




## Research Article

# Determining Factors to Develop Periodic Plan, Strategic Plan and Medium-Term Expenditure Framework in Local Governments in Nepal

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### Abstract

This research article explores the factors influencing the development and implementation of periodic plan, strategic plans, and the Medium-Term Expenditure Framework (MTEF) in local governments of Nepal, particularly focusing on Bharatpur Metropolitan City. The study adopts a qualitative research design, employing document analysis, focus group discussions, and interviews with key stakeholders, including government officials, local communities, NGOs and civil societies. The findings identify key determinants: public responsible governance; efficiency, financial integrity, and systematic implementation of programs; proper resource allocation; and risk identification and management. The findings emphasize the importance of public responsible governance, which includes public voice, participation, and shared responsibility in decision-making processes. Additionally, the study highlights the necessity of efficiency, financial integrity, and systematic implementation of programs for effective service delivery. Proper resource allocation and risk management are also crucial, ensuring that development projects meet community needs and sustainable goals. These elements collectively contribute to the successful governance and development of local governments in Nepal. The research also highlights the need for further studies, particularly in other regions of Nepal, using diverse methodologies to strengthen the understanding of local-level planning and its implications.

### Introduction

The unitary and federal governments use the periodic plan, strategic plan, and Medium-Term Expenditure Framework (MTEF) as financial management instruments for development planning. They carry out their official duties methodically to complete specific tasks on time. Moreover, those are tools for defining a nation's future course or final goal inside a specific time frame. The concept of these type

of development planning originally proposed by the former Soviet Union in 1928. After the Second World War also the tools were practiced. Those applied tools were incredibly popular during that time as effective tool for development planning. Likewise, systematic development planning in Nepal began in 2013 B.S. the tools were applied more or less after the initiation of systematic planning. After promulgating the constitution of Nepal in 2072, the tools are

actively contributing to result-based planning and successful service delivery at both the local and federal levels.

The constitution of Nepal, promulgated in 2015, has chosen federalism, the model of public governance consisting of three levels, namely the Federation, the State, and the Local levels, to address the disparities created based on gender, caste, ethnicity, class, religion, culture, and region (Constitution of Nepal, 2015). Planning of local levels is an intellectual as well as comprehensive process that involves not only deciding beforehand, what is to be done, when it is to be done, how it is to be done, and who is going to do it but also logical thinking and rational decision-making (Edwards, 2012). Periodic plan, Strategic plan, and Medium Term Expenditure Framework (MTEF) are key planning as well as management tools for public fiscal management of not only federal level but also in local levels (Planning Commission 2081). Mohamidi (2020) further points out, "...the main reason public officials and managers deploy strategic planning is to create public value." It means people's demands and wishes are varied, but resources are limited. So, the mentioned plans are the backbones for effective service delivery at local levels.

At the same time, the Local Government Institutional Self-Assessment (LISA) report held on fiscal years 2078/079 shows that the performance levels of most of the local levels are poor due to not only the formulation of the periodic plan, strategic plan, and MTEF but also its effective implementation. In terms of planning provision in Nepal, the local level planning guideline 2078 illustrates that there are three types of plan formulations in Nepal on the basis of geographical and spatial as: National periodic plan, provincial periodic plan, and local level periodic plan. In addition, guidelines emphasize the Long-Term Plan (15-25 years), Medium Term Plan (3-7 years) and Annual Plan (1 year) on the basis of time frame.

The Federation, Province, and Local Level Coordination and Interrelation Act (2020) also supports that the federal government can coordinate and consult with the province and local level on formulating policies as per necessity. Arguing on the same matter, LISA illustrates, formulation of periodic plan at local levels is a major evaluation criteria of local level performance. Thus, this paper examines the research question, "What are the factors that determine the development of the periodic plan, strategic plans, and MTEF of the local governments in Nepal?"

## **Methods and Materials**

This paper is based on a qualitative research design because a qualitative study helps to explore underlying social processes and values in their particular social context in a natural setting (Creswell, 2014). The study site of this study is Bharatpur Metropolitan City (BMC) of Nepal, which represents a diverse range of urban and rural contexts in

terms of geographical representation, fiscal health, population, and different development contexts. On the one hand, the status of irregularities is lower in the ratio of total budget expenditure from the last five years (2076 BS to 2080 BS), the status of systematic development, is going better, and on the other hand, the external audit during these years shows that LISA and Fiduciary Risk Assessment (FRA) score are the best score than other metropolitan cities in Nepal. Therefore, BMC was selected as the site of this research. The respondents for this study include key stakeholders of BMC like the Mayor, Deputy Mayor, Ward Chairmen, Planning Head, Local Communities, NGOs, and experts in the field.

To address the research question, a combination of primary and secondary data collection methods was used. Firstly, analysis of textual and narrative sources (document analysis): Reviewing existing policies, frameworks, strategic plans, reports, and relevant literature on local levels planning in Nepal was done. This review provided data that are related to total budget, irregularities in the ratio of total budget expenditure, status of performance indicators LISA, and priorities of development in the budget book, as well as annual policy, etc. in BMC. It also provides information on local people's participation in terms of the financial partnership of BMC, which is found in the annual development report. Secondly, focus group discussion (FGD) was another key data collection tool that was used in group discussions with diverse contexts. In this research, there are three different FGD's conducted in different contexts, with different stakeholders in different places. First, FGD was conducted with official staff related to various departments/units of BMC. The second FGD was conducted with political leaders, and final FGD was conducted with other stakeholders like NGO, local experts of different disciplines, and local people who are directly involved in BMC planning and implementation. These FGDs have fostered dialogue and captured multiple perspectives related to research question. Finally, interviews with key informants were conducted with the Mayor, Deputy Mayor, policymakers, urban planner, and representatives of relevant organizations to gather insights and perspectives on the formulation and implementation of periodic plan, strategic plans, and MTEF, utilization of internal resources, service delivery scenarios, best practices, and challenges of BMC.

To ensure the reliability of data collection instruments, a pilot test was conducted to assess the clarity, comprehensiveness, and consistency of questions for both the (i) FGD guideline and (ii) interview guideline.

**Document Analysis:** Different published books and reports that are related to planning, different reports such as LISA, and the annual audit report of Auditor General in BMC were

analyzed with the help of guiding checklists, and then collected data were kept in an Excel sheet.

**FGD:** The first FGD was conducted with official staff related to different departments/ units of the BMC, such as planning, financial, revenue, infrastructure development, IT, education, health, and agriculture. The second FGD was conducted with political leaders like Mayor, Deputy Mayor, Ward Members and the third FGD was conducted with members of NGO's, local experts, the consumer committee, and local people.

**Interviews:** Interviews with key informants were conducted with the Mayor, Deputy Mayor and policymakers, urban planner, and representatives of relevant organizations to gather insights and perspectives on the formulation and implementation of periodic plan, strategic plan and MTEF, utilization of internal resources, service delivery scenarios, best practices, and challenges of the BMC with the help of interview guidelines. Different perspectives were received, and then coding was done.

During this process, carefully coordinated with concerned stakeholders for necessary permissions and approvals from relevant departments/units. Collected primary data through interviews as well as focus group discussions and secondary data from published reports, policy documents, and other relevant sources were ethically handled. Finally, organizing and analyzing the collected data was done to extract meaningful insight.

The collected data, with the help of document analysis, FGD's, and interview guidelines, were analyzed based on qualitative research design. The raw data was kept in a basket; data screening, cleaning, segmenting, quotation, code, groups, and themes selection were carried out as mentioned in literature; then all data "verbatim" and "segments" that exhibit similar meaning were kept together to generate themes (Creswell, 2014).

## Results and Discussions

Different types of questions, like, what are the major functions of planning tools like periodic plan, strategic plans, and MTEF? Why do we use periodic plan, strategic plan and MTEF? What are the major benefits of such planning tools? What are the determined factors to formulate a periodic plan, strategic plan, MTEF? etc. were asked to respondents through FGDs and interviews. Respondents' views of such questions were used to identify determining factors of periodic plan, strategic plan, and MTEF in BMC, which resulted in (i) public responsible governance, (ii) efficiency, financial integrity, and systematic implementation of programs, (iii) proper resource allocation, and (iv) risk identification and management.

### Public Responsible Governance

Among the factors that determine the development of periodic plan, strategic plan, and MTEF of the local

governments in Nepal, one is "public responsible governance." This factor is coded with: public voice, public participation, and public responsibility, which were generated from the data analysis. These are described as below.

#### Public Voice:

People's needs are basic elements for the local government to formulate its various types of policies. Institutions cannot survive without accepting people's needs. Local levels have their plans to ensure the proper functioning of their service delivery and development activities. The plans of the local level are also required for proper resource mobilization. Without the above-mentioned plans, local governments cannot manage their resources properly. During the period of the FGDs, one question was asked, i.e., "What are the determining factors responsible for making the periodic plan, strategic plan, and MTEF of the local governments in Nepal?" We found a result that: "Local levels, such plans have been formulating with the basis of people's needs and demands and to reflect the voice of local people." This statement clearly supports public value theory, also mentioned in literature, that, in a representative democracy, public voices are valuable (Bryson et al., 2014; Moore, 1995; 2014). It means the public voice plays a crucial role in local-level planning tools such as: periodic plan, strategic plans, and MTEF. Similarly, people's consciousness has been increasing day by day because local-level planning has been conducted by the participatory planning process from the initial stage, i.e., through need identification to implementation of projects. One of such thoughts during the period of FGD's is that "mentioned plans such as periodic plan, strategic plan, and MTEF have increased people's consciousness and people's ownership of local-level development." From this data, it can be seen that, through the people's participation, public consciousness has been increasing in LG's developmental work. Also, when the interviewer asked a question, "What are determining factors responsible for making such plans of the local governments in Nepal?"; one of the respondents mentioned that "people consciousness plays a vital role for prioritization of project selection in the right way." It means people's voice and consciousness are playing a key role in local-level planning to build ownership and sustainable implementation.

#### Public Participation:

Responsibility is one of the important tools in public governance; indeed, it is the purpose of local governments in a democratic society like Nepal. This concept is found through FGDs in this research. Public accountability is a central core value of local governance that connects public institutions. This produces democratic governance for local government. While asking, "What are the determining factors responsible to make the periodic plan, strategic plan, MTEF of the local governments in Nepal?", the FGD's responses include the voice that "it is prepared to own

people's hearts through public participation.” For example, one participant in FGD-1 mentioned that “plans such as periodic plan, strategic plan, and MTEF encompass the sentiments of the people” and also mentioned in FGD-3 that “people's voices are heard through plans such as periodic plan, strategic plan, and MTEF.” It exemplifies that public participation plays an essential role for quality development in local governments. People should have access to local levels' information. For example, one of the participants in FGD-1 illustrates that “public participation is a responsible factor to develop plans like periodic plan, strategic plan, and MTEF at the local-level.” It further supports the views that addressing key issues and challenges must be dealt with now and in the future; enhancing organizational learning capacity; and creating significant and enduring public value through public participation (Bryson, 2011).

Furthermore, public participation is concerned with not only the public right to be involved in the decision-making process and public assessment but also engagement in the selection of development programs, collection of taxes, etc. While asking, “What may be determining factors responsible for making a periodic plan, strategic plan, and MTEF of the local governments in Nepal?” FGD's participants mentioned that “the voice of the people and people's desires are mentioned not only in the period to constructing the periodic plan, strategic plan, and MTEF but also to ensure their participation in monitoring and implementing the plan.” It further supports the views that citizens in a representative democracy determine which public purposes and programs are valuable enough for social welfare.” Which is also mentioned in the number of reports, such as by Bryson and Moore (Bryson et al. 2014; Moore 1995; 2014). That is, local people are the first users of development activities. So, they have the right to be involved in community planning for the future. Therefore, involving them at every stage of the development programs, from selection to implementation, is an important task of the planning of local governments. It is directly interlinked with participatory democracy. Therefore, citizen's opinions and sentiments are reflecting at the local level through the periodic plan, strategic plan, and MTEF. This is also the essence of participatory democracy.

#### *Public Responsibility:*

Public responsibility comes from strong relationships between the private and public sectors. Competence, reliability, and honesty play important roles while using public resources. Additionally, Bryson (2004) argued that “inclusion of citizens, organizations, communities, and the entire society as potential creators of public value. Moreover, the goal of a strategic plan is to enable the public organization to create public value at a reasonable cost.” In a similar version, FGD's respondents mentioned that; “periodic plan, strategic plan, and MTEF are major planning tools that guide people's demands and needs. It

also creates the role of *state and people responsibility* during project selection to implementation phase.” The evidence shows that, there are equal responsibilities of both local governments as state and local people and public stakeholders. Arguing similar thoughts, Moore (1995) explains that “public authorities and periodic plan, strategic plan, and MTEF are the chief strategists, whose sole responsibility is to create public value.” Which is also endorsed by the verbatims in FDG's and interviews. Therefore, local-level periodic plan, strategic plan, and MTEF have constructed people's needs and reflected their voices. Bryson (2004) argues the same matter, strategic plans must assist public organizations in producing services that are valued by citizens and their representatives. So, the mentioned plans are seen to be prepared in the way they guide how to ensure communication and coordination in the local governments and private sectors to achieve the overall goals of local governance. This also supports the view of Bryson (2004), which illustrates that strategic planning is for public and non-profit organizations to create public value as a production of enterprises, policies, programs, projects, and services that advance the public interest and common good at a reasonable price.

It justifies the essence of periodic plan, strategic plan, and MTEF in which the voice of each stakeholder is incorporated. It is found that people's strong commitments are required not only in the process of drafting, prioritizing demand, and finalizing but also require successful implementation of the mentioned plans because during the period of the FGD, participants mentioned that “periodic plan, strategic plan, and MTEF are prepared to serve public responsibility because people's voices are addressed in periodic plan, strategic plan, and MTEF, and it is formulated by local levels to fulfill citizens needs and wishes.”

Based on the respondents verbatim and discussions with literature, it is found that public responsive governance is constructed through public voice, public participation, and public responsibility, which are determining factors of periodic plan, strategic plan, and MTEF at local levels.

#### ***Efficiency, Financial integrity and Systematic Implementation of Program***

The data from the FGD's and interview, and its analysis, it is also found that other factors that determine to develop periodic plan, strategic plan, and MTEF of the local governments in Nepal are Efficiency, Financial integrity, and systematic Implementation of Program, which were coded with efficiency of work, financial integrity, and systemic implementation of program, and that are discussed as below.

#### *Efficiency of Works:*

Efficiency of work at the local levels is an important matter after federalism in Nepal because failure and success of local government service delivery are measured through it.



During the period of FGD\_1, it is said that “periodic plan, strategic plan, and MTEF are the fundamental tools of systematic planning not only at the federal level, but they are also equally important in local levels too to handle different projects to be done in time and to maintain quality of work.” Similarly, from FGD-2, the respondents further supported with a statement, “If the periodic plan, strategic plan, and MTEF plans are used properly, then the contractor will finish the targeted work on schedule and receive the money in time. In past fiscal years, we did not use such tools in a proper way not only in local but also in provinces and federal governments. As a result, prioritized work did not complete in time.” The participants’ voice justifies that the use of periodic plan, strategic plan, and MTEF in three tiers of governments is necessary to increase work efficiency by completing the quality work in time and to ensure public monitoring. The voice also supports that projects and programs have been running on schedule because of such plans. So, works are performed in time, and performance level is high. As a result, we found the efficiency of work. According to the Local Government Operation Act (LGOA) (2017), a metropolitan city may develop other plans, such as an annual and thematic mid-term and long-term development plan for the development of the local level under its jurisdiction, and may provide priority to those that could bring production-oriented and quick outcomes that ensure maximum participation of the local people, could mobilize volunteers, and low-cost, no-cost initiatives. Therefore, it is found that such planning tools should be mandatory in LG’s as they have increased work efficiency.

From FGD’s, it is found periodic plan, strategic plan, and MTEF have supported the programs of local levels, making it more effective because all things are previously known but still facing the problems in implementation where they are not using it properly. It is seen that the above-mentioned plans are basic tools for efficiency of service delivery at local levels as well. This is also supported by the view of Edwards (2011), which mentioned that “public organizations often implement strategic planning to improve organizational performance.” Furthermore, it is also justified by Johnsen (2019), which illustrates that the municipalities have better performance as well as operating results because they have adopted a strategic plan and its management. Finally, based on data and literature, it is found that the periodic plan, strategic plan, and MTEF are the key planning tools of sustainable development. They have facilitated the works of LG’s in a more efficient way. So, efficiency is an important factor for the determination of the periodic plan, strategic plan, and MTEF.

#### *Financial Integrity:*

Financial integrity is an ethical financial system that operates in a transparent, accountable, and efficient way. Locally, both financial and fiscal activities are performed on the basis of rules and standards. It is

strengthening the local level's sustainability. During the period of FGD-3, respondents mentioned that “periodic plan, strategic plan, and MTEF are the fundamental tools for improvement of not only local-level capital expenditure but also ensure the quality of public expenditure.” It exemplifies that the local level’s financial integrity is the important tool of the local governments to fulfill the financing gap for local development with quality public expenditure. This is also supported in FGD-1; for example, it is discussed that “there is a huge gap between available resources and demand for development. So that allocation of resources is predictable when systematic planning and proper use of planning are carried out through the preparation and implementation of periodic plan, strategic plan, and MTEF.” It means it is essential for sustainable development too, which is the essence of federalism. It is discussed in literature that financial integrity at local levels is received through effective service delivery, transparency, and cooperation among the federal, provincial, and local levels. This can be done through the formulation and strong implementation of periodic plan, strategic plan, and MTEF. At the same time, FDG-2 also supported the importance of the periodic plan, strategic plan, and MTEF, as it is mentioned in the discussion that “both fiscal and financial aspects of local levels are more crucial. So, it can be managed efficiently when LG’s prepare and implement periodic plan, strategic plan, and MTEF.” The similar essence is exemplified by Bryson (2004), which argues that the goal of strategic planning and periodic plans is to enable the public organization to create public value at a reasonable cost. Strategic plans must have the support of the people to create significant public value. This is the essence of Nepal’s federalism too, because local governments are not similar in needs of development, population, fiscal health, capacity of own resources, and so forth. However, the common points of local levels are to create public value as well as to public greater happiness. This is possible through preparation and effective implementation of periodic plan, strategic plan and MTEF. So, local levels need to formulate their own periodic plan, strategic plan and MTEF.

#### *Systematic Implementation of Program:*

Planning is essential for systematic implementation of programs because it helps to achieve local-level desired goals and effective service delivery. Therefore, periodic plan, strategic plan, and MTEF play an important role in sustainable development at local levels. This is supported by the view of the respondent in FGD-2, which indicated that “periodic plan, strategic plan, and MTEF are planning tools, they move local- level projects and programs in a predictable and systematic way for systematic implementation.” It means such plans make local-level jobs more systematic and result-oriented. As planning for local government is a progressive step-by-step process, these plans are comprehensive tools for an overall social and

economic development of local levels because these plans are considered as a blueprint, therefore it helps to perform service delivery in a systematic way. Arguing the same matter, FGD-3 illustrates that “periodic plan, strategic plan, and MTEF make public development in a progressive way and address future directions of development forecasts, which can be supported with effective implementation of such plans.” It means periodic plan, strategic plan, and MTEF are helpful for achieving the desired results of LG’s in time. This is also the concept of a result-based planning system. Therefore, periodic plan, strategic plan, and MTEF are essential for systematic implementation of programs.

#### ***Proper Resource Allocation***

Proper resource allocation is one of the most important factors in public financial management. It is the process of scheduling local-level resources to complete the goals of the organization. In this paper, proper resource allocation is also found to be one of the most important components and integral factors of periodic plan, strategic plan, and MTEF. These views are concluded on the basis of respondents’ views obtained through FGD and interview data. For example, during FGD-3, respondents explained that “periodic plan, strategic plan, and MTEF have guided budgets, which are allocated on the basis of priorities.” It explains that the major functions of periodic plan, strategic plan, and MTEF are resource identification and proper management of resources and their mobilization. This means the resource allocation process is an integral part in periodic plan, strategic plan, and MTEF. For example, if a project has not been selected properly, the whole project schedule and budget might be affected, and needed resources might require extra budget and may extend the project timeline, which might affect the overall governance of LG’s.

Also, FGD-1 illustrates that “budgets for plans are included in the periodic plan, strategic plan, and MTEF and budgeting is done based on priorities, so it is essential to prepare and implement the periodic plan, strategic plan, and MTEF.” It means there is proper utilization of resources based on available budgets while following the periodic plan, strategic plan, and MTEF.

The FGD-2 also supported that “with the help of periodic plan, strategic plan, and MTEF, resources are allocated with priorities based on project and available budget.” There is enough budget in the project, but the context of Nepal, lack of use of periodic plan, strategic plan, and MTEF are major problems of effective implementation not only in federal but also for local governments. Therefore, such plans are effective tools for proper resource allocation and sustainable governance based on priorities. At the same time, FGD-2 further adds that “if we strictly apply those plans, then there is no need for additional expenses for project implementation, and therefore projects can be well

managed.” It means there are important roles of periodic plan, strategic plan, and MTEF, without them, local government resources may not be utilized effectively. The ruling act of local levels, for example, the Local Government Operation Act (LGOA) (2017) illustrates that periodic plan, strategic plan, and MTEF are formulated in their jurisdictions with the maximum use of local resources and skills. It means resources are used properly if we implement the planning tools such as periodic plan, strategic plan, and MTEF.

#### ***Risk Identification and Management***

Risk identification and management are vital components of effective governance, particularly for local governance, because they help in identifying risks early and allow leaders to create strategies that minimize the impact of those unforeseen challenges. Therefore, periodic plan, strategic plan, and MTEF are essential in LG’s to enhance decision-making, and ensure long-term sustainability and public accountability. This paper also found similar thoughts, which showed that risk management is a crucial job in the local governments, so they need different risk management strategies to reduce its effects and threats. For example, during the period of FGD-2, it is mentioned that “periodic plan, strategic plan, and MTEF have helped us to answer questions such as: What are the risk areas of local governments? How did they manage? What are the alternative possibilities and opportunities to manage such risk? How are the programs interrelated with risk management?” From the data, it is seen that local-level periodic plan, strategic plan, and MTEF are the guidelines of risk management tools for LG’s. Similar views are also found in the interview, as it is mentioned by a respondent that “with the help of periodic plan, strategic plan, and MTEF, it helps us to be aware in time about possible risks and how to manage or cope with those risks” (respondent-planning head). The data exemplifies that periodic plan, strategic plan, and MTEF kinds of tools help local authorities and concerned stakeholders to manage different types of risk that might occur in local levels during the implementation phase. The literature also supports the similar findings as it was discussed that formulation of periodic plan, strategic plan, and MTEF are essential to be aware of risk management plan in local levels, which is major evaluation criteria of local-level performance (LISA, 2020). The view of Bryson (2004) further supports that strategic planning can be helpful for local governments in addressing key issues and challenges that must be dealt with now and in the future. It means local-level development plan and risk management plans are directly interlinked with each other. A similar argument was mentioned by a respondent involved in FGD-1, as it was said that “the plans are essential to identify the areas of risk and also to suggest how they can be managed effectively” (respondent-planning chief). The data justifies that risk management at

local levels is one of the contemporary and valuable factors during the period of both formulation and implementation phases of the periodic plan, strategic plan, and MTEF. At the same time, in a literature written by Souki et al. (2020), it is mentioned that major factors involved in the success of the periodic plan, strategic plan, and MTEF are: participation of the staff, support from the chief executives, clarification of the needs, suitable and sustainable planning, real expectations, the stages of the project, proper facilities, and clear aims and outlooks, which helps in risk identification and management. These views are also concluded on the basis of respondents in FGDs and interviews.

### Implications for Further Research

This study serves as a guideline for further research, as very few studies were done to investigate the local-level planning and implementation in Nepal. This study is limited to the respondents of the Bharatpur Metropolitan City office and concerned stakeholders. Hence, further research can be done at other local levels as well as provinces. Furthermore, the study was mainly based on the qualitative approach. Therefore, further study can be conducted through quantitative and mixed research approaches that may increase the strength of the study.

### Conflict of Interest

There is no conflict of interest with the present publication.

### Authors' Contribution

Both authors contributed equally at all stages of research and manuscript preparation. Final form of manuscript was approved by both authors.

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