

# Effectiveness of Accountability Mechanism of Local Governments in Nepal

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## Abstract:

This paper examines the effectiveness of accountability mechanisms within the local governments of Nepal, with a primary focus on evaluating their influence on governance and the delivery of public services. Employing a descriptive analysis, the study analyzes various accountability structures such as the municipal executive committee, the council, the monitoring committee, the legal committee, etc. It investigates the implementation and execution of these mechanisms and assesses their outcomes. Through case studies and situational analyses, the research highlights the strengths and weaknesses inherent in these systems, pinpointing key factors that either contribute to or impede their success. The findings contribute valuable insights to the ongoing discourse surrounding the enhancement of local governance in Nepal, providing actionable recommendations for policymakers and stakeholders to bolster accountability practices and foster improved public administration at the grassroots level of the country.

## Keywords:

Local Government, Accountability, Good Governance, Irregularities Complaints

## 1. Introduction:

The 2015 constitution of Nepal introduced a federal democratic system of governance with three tiers. Clause 56 of the constitution outlines the Structure of the State and the Distribution of State Power in the Federal Democratic Republic of Nepal, dividing the state into the Federation, Province, and Local Levels. At the Local Level, there are Rural Municipalities, Municipalities, and District Assemblies. These government units have been assigned 22 specific functions and duties according to Schedule 8 of the Constitution. Additionally, they possess 15 concurrent powers outlined in Schedule 9. This constitutional framework establishes the operating structure of the local government system in Nepal,

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defining the responsibilities and powers of each level to ensure effective governance and service delivery at the grassroots level.

Nepal has a total of 753 local-level governments, which include 293 municipalities and 460 rural municipalities. Along with the federal and provincial governments, these local governments play a crucial role in providing public services and contributing to the strengthening of democracy. They hold executive, judiciary, and legislative powers within their jurisdictions. Ensuring accountability is essential to strengthen democracy at its core. Accountability mechanisms are vital in promoting transparency and responsible governance. Therefore, it is crucial to evaluate the effectiveness of these mechanisms, especially considering that local governments in Nepal have the authority to make decisions directly impacting the lives of citizens. Assessing the accountability mechanisms employed by local governments in Nepal and their effectiveness in promoting good governance and citizen participation is significant.

The responsibilities of local governments are outlined in detail in the Local Government Operation Act of 2017. These tasks include functions and duties such as establishing local development plans, providing and maintaining infrastructure, collecting and mobilizing revenue, and delivering essential services. Local governments also have the task of performing general judicial functions, managing administrative and development functions, promoting peace, good governance, justice, and prosperity, and handling key sectors like basic education, basic health, agriculture extension, and livestock development.

In addition to these major functions and duties, local governments have other important responsibilities like acquiring human, financial, and other resources necessary for carrying out their functions, formulating plans, implementing, monitoring, and evaluating projects and initiatives, and building individual and institutional capacity. Furthermore, local governments are responsible for responding to local demands, managing vital registration processes, and safeguarding cultural and social dignity. All these responsibilities collectively contribute to the effective functioning and development of local government systems in Nepal. Local governments must fulfil these duties to address the needs and aspirations of the local communities they serve, promote sustainable development, and enhance the overall well-being of the people.

In Nepal, the mobilization of financial resources at the local level is predominantly dependent on subsidies provided by the federal government, supplemented by modest contributions from provinces. Local governments also generate internal revenue through fees, taxes, charges, penalties, and fines. The subsidies received from the federal government include Fiscal Equalization grants, Conditional grants, Special grants, and Complementary grants. Furthermore, local governments receive revenue-sharing and royalties from the federal government. Although municipal employees fill most staff positions, the appointment of the Chief Executive Officer is typically done by the federal government for a term of approximately two years.

**Table 1.**

**List of Functions and Duties of Local Government in Nepal**

<p>As per Clause 11 of the Local Government Operation Act of 2015, the rural municipality or municipality has various functions and responsibilities, including the following:</p>	
<ol style="list-style-type: none"> <li>1. Municipal Police</li> <li>2. Cooperative agency</li> <li>3. FM Operation</li> <li>4. Local tax, fees, and penalties</li> <li>5. Management of local services</li> <li>6. Local statistics and recordings</li> <li>7. Local development Programs &amp; projects</li> <li>8. Basic and Secondary Education</li> <li>9. Basic Health and Sanitation</li> <li>10. Local market management and environmental protection</li> <li>11. Local roads and irrigation</li> <li>12. Mediation and Arbitrators</li> <li>13. Local record management</li> <li>14. Issuing of Landowner's certificate</li> </ol>	<ol style="list-style-type: none"> <li>15. Agriculture and Livestock</li> <li>16. Management of senior citizens and people with disabilities</li> <li>17. data collection of those who are unemployed</li> <li>18. Agriculture Extension</li> <li>19. Drinking water, small energy and water resources</li> <li>20. Disaster Management</li> <li>21. Water source protection</li> <li>22. Protection of language and culture</li> <li>23. Sports and Games</li> <li>24. Social security and poverty alleviation</li> <li>25. Vital statistics</li> <li>26. Royalties of natural resources</li> <li>27. Transportation and commuting management</li> <li>28. Others</li> </ol>

**Source:** Local Government Operation Act 2017

The local government plays a critical role in ensuring prosperity, development, and the strengthening of democracy in a community. Given the extensive responsibilities entrusted to local governments, enhancing accountability becomes crucial. This involves creating mechanisms and systems that enable transparency, oversight, and effective governance. Accountability can be achieved through improved processes and robust monitoring systems. By promoting accountability, local governments can build trust, encourage responsible decision-making, and ultimately contribute to the overall well-being of the community.

**2. Objective:**

The key objective of this article is to evaluate the effectiveness of accountability mechanisms in local governments in Nepal. To accomplish this, the following specific objectives have been identified:

1. Assess the current state of accountability within local governments in Nepal.
2. Analyze the assessment results to develop recommendations for policy changes.

Through these objectives, this study seeks to conduct a thorough analysis of the accountability practices employed in the local government system. Ultimately, the study aims to provide valuable insights and suggestions to improve governance and accountability in local government operations.

### **3. Methodology:**

The focus of this article is to assess the effectiveness of accountability mechanisms in local governments in Nepal. To achieve this, a mixed approach has been employed to gather and present comprehensive information. A thorough document review of relevant laws, policies, and regulations concerning accountability in local government has been conducted to understand the existing legal framework and institutional arrangements, while also identifying any gaps or inconsistencies that may impede accountability. Drawing upon extensive literature on the topic, the findings have been organized into relevant subheadings to present the current issues surrounding accountability and governance.

### **4. Accountability and Governance:**

Accountability is a critical aspect of governance, characterized by the responsibility of individuals and institutions to answer for their actions and decisions. It encompasses transparency, integrity, and the implementation of robust mechanisms to ensure compliance with standards, rules, and regulations. In the context of strengthening democracy in Nepal, accountability plays a pivotal role. Firstly, it fosters trust between the government and its citizens by ensuring that those in power are answerable for their actions. When leaders are held accountable, it promotes transparency and reduces the likelihood of corruption, nepotism, and misuse of public resources. This, in turn, enhances citizens' confidence in the democratic process.

Accountability strengthens local governance by empowering local officials to serve their communities effectively. Local governance in Nepal depends on elected representatives and administrative bodies at the grassroots level. When these officials are held accountable, it ensures they remain responsive to the needs of the people they represent. By having mechanisms to monitor and evaluate their performance, accountability helps identify areas for improvement, fosters citizen participation and enables local governments to efficiently deliver essential services. Accountability is necessary for strengthening democracy and local governance in Nepal as it promotes transparency, reduces corruption, and ensures that elected officials and government institutions are held responsible for their actions. It is crucial for building trust, enhancing citizen participation, and driving effective decision-making and service delivery at national and local levels.

## **5. Strengthening accountability:**

Strengthening accountability at the local level in Nepal is of utmost importance due to the inherent necessity of accountability in governance and democracy. Democracy is considered the pinnacle of governance precisely because it upholds accountability. There are several compelling reasons to prioritize accountability at the local level in Nepal.

- a) **Effective Service Delivery:** Local governments are responsible for delivering essential services such as education, healthcare, infrastructure development, and waste management. Strengthening accountability mechanisms ensures that resources are allocated efficiently, and services are delivered effectively to the local population.
- b) **Citizen Empowerment:** Accountability empowers citizens to actively engage in decision-making processes and hold their local representatives accountable for their actions. It enhances transparency, responsiveness, and citizen participation, fostering a sense of ownership and strengthening democracy at the grassroots level.
- c) **Resource Management:** Enhancing accountability in local government is necessary for resource management and justifying value for money in public investments. By establishing effective accountability mechanisms, such as financial audits and monitoring systems, local governments can reduce corruption risks, prevent misallocation of funds, and promote better resource management. Furthermore, accountability helps justify the use of public resources by demonstrating their efficient and effective utilization. Through rigorous monitoring, reporting, and evaluation, local governments can prove the value generated from investing in public resources, which builds trust and confidence in the government's ability to deliver tangible results.
- d) **Trust and Confidence:** Promoting trust and confidence is a crucial outcome of accountability in local government. When local governments demonstrate transparency, responsiveness, and accountability, it instils a sense of trust among citizens. This trust assures citizens that their concerns and grievances will be addressed, leading to public satisfaction and cooperation between the government and the community. By upholding accountability, local governments gain credibility and enhance citizens' confidence in their ability to serve their interests. This foundation of trust is essential for cultivating a healthy and productive relationship between the government and the community.
- e) **Controlling corruption and establishing good governance:** Strengthening accountability mechanisms such as financial audits, reporting systems, and transparency measures helps to prevent corruption and misuse of public funds. This ensures that resources are allocated and utilized in the best interests of the community, promoting good governance.
- f) **Strengthening democracy from the bottom-up:** Accountability in local government is crucial for fostering democracy. When officials are held accountable for their actions and decisions, it promotes transparency, citizen participation, and responsive governance. This allows the voices and needs of the local community to be heard and incorporated into decision-making processes.

- g) Rule of Law: Upholding the rule of law is a fundamental principle in any society. Accountability measures in local government play a crucial role in defining and limiting the responsibilities of government officials through legal means. By establishing accountability, individuals in positions of authority are held responsible for their actions, ensuring they are not above the law. This prevents the abuse of power and fosters a culture of transparency, fairness, and equality before the law. Emphasizing accountability in local government reinforces the notion that no one is exempt from the consequences of their actions, promoting a just and accountable governance system.

Enhancing accountability in local government is crucial to combat corruption, strengthen democracy, instil trust, ensure transparent use of public funds, and clearly define the responsibilities of government officials. These factors contribute to establishing a transparent, efficient, and responsible system of governance at the local level. The primary focus of assessing the effectiveness of accountability mechanisms in local governments in Nepal is to evaluate how well these mechanisms are implemented and exercised.

## 6. Accountability Mechanism at the Local Level:

Based on the legal foundation and practices, local levels implement several accountability mechanisms to promote transparency, prevent corruption, and ensure that officials are accountable for their actions. These accountability mechanisms can be categorized as internal, and external.

**Table 2. Accountability Mechanism at the Local Level**

S No	Internal	External
1	Village/municipal executive body,	The MoFAGA provides guidance and directions.
2	Village/municipal Council meetings,	Social Auditing and Public hearings
3	Local Government Institutional Self-Assessment (LISA).	Media, Press and Local pressure group
4	Project and program Monitoring committees,	Final auditing
5	Internal auditing	Election
6	Legal committee	CIAA and Courts

### Internal:

Internal accountability mechanisms include various measures such as the functioning of the village/municipal executive body, council meetings, judicial committees, monitoring committees, internal auditing, and the Local Government Institutional Self-Assessment (LISA). These mechanisms monitor and evaluate the performance and behaviour of local governments and officials, ensuring that they adhere to proper governance practices and carry out their responsibilities effectively.

## **External:**

External accountability mechanisms involve oversight and regulation by external entities. The Ministry of Federal Affairs and General Administration provides guidance and directions to local governments, ensuring they comply with relevant laws and regulations. Financial auditing is conducted to ensure proper financial management and detect any possible misappropriation of funds. Social auditing allows for community participation in assessing the performance of local governments and holding them accountable. Public hearings offer a platform for citizens to voice their concerns and grievances, enabling them to engage with local government officials directly. Additionally, the Commission for the Investigation of Abuse of Authority (CIAA) takes legal action against any corrupt practices or misconduct by local government officials, ensuring they are held accountable for their actions.

Clause 16 of the Local Government Operations Act of 2017 delineates the allocation of responsibilities and sets performance expectations for the local level in the executive committee, which governs the functions of Local Government. The ultimate authority for endorsing, deciding, and implementing policies and programs at the local level lies with the Council under Clause 19 of the same Act, LGOA 2017. Furthermore, according to Article 217 of the Constitution of Nepal 2015 and Clause 46 of the Local Government Operations Act of 2017, the Local Level Legal Committee plays a crucial role in addressing general legal matters at the community level. This committee is convened by either the deputy mayor or the vice chairperson.

The Local Government Operations Act of 2017 includes provisions for a Budget and Program Formulation Committee, chaired by the deputy mayor or vice chairman (Clause 67). Additionally, there is a provision for financial auditing (Clause 77). Under Clause 114 of LGOA, local governments must follow the directives of the Government of Nepal under Article 232 of the constitution. To promote accountability within Local Government, the Ministry of Federal Affairs and General Administration has introduced a self-assessment mechanism known as LISA. This assessment mechanism evaluates the performance and practices of the local government. Various auditing practices, such as social auditing, public hearings, and environmental assessments, are employed within the local government. Parliamentary committees, constitutional agencies such as the CIAA and Auditor General, media, and pressure groups all play a role in enhancing accountability within the local government. Pressure groups, civil society inquiries, and the electoral process serve as mechanisms to ensure accountability in local government. The combination of these internal and external accountability mechanisms helps to establish a system of checks and balances, ensuring that local governments in Nepal operate transparently, and effectively, and are accountable to the public they serve.

## **7 Fiscal Discipline and Accountability in Local Government:**

Accountability and good governance at the local government level are closely tied to financial discipline. It is essential to address the growing instances of irregularities and complaints

identified during final audits in Nepal's local governments. These issues serve as a cause for concern, as they shed light on challenges related to accountability, transparency, and the efficacy of existing governance mechanisms at the local level. Immediate attention is necessary to address these matters.

**Table 3**  
**Final Audit and Irregularity of Local Level in Nepal**

Rupees in Crore

Report No. and the year	Audited Local Levels among 753	Audited Figure	Irregularity	Percentage among audited
56. 2074/75 (2018)	747	57151	2414	4.20
57. 2075/76 (2019)	743	73823	3748	5.08
58. 2076/77 (2020)	694	81395	4024	4.90
59. 2077/78 (2021)	744	99359	4119	4.15
60. 2078/79 (2022)	749	110206	4283	3.89

**Source:** Various Final Audit Reports from Office of Auditor General Nepal.

The table above presents data on the final audit and irregularities detected in the local governments of Nepal between 2018 and 2022. Report number 56, from the year 2074/75 (2018), indicates that out of the total 753 local levels, 747 underwent auditing. These audits revealed irregularities amounting to 4.2% of Rs 57,151 Crore. Similarly, in subsequent years, significant irregularities were observed at the local government level in Nepal. In 2022, out of a total audited amount of 110,206 Crore Nepalese Rupees, irregularities accounted for approximately 3.9%.

These figures emphasize the lack of financial accountability within Nepal's local government system. It is crucial to address these irregularities to ensure effective financial management and enhance accountability. The reports issued by the Office of Auditor General Nepal provide valuable information for identifying areas that require improvement and rectifying financial irregularities at the local government level.

## 8. Issues of Accountability in Local Levels in Nepal:

The local level in Nepal has numerous accountability issues that hinder its effective functioning. One of the major issues is the failure to hold council meetings on time, which leads to a lack of transparency and delays in decision-making processes. This, in turn, affects the allocation of resources, the timely passage of bills, and the implementation of reform activities. These accountability gaps significantly hamper the overall governance and functioning of local governments.

Another critical issue that needs reform is the increasing number of irregularities observed after final audits. This trend indicates a lack of adherence to standard norms and regulations



or a capacity gap within the system. Such irregularities pose serious challenges to financial management and accountability, paving the way for corruption and the misuse of public funds. This signifies the urgent need to address these issues through extensive reforms aimed at enhancing transparency, enforcing strict compliance with standards, and strengthening oversight mechanisms.

Several cases have been filed against officials for breaching norms and legislation, undermining the importance of upholding the rule of law from the grassroots level. The growing number of complaints received by the CIAA signifies a lack of accountability. Therefore, it is crucial to enhance the monitoring and enforcement of anti-corruption measures at the local level to rectify these accountability lapses.

Excessive politicization of issues exacerbates the already vulnerable state of accountability at the local level. When decisions are influenced by partisan interests rather than the welfare of the public, the integrity of the decision-making process is compromised. A key concern is the performance of local governments, as evidenced by widespread dissatisfaction among the public. This dissatisfaction is likely a result of the failure to efficiently deliver essential services, effectively address public grievances, and actively engage with the community.

Unnecessary staff appointments can undermine transparency and merit-based selection processes. Positions such as advisors, personal assistants, and office assistants without any logical basis, not only misuse resources but also serve as a symbol of autocracy. Additionally, the irrational disbursement of budgets further compounds the issue by potentially leading to the misallocation of resources and impeding the effective implementation of development projects.

**Table 4**

**Corruption Complaints registered in the CIAA and proportion of Local level in Nepal.**

Report no	Year	CIAA Registered Total Complaint	Complaints related to Local Level	percentage
29	2075/76 (2020)	24084	8860	36.78
30	2076/77 (2021)	25152	10560	41.98
31	2077/78 (2021)	22625	9629	42.55
32	2078/79 (2022)	24331	11455	47.08
33	2079/80 (2023)	28067	14432	51.42

**Source:** Various Reports of CIAA Nepal.

The table provides insights into Corruption Complaints registered at the Commission for the Investigation of Abuse of Authority (CIAA) in Nepal, focusing on the proportion associated with the local level. This data has been sourced from various reports published by the CIAA in Nepal.

In the year 2075/76 (2020), out of a total of 24,084 complaints registered with the CIAA, 8,860 were directly linked to corruption at the local level. This accounts for approximately 36.78% of the overall complaints. The subsequent years demonstrated an upward trend in the proportion of complaints related to them. By 2023, more than half, specifically 51.42%, of the corruption-related complaints were attributed to local-level governance. These figures indicate a significant presence of corruption within the local government system in Nepal. Addressing these issues and strengthening accountability mechanisms is important. It would help promote transparency, combat corruption, and establish effective governance for the benefit of all citizens.

## **9. Challenges to maintaining Accountability at the Local Level:**

In Nepal, despite sufficient legal foundations, simplified processes, and planning and programs, the expected enhancement of accountability in local governance has not been realized. The implementation of accountability mechanisms appears ineffective, leading to criticism of local governments in good governance. Challenges persist that hinder the effectiveness of these mechanisms.

### **1. Lack of Public Awareness:**

A significant challenge is the limited awareness among citizens regarding their rights, roles, and responsibilities within the local governance system. Many individuals tend to overlook the significance of local government in areas outside their immediate vicinity, leading to indifference towards these matters. This lack of awareness often results in low citizen engagement and limited utilization of accountability mechanisms. To address this issue, it is crucial to enhance public education and awareness campaigns on the importance of local governance and the roles citizens can play in promoting accountability.

### **2. Limited Capacity:**

Local governments, especially in rural regions, experience limitations in terms of human resources and expertise, which hampers their ability to implement accountability mechanisms. Additionally, challenges such as lack of electricity, internet access, and other necessary facilities further contribute to these capacity constraints. These limitations can directly influence the efficiency and effectiveness of the accountability processes.

### **3. Political Interference:**

Political interference in local governance poses a significant threat to accountability mechanisms. This interference often leads to favouritism, politicization, and a lack of evaluation mechanisms, resulting in undeserving individuals being rewarded while those who perform well are demoralized. When officials are swayed by political interests, it becomes difficult to maintain transparency and accountability in the system.

#### **4. Inadequate Monitoring & Evaluation in Policy & Program Implementation:**

Despite laws and guidelines, effective resource management, and established structures, significant weaknesses remain in the implementation process due to a lack of timely monitoring and evaluation. Proper monitoring during the execution phase is crucial for enhancing accountability. Unfortunately, this aspect is lacking in the governance of local levels in Nepal.

#### **5. Structural Weakness in Promoting Accountability at the Local Level:**

Despite the proximity of local government to communities in Nepal, there are capacity gaps that hinder effective accountability mechanisms. Moreover, there exists an imbalance in the power distribution among the legislative, judiciary, and executive branches. At the federal level, government formation heavily relies on the majority in parliament, which serves as a watchdog, while constitutional bodies aim to ensure accountability. In contrast, at the local level, there are fixed tenures, and oversight agencies are often distanced from the community, leading to high costs associated with corruption investigations. To tackle these issues, establishing a local oversight agency with enhanced authority is recommended to enhance accountability. In the meantime, the district coordination committee (DDC) could serve as an interim measure for extensive monitoring.

### **10. Enhancing Effective Accountability in Local Governance:**

Accountability is the foundation of good governance. When accountability is undermined, it can have a detrimental impact on democracy and overall governance. There can be preventive, curative and promotive strategies to enhance effective accountability in Local government. To enhance the effectiveness of accountability mechanisms in local governments, it is important to implement certain measures.

- 1. Promoting Public Awareness:** It is crucial to prioritize efforts aimed at increasing public awareness about the governance structure and citizens' rights and responsibilities. Enhancing people's active and meaningful participation in the local decision-making process should be a key objective. Implementing awareness campaigns and education programs can empower citizens to actively engage and contribute to their local communities' decision-making processes.
- 2. Upholding Exemplary Ethics and Conduct:** Local-level leaders should consistently demonstrate exemplary conduct and uphold high ethical standards. Voters should be encouraged to elect candidates with a strong reputation for integrity and ethical behavior.
- 3. Enhancing Internal Control and Monitoring Mechanisms:** Strengthening internal control and monitoring systems is essential in identifying and addressing accountability gaps. It is imperative to establish a monitoring mechanism that responds promptly

and efficiently to any issues that arise. By implementing a regular monitoring system, accountability at the local level can be significantly improved. Additionally, maintaining discipline through effective internal control measures is vital for the smooth functioning of any organization.

4. **Developing and Enforcing Realistic and Feasible Policies in Local Governance:** Local governments must prioritize the creation and implementation of comprehensive and achievable policies and regulations. Moreover, it is essential to establish robust norms, standards, and a code of conduct to uphold accountability. By providing clear guidelines and expectations, local governments can effectively uphold a high level of accountability in their day-to-day operations.
5. **Bolstering the Legal Framework:** The legal framework should be strengthened by enacting and rigorously enforcing comprehensive laws, regulations, and policies that aim to promote accountability within local governance in Nepal. This entails ensuring that legal measures effectively address accountability issues at the local level and provide a strong basis for accountability mechanisms to function effectively.
6. **Strengthening Capacity Building:** Local governments should prioritize investing in the capacity development of their officials and staff. This can be achieved by offering comprehensive training programs and providing necessary resources to enhance their understanding of accountability mechanisms and enable them to implement them effectively. Furthermore, establishing a sophisticated work environment equipped with information technology can further support their efforts to maintain accountability.
7. **Establishing Robust Local-level Oversight Bodies:** It is imperative to establish a dedicated oversight mechanism at the local level to address issues of corruption and malpractices. This oversight body can either be integrated within each local level or be a separate agency responsible for monitoring and addressing such matters at the provincial level or as deemed appropriate. An alternative option would be to enhance the authority and efficacy of the District Coordination Committee (DCC) for monitoring local government activities. By having a strong local-level oversight mechanism in place, swift actions can be taken in response to any instances of abuse and corruption.
8. **Enhancing Transparency in Decision-Making and Utilizing Information Technology:** Foster transparent and inclusive decision-making processes to hold local authorities accountable and cater to the community's needs and interests. Focus on upgrading and modernizing the information technology infrastructure within local governance to facilitate streamlined data management, online services, and easy access to information. This will greatly enhance transparency and accountability in local governance.
9. **Promoting Citizen Engagement and Collaboration:** Emphasize the importance of active citizen involvement in local governance by promoting public consultations, civic education programs, and awareness campaigns. This will cultivate an atmosphere of accountability and enhance transparency in decision-making processes. Furthermore, establish collaborations with Civil Society Organizations (CSOs), non-governmental

organizations, and other stakeholders to monitor, advocate for, and advance accountability in local governance. By working with CSOs, local authorities can ensure transparency and good governance are upheld within their communities.

- 10. Timely Reporting and Transparent Financial Management:** Set up effective mechanisms to facilitate regular reporting and public disclosure of local government activities, encompassing financial reports, project implementation updates, and progress reports. This will foster transparency and allow for public scrutiny, promoting accountability. Implement rigorous financial management and auditing systems to ensure transparency and accountability in utilizing local government funds. This may entail conducting periodic financial audits and publicly disclosing financial reports. By adhering to these measures, local authorities can enhance trust and accountability in their financial practices.

## Conclusion:

There is a pressing need to enhance accountability in local governance. The significance of accountability in local governance cannot be understated. It is an integral aspect of good governance that must be prioritized. In Nepal's local governance, there are evident gaps that require attention to strengthen accountability. The existing mechanisms and structures for accountability have proven ineffective, obstructing responsible governance and citizen participation in public service provision. This undermines the values of democracy and collaborative decision-making. Despite commendable efforts made by Nepal to establish accountability mechanisms, numerous challenges persist. It is crucial to confront these challenges directly and implement strategies that can enhance the effectiveness of these mechanisms. By doing so, local governments in Nepal will be able to promote transparency, uphold the principles of good governance, and better address the needs of their constituents. Ultimately, this will contribute to strengthen the democratic framework, reinforcing it as a resilient and enduring system.

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