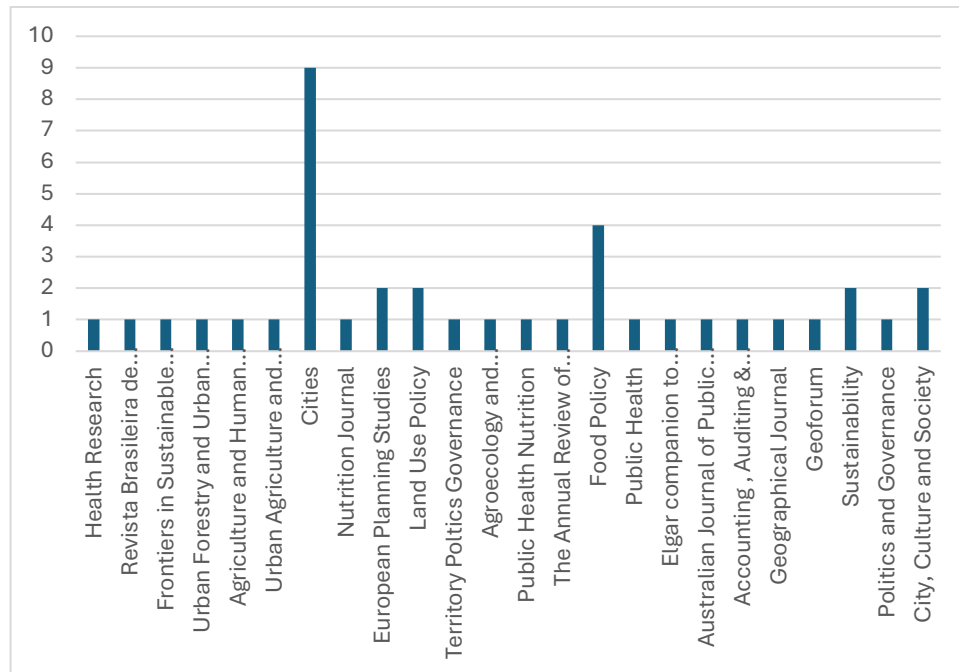


Figure 5. Studies published in the journals.

Figure No. 5 contains all the journals that have published studies on urban food policy governance. Among these, Cities is the journal that has published more studies on urban food policy governance than in any other journal. Food Policy, Culture and Society and Sustainability rank second after Cities.

3) Frequency Distribution Analysis Studies Published Across Countries

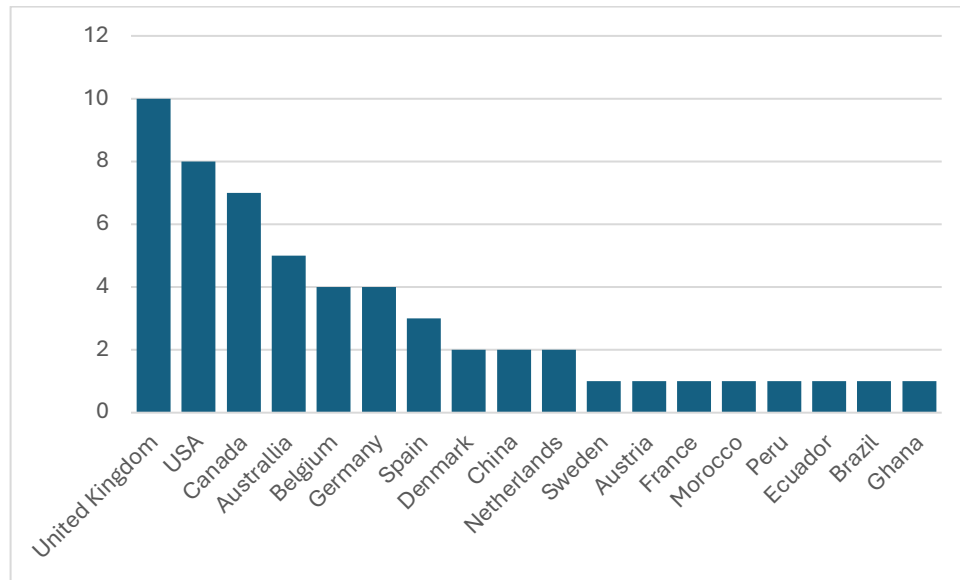


Figure 6. Studies published across countries

Figure No. 6 shows the list of countries publishing studies on the selected topic. The United Kingdom and the United States of America are the two largest contributors compared to all other countries in the area. Canada and Australia come second in the row. Where the following countries are Belgium, Germany, Spain, Denmark China, Netherlands. In the end, Sweden, Austria, France, Morocco, Peru, Ecuador, Brazil and Ghana stands with least contribution in the area

1.4.2 Specific Characteristics of the Literature (Classification Structure by Hoque, (2014))

1.4.2.1 Topics:

Each study has a different focus on policies or points of view. Aurora & Olivieri (2022), Chang et al., (2023), Cohen (2022), Cifuentes & Fiala (2022) and Sargiacomo et al. (2021) have discussed food policies during crises such as COVID-19. Sonnino et al. (2019) have explored

the relationship between general infrastructure changes and daily eating practices. Further, Morley and Morgan (2021), Doerenberg et al. (2019) and Sisnowski et al., 2016 have highlighted municipal food policies. Morley and Morgan, (2021) have given the great emphasis to the public food provisioning in municipal foodscape as it provides reach into the communities, homes and quality of life for individual. However, Doerenberg et al. (2019) pointed out that Germanic municipal actors generally use sectoral approaches, making use of a range of steering mechanisms such public procurement regulations and informational tools. Kowalski et al., (2023) have landed on very ignored topic the municipal urban food forest management. Sisnowski et al., (2016) have emphasized on obesity prevention policy in New York. Where mayor's excellent leadership brought about important reforms and strengthened the capacity to back evidenced based policy. It resulted in the implementation of successful policies like the ban on the trans-fat in food outlets, the establishment of food standards in institution, the introduction of menu labeling in chain restaurants and the enchantment of disadvantaged groups. On the food access measures, the Health Department collaborated with the legislature but on regulation aimed at preventing obesity the community and elected officials were not as involved. Mah and Thang (2013) have addressed the Toronto Food Strategy from the public health point of view. Similarly, Barbour et al., (2023) have focused on healthy and sustainable Diets related practices. Sonnino (2019) identifies four fundamental ideas for urban food policies: utilizing flexible re-localization, recognizing broader links, including communities in governance, and viewing food as a public benefit. Where Vandermaelen et al. (2023) emphasized the strategic relevance of public land ownership in urban food policies, stressing how crucial it is to support farmers' capacities in the face of rising land values. Cohen (2014) and Hebinck and Page (2017) examined how citizens and food groups participate in urban food initiatives. Forging ahead, Marini et al., (2023), Rodríguez et al., (2022) Halvey et al., (2020) and Prove et al., (2016) argued over urban agriculture policies.

On the contrary, Monticone et al., (2024), Edmonds and Carsjens (2021), Blekking et al., (2017), and Zhong et al., (2019) have delved into the area of public food markets. Likewise, González-Azcárate et al. (2021) & Rousseau et al., 2019 examined food supply chains. Moving forward, Giordano et al., (2022), Boamah et al., (2024), Atkey et al., (2017) and Frudenberg and Atkinson (2015) have looked into the food policy and food networks. Grossman and Webb (1991) studied the local food and nutrition policies in the Australian context. Nordman et al., (2024) examined the shifts in nutritional quality and carbon footprint (CF) in food services at childcare centers after implementing a new climate-friendly food strategy. Further, Moragues-Faus have dealt with Urban food partnerships across the United Kingdom. Other studies have examined urban food policy, including Sieveking's (2019) work on Food Policy Councils, Schreiber et al.'s (2023) strategies for urban and peri-urban food production, Zerbian and Romero's (2023) focus on cities in food security, Ruffini et al.'s (2023) emphasis on sustainable food systems, Anafo et al.'s (2024) research on street vending, and Warshawsky's study of civil society in food waste governance. Sibbing et al. (2022) conducted a study that looked at local government practices and the perceived opportunities, problems, and obstacles of applying the MUFPP frameworks.

1.4.2.2 Research Settings:

Most of the studies are based on the local governments of cities such as Barbour et al., (2023), Kowalski & Convey (2023), Monticone et al., (2024), Gonzalez et al., (2023), Chang (2023), Zerbian & Romero (2023), Ruffini et al., (2024), Cavallo & Olivieri (2022) and Giordano (2022). Other papers included various ranges of research settings, Given such as municipalities, other governmental departments such as department of health, department of environment, department of agriculture, department of planning and department of social policy, food networks, and charitable organization for a case study. Three of the studies addressed city-based project and election campaign by the mayors to support their study (Hebinck and Page,

2017 and Freudenberg, Rodríguez et al., 2022 and Atkinson, 2015). There is only one paper that did not chose its bases for research settings as it is a conceptual paper (Cohen, 2022).

1.4.2.3 Theories/frameworks:

Most of the selected papers in the dataset followed or developed theories or frameworks. All of these studies followed different theories and frameworks. Studies such as Sargiacomo et al., (2021), Santo & Moragues-faus, (2019) followed Foucault's Governmentality Theory and Actor-Network Theory, respectively. Monticone et al. (2024) applied the Alternative Food Network (AFN) framework by Oñederra-Aramendi et al. (2023), while González-Azcárate et al. (2023) explored the City Region Food System (CRFS) approach, Zerbian & Romero (2023) used the FAO's supportive analytical framework, Sibbing et al., (2022) explored the MUFFP framework and Cifuentes & Fiala et al. (2022) adopted the food democracy framework based on Geels and Schot (2007) and López Cifuentes & Gugerell (2021). Studies such as Doernberg et al., (2019); Halvey et al., (2021); Zhong et al., (2019), and Blekking et al., (2017) developed their own frameworks. Rest of the studies did not develop their study on any theory and framework.

1.4.2.4 Research Methods:

The largest number of studies followed qualitative case study analysis using semi-structured interviews, document analysis, and author observations. Some studies such as Halvey et al., (2021), Edmonds and Carsjens, (2021), Sonnino, (2019), Barbour et al., (2023), Kowalski & Conway (2023), Schreiber et al., (2023) and Freudenberg and Atkinson, (2015) have done the qualitative document analysis. Some studies used Mixed method studies such as Zhong et al., (2019) used a mix of qualitative and quantitative methods, employing surveys, unstructured interviews, and document analysis, Marini et al., did systematic literature of Academic Publication policies and strategic document and multiple case study analysis and

stakeholder survey and Anaalfo et al., (2024) employed mixed method involving the use of questionnaire and key informant interviews to collect quantitative and qualitative survey. Two of studies framed social network analysis namely Monticone et al., (2023) and Boamah et al., (2024). There are two conceptual-based studies that did not report on methodology. These are Cohen, (2022) and Grossman and Webb, (1991).

1.4.2.5 Data Analysis Techniques:

Almost 85% of the studies did not disclose the data analysis techniques employed. Some works such as Edmonds and Carsjens (2021), Halvey (2020), Barbour et al., (2023), Kowalski & Convey (2023), and Zerbian & Romero (2023), used content analysis. Other studies, such as Sibbing et al., (2022), Schreiber et al. (2023) and Chang et al. (2023), employed thematic analysis, while Santo and Moragues (2019) used discourse analysis and Giordano et al. (2022) applied compositional analysis. Finally, González-Azcárate et al. (2023) reported conducting textual analysis without specifying the exact technique.

1.5 Exploring key themes

After analyzing the key findings of all the selected studies, several key themes emerged. Most of these key issues go in different directions, as each paper is based on different city. Below given are some key themes developed by the reviewed studies.

1.5.1 Planning and implementation of urban food policies

The design and implementation of urban food policies is one of the main themes that emerged from this review. However, these policies differ in nature and implementation. Cohen (2022) examined short-term policies and programs—like the ones enacted in reaction to the COVID-19 outbreak—that are designed and put into action to meet urgent needs and situational requirements at the local level. He also emphasized that cities and towns are suitable sites for various reformers to experiment with contrasting and non-permanent policies which might

become long lasting in future. According to Halvey et al., (2020) municipalities have more authoritative power than planning commissions, which allows them to enact more robust regulations. Doernberg et al. (2019) pointed out that many integrated urban food policies and strategies are still in their infancy. According to Moragues-Faus (2020), health or community organizations that were not previously involved in urban food governance are now developing fresh urban food policies. But those who are impoverished or come from a variety of ethnic origins are still not included in the regeneration of urban food policy. Sonnino et al. (2019) have investigated the idea that place-based policies aim to enhance social and economic circumstances by focusing on the unique requirements of a particular region. New institutions of governance, such food policy councils and partnerships, also act as forums for a range of activists to work together to create place-based solutions that improve the socioeconomic circumstances of a specific area. Barbour et al., (2023) have discussed food policies in the context of healthy & sustainable diets. They found out local government food policies in all four global regions primarily focused on the "where to source food" category. These policies also often referenced higher-level policies (local, national, regional, or international) that promoted similar sourcing practices. Chang et al. (2023) looked at urban food security policies in the beginning of 2020 and discovered a discrepancy between the goals of the policies and their actual application. Farmers in the Wuhan and Nanjing areas had to cut prices because to problems like decreased demand for their restaurants, labor difficulties, delayed transportation, and produce spoiling, while customers faced higher prices and less options. Following media reports about unsold fruit in Nanjing's Pukou area, the local agricultural department collaborated with supermarkets, WeChat groups, and e-commerce to increase sales by bringing farmers and consumers together. Ruffini et al., (2024) created a local food system policy index that includes 61 indicators from ten weighted policy categories, such as supply chain, leadership, governance, funding, food production, food promotion, community support, and

food waste management. A local government pilot test demonstrated that the tool is practical and helpful for directing the implementation of policies.

1.5.2 Urban Agriculture

Urban agriculture policies function as a structure for incorporating agriculture into the urban environment while tackling the diverse social, ecological, and financial issues that contemporary cities confront. Halvey et al., (2021) have developed a framework for policies concerning urban agriculture in various government contexts. By providing a tool to assess and compare the scope of their rules to those of other cities, they hope to assist practitioners, local government employees, FPCs, and others interested in UA policy. This framework provides a jumping-off point for further exploration of specific topics or areas about policies pertaining to urban agriculture. Similarly, Rodríguez et al. (2022) highlighted Quito's Urban Agriculture Program (AGRUPAR) as a key contributor to food resilience, security, and social cohesion over the past 20 years. AGRUPAR aims to address climate risks through city-wide expansion, sustainable local food production, and food hubs to support self-sufficiency. The program also emphasizes secure land access and policies to strengthen Quito's climate adaptation and resilience. Prove et al. (2016) discovered, via examining Ghent (Belgium) and Warsaw (Poland), that merely promoting collaboration between public, private, and community organizations is insufficient to sustain urban agriculture. Urban agriculture presents opportunities and issues that cannot be fully resolved by taking decisive action. They also rely on particular conditions that are particular to each location. Vandermaelen et al. (2023) discovered that although Ghent, Belgium, encourages urban food initiatives, sustainable urban agriculture is limited since public property is frequently used for non-agricultural purposes. The lack of interdepartmental and multilevel collaboration in Ghent's food policy causes a gap between land and food policies. Despite the Flemish Land Agency's transparency, local

governments hardly ever follow agricultural programs, even when they ask for Flemish help for parks and finally Marini et al. (2023) analyzed the impact of city policies on urban agriculture (UA) and controlled-environment agriculture (CEA) in four EU cities, finding that policies are often indirect and influenced by sectors like health and education. Two main UA types were identified: community-focused gardens, usually public-led, and market-oriented CEA, which is privately driven. Each city has implemented a mix of policies—such as economic incentives, tax breaks, and technology support tailored to local governance and stakeholder priorities to support UA and CEA. As a final point, Cavallo & Olivieri (2022) analyzed Rome's agri-food strategy, proposing a framework that merges urban food planning with local agriculture, emphasizing spatial and relational integration for regional competitiveness. This approach, crucial in Mediterranean cities, aligns agri-food support with urban ecological goals, relying on institutional backing to provide sustainable public goods. Rome's case illustrates the need for localized strategies that strengthen urban-rural connections and highlights the pandemic's role in advancing sustainable transitions. However, adapting this model elsewhere may be challenging.

1.5.3 Urban Food Markets

Urban food markets are essential to the social, cultural, and economic fabric of a city because they promote sustainable local economies, healthy living, and community togetherness. The body of research on urban food policy emphasizes the diverse functions that public food markets perform in resolving a range of issues with urban food systems. Edmonds and Carsjens (2021) stress how crucial these are for municipal regulations to officially recognize farmers markets. While it removes obstacles to market introduction and persistence, this does not guarantee their longevity. Incorporating markets in the municipal codes can solidly secure their place in city life and within municipal systems, as they are becoming more and more popular

in the US. Further, Blekking et al., (2017) carried out an institutional examination of Zambia's urban food system. They learned the importance of street vendors and public markets in Lusaka, emphasizing their contribution to the availability and affordability of food. People with low incomes will be particularly vulnerable to price swings and restricted access to goods if the food system as a whole and these actor categories collapse. Zhong et al., (2019) examined the urban food system in China. They discovered that while market forces are gradually influencing China's urban food system, governmental interventions and restrictions guarantee that its operations are conducted with the public interest in mind. As a result, the public and private sectors are combined to create a hybrid market structure for urban food provisioning. In Chinese cities, this hybrid paradigm has proven successful in maintaining urban food security. Monticone et al. (2024) conducted a social network analysis of relationships among 54 actors from civil society, the food economy, and public administration. They mapped 428 relationships across support, economic, and hindrance networks, revealing a strong support network with varying levels of centrality. Farmers emerged as key nodes due to their essential role in supplying fresh, local produce, while local institutions played a major role in fostering resilience and growth in food markets of Bologna, Italy.

1.5.4 Food Policy Networks

Local food groups address concerns of public health, community development, environmental sustainability, and food access while playing a critical role in building more egalitarian, resilient, and sustainable food systems in metropolitan settings. Reed and Keech (2019) propose that the changing dimensions of food policy in the UK mirror a social movement. This movement drives advancement through interconnected networks of urban groups and business associations operating at a grassroots level. Evidence supports the notion that developments in urban food represent a form of social movement. Their activism is defined as democratic,

aiming to achieve sustainability and inclusivity. Santo and Morgues-Faus (2019) have done a comparative analysis of the Food Policy Network (FPN) Project in the US and the Sustainable Food Cities Network (SFCN) in the UK. By comparing these networks, essential insights about knowledge sharing, efficient techniques, and capacity building between SFCN and FPN have been discovered. This exchange could improve their processes and outcomes. Boamah et al. (2024) found that Buffalo's urban food system is built on tightly connected grassroots networks, characterized by "small world" effects where short links connect all actors. These central actors leverage high trust and shared values to sustain the system through advocacy and information sharing. Overall, Buffalo's food system reflects local self-reliance and collaboration among urban growers and grassroots groups, often overlooked by municipal policies. Lastly, according to Giordano et al. (2022), food networks such as Solidarity Purchase Groups (SCMOs) are crucial in lowering food waste in households. Compared to non-members, SCMO members waste a lot less food, probably because they value food resources more. Urban food policies should encourage SCMOs and other community-driven networks rather than depending just on broad campaigns in order to accomplish significant waste reduction. By encouraging sustainability and social justice in the food supply chain, this approach supports EU food waste goals.

1.5.5 Civil Society and Social Movements

Civil Society and social movements work to bring about positive changes and influence food policies and practice in cities. Their efforts make a big difference in creating a better food system for urban areas. Cohen, (2022) wrote that social movements and civic engagement give birth to new policies and plans and that the increased role of civil society as a collaborator has resulted in better UA policies. Henriques, (2021) stressed the importance of including civil society in the main policy planning instrument for effective strategic planning. Similarly, civic

engagement and advancement played a crucial role in the development of the Toronto Food Strategy (Mah and Thang, 2013). People are forming new connections and positions in local social movements. Also, civil society groups are working together with the government in various ways, for example, providing services and creating food policies (Morgues-Faus, 2020). In contrast, Prove et al., (2016) argued that civic groups and private actors are not enough to maintain a sustainable UA movement in the long run. Local civil society organizations in Los Angeles have expanded food waste reduction programs, but their impact remains limited. While they rescue some food, they address surpluses rather than the root causes of food waste or food insecurity. Additionally, by focusing on community empowerment and personal responsibility, some CSOs may unintentionally support neoliberal governance, overlooking systemic issues. The research suggests that substantial food waste reduction requires stronger government regulation of food businesses and households (Warshaws, 2015).

1.5.6 Accounting, Auditing, and Accountability

Accounting, auditing, and accountability are essential tools for maintaining transparency financial integrity, and effective governance in public policy (Sinclair-Desgagné & Gabel 1997, Rosenberg, D. 1989, Rhodes, 2007, Buchetti et al., 2022). Notwithstanding, accounting and accountability have been sparsely explored in the literature on food policy. Hebnick and Page (2017) examined how two initiatives in two European cities created and utilized new participatory venues as part of their continuous efforts to develop multi-actor processes for urban food strategy. They discussed how to conceive participatory procedures for urban food policies where actors, spaces, and knowledge are all involved in the policy-making process. They concluded that while to obtain a diverse range of participant types was given significant emphasis in the two situations, accountability is still underrepresented. They contend that

integrating accountability would be essential to create and putting into practice more sophisticated urban food plans based. Further, Sargiacomo et al., (2021) looked on accounting, accountability, and computation techniques in times of crisis such as COVID-19 in the city of Turin. They learned that the public administration in Turin had adopted a unique accounting system. This system paved the way for the development of micro accounting technologies that include data gathering, recording, and computation techniques, enabling the effective distribution of food to a large number of citizens. Their results emphasize the need for increased governmentality to provide accountability both for the visible and invisible population. Finally, there is no study in the reviewed samples focusing on or relating to auditing.

1.5.7 Partnerships and Governance

Collaboration among actors, civil society, public and private institutions, and different networks is crucial for creating more resilient, sustainable, and equitable urban food system, as shown in the results. Starting with public-private hybrid governance, this type of hybrid governance allows public governance to interfere in the management of wet markets and supermarkets. It helps rectify market crashes, keep food prices balanced, and ensure market gains, all of which help preserving urban food security (Zhong et al., 2019). Participatory food governance represents the idea that relationships with a broader group of actors, outside of the usual policy framework, are reciprocal and help build capacity within and across different sectors and actors (Sonnino, 2019). Learning lesson from the City of Hamilton's healthy food and beverage policies, rather than spinning the handlebars, we need to identify what is efficient and collaborate with allies and other municipalities both nationally and internationally to make change happen (Atkey et al., 2017). The Toronto Food Strategy has secured favorable outcomes through the partnership between the Toronto Public Health Department and the municipal government (Mah and Thang, 2013). Food partnerships use general agreement

approaches based on common beliefs and ideas to actively co-produce place-based food knowledges and regulations. Urban food associations bring together actors and agencies from different sectors, sizes, and locations, ultimately resulting in the creation of new power architectures (Santo and Moragues, 2020). Schreiber et al. (2023) analyzed city planning for peri-urban and rural food production, identifying key policy needs for local food systems. They highlight governance gaps around land access, power distribution, and social justice, particularly impacting BIPOC communities and farmworkers. Increased focus on climate adaptation and resource support for farmers is essential, especially to prevent water conflicts between urban and rural areas. Policies often lack realistic targets, consistent monitoring, and tailored resources for diverse farming needs, reducing effectiveness. Collaboration with nearby regions is also critical for integrated planning, requiring attention to equity and balanced power dynamics. Further, Zerbian & Romero's study of FAO's framework in Madrid reveals that urban food governance structures, such as UFS and food policy platforms, do not guarantee inclusive or democratic food security. Governance often lacks clear roles, monitoring tools, and cohesive strategies, hindering collaboration and limiting access for vulnerable groups. A narrow focus on agroecology can overlook broader challenges, while limited transparency and public awareness diminish policy effectiveness. Accountability gaps and the absence of resilience strategies weaken adaptive food security, and political changes threaten policy stability, highlighting the need for cooperation and continuity beyond election cycles. At last, Rousseau et al. (2020) examined urban food governance in Casablanca and Rabat, finding it largely controlled by the Ministry of the Interior. Decentralization, however, may drive modernization. The study also highlights a tension between conservative central actors and modernizing local actors, particularly around the reform of wholesale markets, a key issue for urban food systems in these cities.

1.5.8 Municipal Initiatives at the local level

Municipal initiatives are crucial in shaping the food landscape at the local level. By taking a proactive role, they can contribute to improving food security, sustainability, and public health, thus having a significant positive impact on the well-being of citizens. More than four out of ten municipalities in Michigan's cities with populations over 10,000 run markets, and 75 percent of those municipalities permit markets to set up shop on public property. In addition to these direct governing duties, municipalities also control land use through their zoning authority, and by excluding markets as an expressly approved land use, they automatically declare markets to be unlawful (Edmonds and Carsjens, 2021). Furthermore, when it comes regulating land zoning, municipalities focus not only on animal husbandries but also on farm gardens and food sales. Municipalities like Oldham play a significant role in enacting basic economic policies with an emphasis on food into action. This entails elevating food as a source of various benefits, including the provision of sustainable livelihoods, healthier citizens, and a greener local environment (Morley and Morgan, 2021)). Kowalski and Conway (2023). have explored emerging municipal interest in urban food forest management, particularly in cases when food trees can contribute to existing goals like increasing species diversity in Canada.

1.5.9 Sustainable Urban Food System

The United Nations's 2015 Sustainable Development Goals (SDGs) prioritize a sustainable food system to end hunger, ensure food security, and improve nutrition by 2030 through substantial changes in agriculture and food systems (FAO, 2018). Initiating strategies for sustainable urban food system are supporting regional producers, expanding urban agriculture, improving distribution, and processing infrastructure, increasing access to land use of federal food benefits, and managing residual food support a sustainable urban food system (Cohen, 2014). Municipalities like Oldham are helping the sustainable food system by boosting

economic livelihoods, making citizens healthier, and creating a greener local environment (Morley and Morgan, 2021. González-Azcárate et al. (2023) argue that City-Region Food Systems (CRFS) frameworks promote sustainable food systems by encouraging short food supply chains (SFSCs) and municipal collaboration. Case studies indicate that adapting policies, like hygiene standards, supports local producers, while inter-municipal cooperation and knowledge sharing strengthen SFSCs through best practices. Also, Nordman et al. (2024) examined the nutritional quality and carbon footprint (CF) of childcare food services following a 2019 climate-friendly strategy aiming to cut CF by 25% by 2025 (relative to 2018). Results showed a 15% reduction in CF, largely due to a 37% drop in ruminant meat purchases, while plant-based protein procurement rose by 25% but still fell short of targets. Nutritional content remained largely unchanged, with key nutrients like calcium, iron, and vitamin D below recommended levels. Centers that received guidance reduced their CF by an additional 14% compared to those without support. When Cifuentes & Fiala (2022) looked at how COVID-19 might advance food democracy in European cities, they discovered that regime and niche actors had different reactions. The status quo was maintained by numerous measures that concentrated on short-term crisis management, even as some encouraged a change toward a more equitable, sustainable food system. If these groups are to effectively use COVID-19 as a means of achieving food democracy, they must work together.

1.5.10 Others

There are many micro-topics in the reviewed studies that do not fit into any main theme because each paper is different or has multiple focuses. These micro-topics are discussed below. The Food Policy Council (FPC) program offers various opportunities for people to cultivate a sense of caring for food as a public good and to raise awareness of food as a community benefit in the legislative process (Sievking, 2019). Mayoral election campaigns give food advocates a

chance to inform the public and policymakers about food policy issues while putting pressure on the winning candidate to enact the proposed policies. However, as a new mayor takes office, a mayoral project is probably going to change (Halvey et al., 2020). Anaifo et al. (2024) found that food vending in Sunyani is largely carried out by less-educated women in unauthorized public spaces, driven by customer demand and factors like proximity to the city center, transport hubs, and main roads. Vendors choose locations and operating hours based on these spatial needs. The study suggests integrating facilities for food vending into city infrastructure projects and recommends that authorities manage these spaces to enhance organization, improve permitting, monitoring, and revenue collection, and support better spatial planning in the city. Finally, a targeted study on the MUFPP framework was carried out by Sibbing et al. (2022). According to their study, rather than the evaluation results itself, the framework's current worth mostly resides in the opportunities it creates, such as strengthening political will and establishing policy priorities and goals. Among the issues noted include a lack of resources and information, trouble localizing the framework, and differences in implementation barriers.

1.6 Concluding Discussion

The body of literature on urban food governance has been growing over the last ten years, although this research field is still in its infancy. Further, its intersection with accounting, accountability and auditing, as tools of governance, has not been sufficiently explored yet. It is limited to importance of accountability in participatory procedure for urban food policies and accounting, accountability and computational technique applied for urban food system in the times of crisis. Findings from our structured literature review unveil different trajectories stemming from past literature.

First, not every city in the globe is actively tackling food-related problems. Most cities are taking very small or generic steps towards this movement (Filippini et al., 2019), with

exceptions in the Global North, whose cities have been among the first to launch and develop projects and initiatives aimed at developing (sustainable) urban food systems. However, the clear and harmful interaction of hunger, poverty, and climate change is most noticeable in the Global South (Joubert, 2012) and poses unique challenges requiring suitable food policies. The Global South face additional defies due to the harsh environment and frequent natural catastrophes (Mazzocchi et al., 2018). The difficulty is especially evident in densely populated regions such as megacities, which face the dual challenges of limited land availability and widespread occurrence throughout Asia. Further, the fluctuations in worldwide food prices have a substantial effect on developing nations. Concerns about politically unstable conditions resulting from reliance on unpredictable food imports drove a boom in land demand during the 2007–2008 food crisis, when it became clear that fertile land was necessary for food production. A large portion of the land acquired by foreign investors in this “rush for land” was situated in the Global South and was used for resource extraction and agriculture, which made the food insecurity of these countries worse. In addition to it, the food demand in Asia's megacities is high and concentrated, making urban agriculture impractical because of limited or nonexistent agricultural land. Lastly, political instability and corruption provide emerging countries with a host of difficulties (Szabo, 2016 and Filippini et al., 2019), occasionally leading to civil upheaval, with cities being particularly vulnerable to the rise of these issues (Filippini et al., 2019). Among the solutions that Global South cities are attempting is fostering multi- stakeholder collaboration phenomenon, which has already taken shape in the Global North (Arthur et al., 2022).

Second, it appears that cities design and implement their strategies and policies on non-identical food issues (Filippini et al., 2019). Short Food Supply Chains (SFCNs) (González-Azcárate et al., 2023), food security and nutrition policies (Ilieva et al., 2023), crisis driven food policies (Fattibene et al., 2023, Sargiacomo et al., 2021, Cohen 2022), urban agriculture

policies (Halvey et al., 2021 and Prove et al., 2016), food waste (Fattibene, 2018, Giordano et al., 2022), social inclusion and equity (Fattibene et al., 2023, Cohen & Ilieva, 2021 and Reisch et al., 2013) and, urban food markets (Edmonds & Carsjens , 2021, Blekking et al., 2017, Zhong et al., 2019) and so on. Every city involved in urban food management follows place-based approach (Sonnino et al., 2019, Morgues-Faus & Sonnino 2019) to solve the problems at hand in cities. Further, local governments are not the only organizations in charge of City-wide food regulation. Collaborative initiative involving various entities, included food networks, civil society, health and environment departments, non-governmental or charitable organizations, local businesses or private entities, educational or research institutes, are crucial in reshaping urban food governance (Bedore, 2014, and Polman & Bazzan, 2023). The observation of this collaborative phenomena points to a transition of administration from government-centric to governance-oriented (Gjaltema, et al., 2020, Arthur et al., 2022).

Third, especially in relation to the new focus on governance-oriented administration, there has not been much scholarly research on the intersection between accounting, accountability, auditing and urban food policy governance, despite their relevance to public policing (Rosenberg, D. 1989, Rhodes, 2007), both in ordinary and extraordinary circumstances. Accounting is a human practice that can create meaningful changes in the world. In turbulent times, for example, accounting information can support policymakers to deal with the crise (Buchetti et al., 2022). It influences choices and impacts daily lives in unique ways and brings important consequences that require moral judgment on the part of those who practice it (Jere, 1990). Further, auditing and accountability play a crucial role in promoting transparency, efficiency, and better alignment in administration. A committee that conducts audits, for example, can make a substantial contribution by helping the municipality—including the Council and Management—fulfill its financial and performance reporting obligations and by putting controls in place and keeping an eye on them (Maclean, 2014). More generally,

accounting, accountability and auditing practices can be interpreted as instruments of public policy. Further, Lascoumes and Le Gales (2007), argues that instruments of public policy are a means of orienting the relations between political society and civil society. These instruments combine methods of learning about population and of financial relations and obligations, which produce specific effects on both the structure of public policy and the governed. Relatedly, Sargiacomo et al. (2021) investigated the efficiency of novel data collection and inscription techniques, in conjunction with micro-accounting and calculative practices, in the distribution of food to residents during the COVID-19 epidemic in the city of Turin. They highlighted that to guarantee accountability of the city to the whole population, the idea of governmentality was expanded to take into consideration both the visible and the invisibles (the vulnerable population), encompassing governmental and non-governmental organizations as well as all levels of spending.

Based on the findings, food policy governance at the local level is still in an emerging phase. Cities across diverse geographical locations and cultures are exploring different strategies to improve their food systems. However, less than few cities have established robust food systems that are resilient to emergencies, capable of providing culturally appropriate and sufficient nutritious food for their populations, and adaptable to climate change. Developing such systems is a lengthy process that requires evidence-based policies and strategies. These policies can be developed through detailed computational data collection on population needs and resource availability, which can then be used to create accountability structures that help audit and address current and future shortcomings. The previous considerations suggest new directions for research. Indeed, the production, allocation and distribution of food to populations and society require strong interrelations among the State, local authorities and social institutions (Sargiacomo et al., 2016) By integrating robust accounting practices and fostering accountability mechanisms, as well as auditing practices, urban food governance may enhance

the effectiveness and impact of food systems. Accordingly, we need more conceptual and empirical research highlighting the potential benefits as well as the risks in using these instruments of public policy to enhance better food strategies. Studies may explore costs and benefits of alternative food strategies, as well as how to manage and monitoring resources for urban food policies (e.g. budgeting for urban food policies). A promising field of research is the ‘True cost accounting’ framework, which is focused on how to balance the interests of industry and corporations with the needs of farmers and consumers (Aspenson, 2020). Other studies may analyze how different stakeholders (public, private and non-profit) are involved in the decision-making process and the resulting accountability. This may include how reports are published and their content, with a specific focus on performance indicators. Auditing in urban food policies may be explored into different types and areas to ensure accurate monitoring and evaluation of the different stages and components of the urban food system, i.e. not only compliance audits of food policies with regulations, environmental audits or urban farming practices audits, but also financial audits (e.g. use of funds allocated to food policies, control of subsidies), performance audits (e.g. monitoring of targets, benchmarking between initiatives) and stakeholder audits (e.g. assessing the level of community involvement and satisfaction and level of cross-sectoral collaboration). Finally, it is also important to investigate the previous aspects with reference to cities in the Global South, as well as to promote more integrated urban food policies and to unveil their features in circumstance of natural or human-made disasters or other crises.

This study is not without limitations. Criteria of inclusion and exclusion of articles in the structured literature review, as above specified, as well as the choice of codes in the thematic analysis might have hidden other important themes. Future research is needed, especially to have a comprehensive understanding of food systems and policy all around the world.

Chapter – 2 Accountability measures in place and practice for enhancing performance of urban food governance: A qualitative document analysis²

2.1 Introduction:

It was widely believed, until recently that national or international authorities were typically in charge of food policy. There is a shift in the role of local government in addressing issues related to the food system and food policy serves as a model for alternative forms of local governance and a guide for more extensive policy changes (Wekerle, 2004, Hodgson, 2012, Pothukuchi, 2009 and Pothukuchi, K., & Kaufman, J. L., 2000). Given the global spread of the COVID-19 pandemic, a greater focus is being placed on finding strategies to guarantee local communities access to basic commodities and services such as food, water, and shelter within the global supply chain.

A growing number of cities in the global north are developing policy measures addressing food security and concerns related to food systems as a result of the tremendous challenges associated with urbanization. These actions are in line with the duties and responsibilities that are often connected to local government (Mensfield & Mendes, 2013 and Bruff & Wood, 2000). Taking the example of Toronto, city with developed Food Strategy resulting from collaboration among public health, municipal (Toronto Food Policy Council) and provincial entities and academic research groups (Morgan, 2013, Mah & Thang, 2013). Discussing the local governance of food in the North American context, Food Policy Councils (FPCs) (Fitzgerald & Morgan, 2014 and Gupta et al., 2018) are more common in North America, where they are often associated with transformative food policy (Morgan, 2013). Addressing the

² The study has been accepted for presentation in *20th Biennial CIGAR Conference (Comparative International Governmental Accounting Research)*. (2025). Envisioning the Public Sector Financial Management of the Future: Embedding Accruals, Sustainability, and Technology as the New Normal, 25-27 June, 2025, <https://cigar-athens.aueb.gr/about/call-for-papers>

European context, the fact that many European cities have adopted particular urban food policies in the last ten years is evidence that effective food management is essential in urban environments. Calori et al., (2017) discussed because of recent institutional changes and the theme of EXPO 2015 that Italian cities started focusing on Urban Food Strategies. An important result is the transnational configuration Milan Urban Food Policy Pact (MUFPP) (Moragues-Faus and Sonnino, 2019 and Sonnino and Coulson, 2021) which has been ratified by many cities across the world including eighteen in Italy. Besides this Calori et al., (2017) has compared occurrence of recent urban food initiative in two Italian cities namely Milan and Turin. He discussed that the movement in Turin began when municipal leaders and authorities promoted the creation of participatory food policies. On the other hand, in Milan the procedure was clearly started by a political push by the mayor of the city “Giuliano Pisapia” during conversations over Expo 2015. Moreover, Sargiacomo et al., (2021) investigated the accounting, accountability, and computational procedures concerning the emergency food distributions made by the City of Turin in the initial months of the COVID-19 pandemic in 2020. Turin employed accounting techniques of notation, computation, and calculation as governmental technologies (Rose and Miller, 1992). This scenario highlights the function of governmentality in regulating the pleasure, health, and well-being of populations. They also highlighted there is no accountability for the well-being of a population that is hidden such as illegal immigrant. As such, governmentality ought to be expanded to include the visible and unseen domains in order to guarantee public accountability as whole. Furthermore, governmentality ought to encompass non-governmental organizations as well as government one. However, as indicated by existing studies the exploration of accountability within the realm of local food governance is notably limited. Herforth et al., (2022) have emphasized the importance of greater accountability and enhanced governance in restructuring food systems to ensure the provision of healthy diets, protection against various forms of malnutrition and

diet-related diseases, as well as the preservation of the environment and natural resources. Covic et al., (2021) stress the importance of creating a strong accountability system backed by assured investments, to make sure that the commitments made by participants in the United Nations Food System Summit are followed through. Coming to the local governance, Hebinck and Page (2017) conducted a case study analysis of the cities of Exeter and Eindhoven. In both cases, the authors observed participatory policy development meetings which were complemented by interviews and document analysis. The findings revealed that both scenarios placed significant focus on categorizing participants, yet there exists a deficiency in adequately addressing the element of accountability (Scholte, 2011). While a substantial portion of existing research concentrates on accountability in global governance (Hale, (2008), Lafont, (2010), Barnett, (2016)), particularly the transition from government-centered approaches to involving multiple actors, and methods for evaluating and rectifying policies after implementation their work highlights the importance of exploring accountability on a more localized scale.

In line with this perspective, our research objectives are structured as follows:

RO1. We aim to examine the various forms of accountability measures currently in place within the urban public food governance.

RO2. The way accountability measures in urban food governance typically implemented, and what tools and practices are commonly used for this.

The paper's remaining sections are divided into four categories: Theoretical Background, methodology, results, discussion, and conclusion.

2.2 Theoretical Background:

A fundamental component of openness in the use of public resources and a necessary precondition for efficient public administration is accountability for actions taken (Verger et al., 2019, Wood et al., 2022 and Makanga et al., 2024). It provides a strong foundation for

guaranteeing that public resources be handled efficiently in order to accomplish both domestic and global objectives (Wood et al., 2022; Okitasari and Katramiz, 2022 and Makanga et al., 2024). Moreover, managing public resources establishes a social link between the resource providers such as taxpayers or citizens and the agents, like managers of public entities, who use these resources to deliver public goods and services. It compels the agents to explain and justify their use of the resources to those who supply them (Grossi & Argento, 2020 and Makanga et al., 2024). The process of public accountability is expected to ensure the proper use of resources entrusted to public managers (Tasan Kok et al., 2019 and Makanga et al., 2024). Considering the importance of accountability of public managers, it is essential to examine mechanisms of accountability for urban local public institutions in the context of urban food management as the most significant potential for transforming food systems lies at the local level. There is a shift from global, non-specific strategies toward localized, geographically rooted approaches. This involves establishing new connections both horizontally and vertically across different territorial scales and their respective governing bodies (Raja et al., 2021 and Kaur & Andreamatteo, 2025).

Further, Accountability extends beyond the traditional principal-agent relationship, as individuals and organizations can be accountable to multiple parties both within and outside their structures. As a result, various forms of accountability have been identified, depending on the nature of the relationships involved, encompassing a wider range of stakeholders (Almquist et al., 2013, Andre, 2010, Barberis, 1998, Sinclair, 1995). Taking into the consideration the different types of accountabilities whether external or internal such as bureaucratic accountability (Shahid et al., 2019, Lupia & McCubbin, 1994, Hunold, 2001 and Smith 1991), legal accountability (Lake, 2014, King, 2013, Bruneo, 2005 and Meijeri, 2003), professional accountability (Davis, 2017, Vriens et al., 2018 and Donaldson, 2001), political accountability (Moncrieffe, 1998, Weingart, 1999, Synder & Stormberg, 2010, Fox & Shotts, 2009 and Bidner

& Francois, 2013) and social and moral accountability (Mai & Hoque, 2023, Rourke, 2006, Tutu, 2007 and Oshana, 2004), we have decided to build our study on comprehensive accountability framework by V. Christie et al., 2018 illustrated in figure 7. It pushes the discipline to take a more nuanced viewpoint and go beyond straightforward notions of accountability. In contrast to simplistic conceptions, this viewpoint views accountability as a system that applies to all users inside the accountability network. We have extended the framework by adding the civil society organization participation in social accountability's section of "how accountability is ensured". Civil Society Participation is characterized as an essential force behind democratic local governance. It is a watchful bulwark and proponent of democratic advances. Significant progress towards democracy has been driven by civil society forces throughout Asia, as evidenced by the cases of South Korea, the Philippines, and Pakistan. After democratic governance systems such as locally elected governments are established, civil society organizations continue to play a crucial role in maintaining the openness of public officials and political leaders. Moreover, they continue to fight for the rights and interests of the poor and oppressed populations (Cheema, 2015). Additionally, we have included section for the acknowledgment for successful accountability for each accountability type depicted in figure 7.

2.3 Methodology:

We decided to do the qualitative analysis (Morgan, 2022) of the available documents and other materials available on the website and social media of each organization involved in food governance of particular city or town.

2.3.1 Unit of Analysis:

We decided to investigate the urban situation in the Global South, focusing on India consisting of one third of Global South Population, a nation that has experienced expansion in a number of areas (Narlikar, 2007; Ghosh, 2023; Sharma & Popli, 2023) in couple of decades. India is

also making extensive policy change for food system transformations. Recently, Food Safety and Standard Authority of India (FSSAI) has started flagship initiative Eat Right India (ERI). The aim of the initiative is to provide the population with safe, nourishing, and sustainable food, revolutionizing the country's food system in the process (FSSAI, 2020). Following the ERI, FSSAI launched the EatSmart Cities Challenge in partnership with global and national visionaries to advance and grow a variety of programs within EatRight India (FSSAI, 2021). Twenty of the 108 cities throughout India that applied for the EatSmart Cities challenge were selected for further consideration by an external jury panel made up of specialists from both domestic (FSSAI and Smart Cities Mission) and foreign fields (MUFPP & Secretariat and Food Foundation). Chandigarh, Indore, Jabalpur, Jammu, Panaji, Rajkot, Rourkela, Surat, Sagar, Tumakuru, and Ujjain are the eleven cities that have been chosen as the winners for next scale up phase (FSSAI, 2022). These 11 winning cities were also included in the community of MUFPP signatory cities on April 2022 (MUFPP, 2022). One of them is Chandigarh and we have chosen to study the Chandigarh case using the qualitative analysis (Kaefer et al., 2015, and Leech & Onwuegbuzie, 2011). Chandigarh is a Union Territory (UT) (Kumar, 1991) and a renowned smart city located in Northern India. Chandigarh has undertaken several actions for the improved management of food under the ERI movement. Certainly, officials involved in Chandigarh food governance follow a structured accountability mechanism to meet the targeted goals and expected outcomes which are supposed to be explored.

2.3.2 Data Collection and Coding:

Accountability relies on a significant amount of information and reporting (Patton, 1992), which involves abundance of records such as news media, press releases, institutional reports, orders and circulars and recently emerged mean of communication organizational generated social media information facilitating web-based accountability (Dobija et al., 2023) also known as public or voluntary accountability (De Boer, 2023 and Schillemans et al., 2023). We

obtained the vast amount of data in the form of official document from the involved organization, articles, social media posts, newspaper articles. The thorough procedure was followed to obtain the data is explained below

We initially visited the Eat Right India website and obtained instructive documents such as EatRight India Handbook and EatSmart Cities Guidance Document. These two documents helped us in identifying the main government agencies that are in charge of regulating food safety in the Indian context. One of the main governmental departments that majorly intervenes in food safety is the FSSAI. Similarly, in the case of Chandigarh, the primary government agency responsible for food governance specifically for Food Safety is Food Safety Department of Chandigarh (Branch of FSSAI, India) which works in tandem with the Municipal Corporation of Chandigarh (MCC) and Chandigarh Smart City LTD. Although the ERI movement only addresses public institutions in food safety, food insecurity is still a major problem for public health in India (Dhamija et al., 2022; McKay, 2023). India has also taken action to ensure food security at the national and household levels by implementing a massive Public Distribution System (PDS) (Mooij, 1998). The Public Distribution System in Chandigarh is managed by the Department of Food & Supplies and Consumer Affairs & Legal Metrology under the Chandigarh Administration.

We proceeded to explore the websites of each of these governmental organizations involved in Food Safety and Food Security and subsequently, we downloaded pertinent documents. These are mainly: meeting minutes, interim reports, factsheets, press releases, lists of people, circulars, orders and reports and official government publications (case studies and books). Additionally, we also examined the social media accounts of each agency involved, namely Facebook, Instagram, and YouTube, and included posts and videos in our dataset. We also added newspaper articles as secondary data sources in our dataset. However, there was very limited amount of data was obtained for Department of Food & Supplies. There were not many

primary data materials available for the Department of Food & Supplies and the department is also not well-represented on social media.

2.3.3 Data Analysis:

We performed content analysis (Corbin and Strauss (2008) and Strauss and Corbin (1998)) on obtained records using NVivo software to investigate the accountability pursuits. To develop the content analysis, we drew on the comprehensive framework for public administration, adapted from V. Christie (2018) shown in the Figure 7. Using the adapted framework, we generated the primary codes provided below for each of the organization.

1. Legal Accountability
2. Bureaucratic Accountability
3. Professional Accountability
4. Social and Moral/Ethical Accountability
5. Political Accountability

These initial codes assisted us in identifying the relevant content hidden in the data with abductive understanding. Following this each code was generated for each organization involved in the Chandigarh Urban Food Governance: Food Safety Department Chandigarh, MCC, Chandigarh Smart City, PGIMER and Food & Supplies Department Chandigarh. Furthermore, both formal and informal accountability measures employed by key public institutions to keep food operators activities and urban population needs in check ensure food safety and security are analyzed and explained with the available data.

2.4 Results

The institutional engagement and diverse accountability practices acknowledged in Chandigarh's food governance are explained in detail in this section. We have primarily

presented the agencies involved in food governance of Chandigarh then we proceeded with each organization's accountability framework

2.4.1 Chandigarh Urban Food Governance:

Union territories are distinguished by a strong central government control headed by the president. Union territories have different forms of government; some have legislatures, while others just have councils. These territories have assemblies that are not in accordance with the state legislatures (Kumar, 1991). Ministry of Home Affairs is in charge of the Union Territories' services, finances, and budget (Ministry of Home Affairs: Administrative Arrangement, 2024).

Chandigarh (Union Territory) is the first modern city in India planned with precision. Built by the eminent French architect Le Corbusier, it houses the capitals of Punjab and Haryana (Singh, 2012 and Chalana, 2015). It is also one of the top tier 2 cities in India (Rana et al., 2015). Despite being both a city-state and a Union Territory, Chandigarh lacks its own legislative parliament and council of ministers, unlike the National Capital Territory of New Delhi and the Union Territory of Puducherry. The Governor of Punjab serves as Chandigarh's administrator (Know India, 2020). The government agencies involved in Chandigarh's urban food governance – specifically Food Safety Department of Chandigarh, MCC, Chandigarh Smart city, PGIMER and Food and supply department of Chandigarh operates under different ministries and departments as shown in figure 8. Even though each institution falls under diverse ministries and departments, they work in tandem to maintain and transform Chandigarh food system. Chandigarh Food Safety Department operates under the autonomous body FSSAI. FSSAI's main goals is to ensure that safe and wholesome food is available for human consumption by establishing science-based standards and managing the production, storage, distribution, sale, and import of food products (Malhotra et al., 2022). It functions within the purview of the Indian government's Ministry of Health and Family Welfare (Chopra, 2022 and

FSSAI, 2024). MCC operates as the branch of the Chandigarh Administration (Chandigarh Administration, 2024) which is subject to presidential oversight (Kumar, 1991). MCC oversee the regulation of street food sellers in compliance with the Street Vendors Act, 2014. MCC and Chandigarh Food Safety Department work in tandem to streamline the operations of street food vendors in the city. Another institution playing major and subordinate role in the Chandigarh Food Governance is PGIMER. Nonetheless, PGIMER's main goal is to provide top-notch medical care and provide training opportunities for staff in a range of vital health fields. It also comes forefront conducts basic research in the community in the form of training and capacity-building program of street food vendors in partnership with MCC. PGIMER Chandigarh became an autonomous institution and was designated as an Institute of "National Importance" on April 1, 1967. The institute was given the freedom to function autonomously after this recognition. The institute is fully funded by the Ministry of Health and Family Welfare, demonstrating the importance of this organization to medical research and education (Ministry of Health and Family Welfare, 2023). Another involving institution in the City's food governance is Chandigarh Smart City. Chandigarh Smart City work in coherence and under MCC for providing basic digital services to citizens of Chandigarh. Half of the equity shares in the Smart City Chandigarh are sponsored by the Chandigarh Administration and the other half by the Government of India via the MCC. Notably, the Chandigarh Smart City's equity is owned entirely by public investors. As a result, the Chandigarh Smart City is subject to authoritative control of both the authorities, MCC and Chandigarh Administration (Chandigarh Smart City (2024) Power Point Presentation, Chandigarh Smart City (2020-21) Annual Return and Chandigarh Smart City (2019-20), Annual Report). The public entities detailed above form a horizontal cross sectoral partnership (Bedore, 2014) when it comes to food safety concerns in Chandigarh. Last but not least, Department of Food & Supplies and Consumer affairs & legal Metrology operates as division of the Chandigarh Administration. It is hybrid department

merged with Department of Legal Metrology. On the national level, it is a branch of the Department of Food & Public Distribution. Department of Food & Public Distribution further under the control of Ministry of Consumer affairs, Food & Public Distribution.

Also, some private organizations fund the training program organized by Food Safety Department of Chandigarh for Food Business Operators (FBOs) as part of their Corporate Social Responsibility (CSR). Similarly, regional academic institutions come forefront to organize awareness programs for safe and nutritious food in collaboration with Food Safety Department of Chandigarh. For the certification and benchmarking of clusters of FBOs and standalone entities in Chandigarh, FSSAI enlisted audit agencies conduct audits and submit reports to FSSAI, (Head Quarter) for the final certification. A collaborative phenomenon of different institutions and sectors can be witnessed in the Chandigarh Food Governance. Nonetheless, it has been noted that civil society coalitions and organizations have not been actively involved in Chandigarh's governance with regard to food security and safety.

2.4.2 Food Safety

Apart from managing primary tasks of ERI. FSSAI's main aim is to unifies laws pertaining to food under the Food Safety and Standards Act (FSSA). It sets standards for food products, supervises the production, processing, distribution, storage, and import of food, and controls the use of pollutants, poisons, additives, and pesticides. In addition to matters related or incidental to these goals, FSSAI grants licenses and registrations to Food Business Operators (FBOs), establishes regulations for packaging and labeling, restricts and outlaws the sale of specific products, stops deceptive advertising and unfair trade practices, raises consumer awareness, and guarantees the availability of healthy and safe food for human consumption (Dhara et al., 2021, Goswami & Mulherkar, 2012, Kohli & Garg, 2015, and Ministry of Health and Family Welfare, 2023) As depicted in the figure 9, FBOs and campuses operating in states,

districts, urban, and peri-urban areas are accountable to their respective State/UT Food Safety Departments.

Figure 7. Comprehensive Accountability Framework Flow Chart (Adapted from V. Christie et al., 2018)

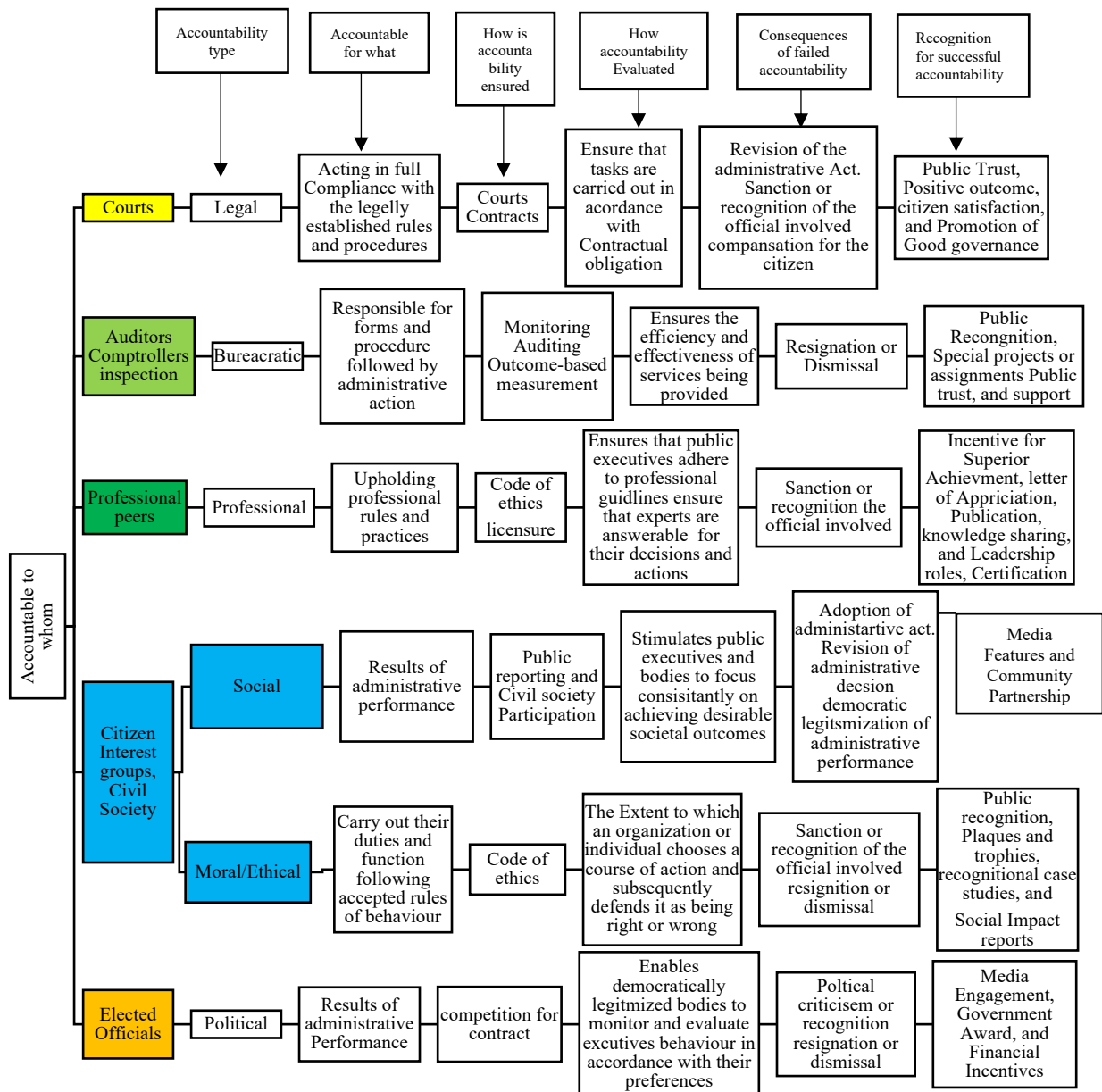
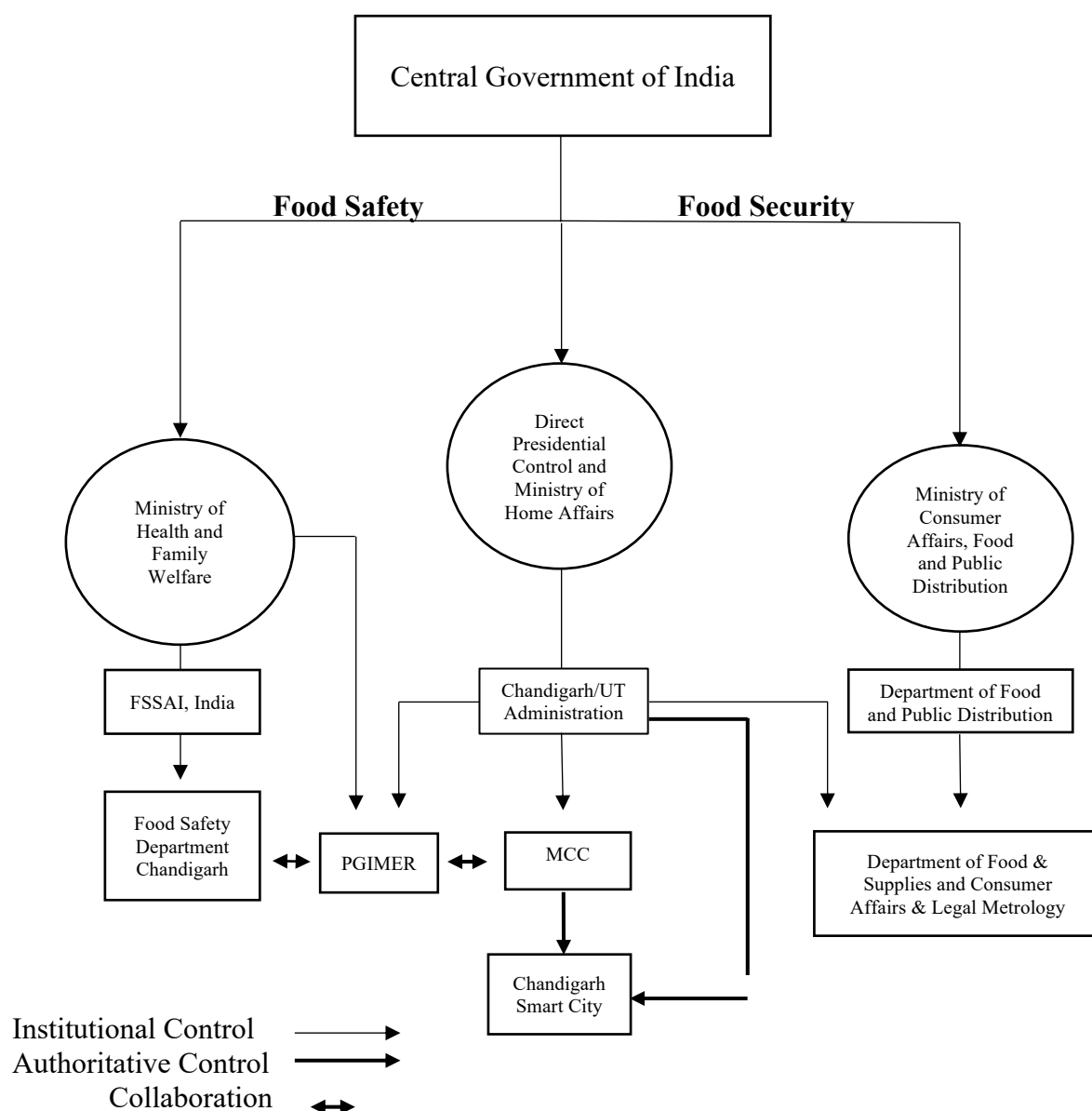


Figure 8. Chandigarh (Union Territory) Urban Food Governance

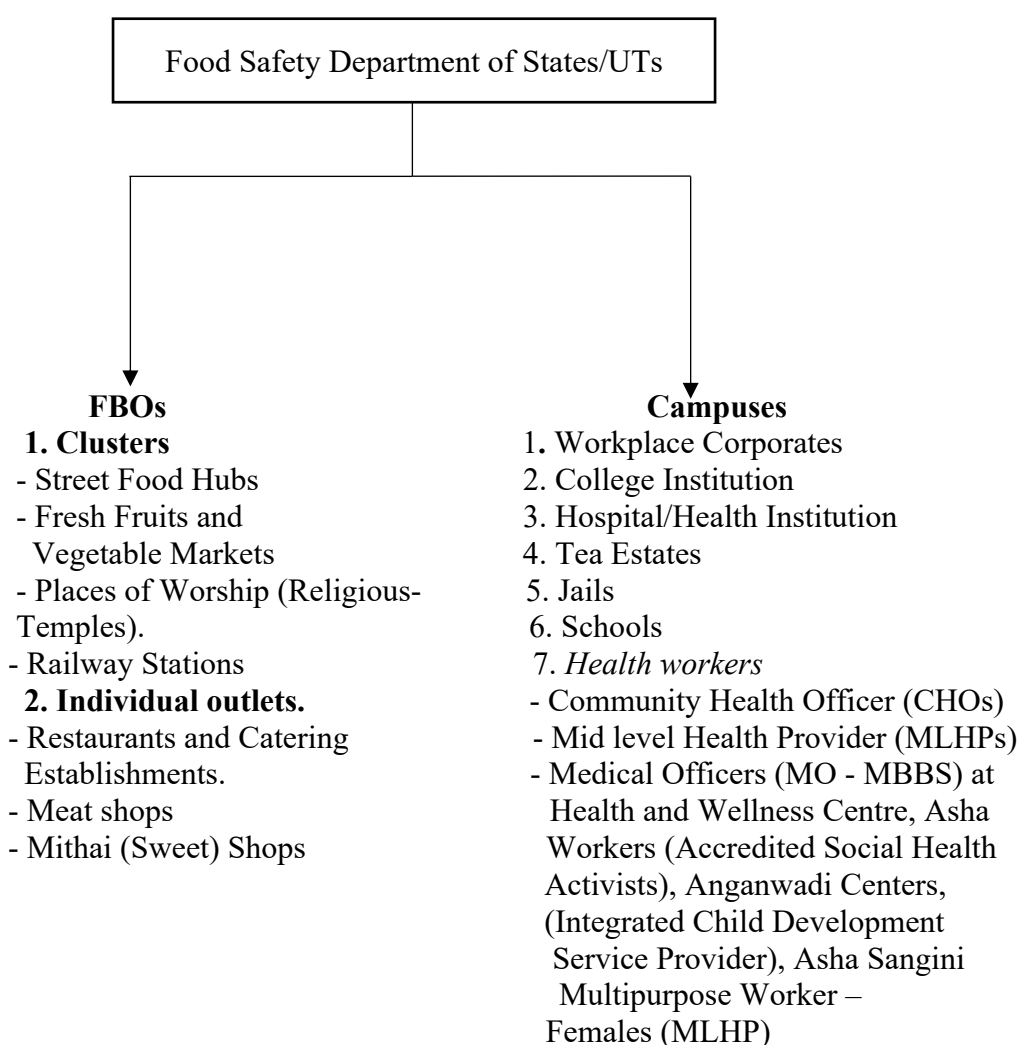


2.4.2.1 Accountability Mechanism for Chandigarh Food Safety Department:

As was previously stated in section 3.1, the autonomous entity FSSAI (Head office) has control over the Chandigarh Food Safety Department. States and Union Territories (UTs) play a critical role as partners with FSSAI being principally in charge of guaranteeing adherence to the terms of the FSS Act, 2006, and its Rules and Regulations (Ministry of Health and Family Welfare, 2022-23). 733 adjudication officers, 690 designated officers, and 2574 food safety officers had

been appointed by States/UTs as of March 31, 2022. In an attempt to improve the food safety framework in States/UTs, FSSAI provided technical and financial support under Memorandums of Understanding (MoU) in the year 2020–21. After receiving work plan submissions from 35 states and Union territories in the fiscal year 2021–2022, the FSSAI released a total of INR 955.8 million to assist the initiatives of states and UTs. A State Food Safety Index has also been introduced by the FSSAI to evaluate state food safety performance and promote improvement (FSSAI Annual Report, 2021-22). The outlined approach is accessible to guarantee the Chandigarh Food Safety Department’s bureaucratic accountability

Figure 9. Accountability relationship between the Food Safety Departments of States/UTs and Food Business Operators (FBOs) as well as Campuses (Crafted from Eat Right Handbook)



In the State Food Safety Index 2021–2022, the Chandigarh Food Safety Department ranked third among Union Territories. Among the top 11 Smart Cities in the country, it received scores of 5.5 for institutional data and human resources, 14 for compliance, 2 for food testing infrastructure, 5.5 for training and capacity building, 15 for consumer empowerment, and 3 for SFSI (State Food Safety Index). It also won an Award of Excellence for its exceptional performance in the Eat Right Challenge (FSSAI, State Food Safety Index 2022-23 and Ministry of Health and Family Welfare, 2022-23). The Chandigarh Union Territory is singled out by the FSSAI (Head Office) in the State Food Safety Index (SFSI) report for 2022–2023 for its noteworthy emphasis on consumer empowerment via active engagement in the Eat Right India (ERI) activities. Additionally, the organization has held a number of awareness campaigns on food safety and nutritious diet by promoting millets and fortification for stakeholders and consumers. FSSAI (Head Office) has acknowledged the Food Safety Department of Chandigarh's successful display of professional accountability through the use of these examples. This endeavor of Chandigarh Food Safety Department is a critical step that is in line with the conclusions of Sharma and Gambhir (2009), who stressed the importance of putting into practice efficient communication techniques. These tactics are essential for promoting comprehension of food labels and raising knowledge of Chandigarh's food safety laws. Moreover, the examination of the literature shows that Indian consumers are not sufficiently informed about food safety (Kohli & Garg, 2015, Padma Parvathy, 2012, and Harsha et al., 2013). It emphasizes how important it is to start public health surveillance systems that target foodborne illness and food safety. Adherence to strict enforcement of food safety laws is essential. Furthermore, every effort in this area should be centered around raising consumer awareness (Kohli & Garg, 2015).

For the accountability to citizen, interest groups and civil society (Public Accountability) Chandigarh Food Safety Department has citizen concern management mechanism at disposal

for the management of public grievances (FSSAI, 2023). On the national level, FSSAI (Head Office) also disseminate required information on its Citizen Charter and RTI portal under section 4 (1) (b) of Right to Information Act, 2005 and answer to formal demand for information by the public under Right to Information Act, 2005 as well (FSSAI, 2023). Central, State and District advisory committee also include the consumer groups (Civil Society) in the committee to address the food issues and overall food safety ecosystem of country. These Committees advise the Food Authorities on various matters including prioritization of work, identifying potential risks, pooling of knowledge (FSSAI, 2022, FSSAI 2023). However, it is unidentifiable through the document and media analysis how efficiently these systems work in the support of public accountability as commented by Paul (2002) existence of formal accountability systems does not ensure actually being held accountable in practice. Chandigarh Food Safety department joined hand with a civil society organization named Robin Hood Army Team for the distribution of surplus from restaurants among needy under the initiative of Save Food Share Food (Indian Food Sharing Alliance). However, not much frequent of such collab have been identified through the data. Food safety appear to be the main emphasis of the Chandigarh Food Safety Department. Further, Dhara et al., (2021) has emphasized on the coordination and promotion of initiatives like the Indian Food Sharing Alliance (IFSA), Repurpose Used Cooking Oil (RUCO), and the development of cold chain facilities to achieve a common objective of nationwide self-sufficiency and food security. The absence of such measures has been linked to food spoilage and wastage. As per the Administrative Tribunal Act of 1985, public servants particularly those engaged public facilities, are accountable before administrative tribunals for any grievances or complaints brought against them. Nonetheless, no such supporting data indicates that the Chandigarh Food Safety Department was subject to any kind of legal accountability measures in any case. The parliamentary system of governance that exists in India is distinguished by the executive's accountability to the legislative in the

area of public policies (Jain, 1984). State legislatures in India evaluate government programs and departmental budgets serving as mini-legislature bodies where legislators develop their skills, engage with constituents, and solicit feedback from stakeholders. One of the primary responsibilities of the legislature is to hold the executive accountable, and examine potential laws (Abhijit Banare, 2017). As previously stated, Chandigarh lacks its own Legislative Assembly. Looking at the fact Chandigarh Food Safety Department also does not come under the jurisdiction of Chandigarh administration. It has not been possible to locate any particular secondary source that outlines the who/which organization/party on local level is in place to make Chandigarh Food Safety Department accountable on political level.

2.4.2.2 Accountability mechanism for FBOs and Campuses in Chandigarh:

As suggested by the data, Food Safety Department of Chandigarh has developed accountability mechanism to hold the various FBOs involved in day-to-day food activities accountable. Food Safety Department of Chandigarh maintains bureaucratic and legal accountability among all types of FBOs operating within the Chandigarh city region by licensing procedure and impose penalties for violations of the Food Safety and Standards Act, 2006 under the order of the District Court. The Chandigarh Food Safety Department successfully prosecuted two food units under Sections 26(2)(iii) and 31(1), punishable under Section 63 of Food Safety and Standard Act. An order has been issued by the district court imposing a fine of INR. 20,000 for the unlicensed sale of edible items (Times of India, 2018). Five regional food production facilities that disregarded the provisions of the Food Safety and Standards Act of 2006 were hit with fines amounting to up to INR. 300,000 by the Chandigarh Food Safety Department. A Unit was fined INR. 300,000 for marketing counterfeit goods that were unsafe for human consumption. Furthermore, an industrial area unit that operated an unsanitary food outlet was fined INR. 50,000. Two further units that operated in unsanitary conditions each received a fine of INR. 10,000. Last but not least, a unit that operated without a registration certificate

was fined INR. 5,000 (Hindustan Times, 2022). Additionally, the Chandigarh Food Safety Department Targets FBOs that make sweets on festive occasions with specific surveillance drive. Chandigarh Food Safety Department issued 14 tickets to FBOs involved in sweet manufacturing and selling, citing violations of food standard regulations during the festive season in the year 2023 (The Indian Express, 2023). In a study conducted by Neetu et al. (2013) on personnel employed in sweet shops in Chandigarh. Data was gathered through self-reported information on food safety practices and beliefs. The study focused on various roles including managers, head-cooks, assistant-cooks, waiters, dishwashers, sweepers, and individuals on the counter in 12 sweet shops. The findings indicate that there is requirement of comprehensive food safety programs that address a wide range of factors influencing food preparation behaviors. The Chandigarh Food Safety Department ought to put more effort into planning extra training and capacity-building programs for food handlers. As like the large number of FoSTaC (Food Safety Training and Certification) sessions are organized by Food Safety Department of Chandigarh in New Delhi where a significant portion of supervisors responsible for food safety received training which helps to ensure that best practices for hygiene and food safety are implemented efficiently (FSSAI, State Food Safety Index 2022-23).

To evaluate the quality of cooking oil, the Chandigarh Food Safety Department regularly performs surveillance inspections of food producing facilities, eateries, and retail stores. Additionally, the goal is to increase knowledge of the RUCO initiative's process of converting used cooking oil into biodiesel among Food Business Operators (FBOs) operating under the jurisdiction of Chandigarh city. Beside this, The Food Safety Department also operates a mobile food testing lab throughout the city providing individuals with the opportunity to assess the quality of food items and receive recommendations for nutritious and healthy food choices (The Indian Express, 2022). Chandigarh Food Safety Department in partnership with the MCC

and PGIMER conducted special awareness camps on licensing and registration for street food vendors as well.

The FSSAI (Head Quarter) has awarded the Chandigarh railway station a five-star Eat Right Station designation after a thorough inspection conducted by a third-party audit agency authorized by FSSAI (Economic Times, 2021 and The Statesman, 2021). In association with the Model Jail administration, the Chandigarh Food Safety Department joined the FSSAI's "Eat Right Campus" campaign for the Chandigarh campus of the Model Jail. Following an examination by a third-party audit agency designated by the FSSAI, the Model Jail was acknowledged as India's inaugural 'Eat Right Jail Campus'.

The Director of Health and Family Welfare Ministry designated Post Graduate Government College for Girls of Chandigarh as an Eat Right Campus. This acknowledgment followed an audit carried out by a third-party audit agency that the FSSAI Head Office has accredited (Times of India, 2020). In addition to granting Eat Right Campus certifications, the Chandigarh Food Safety Department has engaged with other campuses, including numerous awareness campaigns at government schools, Anganwadi Centers (Rural Childcare Centers), and religious temples in collaboration with some private and public organizations. Moreover, The Food Safety Department of Chandigarh provided FoSTaC Training to 150 Anganwadi Workers (Childcare Workers), who received certification in year 2023. FSSAI, Head Quarter has certified Chandigarh Sector 8 Food Market as a Clean Street Food Hub (Kumar and Kumar, 2019) along with Mumbai, Indore and Ahmedabad Street food hubs. The awards and recognition system established by the Chandigarh Food Safety Department highlights efforts to ensure that food operators and food hubs remain professionally accountable.

2.4.3.1 Accountability Mechanisms for MCC:

Urban local bodies in India such as municipalities, Nagar panchayats (Smaller local Urban Bodies), and municipal corporation (Civic Bodies for Mega Cities) are recognized under the

constitution according to the 74th Constitutional Amendment Act (CAA) of 1992. This gives these organizations the authority to function as self-governing institutions with a preference for bigger metropolitan local bodies like municipal corporations (Sharma, 2020 and Shah, 2006 and Ahluwalia, 2019). The main objective of this kind of decentralized act is to provide municipal authorities more administrative and financial authority and to assess how it will affect the provision of municipal services (Bagchi & Chattopadhyay, 2004).

With the passage of the constitutional amendment, urban local authorities are now required to create their own development plans and lead activities to create their own resources. The Indian government's Census of India office is responsible for classifying settlements as either rural or urban whereas state governments confer municipal status on urban centers (Bhagat, 2005). Every state has its own Municipal Act (Aizaz, 2007). Chandigarh does not have its own Council of Ministers or legislative parliament as was previously mentioned. Rather, Chandigarh is governed and subject to the Punjab Municipal Act of 1976 (Chandigarh Administration, 2024). Under the direction of the Governor of Punjab who also serves as administrator of Chandigarh, Chandigarh Municipal Corporation functions as a division of the Chandigarh Administration. Hence, MCC reports both professionally and bureaucratically to the Chandigarh Administration on each matter. As was previously mentioned, public employees particularly those working in public facilities are subject to administrative tribunals under the Administrative Tribunal Act of 1985 for the purpose of resolving grievances or complaints brought against them. In the year 2011, Municipal Corporation failed to upkeep the Night Street Food. There were problems in setting up the price of the food items as it was increasing with the increase in the rent of the kiosk. Also due to the rent increase kiosk were not able to find the takers. Looking at scenario a committee was formed comprising councilors and officials to finalize the terms and conditions for the upkeep of Night Street Food (Indian Express, 2011). Consecutively in the year 2012, MCC received resentment from the judiciary for high price on

food items and unhygienic conditions of Night Street Food. MCC closed down the Night Street Food on temporary basis and revamped it after fixing the modalities suggested by the Judiciary (Times of India, 2012). The aforementioned scenario demonstrates the judiciary's role to legally hold the municipal corporation accountable for overseeing the administration of street food operations. In India, the Municipal Corporation councils are made up of ex-officio members like members of legislative assemblies, members of parliament, and members of legislative councils in addition to directly elected members like the mayor and ward representatives for each area. These councils also consist of nominated members representing certain citizens and appointed staff, such as the Municipal Commissioner and subordinate authorities. The Municipal Corporation's mayor is in charge of officials, manages the affairs of the local government, and has the power to enact any resolution (Aziaz, 2007). This system demonstrates the political accountability of municipal corporations for its range of functions at the urban local level. The Chandigarh Municipal Corporation comprises a total of 35 elected members from various political parties, including the Mayor (President) who hold positions to actively contribute to political administration of MCC. Finally, there was a lack of data regarding the social accountability of the MCC concerning street food. Additionally, on the basis of the available data it is concluded that MCC is not engaged with any civil society organizations related to street food and small food eateries.

2.4.2.4 Accountability Mechanism for Street Food Vendors and small eateries:

As it is evidenced below, the Chandigarh Municipal Corporation is involved in the creation and implementation of policies, especially those pertaining to street vendors. As Outlined in Eat Right India Handbook, Municipal authorities are essential in governing clusters like vegetable and fruit markets, street food hubs, and places of worship falling under their jurisdiction. In order to guarantee that street food sellers are properly licensed and registered, the Food Safety Department of State/UTs works in conjunction with local authorities

(Municipal Corporations, Municipalities and Panchayats) to pinpoint certain geographic areas that have high concentrations of street food vendors. Municipal agencies are directly involved in controlling a number of things, including keeping street food vendors sanitary, handling trash, supplying portable water, managing drainage, and supervising infrastructure upkeep as well (Eat Right India Handbook, 2020). As a result, the accreditation and benchmarking process for these clusters depends heavily on municipal authorities. Using qualitative analysis, we have looked at the steps the MCC has taken to support street food vendors. The Chandigarh Municipal Corporation also creates and updates policies for eating establishments, especially small eateries. In 2018, Chandigarh Municipal Corporation introduced a policy for the food joints to take permission for the use of additional space (Municipal Corporation's space) for putting chairs and tables for customers and levied fees for the usage (Times of India, 2018). In 2023, corporation amended the same policy in retaliation to few proprietors of small restaurants blatantly arranged seats and tables outside their establishments, causing inconveniences for citizens. Local authority also announced penalties for breaking this policy (Times of India, 2023). In addition to these duties, MCC is also in charge of regulating street vendors. Under Section 47 of the Cantonment Act 2006, any organizational body authorized to operate as local authority (Municipal Corporation, Municipal Council, Nagar Panchayat or any similar entity) in city is responsible for delivering civic Services, overseeing street vending and encompasses the planning authority tasked with regulating land use within the city or town (Ministry of Law and Justice, 2014). Street Vendors (Protection of Livelihood and Regulation of Street Vending) Act, 2014 requires the Municipal Corporation, Municipality, or Local Authority to establish a Town Vending Committee. This committee must be made up of members who represent the local authority, the medical officer of the local authority, the planning authority, traffic police, regular police, vendors' associations, market associations, traders' associations, non-governmental organizations, community-based organizations, resident welfare associations,

banks, and any other necessary stakeholders as determined by the committee (Ministry of Law and Justice, 2014 and Anand et al., 2019). It is the Town Vending Committee's responsibility to survey every street vendor under its control. It is necessary to carry out follow-up surveys at least once every five years. Every recognized street vendor who has attained the age of fourteen or the age set by the local government will receive a vending certificate from the Town Vending Committee (Ministry of law and Justice, 2014).

MCC claimed that there are about 3,300 street food vendors working in Chandigarh, out of the approximately 2 million street food vendors in the country, according to the Government of India (PGIMER and MCC, 2019). Yet the local government is in charge of regulating sellers according to the Street Vendors Act of 2014. Nonetheless, individuals who fall under the category of food vendors must first apply for a license from the FSSAI primarily. During a meeting, the TVC Chairperson put out a substitute by recommending issuing a letter of intent rather than a vendor license to street food vendors. The recommended change will simplify the bureaucratic accountability framework for street vendors. The Municipal Corporation is also in charge of setting street food prices, and in 2023 it raised them by 20% in the area of Punjab University and PGIMER (Hindustan Times, 2023). MCC gave passes to fruit and vegetable vendors that included their names, residences, and assigned vending locations. The local police administration was consulted by the MCC as well, and they confirmed the validity of the passes given to vendors at checkpoints. The decision has been taken to record the street sellers who were navigating the city and to maintain a balance between the merchants and the residents so that their number does not exceed the specified limit (Times of India, 2020). The municipal corporation collaborates with the local police to regulate vendors (Ahmad, 2000 and Bhowmik, 2005) Which helps organizations in maintaining legal accountability among vendors. In addition to making and managing policies for small food joints. Chandigarh Municipal Corporation arranged a 14 Training and Capacity Building programs for street food vendors in

partnership with the PGIMER and with the guest presence representative from Chandigarh Food Safety Department, Town Vending Committee, Punjab National Bank and some academic institutions in year 2019. The capacity building programs aim to raise knowledge of issues linked to women's and children's welfare, enhance the hygienic standards and practices of street food vendors, to raise awareness among street vendors of their rights under the Street Vendors Act, financial literacy, and various microfinance and social security programs that may be applicable in accordance with Government of India, the National Urban Livelihood Mission, and to educate female street vendors about their rights, with a focus on issues pertaining to child labor in particular. All registered food sellers who participated in the program received participation certificates, smart ID cards, and hygiene kits from the MCC. Furthermore, the first-model Smart Street Food Cart (Under the logo of Chandigarh Smart City) was given to the best-performing street food seller by the Municipal Corporation, as determined by PGIMER in terms of compliance with food safety regulations. Most vendors said they would welcome the use of smart food carts with food safety measures especially if they could get loans or other forms of financial support (PGIMER and MCC, 2019 and Singh et al., 2020). These types of actions taken by MCC helps in maintaining the professional accountability among street food vendors. As an example of an incentive award, giving the top-performing vendor a Smart Street Food Cart expressly acknowledges their dedication to maintaining the highest professional standards and adherence to professional accountability. In the midst of the COVID-19 outbreak, the Chandigarh Municipal Corporation certified suppliers providing necessary services. Using mobile vending techniques, these sellers were able to distribute fruits and vegetables door-to-door after receiving special COVID-19 credentials. Chandigarh Transport Undertaking (CTU) buses were also sent out to help street food vendors bring food right to customer's doors. In an effort to show togetherness, the municipal corporation also gave the families of street vendors vital nutritional supplements. The

Municipal Corporation and the Chandigarh Food Safety & Standards agency work together to streamline the licensing procedure for street food sellers (Singh et al., 2020). Furthermore, special licensing/registration and awareness camps for street food vendors were jointly sponsored by both the organizations.

2.4.2.5 Chandigarh Smart City and PGIMER:

The goal of the Smart City is to use technology, particularly that which produces intelligent results to promote local area development, spur economic growth, and enhance the quality of life for inhabitants under the Smart Cities Missions (Ministry of Urban Development, Government of India, 2015). In partnership with Smart Cities Mission, FSSAI planned to build an urban food system with end-to-end solution for guaranteeing safe and healthy food to its people (Eat Right India, 2021). The Chandigarh Smart City appears to have a minimal involvement for city's urban food governance. Although, it has provided smart bicycles to worker engaged in food delivery. Also, under the auspices of Chandigarh Smart City, smart food cart for street food vendors was also launched (Singh et al., 2020). As was previously mentioned, Chandigarh Administration and the Municipal Corporation on behalf of the Central Government of India jointly own Chandigarh Smart City. Each of these entities has an equal ownership in Chandigarh Smart City with a corresponding investment in equity shares. However, given its minimalistic role for food governance, it is not evident from the available data how Chandigarh Smart City coordinates its activities or held accountable for its efforts to enhance food governance in the city.

PGIMER worked with the Chandigarh Municipal Corporation to train and develop the capacity of street food vendors (Singh et al., 2020). The Chandigarh Food Safety Department and PGIMER also work together to create a range of food and nutrition awareness events for the general public and health worker under the Eat Right India Movement. PGIMER has been an important academic institution actively involved in Chandigarh's urban food governance. The

primary goals of PGIMER as an independent central organization are to provide health services to the general public and to train and educate staff in a range of vital health-related subjects. PGIMER works with MCC to arrange Training and Capacity Building Programs for street food vendors for its basic community research endeavor. Nevertheless, no specific accountability mechanism has been identified for its cooperative efforts pertaining to food governance in Chandigarh.

2.4.3 Food Security

In India, food security is a serious and pressing public health concern. The percentage of people who are food insecure in cities varies from 51 to 77% (Dhamija et al., 2022, Mastiholi et al., 2022 and McKay et al., 2023). Department of Food & Supplies and Consumer Affairs & Legal Metrology is in charge of the state's Targeted Public Distribution System (TPDS). The government of India launched TPDS, a cooperative effort with state governments to address food security under the Ministry of Consumer Affairs, Food and Public Distribution. Its main goal is to supply India's economically disadvantaged population with subsidized food and necessities. Staple food grains including wheat, rice, sugar, and kerosene are among the main commodities supplied under this system (Department of Food & Supplies and Consumer Affairs & Legal Metrology (2014) Consumer Handbook)

2.4.3.1 Accountability mechanism for Department of Food & Supplies and Consumer Affairs & Legal Metrology, Chandigarh Administration:

As it has been already stated Department of Food Supplies operates as department of Chandigarh Administration which makes it professionally and bureaucratically accountable to Chandigarh administration on local level where on the national level it is accountable to Department of Food and Distribution and Ministry of Consumer Affairs. In year 2020, Department of Food Supplies of Chandigarh got appreciation remark from Ministry of Home

Affairs for being first UT to introduce One Nation One Ration Card (ONORC) Scheme of urban migrant and preparing infrastructure for it (PTC News, 2020). As previously stated, public employees, particularly those providing public services are accountable to administrative tribunals for any complaints or grievances brought against them under the Administrative Tribunal Act of 1985. The Department has setup online system for grievances on its website. The Department also disseminate the required information (Particulars of organization, function of organization, Allocated Budget etc.) through Citizen Charter and Right to Information Act 2005. No evidence of civil society involvement with the department especially in relation to food and supplies has been found in any secondary sources. No source for the political intervention for the department's accountability has been identified.

2.4.3.2 Accountability for food insecure population:

The Department is in charge of managing the Direct Benefits Transfer (DBT) Scheme for food grains and controlling their production, supply, distribution, and trade under the Essential Commodities Act, 1955, and the related Control Orders. Its fundamental goal is to sustain or expand the supply of necessary goods at reasonable rates and guarantee sufficient availability which will support equitable distribution (The Department of Food & Supplies and Consumer Affairs & Legal Metrology: Mission Statement, 2024). Information about the department is not widely available due to lack of presence from social media platforms. Available documents from the website of Department of Food & Supplies demonstrate that under the DBT Scheme for food grains as required by the National Food Security Act of 2013, the Department distributes a three-month supply of food grains in a single distribution to all eligible beneficiaries, including Priority Households and Anantyodaya households (those below the poverty line). This consists of 15 kg of wheat per individual and 3 kg of pulses per family. Households receive these items at their doorstep and at no cost (Department of Food Supplies and Consumer Affairs & Legal Metrology, 2024). In addition, Department has launched

ONORC (One Nation One Ration Card) scheme on call of Prime Minister in year 2020. Under this scheme urban Migrant beneficiaries can obtain supplies even after moving to another state or Union Territory (UT). For migrant workers who live in one place for a few months before relocating to another state in search of job this is extremely helpful. The National Food Security Act of 2013 did not allow these migrants to get their entitlements until ration card portability was implemented. The Chandigarh department of Food & Supplies was one of the first to integrate this initiative with the DBT system. Varma & Sutradhar (2023) have also brought attention to this problem stating that a large number of migrants have difficulty obtaining subsidized food through the Public Distribution System (PDS) in urban areas because ration cards which are required as identification and proof of residency in order to access government welfare programs pertaining to food security are non-portable. In addition, urban migrant are not given a voice in urban politics to fight for their rights and entitlements because of their low representation because of this there are still differences between different socioeconomic and religious groups in urban areas. The bulk of migrant workers who are not officially employed are among the lower socioeconomic and religious minority groups that are most affected.

2.5 Discussion

We have utilized the modified framework developed by V. Christie et al. (2018) to categorize and share our findings regarding the implementation of legal, bureaucratic, professional, social, and political accountability measures within local public sector organizations of Chandigarh (UT). Furthermore, we have examined the accountability measures taken by these public sector organizations to govern and manage individuals involved in the food business, food provider, and the food-insecure urban population within the Chandigarh jurisdiction. The Chandigarh Food Safety Department and Chandigarh Food & Supplies Department are the two government entities actively responsible for enhancing local food safety and security. Additionally, MCC

and PGIMER are notable for their efforts in providing training and capacity-building programs for street food vendors. However, Chandigarh Smart City plays a minor role in the transformation of Chandigarh's food system. There are proper top-down accountability measures in place and practice for governing local organization involved in Chandigarh urban food governance concerning each accountability criteria presented the framework. Furthermore, these public institutions adhere to similar accountability mechanisms to hold food providers, such as restaurants, street food vendors, and canteens in schools, universities, or jails (both public and private) etc accountable. However, in response to social accountability the Food Safety Department has built a decent infrastructure including online grievance procedures and the sharing of organizational information via citizen charters and RTI. In spite of this, there is a dearth of civil society involvement in local food safety issues. In a similar vein, with regard to street food vendors the MCC and food & supply department is likewise not associated with any civil society coalitions. In the discourse around development, civil society organizations are held in high regard due to their perceived capacity to implement all encompassing and inventive methods to promote local government participation. Acting as triggers, civil society organization promote increased public involvement in service provision and influence policy decisions in government to reflect public preferences. In addition, civil society organization take on the responsibility of keeping an eye on the actions of funders and other development stakeholders, thus acting as watchdogs for the people (Rosilawati et al., 2018). Chandigarh Food Safety Department is actively engaged in promoting the Eat Right India Movement, enforcing food safety laws, and supporting the Millet Mission. Still department can put more efforts by organizing FoSTaC programs for FBO's and more specifically for street food vendors. Like the developed world, India upholds food safety regulations but the way they are carried out shows a significant gap between the vendors selling street food's theoretical understanding and their actual application which undermines food safety (Mishra, 2007,

Chaudhary et al., 2010 and, Piz et al., 2015). Thus before food sellers open for business, it is essential to require them to complete hygiene and sanitation training. Furthermore, it is imperative to offer continuous food safety training to suppliers in order to guarantee that they consistently improve their quality and uphold product cleanliness (Pilz et al., 2015 and Chaudhary et al., 2011).

After analyzing both the public frameworks for food safety and security in Chandigarh. It is clear that the Indian government places a higher priority on food safety regulation than food security specifically to the urban context. Chandigarh Food & Supply Department have implemented ONOCRC, DBT and Targeted Public Distribution System TPDS launched by the government but these are insufficient to address the issue of urban food and nutritional security. The TPDS has a history of poor management and leaks (Singha and Mahanty, 2018). The NFSA promises only modest adjustments to address these issues. Furthermore, since certain homes are excluded from the program and it is not universal, the idea of a Right to food may be deceptive. As the TPDS tried to target homes above and below the poverty line, many vulnerable households were excluded leading to reports of errors in both exclusion and inclusion over time. There are no substitute provisions to deal with this issue in the new bill (Rai, 2015). In addition, questions have been made concerning the amount and range of meals that the NFSA subsidizes through the TPDS in an effort to improve overall nutrition (Dreze, 2013, Tanksale and Jha, 2015 and Rai, 2015). To get the vitamins, minerals, and other nutrients that are necessary for a person's healthy growth and development especially developing infants and children. Relying just on rice and wheat might not be enough. Even WHO's nutritional guidelines for an adequate well-balanced diet are not met by the NFSA (Rai, 2015). Moreover, The Modi Government (Current National Ruling Party) limited eligibility for assistance under the National Food Security Act 13 by changing the Public Distribution System (Control) Order. States (States/ Union Territories) were instructed not to re-enroll households that have

previously left the Antyodaya Anna Yojana for the Poorest Households. In addition, the administration insisted on using decadal census data and demanded citizenship documentation in order to be eligible, even though there is a possibility that poor families may relapse into extreme poverty as a result of unanticipated financial difficulties (Ruparelia, 2015 and Patnaik, 2015). Although, FSSAI has launched the initiative of save food and share food under Indian Food Sharing Alliance (IFSA). The initiative aims to prevent food waste and hunger crisis by bringing together citizens, food businesses, corporates, civil society organizations, volunteers, government, and local Bodies in a coordinated manner (Dhara et al., 2021). The Chandigarh Food Safety Department is implementing this initiative to a limited extent. To put it briefly, there is currently no comprehensive governmental program or initiative in place for urban and national level that specifically addresses challenges like food and nutritional insecurity using statistics of impoverished and food insecure population in India. The government should update its food security policies by including the inclusion of essential nutritional food items in its TPDS scheme and increase the scheme outreach to help urban poor considering the rising rates of urban poverty linked to population growth and rural-urban migration.

In addition to that, numerous studies emphasize the importance of street food in India and other developing nations (Tinker, 1999, Bhat & Waghray, 2000, Wipper & Dittrich, 2007, Etzold, 2008 and Floro & Swain, 2013) in providing accessible ready-to-eat nutritious meals to low-income urban dwellers government-led food security initiatives have consistently overlooked the involvement of urban street food vendors. Tackling issues related to food distribution and consumption by actively involving the informal sector including street food vendors presents a promising strategy to enhance livelihood opportunities for the urban poor (Patel, et al., 2014). Considering high concentration of street food sellers in Chandigarh, with proper government supervision, training, and capacity building of individual engaged in selling ready to eat food could contribute significantly to the fight against food insecurity. Besides

that, the issues of Chandigarh's future food insecurity may be significantly addressed by Urban Agriculture (UA). Every structure in the planned city with consistent residential plots is expected to include a terrace and at least half of the open space on residential plots may be utilized for UA (Kalani & Devadoss, 2018). Urban gardening (Hou, 2020) and social movements groups (Heynen, 2010) such as urban food aid providers (Food banks, social supermarkets, churches, surplus food distribution (McEachern, 2024) ought to be essential elements of sustainable urban development. Urban resilience governances should learn from past food crises and encourage a variety of food production techniques in order to tackle unforeseen future obstacles (Barthel et al., 2015). Cities should not be viewed as isolated bubbles when it comes to food management. Rather, we ought to think about the relationships that food has with other objects and people, and collaborate to bring about constructive changes that have the potential to completely alter society (Sonnino & Coulson, 2021)

2.6 Conclusion

This research is unique as it examines the governance of food security and safety at the local urban level. Moreover, it is noteworthy for being the only study conducted on the subject of food governance in Indian union territory as setting. As restated by Sargiacomo et al., (2021) government is at the right disposition of arrangement to lead to a convenient end (Foucault, 1991). India's legislative governance setup consisting ministries and their departments with the appropriate law and order are ideally positioned to address food safety and security issues at the national, state, and local level as well and there are well-established top-down accountability mechanisms from the national to the local level for governing local organizations involved in Chandigarh's urban food governance. However, civil society participation in local food safety matters remains limited. Similarly, when it comes to street food vendors, the MCC and the Food & Supply Department are not much engaged civil society coalitions. Enhancing civil society involvement is essential for strengthening food safety and

food security governance at the urban local, state/provincial, and national levels. Moreover, the government should improve its initiative and schemes in line with changing urban scenario. This entails training of street food vendors and diverse food operators on health and sanitary procedures on a regular basis and encouraging local civil society organization involvement in co-ordination with government agencies with regard to food safety and security. In addition, it is imperative that the government broaden the scope of its food security policy by adding nutrient-dense food items to the current scheme and broadening its coverage to address the rising rates of urban poverty in line with trends in urban population growth and rural-urban migration trend.

One of the study's limitations is that its findings rely solely on primary data available on the websites of the concerned public institutions, their social media handles, and secondary data from newspaper articles. Not to be overlooked, political accountability at the urban local level for dominant institutions such as the Food Safety Department and the Food Supply Department is difficult to trace with the available data. More thorough results might be obtained by doing a case study analysis by conducting interviews with key informants of dominant public institution involved in Chandigarh food governance. Similar study or case study analysis in other Indian Union Territories or state-based metropolises provide more insightful results given that state-based cities function under different legislative and political systems than Union Territories. Moreover, the study could be further enriched by examining accounting technologies alongside accountability mechanisms at the urban local level.

Chapter – 3. Accounting and accountability practices by food policy councils to appropriate public food policies: A case study analysis³

3.1 Introduction:

Modern policy-making has considerable challenges when it comes to addressing the production, processing, distribution, and consumption of food. In order to be really effective, a food policy framework needs to be able to adapt to the needs of society, the environment, and individual people. Rather than being strictly defined or set in stone, the course of food policy should continue to be fluid and subject to ongoing discussion (Lang et al., 2009). In reaction to the expanding intricacies, limitations of conventional governance techniques and changing perceptions of policy difficulties governments have been implementing collaborative governance tactics more frequently in recent times. Food system governance in the United States encompasses a range of goals, diverse stakeholders and varying levels of formal authority. Many issues within the food system are being redefined to reflect their interconnections which calls into question the effectiveness of traditional governance approaches that address these problems in isolated, compartmentalized ways. Collaborative governance models such as public food policy councils (FPCs) have emerged nationwide through legal and administrative mandates that take a more integrated approach to food policy challenges (Siddiki et al., 2018). FPCs examine, influence and assess local food system policies and programs. They can function at local (city or county), regional, state/provincial, or national level. State or local government entities may formally recognize them even though many of them operate as non-governmental grassroots coalitions (Palmer and Santo, 2019).

³ *APIRA & AARN. (2025). Joint conference of Asia-Pacific Interdisciplinary Research in Accounting (APIRA) and Alternative Accounting Research Network (AARN): The role of accounting in transforming the world. Adelaide, Australia, https://www.conferenceonline.com/abstract/alogin/?clear=1&warehouse_id=1569*

There has been a significant increase in interest in and support for FPCs since the initial ones were founded in the early 1980s (Schiff, 2008). A growing number of FPCs are being formed to bring together various local, municipal, and state-level stakeholders in the food system. FPCs frequently work with these parties, examine current food-related laws, rules, and ordinances, and promote or create initiatives meant to alleviate problems in the food system (Scherb et al., 2012). Furthermore, they seek to tackle "Wicked Problems" that necessitate cooperative partnerships amongst many industries, based on interdependence, trust, and the requirement for novel techniques and strategies (Williams, 2002 and Bassarb et al., 2019). FPCs provide a forum for the practice of food democracy through cooperation with the government rather than confrontation (Andree et al. 2019 & Bassarb et al., 2019). They address the shortcomings of representational democracy which frequently benefits well-funded interest groups by bringing together citizens from different political institutions and the food supply chain including both paid professionals and everyday stakeholders to work together to address issues facing the food system (Clancy et al., 2007). Participation by citizens in the policy-making process bolsters the legitimacy of the final policy by guaranteeing that it reflects public values from ideas to decisions (Schimdt, 2013). By doing this, they improve the policy-making process by increasing its accessibility, inclusivity, and transparency (Bornemann & Weiland 2019, Harper et al., 2009 and Sørensen, & Torfing, 2018). FPCs are an essential component of the food system in North America and they have taken root in United States. These councils convene a broad spectrum of experts on the food system in cooperative forums to participate in thorough planning and policy creation. Their objective is to address issues with the local, state, and regional food systems using a more comprehensive strategy as opposed to depending on conventional dispersed tactics (Siddiki et al., 2015). Pratt (2009) defines FPCs as experiments in creating alternative economic spaces in local communities and daily life. Marsden (2013)

characterizes them as the precocious establishment of eco-economic, place-based governance networks that exhibit greater reflection and adaptability.

As such, they are expected to implement strong accounting and accountability procedures for tracking government funding, keeping an eye on populations that are at risk of hunger or malnutrition (such as women, children, adults, and the elderly), as well as small- and large-scale farmers, ranchers, food waste composting, and farmers markets. FPCs can effectively audit the development and execution of government food policies by employing these procedures while also co-creating public value in collaborative food governance. To explore in depth this phenomenon we have designed our research questions given below.

Q1. What kind of accounting and accountability practices by FPCs implement to hold the government accountable for public food policy on state level?

Q2. How does the FPCs co-create public value within the arena of food governance using accounting technologies?

3.2 Theoretical Background

FPCs are multi-sector alliances that bring together stakeholders from different areas of the food system to discuss issues, coordinate efforts, and have an impact on policy. There is considerable research on FPCs. Such as Bassarab et al., (2019) investigated the connections between organizational structure, government relationships, membership, and policy priorities in FPCs. They found that forms and decision-making processes are complex with membership and ties to government having a greater influence on policy priorities than organizational structure. The study highlights the importance of members showing that membership affects a wide range of policy priorities and for certain sectors the policy focus aligns with the member's represented sector. The FPC's relationship with the government also significantly impacts its policy priorities. While organizational structure is not irrelevant, the findings like those of Di Giulio (2017) indicate that it does not drive policy decisions. Many FPCs were seen by Palmer et al.

(2020) stepping in, stepping up, and stepping back because of their established relationships with food system stakeholders which allowed them to address both the COVID-19 pandemic's immediate issues and long-term community needs. They focus on the accomplishments of 118 FPCs in preventing hunger and promoting food producers, school meal programs, food chain workers, racial equity, and resilience throughout the United States and tribal nations, drawing on preliminary results from a 2020 Johns Hopkins Center for a Livable Future study. Increasingly, councils are taking a step back to evaluate how they may better support low-income and BIPOC (Black, Indigenous, and People of Color) individuals' leadership, involvement, and participation in councils and their communities as they recognize the widespread effects of racism in society. Further, Berglund et al. (2021) conducted in-depth interviews with 11 people who work in municipal or county food policy positions to better understand the responsibilities and tasks of government food policy employees as well as their impact on regional food systems. According to their research, these jobs are essential for organizing and promoting regional food policies and initiatives, and they can increase community involvement in the reform of the food system. In order to establish or strengthen these positions, the study makes the following recommendations for communities: (1) recognize and align available opportunities and resources; (2) develop and sustain leadership support; (3) launch community engagement initiatives; (4) establish connections with other experts in food policy; and (5) formulate a clear vision for the food system. Recent literature has explored FPCs, as seen in the work of Merken and Machin (2023), who investigated how FPCs shaped politics around sustainability in alternative food systems with an emphasis on collaboratively producing the information required for sustainable food policy. They contend that FPCs encounter difficulties when collaborating to produce this knowledge which is crucial for enacting significant change. The incorporation, interchange, and dissemination of knowledge about sustainable food have been noted by the authors as major issues. In the

context of sustainable food politics, these difficulties could highlight certain dark sides of civil society. Even though FPCs aim to have debates that are fair, democratic, and inclusive, they should not be seen as forums where different stakeholders can always come to an absolute agreement on sustainable food policies. In order to better understand how FPCs might improve local food systems governance and promote more sustainable food systems, Nedau et al. (2023) investigated how FPCs involve a variety of stakeholders and organizations in initiatives to reduce food waste. Through policy documents and in-depth interviews with members of five FPCs they evaluated two things: (1) how FPCs are set up to foster collaborative advantages and (2) evidence of these advantages obtained through partnerships. According to their research, there were differences throughout FPCs in the way that they included strategic planning and monitoring in their websites and documentation. In terms of meta-strategy, participants emphasized the value of establishing group objectives and action plans. They also suggested that formal documentation is generally less detailed in FPC's strategies as they frequently rely on informal norms. Examining the literature reveals that food policy councils work closely with public agencies and authorities to shape laws and policies related to food at various levels. It is evident that these councils use calculative tools (Sargiacomo et al., 2021) to evaluate and assess policies and laws based on the needs of the population and specific circumstances. Given the phenomenon, we want to build on the Miller 1998 statement "Accounting is most interesting at its margins. For it is at the margins that we see new calculative practices added to the repertoire accounting. It is at the margins that accounting as a body of legitimated practices is formed and reformed by adding devices. It is at the margins that accounting intersects with, and comes into conflict with, other bodies of expertise and it is at the margins that accounting comes to be linked up to the demands, expectations and ideals of diverse social institutional agencies". Aligning with his statement new accounting practices emerge at the margins such as accounting as a recognized discipline evolves at the

margins by incorporating new devices or tools, at its margins accounting intersects with other areas of expertise such as economics, law or public policy and at last, accounting aligns with the expectations, goals, and ideals of various social institutions such as governments, corporations, or NGOs. This linkage helps accounting adapts to broader societal needs and contexts. Looking at the context of cross sectoral organizations such as FPCs we have chosen to explore, their role in food governance on different level, aspect accounting and accountability seem to be absent. The study furthers the literature on accounting and accountability practices by the FPC which represent large portion of non-government organization builds on the idea of Miller 1998 accounting at its margins.

According to Benington (2011) & Sancino & Braga (2022) public value is “what is valued by the public and what enhances the public sphere”. Exploring further the public services production, Moore’s notion of public value management delegates to “public managers,” i.e., middle or senior officials inside public institutions, the task of creating new public value through creative problem-solving (Moore, 1995 and Moore, 2012). Moore’s work has mostly focused on the function of public managers in generating public value and making sure that it is approved, justified, and carried out. These managers, according to him, are entrepreneurs propelled by a "restless, value-seeking imagination" (Benington & Moore, 2011 and Bryson et al., 2016). Bryson et al., (2017) have extended Mark Moore’s work to more intricate scenarios. He discussed in addition to public managers and strategic management practices, other actors and elements such as arenas of action, public problems, challenges, or functions can occupy the central position in the framework. Actors whether individuals, groups, organizations, or inter-organizational networks from any sector may participate as co-creators of public value. Each choice presents specific advantages and disadvantages depending on the context. Furthermore, the decision of who or what takes center stage depends on the purpose. If the aim is descriptive, any relevant actor involved in public value creation might be placed

in the center. However, if the purpose is normative, as in Moore's case, a normatively preferred actor or set of actors would occupy that central position. Coming back to the point of FPCs and their position in co creating public value, increasing number of FPCs in North America (Harper et al., 2009, Sussman & Bassarab, 2017, Mooney et al., 2014) depicts its important role in food governance on different levels whether its local, state or federal level. FPC emerge serve as the voice for the community in turn helping the government to navigate its role in this arena of food policy (Mendes, 2008 and Bassarab et al., 2019). FPCs include the public to highten the political capitals and make the government accountable for the public interest (Schiff, 2008). FPCs offer feedback at several points during the policy-making process, beginning with agenda-setting and continuing through the stages of formulation and approval before finally leading to implementation, when their impacts can be evaluated (Jones, 1984 and Gupta et al., 2018). Basicaly, FPCs are helping public administration to produce more efficient services in regard to the food using different tools and techinques. In simple words, FPC are co-creating the public value in the urban food governance in collaboration with public and private sector. Nevertheless, there are not studies claiming and explaining the fact. There has been extensive research done public value co-creation in various areas from different perspectives multi-actor theory of public value co-creation (Tommasetti et al., 2020), cross sector collaboration for public value co – creation, Sancino et al., (2018), public value co-creation in smart cities Yu et al., (2019), digital platform for the creation of public value (Meijer & Boon, 2024), public leader promoting public value through co – creation (Sørensen et al., 2021), co-creation and co-destruction of public value (Skålén & Trischler, 2024), value co-creation in public service organization (Cluley & Radnor 2021) but role and place of FPCs in assisting public actors to co-create public valueand what tools are techinques are these organizations implement to generate public value is unknown. Tommasetti et al. (2020) conducted a study on sustainability, accounting, and reporting (SAR) in the public sector. In order to examine how the literature

handles public value co-creation, assess the level of research at the moment, and pinpoint areas for further study. The results highlight that although stakeholder involvement is crucial for promoting SAR practices in the public sector, little is known about the public value co-creation approach. The majority of earlier research has focused exclusively on stakeholder engagement, ignoring important components like goal alignment and resource synergy. In order to create studies that substantially advance SAR in the public sector, researchers are therefore urged to reevaluate their research frameworks and implications. Our study aims to investigate the accounting and accountability procedures that FPCs have adopted and implemented, given the paucity of research on these topics and their function in the co-creation of public value in cross-sectoral organizations such as FPCs.

3.3 Methodology:

We have decided to analyze FPC using a single case study since single case studies can yield a number of results, all of which are useful for people who want to improve group problem-solving in fields including professional research, management, politics, and production (Michael Barley, 1993)

To find the appropriate case unit we did the online/digital survey to 490 FPCs in Europe and America. Out of which only 20 FPC responded giving brief about their accounting and accountability practices and 10 responded for their availability to be interviewed. Out of which with 5 FPCs interviews were initiated and only one FPC found to be appropriate for the case study analysis namely “New Mexico Food and Agriculture Policy Council (NMFAPC), located in New Mexico, United States.

3.3.1 Unit of Analysis:

NMFAPC is statewide coalition of individuals, organization, agencies committed to promote a food system that upholds and enhances regional food and agricultural economies (NMFAPC,

2024). It is coordinated by Farm to Table, a 501 (c), (3) organization. The policy council is supported by the staff and consultant of Farm to Table who do advocacy and provide administrative, grant writing, financial, communication and events support. NMFAPC aided the support for farm-to-school initiatives. In order to guarantee that students have access to high-quality, locally grown produce and to prevent unhealthy food products from entering schools and school purchasing agreements, the New Mexico FPC has worked to set criteria for vending machines, a la carte goods, and school fundraisers (Harper et al., 2009). Recently, NMFAPC has published Food Charter (Food Policy Framework) and Report Card (Progress report on New Mexico's Food System) on its website. Food Charter is perfect example of an accounting tool to make the government accountable for its intended and unintended policy impacts. Further, the report card is a report of progress made in correspondance to Food Charter outlined policy priorities and outcome. These two official tools used by NMFAPC set the greater example of accounting and calculative tools used by the non-profit organizations such as FPCs to audit and Appropriate the governments policy and planning.

3.3.2 Data Collection:

A thorough examination of current materials, including the Food Charter and Report Card, as well as semi-structured interviews with key informants were the main techniques utilized in this study to gather data. Participation in the development of the Food Charter and Report Card was a criterion for selecting sample members. Total 5 interviews were conducted the five members of NMFAPC. The Details of interviewed participants is given in the Table Number 3.

Table 3. List of Interviewees

No.	Interviewee	Day	Location	Duration	Focus
1.	Executive Director & Policy Director (Farm to Table Organization)	18/06/24	Virtual	1 hour 30 minutes	Governance structure of NMFAPC
2.	Executive Director & Policy Director (Farm to Table Organization)	18/06/24	Virtual	1 hour 30 minutes	Accounting & Accountability Practices to appropriate Government Policies by NMFAPC
3.	Member of table board and staff board & Immediate past chair-executive advisor and consultant (NMFAPC)	18/07/2024	Virtual	1 hour 30 minutes	Accounting and Accountability Practices (Food Charter and Report Card)
4.	Member of Governance Committee (NMFAPC) / NM School Nutrition Association/ Farmington Municipal Schools	18/09/2024	Virtual	1 Hour	Food Charter
5.	Chair of Governance Committee (NMFAPC) / Agri-Cultura Network/ La Cosecha	07/10/2024	Virtual	1 Hour	Food Charter and Report Card

3.3.3 Data Analysis:

The obtained data was analyzed using content analysis (Harwood & Garry, 2003) and thematic analysis (Clarke & Braun, 2017). For the analysis of pertinent documents content analysis was employed and data obtained from unstructured interviews was analyzed using thematic analysis.

3.4 Findings:

According to the findings, NMFAPC has put up two tools the Food Charter and the Report Card to evaluate the state of New Mexico's food system and direct cooperative initiatives to improve it. First we outline the mechanism of Food Charter and Report Card. This conceptualization further help us contextualise the emerged theme out of analysis.

3.4.1 Calculative tools by NMFAPC

The NMFAPC Food Charter 2023-2027 was created through a collaborative effort that included representatives from New Mexico's agricultural, food, health, education, and government sectors. Based on the Theory of Change, the Food Charter takes into account recommendation from more than 50 policy council members and supporters. It highlights the main elements influencing the food systems of New Mexico, the intended results of policy initiatives, and quantifiable markers of change.

Feedback from 50 individual determined three priority areas 1) Nutrition and Food Security, 2) Environment, Conservation, and Climate, and 3) Government Support and Infrastructure. These area have a significant impact on New Mexico's food system as shown in figure number 10. The policy council thoroughly examined these area and listed 18 goals to improve New Mexico's agriculture and food systems. In order to track advancement and assess changes over time, more than 60 indicators were developed, as shown in Table 4. Table 4 Consist List of 18 outcomes to be achieved relating each priority area, their impact on New Mexico's Food System

together with their quantifiable data sources and the concerning policy strategies to achieve them.

For all the outcome, the Policy Council has developed four approaches to address the policy initiatives listed in Table 4. These approaches are (a) State Legislation (b) Federal Legislation (c) Policy Implementation (d) Agency Rules and Regulation. For state legislation, the policy council will review programs and policies that fall under it, specifically, NM food initiative, school meals, senior hunger, emergency food assistance and innovation, food, farm, and agriculture entrepreneurship, land of enchantment legacy fund, water policy, protecting pollinator, local food Procurement/ decrease food waste, increase resources to farmers and ranchers. In the case of federal legislation Federal Farm Bill alone covers all the program concerning food system. In addition, policy implementation is the process of keeping an eye on laws after they are passed to make sure they are being carried out as planned and producing the desired effects. The policy council will achieve this by keeping an eye on how various programs and policies related to approved policies are being administered. Some items that may be monitored include: the amount of funds distributed and where, success and challenges to implementing that are established and data is publicly accessible, eligibility criteria for those applying for funding, data collection and reporting systems, set-asides or priorities for New Mexican socially disadvantaged farmers and ranchers. Finally, the Policy Council is monitoring how New Mexico state agencies are drafting rules and regulations related to recent legislation. Examples of rules and regulations to be tracked over the year 2025 include: (1) NM Public Education Department – Rules for Healthy Universal School Meals (2) NM Environment Department - Regulations for the use of produced water (3) State Office of the Engineer - Rules for agricultural water use.

Policy council has published its first Food Charter in year 2024 which will direct its policy work for three years until 2027. Each year, 60 indicators given in the food Charter will be

tracked and evaluated to measure progress toward achieving the 18 outcomes aimed at enhancing New Mexico's food system. The results and impacts of these efforts are presented in the Food Charter Report Card which will be periodically updated by NMFAPC to reflect changes in the impact measures over time. Council has published its first Report Card in August 2024. It composes each section for each priority area of Food Charter namely, Nutrition and Food Security, Environment Conservation and Climate and Government Support and Infrastructure.

Each section is further categorized into the following: legislation and budget priorities supported by the Council that were successfully passed, those that did not pass, rulemaking efforts undertaken by the Council for each priority area, and the final outcomes of each priority area following all policy initiatives pursued by the Council. Further the process of making, implementing, evaluating the Food Charter along with the policy strategies is illustrated in the figure number 10.

3.4.3 Implementation of Food Charter and Report card:

NMFAPC uses its accounting instruments (Nicholls, 2009 and Hall & O'Dwyer,2017), the Food Charter and Report Card to implement accountability measures for state and federal government food policies and plans. In addition to this, these technologies have other uses as demonstrated by the themes that surfaced from the information obtained through unstructured interviews with key informants.

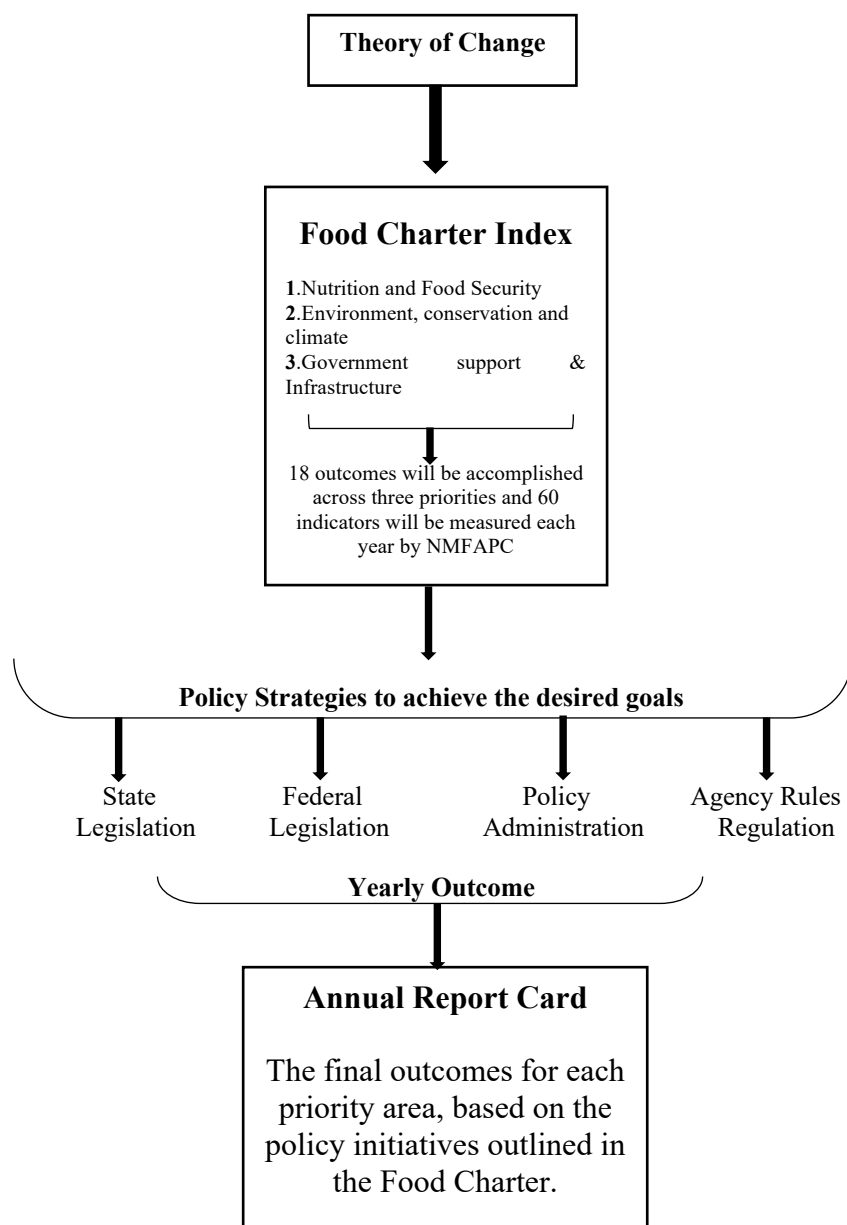


Figure 10. Mechanism of Food Charter and the Report Card (Developed from the NMFAPC Food Charter 2023-2027 and Report Card)

Table 4. Food Charter Index (Adopted from Food Charter, NMFAPC)

NUTRITION AND FOOD SECURITY					
	Outcome	Impact	Outcome/Impact Measure	Potential Data Source	Policy Strategies
1	Food Access: Greater and easier access to culturally appropriate and nutrient rich foods, especially by those who are food insecure	Better diets and health, especially for children, older adults, and other vulnerable populations	1. # of Food Insecure Individuals	(Department of Finance and Administration) DFA Food Initiative Dashboard	- Work with our congressional delegation to have input into the federal bill - Support federal programs and policies that focus on
			2. # of meals provided and children served through healthy universal school meals.	DFA Food Dashboard	

			3. Pounds of Food Provided	DFA Food Dashboard	equitable food and farm initiatives • Support state programs such as NM Grown and the Food Initiative
			4. Value of NM Grown Food purchased.	DFA Food Dashboard	
			5. NM Grown Funding by Program, Agency and Year	DFA Food Dashboard	
			6. NM Food Initiative funding by Agency and Federal, State or Other funding	DFA Food Dashboard	
			7. # of school staff receiving culturally significant food training through PED.	Public Education Department (PED)	
			8. # of senior centers participating in ALTSD NM Grown program for State	Aging and Long Term Service Department (ALTSD)	
2	Education & Awareness: Increase education and awareness programs so more children and youth know and care about where their food comes from and understand the conditions that influence their access to food.	Healthier purchasing and eating. Increased appeal of nutritious foods and reduced the appeal of food that is unhealthy, harm the environment and/or harm the people and animals that produce the food.	1. # of Kids Kitchen programs and students served	Public Education Department (PED)	• Work with our congressional delegation to have input into the Farm Bill • Continue to advocate NM Grown Initiative • NMSU budget for 4-H and FFA programs
			2. # of FFA (Future Farmers Association) programs and student enrollment	New Mexico Future Farmers Association (NM FFA Association)	
			3. # of 4-H programs and student enrollment	New Mexico State University (NMSU/County Extension (4-H))	
3	Less Processed Food: School and senior meal programs are less dependent on heavily preprocessed and manufactured foods.	Less processed meals and more nutritious meals made from scratch. Increased appeal of nutritious foods and reduce appeal of foods that are high in fats, sugars and salt to populations served by school and pre-school meal programs. More nutritious meals can lead to better health.	1. School Kitchen Capital Improvements and # of NM schools awarded funds.	DFA Food Dashboard	• Continue to advocate NM Grown Initiative and Healthy Universal School Meals • Schools and Senior Centers Kitchen Capital Improvements • DOH Healthy Kids Health Communities budget
			2. NM Grown Fruits and Veggies in School Meals – Annual amount spent by school and types of food.	DFA Food Dashboard	
			3. PED Healthy Universal School Meals staff positions dedicated to training school food service workers.	Public Education Department (PED)	
			4. DOH Healthy Kids Healthy Communities (a) annual funding amount per location, and (b) school meal outcomes	Department of Health (DOH - Healthy Kids Healthy Communities)	
			5.# of senior services directors receiving training by ALTSD	Aging and Long Term Service Department (ALTSD)	
4	Increase Participation: Increase the number of eligible individuals and families who enroll in food programs with a nutrition focus such as DUFEB (Double Up Food Bucks), SNAP (Supplemental Nutrition Assistance Program), WIC (Women Infant Child), Food Distribution Program on Indian Reservations (FDPIR), Commodity	Increased the availability, affordability and appeal of nutritious foods to all populations.	1. Annual # of participants in DUFEB.	NM Farmers Marketing Association (NMFMA)	• NM Grown Initiative • Farm Bill (a) Double up Food Bucks (DUFEB) (b) Supplemental Nutrition Assistance Program (SNAP) (c) Food Distribution Program on Indian Reservation (FDPIR) • (Women, Infant, Children) WIC • (Commodity Supplemental Food
			2. Sales of producers who participate in DUFEB.	NMFMA	
			3. Amount of annual federal funding for DUFEB	NMFMA	
			4. Amount of annual state funding for DUFEB	NMFMA	
			5.. Annual # of individuals who participate in SNAP and monthly/annual amount	DFA Food Dashboard	
			6. Annual # of individuals enrolled in WIC and annual funding amount	DOH	
			7. Annual # of children and centers served by Child and Adult Care Food Program CACFP and annual funding amount	ECECD (Early Childhood Education and Care Department)	

	Supplemental Food Program (CSFP) and CACFAP.		8. Annual # served by Food Distribution Program on Indian Reservation (FDPIR) and annual funding amount and annual funding amount	USDA Food and Nutrition Service	Program) CSFP - Child and Adult care Food Program (CACFP) - Fresh RX (New Mexico Farmers Market Association) - Women, Infant, Children (WIC)/Senior Farmers Market Nutrition Programs
			9. Annual # served by (Commodity Supplemental Food Program) CSFP and annual funding amount	New Mexico Human Service Department HSD/ (Fast Automated Nutrition System) FANS	
5	Nutrition Standard: State and federally funded food programs have nutrition standards that support the wellness, health, and development of children and older adults through the provision of nutritious foods.	Nutrient rich food will have positive impacts on development and health.	1. 2025 U.S. Dietary Guidelines	United States Department of Agriculture (USDA) Food Database/Food and Nutrition Database (FANS)	Changes from previous: - U.S. Dietary Guidelines) - Nutrition Standards – Child Nutrition Reauthorization - Monitor Older Americans Act for seniors NSIP
			2. School Nutrition Standards – Child Nutrition Reauthorization.	Child Nutrition Reauthorization	
			3. Older Americans Act (for seniors) Nutrition Standards Incentive Program (NSIP)	Older Americans Act	
ENVIRONMENT, CONSERVATION & CLIMATE					
	Outcome	Impact	Outcome/impact measured?	Potential Data Source	Policy Strategies
6	Agriculture Land: Reduce the loss of agricultural land.	Maintaining or increasing the amount of agricultural land in NM increases the opportunity of local food production.	1. # of farms	United States Department of Agriculture (USDA)/ National Agriculture Statistics Service (NASS)	- Land of Enchantment Legacy Fund (Legacy Fund) - Federal Farm Bill
			2. Acres of farmland	USDA/NASS	
7	Increase the Number of Farms: Increase the number of family and individual farms to honor generational farmers. Maintain traditional agricultural practices.	NM’s small, individual, and family farms are vital to the state’s economy. They support local food production, and encourage competitiveness. Small farms serve to protect and enhance cultural farming practices, natural resources and the environment.	1. # of farms by legal status (individual or family)	USDA/NASS	- NM Food Initiative and related programs - Federal Farm Bill
8	Restorative & Regenerative Practices: Increase the number of growers that use state and federal funding sources for “restorative and regenerative practices.”	Mitigate climate change, improve soil health, restore biodiversity, enhance ecosystems, and contribute to human health	1. Climate resistant incentives and funding that are included in state and federal policy and programs.	New Mexico Environment Department (NMED), New Mexico Department of Agriculture (NMDA), Water Conservation Districts, Conservation Preservation	- Federal Farm Bill - NM Food Initiative and related programs - Land of Enchantment Legacy Fund - Revise the Natural Resources Conservation Service’s Conservation Practice Standards to include climate resilience.

				Program (CPP) and state programs	
			2. Number and demographics of growers who are awarded funds to use for restorative and regenerative practices.	Same as above	
9	Crop Resiliency: More resilient crops are grown that need less water, are non-GMO and are climate adaptive.	Mitigate climate change, improve soil health, restore biodiversity, enhance ecosystems, and contribute to human health	1. Annual outcomes, amount and recipients of Federal Resilient Food Systems Program. Conservation Reserve Program (CRP)	USDA Natural Resources Conservation Service (NRCS), (CRP) - Farm Service Agency	- Land of Enchantment Legacy Fund - Federal Farm Bill - NM Food Initiative and related programs
10	Water for Growers Better water quality and quantity for growers	Enough quality water for growers leads to better growth, quality and nutrition of the crop and higher crop yield.	1. Legislation or regulations that prohibit “produced water” from fracking, oil and gas extraction, and brackish water for food production	NM Environment Dept.	- Changes in the State Ground and Surface Water Protection regulations. - Changes in rules or regulations pertaining to produced water. - Adequate funding for Acequia & Community Ditch Fund (SB266)
			2. Changes to the NMED State Ground and Surface Water Protection (20.6.8 NMAC)	NM Environment Dept.	
			3. Legislation improving NM’s Acequia and Community Ditch systems.	NM Envrionment Dept.	
11	Water for Food Production: Secure and prioritize water for food production for NM.	Greater food quality and production	1. The Policy Council adopts water statements.	The Policy Council Gov Committee	The Policy Council Water Statement
12	Pollinator: Increase the number of pollinators in New Mexico.	Higher crop yields	1. # of officially recorded pollinators in NM	Nmlegis.gov	- Pollinator Protection Plan Work Group (HM33) - Passage of a NM Pollinator statute
			2. Passage of HM33 (2024) to establish a Pollinator Protection Plan workgroup	Nmlegis.gov	
			3. Passage of a NM Pollinator statute	Nmlegis.gov	
13	Seed Integrity: Less GMO seed contamination and more seed preservation	Preservation and ownership of cultural seeds and practices. Improved soil and animal health, plant nutrition and yield	1. Initiate Seed Sovereignty legislation or amend the NM Seed Bill.	Nmlegis.gov	Seed Sovereignty legislation OR Amend NM Seed Bill
14	Impact from Climate Change: Government support for disaster relief and mitigation of climate impact for growers whose crops are most impacted by climate change	Protect grower operations from the impact of natural disasters and climate change. Offer price support for crop losses and to rebuild operations.	1. Amount, location and # of Federal Crop Insurance	Federal Service Agency (FSA) and Federal Emergency Management Agency (FEMA)	Federal Farm Bill
			2. Amount, location and # of recipients of Disaster Assistance Program	FSA, FEMA	
			3. Amount, location and # of recipients of USDA Conservation Program	FSA, FEMA	
			4. Amount, recipients, location and type of research by County Extension Service.	FSA, FEMA	
GOVERNMENT SUPPORT AND INFRASTRUCTURE					
	Outcome	Impact	Outcome/Impact Measures	Potential Data Source	Policy Strategies
15	Aggregation and Distribution: Expanded and supported infrastructure for aggregation, processing and distribution for NM	Investments across the food value chain that can bring more sustainable, healthy, and affordable food to New Mexicans	1. Capital funding for NM Food Initiative by State FY	DFA Food Dashboard	- Federal Farm Bill - NM Food Initiative and related programs
			2. Local Farm Participation in NM Food Initiative by program and county	DFA Food Dashboard	
			3. Amount of produce distribution by program and county	New Mexico Departement of Agriculture (NMDA)	

	grown, raised and/or processed products.		4. # and location of growers in the Approved Supplier Program	Approved Suppliers Program	
			5. # of ranchers, location and amount of meat processed through USDA approved Meat Inspection facilities in NM	Approved Supplier Program	
16	Federal Support Program: Federal programs are accessed by NM farmers, ranchers and food system workers	Investments in New Mexico that can bring more sustainable, healthy, and affordable food to New Mexicans	1. Number, amount, and location recipients of federal grants awarded to New Mexico	USA Spending website	Federal Farm Bill
17	Resources Available: More state, federal, and tribal resources are available to New Mexico growers who experience disparities/ discrimination, or groups who have been historically discriminated against (socially disadvantaged growers).	Improved equity, justice, well-being, and dignity for farm and ranch owners, workers and business owners resulting in an increase in the viability of farm and ranch enterprises owned and controlled by minority and previously excluded populations	1. # and amount of USDA Socially Disadvantaged Groups grant awarded to NM	United States Department of Agriculture (USDA)	- Federal Farm Bill - Public Bank of New Mexico Legislation
			2. Upon passage of legislation for Public Bank of New Mexico, track number and demographics of farmers and ranchers whose operations benefit from the public bank.	Nmlegis.gov	
18	Responding to Emergency: Build strong and resilient food systems that respond to food shortages, especially in emergency situations.	Reductions in food insecurity, malnutrition and related health conditions and developmental impacts	1. Amount of (The Emergency Food Assistance Program) TEFAP Food per County	New Mexico Human Service Department (HSD)/ Fast Automated Nutrition System FANS	- Federal Farm Bill - NM Food Initiative and related programs
			2. Amount of Non-TEFAP food distributed per county	NM Association of Food Banks	
			3. Amount of Federal TEFAP Total Food Costs by State	USDA/ FANS	
			4. Hunger Supply and Demand by Priority Population	DFA Food Dashboard	
			5. Food Bank Assistance Funding – state funding amount awarded per State Fiscal Year (SFY)	DFA Food Dashboard	
			6. Federal funding amounts per NM Food bank.	Food Banks	

3.4.3.1 Political lobbying

Political lobbying is a top priority for NMFAPC. During the first interactive discussion, participant one emphasized that the Food Charter and Report Card are vital tools for both transparency and advocacy. These resources not only provide a clear picture of how programs and agencies operate but also help persuade lawmakers by illustrating the expected and unexpected consequences of food policies. They enable policymakers to understand the specific impacts of programs and policies on their communities, combining qualitative explanations with measurable outcomes. The targeted policymakers include city councilors,

tribal communities, county commissioners, and state legislators. Furthermore, the Council is actively working to incorporate personal storytelling from community members to strengthen their engagement with policymakers.

(First Participant)...They go straight to their numbers of how something is going to benefit their community, almost always I should say, they want the qualitative side of it as well so we have to do both and then we also are working much more towards storytelling getting those local stories, helping people that their personal stories, the most important thing to their policymaker so the food charter and the report card are the two important things to be considered....

Participant four emphasized that the quantitative aspects of the Food Charter are the most compelling factors for legislators at both the state and federal levels. They noted that the data collected and produced by NMFAPC under the Food Charter goes beyond illustrating the economic dynamics of New Mexico's food system. It also highlights the health impacts and the generational wealth created through organic farming methods. This data provides a comprehensive picture of the overall well-being of the system, serving as a key driver for economic investment by legislators.

(Fourth Participant)...what type of health impacts we were having and also what type of generational wealth we are building and I think all of those come to well-being, you know, how do you really measure well-being, you measure it by all of those factors so those numbers and those metrics, whatever pieces we are collecting and we can provide proof of that then that is what really moves economic investment....

The participant added that NMFAPC's use of the Food Charter for data collecting is a good tactic. With a greater emphasis on the effects of state actions, the council intends to keep enhancing data on governmental infrastructure, climate change issues, and food security and nutrition.

3.4.3.2 Transparency and accountability across the programs and public agencies:

The Food Charter provides a wealth of information that encourages accountability and transparency among organizations and initiatives that concentrate on three priority areas as told by first participant in the second interview. Food Charter helps see everything in one place for example checking on the utility of "New Mexico Grown Program" it can be checked, how many school district are buying local? Does that change every year? How much funding does the legislature put towards that? Is that increasing or not and most important is, how many beneficiaries (students) are there? and this is how Food Charter make the accountability of this program and concerned agencies a lot more transparent.

(Second Participant)...if we see an increase in the number of meals served, if we see an increase in the pounds of produce, We are seeing an upward trend and it continues to grow, that to us saying that the access to nutritious food is increasing so whatever the policies are, like we do have a policy called New Mexico grown that would tell us that that's good. If we all suddenly see it decreasing then that would be of concern to us....

Similar example of a more thorough analysis of food and security-related policies and programs was given by second participant, Where NMFAPC analyse effectivity of "New Mexico Grown" program with number of increase and decrease in number of pounds produced in New Mexico and number of meals served by the agencies which are utilising the crops produced in

New Mexico. Participant told if there is inclination in the trend then the program is going right if not then there is need of new policy or program to it make increase. Above given is the example of how the affectivity of “New Mexico Grown” program is checked with number of pounds produced and served. Together with the financial accountability NMFAPC also Asses the intended outcomes of the program.

(Second Participant)....So we are looking at that financial accountability and then we are looking at outcomes, you know, is, are these policies and programs having the impact that the policy intended? and that is where we have, how many, are we seeing more restorative practices? and how is that doing? are we seeing agricultural land at least maintaining and not decreasing? because we have a real concern about the amount of agricultural cropland in New Mexico and we do not want to see it decrease....

Another example is given for the restorative practices for agricultural land. NMFAPC make sure if agricultural cropland is not increasing atleast the existing one is maintained. Elaborating on the accountability role of NMFAPC, council not only holds itself accountable but also ensures government entities are held responsible for their efforts specifically to food security primarily at the state level but also at the federal level particularly regarding the Federal Farm Bill. Finally, the first participant described the Food Charter as a foundational framework for building, expanding, maintaining, and sustaining a robust food system. They emphasized its focus on the government’s role in everything from supporting farmers’ growth and security to ensuring fair wages and equitable pay.

(First Participant).....Both infrastructure is almost like this food charter. It creates a structure for us to live within but also the physical infrastructure that helps us

create, expand, maintain, and sustain a solid, robust food system so everything from the farmer and what the farmer is growing to how they can move that how they can stay in business, whether it be workers, you know, being able to get the amount of the kinds of workers they need, being able to pay fair wages, to be able to get their product into a marketplace.....

The NMFAPC works closely with schools and senior centers to further these goals. The Council also ensures that New Mexico's farmers have a stable and secure marketplace. This marketplace not only supports local farmers but also extends across school and children's nutrition programs that purchase New Mexico-grown produce.

3.4.3.3 Systematic and behavioral shifts in community and system:

The Food Charter was developed based on the Theory of Change approach. It determined the quantifiable markers of progress as well as the intended results or impacts to be attained through the Policy Council's policy activity. Using specific measurements and regulations to promote cultural, institutional, and behavioral changes in society is one of the main areas of change that the Food Charter supports. One of the participant expressed efforts made by the NMFAPC to include locally grown, fresh fruits and vegetables in school meals. Schools used to be dependent on national wholesale food networks. The NMFAPC took advantage of this chance to create initiatives that would allow New Mexico farmers to supply schools, necessitating modifications to state and school district policies. At the same time, the NMFAPC promoted funding for nutrition programs through the education department from the state legislature. The NMFAPC successfully implemented changes to school meals with support from the state legislature and New Mexico farmers, despite facing pushback from schools.

(First Participant)..... They said, oh, the kids are throwing all the fresh stuff away, etc, etc and the school districts did not want to use but change happened. There is less plate waste now kids love the local they taste the freshness school, school food service directors. Actually, even if they have to pay more for local they like it better because it lasts longer. It tastes better. they just learn that and that is that behavioral change that is that adaptation that takes...

This is one example of how the NMFAPC strives to drive cultural, systemic, and behavioral change within New Mexico's system and community. However, as noted by the interviewee such transformations do not happen overnight and typically take a decade or more to materialize.

3.4.3.4 Social and Economic Assessment of food system

Food Charter assist demonstrating of social impacts of the policies and programs concerning food as mentioned by the second participant. NMFAPC focuses on how certain group of people such as children, aged population and low income families are benefitting from certain policies and programs concerning food and nutrition.

(Third Participant).....we are targeting certain groups of people benefiting from the policy. Like with the New Mexico grown, it is those institutions, it's our youngest New Mexicans, school age New Mexicans, and seniors so then we also have low income families and so we are tracking that, that has a social implication because we want to make sure our low income families also have access to nutritious food....

Another example of social impact assessment is evaluating the effect of the Healthy Soils Program on small farm owners. This program provided valuable insights into the demographic breakdown of the participating community, if not the geographic distribution. The council

ensures that small farmers are benefiting from the program and these farmers are not concentrated in one area but are spread across the state.

(Third Participant).....It is really difficult for us to get demographics but at least we can see things like geographically and the size of the farm so we want to make sure that small farms are benefiting from these policies and programs, we want to make sure that that it is at least spread throughout the state and not concentrated in only specific areas so those are some of the indicators that we are looking at for social impact right now...

Participant number two also explained how NMFAPC evaluates the New Mexico food system economically using the data dashboard organized by the Department of Finance known as Food Initiative Dashboard. NMFAPC track certain indicators from it and one of the indicators that council majorly assess the how much financial benefit the New Mexico farmers are gaining through the from the New Mexico Grown Program.

(Second Participant).....So institutions that have the funding can purchase from those producers and so we want to see not only the amount of food purchased through New Mexico grown but we want to make sure that we are seeing increase in the number of vendors who benefit from those programs in the diversity of vendors....

It also tracks the number of approved vendors benefiting from the Supplier Program as well as the number of farmers and the size of their farms. These are key economic indicators that the council monitors and highlights in the Food Charter.

3.4.3.5 Community centered advocacy

During the initial interactive meeting, the first participant highlighted that NMFAPC offers civic engagement training during a specific time of the year which is January, February and March. The primary goal of this training is to educate and empower individuals to actively

participate in their communities, influence decision-making processes, and advocate for social change at both the state and federal levels.

(Second Participant)....So we actually have designed a program where we want to go into communities and one, show them the food charter and the data that we have. We want to desegregate the data so they can understand what's happening at the local level. We want to build community relationships with those decision makers, like, with their state representative, with their state senators, with their agency folks....

The Food Charter and Report Card has been introduced by NMFAPC recently. Additionally, the council has applied for federal financing for a program with the name "Growing for Change." This initiative aims to involve communities by providing support and advocacy for the values stated in the Food Charter and Report Card.

3.4.4 Evolution and gaps in Food Charter

Although the Food Charter is valuable, it provides an incomplete picture of New Mexico's food system as expressed by the participant number two. To address these gaps, NMFAPC regularly conducts primary data collection through interviews with members of the New Mexico community. The Council aims to enhance its data by focusing on areas of greatest interest to the community, such as the impact of drought on local food yields. To achieve this, NMFAPC has designed a primary data collection program that incorporates surveys and interviews with farmers and ranchers. Securing funding for the "Growing for Change" program could significantly improve the accuracy and effectiveness of this data collection process, further strengthening the Food Charter's insights.

(Second Participant).... We have actually designed a program really focusing on collecting community data especially in those areas where we know we have data gaps but we are waiting for funding to do that because our funding is limited to be able to do that so right now, we rely a lot on occasional interviews, occasional videos but this will allow us to take it to a whole another level. If we get the funding....

As the Food Charter is just drafted and launch with its focus on three priorities namely, nutrition and food security, environment conservation and climate change and government support and infrastructure. The most developed and in practice part in the Food Charter is Nutrition and Food security where the government support and infrastructure is still evolving. As said by the second participant the main focus of NMFAPC on program concerning government support and infrastructure is food financing program. Council is looking for how much money is available for this program and how much farmers are accessing it and most importantly how they are utilising this funding. This program is built to be flexible so it is really up to the growers to report to the agency about all this information. The participant added that NMFAPC is currently evaluating New Mexico's food systems infrastructure requirements. The council is still looking for gaps especially in area of government support and infrastructure primarily in the case of infrastructural needs of farmers.

(Second Participant)....We feel that this is where we need our infrastructure needs are. So maybe it's on transportation or maybe it is cold storage and so we will be we are asking for information so we are seeing what are the growers telling us they need in terms of infrastructure? so we will be learning the types of infrastructure but also possibly where the gaps are....

The participant also underlined environmental preservation and climate change, Food Charter that is becoming increasingly important. NMFAPC oversees a number of conservation-related projects, one of which is the Healthy Soils Program. Again council oversees, how much money is awarded towards this program, if the funding is increasing and what kind of projects are run using this funding. Moreover, the council is in touch with Department of Agriculture to get findings on the evaluation of soil health and is working to audit the program's funding. The participant stated the councils use of its policy method, "Rulemaking" to address challenges pertaining to produced water from the oil and gas industry as another illustration of environmental conservation and climate change. Members of the council actively participate in the rulemaking process pertaining to produced water and are promoting modifications to the Department of Environment's proposed regulations to the Water Commission. A position paper on the subject will be drafted by the council to assist this endeavor but right now, council member investigating and compiling pertinent information in regards to it.

(Third Participant)...We have had people from our policy council testify at those hearings and so overall what was proposed is fairly good but we do have some concerns about this other area of the rule and so we would like to have them make some changes so we usually what we do in those cases is we will write a position paper with the produced water. We have not, we are still exploring and gathering our facts and we have not written up a position paper to the agency rulemakers...

The majority of the remaining data gaps are to monitoring the flow of funds in federal programs. Finding out the number of socially disadvantaged farmers who have benefited from federal funding was a worry raised by the participant. Federal databases do have this

information but they are rather complicated. The council intends to employ a data specialist to tackle this issue.

3.4.5 Accounting and Accountability Practices for Co-Creating Public Value:

Public managers need to go beyond conventional powers like authority or knowledge in order to address challenges creatively with both government and non-government entities (Crosby et al., 2017). Shergold (2008) pointed out that leadership that values complexity above control is necessary for genuine collaboration. Efficient co-creation with both non-profit and for-profit partners requires diverse and flexible leadership, steering clear of antiquated command-and-control techniques or poor teamwork (Huxham & Vengan, 2013). NMFAPC, as a statewide coalition of individuals, organizations, and agencies, maintains strong connections with state and federal government leaders and policymakers on food policy. Interviews revealed that approximately 15 agencies in New Mexico are directly involved in food and farm work with six of them primarily collaborating with NMFAPC. These include the New Mexico Department of Agriculture, Aging and Long-Term Services Division, Early Childhood Education and Care Department, Public Education Department, New Mexico Health Care Authority, and New Mexico Environment Department. In addition to working with these executive branches, NMFAPC also maintains a close relationship with the Governor's office.

NMFAPC encouraged these six agencies and the Governor's office to collaborate and coordinate their efforts. It also emphasized the need for accountability. As a nonprofit organization with a limited staff, NMFAPC highlighted the challenge of conducting thorough research to ensure accurate data is available. In response to the request, the state established a system called the Data Dashboard, managed by the Department of Finance. This system allows state agencies involved in food and farming to upload information on the use of state funds for purchasing local products, ensuring transparency in New Mexico's public food system.

(First Participant)...They have to upload those receipts. They have to upload that information into that system and that system is public so it means it is transparent and the idea was, you are creating a system that is set up for accountability, transparency, and to collect the information in a way that everybody agreed upon....

The participant highlighted the Food Charter, describing it as a valuable resource derived from the Data Dashboard. They explained that the dashboard is accessed regularly as it consolidates all necessary information in one location, eliminating the need to approach six different agencies to request data. The policy council not only collects and analyzes data but also provides feedback to agencies and policymakers to help keep them on track. This analyzed information serves as a guide for identifying the need for policy changes or shaping future policies.

(First participant)...Our food charter, a good chunk of things, a good portion of things that are in our food charter are also in that database system. We are able to go to the dashboard on a more regular basis and on an annual basis and find out what has happened and we have been watching it all along the way....

A participant noted that NMFAPC is recognized as a trusted authority on food and agricultural systems. Every member of the NMFAPC has the area of expertise. Policy decision-makers and implementation agencies frequently seek its input and testimony, reflecting the organization's strong reputation among policymakers and administrators. Policymakers and administrators often seek the council's expertise for detailed insights or a deeper understanding of a bill or law they are working to pass. NMFAPC maintains strong communication with the state legislature and federal congress particularly with individuals who shape food and farm policies. The organization includes key figures such as committee chairs and members who are directly involved in reviewing policies, evaluating bills, and managing finances.

(Second Participant)....When I say key people, we specifically target members of the state legislature or federal Congress that have influence on food and farm policies so those are going to be our committee chairs or committee members so if they are on the agricultural committee or if they are on a water committee so we specifically target those members that sit on the committees that are reviewing policy, reviewing bills and then also finance, those that handle the money so any kind of appropriations committees are also people we tend to target...

The participant emphasized that NMFAPC's role extends beyond educating, informing, and engaging policymakers and agency decision-makers. When policymakers lack knowledge such as understanding the connections between climate change, nutrition, food production, and access, NMFAPC's expert members step in to provide education. The organization also identifies ineffective policies or highlights policy gaps, helping policymakers address specific concerns or misunderstandings. This process is collaborative and dynamic: sometimes NMFAPC must prioritize certain issues while at other times, policymakers may hold misconceptions that need clarification. The relationship between NMFAPC and policymakers is continually evolving. NMFAPC ensures support for the decisions, policies, and programs it champions. Notably, NMFAPC has introduced its Food Charter and Report Card for the first time. A participant highlighted it as an accountability tool designed to hold policymakers responsible for the intended and unintended consequences of food related policies and programs. It also provides guidance on how these consequences can be addressed and corrected.

(Second Participant)....We also, what is evolving from our work with the New Mexico Food Charter is that accountability piece. Is holding policymakers and decision makers accountable for the intent of those policies that are passed, or if there are unintended

consequences of those policies and programs, to making them aware of what the consequences are and how they could correct that....

Last but not the least, NMFAPC values public participation in policy making. Most of policy work done by NMFAPC is community driven. NMFAPC make sure all the decision makers whether they are congressperson such as federal senators and congresspeople sees and hears the farmers and ranchers as they are in state for the short period of time. Moreover, the council made words on primary data but for that council need resources. Participant told it is more influential to work with communities and push their stories as to have multiple voices to raise the concern more easy. Council is working hard to recruit and bring more people who interested in food policy change. NMFAPC has developed civic engagemnet forums where training is given to people how to advocate at state and federal level.

(Third Participant)....A lot of our advocacy is community driven and we are making sure that community voice and face is front and center with those decision makers and then also informing, like telling those stories so not only do we want to, we just want the whole state to be more aware of how important access to nutritious food and New Mexico grown is for food security....

Over the past two years, the policy council has been actively working on the Federal Farm Bill, demonstrating its growth and progress through effective measures. The Policy Council plays a vital role in New Mexico's Food and Agriculture System, bringing together experts to address concerns and policies systematically. It fosters community-driven action and supports public leaders in advancing food and agriculture policies. The phenomenon illustrates insights from Bennington (2015) and Sancino et al. (2018), emphasizing that public value can be generated by various types of organizations, including primarily public entities, as well as third-sector

and business organizations. Public value is not static but is continually co-created and eroded, representing a contested practice within democratic processes. Further Grossi et al., (2023), Moore (1995), (2013), (2014) emphasized public value is transformative, reshaping how the public sector operates and engaging it with the market and civil society. **New Mexico's Department of Finance developed a Data Dashboard for the Food Initiative, highlighting how collaborative governance is reshaping government reporting.** As noted by Grossi et al. (2023) and Grossi and Argento (2022), public governance is evolving into more inclusive but complex forms, such as networked, collaborative, and digital governance. This shift has led to changes in public sector accounting, including new approaches to accountability, performance measurement, budgeting, and reporting. When it comes to performance measurement practices in co-production and collaborative arrangements (Grossi et al., 2023), the Food Charter and its Report Card serve as niche example.

3.5 Discussion:

As said by Miller (1998) it is clear that accounting innovation is not the preserve of any single group. 'Practitioners' are not the sole or even principal source of innovation. Nor is any other single group the source or origin of a particular accounting practice. Instead, the transformation of accounting as a body of expertise takes place within and through an historically specific ensemble of relations formed between a complex of actors and agencies, arguments and ideals, calculative devices. The NMFAPC, a multi-actor coalition has invented novel accounting tools such as the Food Charter and Report Card which shows health of New Mexico's food system using both qualitative and quantitative explanations. The Food Charter reflects the state of New Mexico's food system primarily highlighting the intended and unintended impacts of state policies while also outlining strategies and procedures for its progressive improvements. In contrast, the Report Card tracks yearly progress or achievements made by the NMFAPC in

advancing its policy proposals and influencing rulemaking within state public agencies. In order to address the increasing diversity of stakeholders, public governance highlights the significance of governments and public sector organizations improving accountability, transparency, openness and involvement (Grossi and Steccolini, 2014). Given the collaborative public governance (Grossi et al., 2023 and Grossi & Argento, 2022) of food in New Mexico, New Mexico's state legislature has also arranged the reporting system upon the request of NMFAPC called as Data Dashboard specifically for Food Initiative disclosing all the quantitative information in relation to New Mexico Grown, Community Food Program and Supply Chain, Self Reported Funding (State, Federal and Others), Food Programs and Universal School Meal Programs which enhance transparency and accountability across the public agencies involved in Food Initiative. The Food Charter is composed of key elements from the Dashboard which are organized around the three priority areas. All these three instruments are the niche example how new accounting technologies (Miller 1998, de Pádua Ribeiro, 2013, and Grossi & Argento, 2022) are developed and innovated in New Public Governance (Rhodes, 1997, Osborne, 2006 and Grossi et al., 2023).

NMFAPC maintains strong connections with state and federal government leaders and policymakers on food policy. Obtained results revealed that NMFAPC directly works with New Mexico Department of Agriculture, Aging and Long-Term Services Division, Early Childhood Education and Care Department, Public Education Department, New Mexico Health Care Authority, and New Mexico Environment Department concerning food and environment. In addition to working with these executive branches, NMFAPC also maintains a close relationship with the Governor's office. Building on Mark Moore's work (1995, 2011, 2012), Breyson et al. (2017) argue that, beyond public managers, various actors including individuals, groups, organizations, and inter-organizational networks from any sector can actively contribute to co-creating public value. Furthermore, Sancino et al. (2018) highlight

that while public entities remain the primary actors, third-sector organizations and businesses also play a significant role in co-creating public value. The collaborative initiative for the food system developed by NMFAPC serves as a compelling example of how third sector organization such as NMFAPC enhance public policymaking and implementation while co-creating public value with policymakers and leaders. The data provides several examples of how NMFAPC members assist public managers in policymaking, shaping policies, and generating public value through their contributions. Every member of the NMFAPC has the area of expertise. Policy decision-makers and implementation agencies frequently seek its input and testimony, reflecting the organization's strong reputation among policymakers and administrators. Also policymakers and administrators often seek the council's expertise for detailed insights or a deeper understanding of a bill or law they are working to pass. When policymakers lack knowledge such as understanding the connections between climate change, nutrition, food production, and access, NMFAPC's expert members step in to provide education. NMFAPC ensures support for the decisions, policies, and programs it champions. The policy council not only collects and analyzes data in the form of Food Charter and Report Card but also provides feedback to agencies and policymakers to help keep them on track. This analyzed information serves as a guide for identifying the need for policy changes or shaping future policies. Most importantly, NMFAPC values public participation in policy making. Most of policy work done by NMFAPC is community driven. NMFAPC make sure all the decision makers whether they are congressperson such as federal senators and congresspeople sees and hears the farmers and ranchers as they are in state for the short period of time. The relationship between NMFAPC and policymakers is continually evolving. Bryson et al. (2017) highlight that the focus on who or what takes the central role in public value creation depends on the purpose of the analysis or discussion. When the goal is to understand or explain what is happening in reality (descriptive focus), the central role can be attributed to any actor whether

an individual, group, organization, or network that is actively contributing to public value creation. The emphasis is on observing and analyzing all relevant participants without judgment or preference, reflecting the complexity and diversity of real-world interactions. When the focus shifts to what should happen (normative focus) specific actors are intentionally placed at the center based on their alignment with ideal standards, principles, or goals. In Mark Moore's framework public managers are normatively preferred as the central actors because they are expected to lead and coordinate efforts in creating public value aligning with public purposes and democratic accountability. In essence, the distinction lies in whether the analysis is aiming to describe reality (descriptive) or to propose an ideal framework or structure (normative). The choice of who takes the central role adapts accordingly. According to Breyson's explanation, organizations like NMFAPC play a central role descriptively in the co-creation of public value through strategic efforts aimed at shaping policies within the realm of food governance. However, public managers such as policymakers and decision-makers hold the central role normatively leveraging their authority and power to create public value in alignment with established goals and standards. Notably, NMFAPC has introduced its Food Charter and Report Card for the first time. These tools serve as accountability mechanisms designed to hold policymakers responsible for both the intended and unintended consequences of food-related policies and programs. They also offer guidance on addressing and correcting these impacts. Additionally, their implementation promotes systematic and behavioral shifts within the community and system, enhances transparency and accountability across programs and agencies, facilitates social and economic assessments of the food system, and supports political lobbying and community-centered advocacy. Since these accountability tools are being introduced for the first time, further longitudinal research is needed to evaluate their significant impact in the co-creation of public value.

Not to be overlooked, The Food Charter remains a work in progress, as this marks the first time the NMFAPC has introduced both tools. Among its components, Nutrition and Food Security is the most developed area. The other two areas, Environment Conservation and Climate Change and Government Support and Infrastructure, are still evolving. Currently, the NMFAPC's primary initiatives in these two areas include: Government Support and Infrastructure: Focused on the Food Financing Program. Environment Conservation and Climate Change: Emphasizing the Healthy Soils Program and Water Policy. In these programs, the NMFAPC is particularly focused on securing funding and actively engaging in the rulemaking process for the Water Policy. Additionally, the council has launched the "Growing for Change" program, which aims to collect primary data through community interviews and surveys. This initiative seeks to address gaps in the Food Charter while raising community awareness about its objectives.

3.6 Conclusion:

The study advances academic research on the descriptive role of third sector organizations, such as the New Mexico Food and Agriculture Policy Council in co-creating public value within state food governance through the use of accounting and accountability mechanisms. Furthermore, it highlights the development of accounting technologies within the emerging framework of new public governance emphasizing the niche role of non-governmental actor like New Mexico Food and Agriculture Policy Council in driving the creation and governmental adoption of tools such as charters, report cards, and dashboards to appropriate policies and programs concerning food.

The collaboration among NMFAPC, public agencies, and the state legislature to shape policies and programs related to food serves as a valuable example for public managers, emphasizing the importance of involving non-governmental actors to incorporate community perspectives into policymaking. Additionally, tools such as food charters, report cards, and data dashboards

can be developed by other policy councils or legislatures to gain deeper insights into policies and programs across various sectors. However, this study is not without limitations. NMFAPC has only recently introduced the food charter and report card for New Mexico's Food System. A single case study may not fully capture the effectiveness and long-term impact of these tools in co-creating public value, as a longitudinal study could. As noted earlier, further longitudinal analyses would provide a more comprehensive understanding. Moreover, similar case studies could be conducted on other food policy councils and the accounting tools they have developed at the urban, local, or state level to expand the perspective.

Conclusion:

Overall, this thesis's work add to the body of knowledge in accounting particularly at the intersection of state and urban food governance policies and practice.

The first chapter's built on the structured literature review concludes that cities in the Global North lead sustainable food initiatives. However the Global South struggles with poverty, climate change, and instability. Asian megacities face food insecurity due to limited land and price fluctuations. Secondly, cities address supply chains, security, waste, and social inclusion in a variety of ways when it comes to food governance. By encouraging cooperation between governments, food networks, and corporations, a place-based strategy transitions administration from being driven by the government to being focused on governance. Despite the emphasis on governance-oriented administration and its significance in public policy, research on accounting, accountability, and auditing in urban food policy is still scant. In general, research on governance of urban food policies is still in its infancy with few cities having developed resilient food systems that can meet nutritional needs, climate change, and emergencies. Strong accountability frameworks, evidence-based tactics and computational data collecting are necessary for creating reliable systems. Future studies should examine the stakeholder, financial, and performance aspects of urban food policy audits especially in the Global South to improve crisis response and policy integration. Potential biases in the selection of literature and further thematic analysis are among the limitations of this study. Gaining a thorough grasp of global food systems and governance will require more research.

In the second chapter, we have explored the accountability measures in place and practice for food governance in the global south urban case. We have done the qualitative document analysis of pertinent documents available on the websites of the governmental organization involved in the food governance of Chandigarh. The findings reveals that there are established

top-down accountability mechanisms from the national to the local level for governing local organizations involved in Chandigarh's urban food governance which align with each accountability criterion outlined in the adapted framework of Christie (2017). Additionally, India's legislative governance setup which consists of ministries and their departments with the appropriate law and order is well-positioned to address food safety and security issues at the national, state, and local level as well. Nevertheless, Civil society involvement in regional food safety issues is still quite low. Likewise, the Food & Supply Department and the Municipal Corporation Chandigarh do not collaborate with any civil society coalitions on street food vendors. For food safety and food security governance to be strengthened at the urban local, state/provincial, and national levels civil society involvement should be increased.

In addition to that, the government needs to routinely teach food operators and street food vendors in health and sanitation procedures in order to adjust its programs to the changing urban landscape. Working together with civil society organizations can improve efforts to ensure food security and safety. Addressing urban poverty also requires extending food security measures to cover more ground and provide nutrient-rich foods especially in light of growing urbanization and rural-to-urban migration. This study's examination of political accountability in significant institutions such as the Food Safety and Food Supply Departments is hampered by its dependence on primary data from official websites, social media, and secondary sources. Deeper insights might be obtained through a case study analysis. Given their disparate systems of governance, comparative research in other Indian Union Territories or state-based cities would provide a wider range of viewpoints. In order to have more deeper into urban accountability systems, future studies might also look into accounting technologies together with aligned accountability measures.

For the third chapter, we explored the global north case by extending scope of the thesis from urban to state level. For this purpose we have done the single case study analysis of the state

based food policy council named as New Mexico Food and Agriculture Policy Council. The study explores the development of accounting technologies within the new public governance framework highlighting the critical role of non-governmental players such as the New Mexico Food and Agriculture Policy Council. The significance of involving non-governmental actors to include community perspectives into policymaking is demonstrated by the collaboration of policy council, state legislature, and public agencies in developing food-related laws and initiatives in New Mexico. Additionally, to improve program efficacy and policy evaluation, legislatures or policy councils in other sectors can use tools like data dashboards, report cards, and food charters. However, this research has certain limitations. The New Mexico Food System food charter and report card were only recently introduced by the policy council. Therefore a single case study would not adequately capture their efficacy or long-term effects in co-creating public value. A more comprehensive understanding would be obtained with a longitudinal study. Moreover, carrying out comparable case studies with other food policy councils and the accounting instruments they have created at the state, local, or urban level may provide more comprehensive insights.

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