

Analyze the Effectiveness of Resource Mobilizations of Local Government

Khom Raj Kharel *
Suman Kharel**

Abstract

Local governments are the closest administrative units which deliver public services to the grassroots level of citizens. Local governments enhance the access of services to the citizens. Effectiveness of budget implementation depends on the absorptive capacity of local governments and local level transparency in their affairs. The effectiveness of budget implementation is measured in terms mobilization of local resources and development of surrounding. Through the local resource mobilization, countries accelerate their economic growth by raising and spending their own funds for public goods and services such as schools, hospitals, clean water, electricity and roads. Local government investment in their own public goods and services in infrastructure is also essential for attracting private investment and laying the foundation of long term economic growth. The Constitution of Nepal 2015 defines Nepal as a federal democratic republic organized three level governments as federal, province and local. Local governments are the development partners to the central government need to mobilize enough revenue locally to support the central government development agenda. Inadequate financial resources can undermine the effective implementation of developmental projects in Nepal. Budgets are important as they prudential manage scarce financial resources and at the same time serve as a means of expenditure authorization, control and evaluation base.

Keywords: *Effectiveness, budget, implementation, resource mobilization, local development*

Introduction

Local government means the regulation and administration of local affairs of a certain area by a body of the elected representatives who inhabit there locally. In the development discourse, the previous attitude of the central government actors meant that they alone knew all about development and that any of their answers to development problems were the right ones and these days such notions have been replaced by the realization of the importance of local

* (Principal Author), Associate Professor of Economics, Tribhuvan University. Email: kharelkhom@yahoo.com

** (Corresponding Author), Assistant Professor of Rural Development, Tribhuvan University. Email: sskharel@gmail.com

knowledge and willingness of the local people to be involved in the governance. This new phenomenon in the political and developmental process has necessitated the re-emergence of an alternative concept of participatory decentralized democracy.

Local government creates productive environment for democratic participation of local stakeholders, supporting market-led and environment friendly local development, and facilitating outcomes that enrich the quality of life of the local people (Shah & Shah, 2006, p.24). Therefore, the provision of local government is based on the principal of accessing the public services effectively with the desired quality along the participation of local community. So, overall development of the country is highly dependent on the resource mobilization trend and practices of local governance which are not a mutually exclusive.

Decentralization reforms have become popular throughout the world since the 1980s. These measures are expected to make states both democratic and developmental. For democratization, decentralization is intended to widen the opportunities for citizens to participate in local decision-making process. For economic development, it is anticipated that decentralized states, especially local governments, will improve general welfare by making public services more responsive to the various needs of people. Local self-government is also necessary precisely because some public needs are specific to the local community and their scope. It provides an extensive range of services to the people and performs functions of great variety and magnitude. More pragmatic reasons speak well for the continuance and even strengthening of local self-government. Local self-government also ensures two-way communication between the state government and local people (Rijal, 2013).

In fact, desire and aspirations of local government and citizens fulfill through the better cooperation and coordination among central and local governments. Thus, it can be said that local self-government contributes to resilience, strength, and richness of democracy by promoting diversification of political experience through democratic action. In the context of Nepal, the Local Self Governance Act (LSGA) (1999) focused on participatory planning and budgeting for local development. Its purpose was to maintain social justice to deprived and marginalized people. LSGA 1999 also emphasized on inclusive development through accessible and equitable public service delivery especially to the local people from centralized system. Some significant results of it over the two decades were: provision of information cell in district development committee and municipality, practices of right to information (RTI) by various non-government organizations (NGOs), local bodies' formation of citizen awareness center, ward citizen forum, public hearings, public and social audits, public finance management system for making local governance effective and result oriented (Sharma, 2017).

Nepal has experienced different modes of decentralization, ranging from deconcentration into delegation and delegation into devolution. The basic goal of decentralized governance was to promote good governance, to strengthen pluralistic democracy, to provide public services efficiently, and to reduce poverty. A significant process of decentralization was

initiated with the enactment of the Decentralization Act in 1982 AD and the adoption of relevant regulations in 1984 AD. The Constitution of Nepal (2015 AD.) had also accepted decentralization as a fundamental element of 'democracy' of the time. These legal frameworks developed foundation for the process of de-concentration of functional responsibilities to the local government. Here in this context, local government is thought to be one of the key institutions for the mobilization of resources in development.

The Constitution of Nepal 2015 defines Nepal as a federal democratic republic organized three levels of government as federal, state and local government. The state is divided into seven provinces and local level is divided into 77 districts and 753 local levels. Under local levels, there are 6 metropolises, 11 sub-metropolises, 276 municipalities and 460 gaunpalikas. There are 6,743 wards under 753 local units. The Constitution of Nepal 2015 gives 22 powers to the local levels which enables them to formulate laws to implement these powers. Besides these powers, there are 15 such concurrent powers which can be implemented by three levels of governments in the principles of coordination, cooperation and coexistence (Constitution of Nepal, 2015).

Literature

The broader concept of decentralized system encourages local authorities to exercise their power, jurisdiction, roles and responsibilities effectively and efficiently. Theoretically, from the jurisdictional perspective, there are two principles of jurisdictional designs. The first principle is *the closer a representative government is to the people, the better it works* and the second one is *people should have the right to vote for the kind and amount of public services they want are applying generally in this system* (Stigler, 1957 as cited in Shah & Shah, 2006).

Local government bodies are independently elected by the local citizens. Politically, they look like autonomous and independent. But there is lack of fiscal decentralization, no role of bureaucrats in political decision and contradictory acts with central government. Local government often experiences lack of human, financial, and technical resources, which prevents the government to provide appropriate public services under decentralization and thus power remains in the hands of central government (Fagut, 2002).

Decentralization is a process through which sub-national governments increasingly partake in deciding on and administering essential public policies and services. Various decentralization measures are currently in operation in many parts of the world. Simultaneously, centralized states have now faced enormous challenges to meet the expectations of citizens. A shift from centralized to decentralized states is proposed in the search for an alternative mode of problem solving. This shift is further supported by the romantic image of small communities where direct participation of the people in governance system was possible (Treisman, 2007).

The World Bank report (2014) on "Local Service Delivery in Nepal" highlights public benefits from outcomes of any particular service, not merely inputs of that service. The study found that Nepal had increased six-fold revenues in local bodies over the past six years without

corresponding changes in the institutional framework for local government. Disparities in geography and demography are not reflected in LBs' institutional framework or operations. The intergovernmental finance framework does not stimulate local revenue effort. There is significant scope for strengthening the management systems at the local level. Relations of local bodies and citizen are not qualitatively different from other public institutions in spite of their greater proximity. And the report recommended government to address LB human resource constraints and adjust planning processes like simple need assessment and project management.

Under new federal structures, local governance mechanism has got full flagged power/jurisdictions in local levels. There is a provision of participation of eight different local stakeholders (i.e., legislative, executive, judiciary, private sector, media, community organization, political parties, and civil society) during planning and implementing local projects. It pursued and implemented decentralization principles like; devolution of power and responsibilities in local levels that required for making local levels capable, building and development of institutional mechanism, people's participation in local development activities. Constitution has clearly enlisted power/jurisdictions of three tiered government (i.e. federation, provinces and local levels) at the same time there is also provision of concurrent power/jurisdictions between federation and provinces as well as among federation, provinces and local levels. Constitution of Nepal, 2015).

Nepal has had intergovernmental system for more than 50 years. With the establishment of federal republic democracy and promulgation of new constitution in 2015, new federal government, provincial, district coordination committee (DCC) and municipals are established with new elected members. Until now two-fiscal budgets have been presented by the federal government. To make three tiers of government responsive, fair, responsible and accountable (Ivanyan & Shan, 2018), the following devolution is found an urgent need to implement for effective and efficient public service delivery mechanism.

The federal government should decentralize decision-making and administrative central power and authority to autonomous elected local governments. This should be supported by constitutional, legislative and institutional frameworks and complemented with de facto autonomy which will provide discretionary power of mobilizing financial resources, (hire, replacement and fire), rewards or sanctions and incentives for implementing governance functions locally to the lower tiers of government (Kharel, 2020).

By reviewing various research studies, local government is one of the important components to the central government for mobilizing local resources and generating revenue to the central government. There is essence effective implementation of budget of local government for resource mobilization enhancing development activities in the grassroots level. By mobilizing local resources, country can move forward development activities which tend to support for generating government revenue. In the context of Nepal such compressive research study has not be conducted yet, so the present study is focused to the effectiveness

of budget implementation of local government for resources mobilization to the development prospective.

Research questions

Many studies around the world reveal that in the economic development strategies of any country needs effectiveness of local governments of budget implementation for resource mobilization. It is argued that better governance is essential for economic development as well there should be competitive leadership in local levels. The local level development becomes the foundation of economic development of the nation. Nepal has practices local governments after the execution of the Constitution of Nepal 2015. This study has found the answer of the following research questions:

- i. What is the process of decentralization of Nepal?
- ii. How can be measured the effectiveness of budget implementation for resources mobilization?

Research Objectives

The capacity of local governments of budget implementation for resources mobilization from development prospective is critical issue. Nepal is fundamental entered into federal governmental system which is guaranteed in the Constitution of Nepal 2015. The vibrant local governments are an imperative component for budget implementation mobilizing resources and well governed and responsive public sector and society. The general objective of the study is to analyze the effectiveness of budget implication of local government for resources mobilization. The specific objectives of the study are as follows:

- i. To analyze the development process of decentralization of Nepal.
- ii. To examine the effectiveness of budget implementation of local government in terms of local developments.

Research methodology

This study is based on secondary data and descriptive and analytical research design is applied to analysis and reviews the different sectors of local governments toward effectiveness of budget implementation of local government for resources mobilization. All analysis and discussion have been based in published source of secondary data such as Economic Surveys (2001/02-2019/20), Ministry of Local Government, Ministry of Finance, Various Budget Speeches, Planning Documents, Nepal Rastra Bank, Central Bureau of Statistics (CBS) and other different associations which are related with local governments. The effectiveness of budget implementation of local government for resources mobilization is measures in terms of local developments as schools, health centers, access of clean drinking water, local roads, poverty alleviation and employment opportunities.

Toward difficulties faced Focus group discussion has been conducted with seven local governments' representatives from seven provinces. To show the relationship of dependent variables and independent variables, correlation is applied and measuring the effectiveness impact on the economy, linear regression model is applied assuming budget independent variables and number of schools, health posts, number population to have access of clean drinking water and electricity and poverty alleviation as dependent variables. Some descriptive statistics such as table and line graph are also used to explain the data.

Results and discussion

Development process of decentralization in Nepal

Local development depends upon the effective budget implementation of local government by proper mobilization of resources. Government of Nepal has been allocating significance budget for local development in different fiscal years. Nepal has entered into decentralization process after 1960s as decentralization of government functions. The first five year plan was implemented in 1956 by emphasizing the development of rural areas focusing on agriculture development and industrialization. The Decentralization Act 1960 was instigated to approach the local development at the lower level. Gaun Panchyat was a lower unit to deliver public services but they did not provide fiscal power. In the Panchyat system , a small number of expenditure and revenue authorities were transferred to local bodies by the Decentralization Act 1981 with low progress due to politicize under it.

After people's movement in 1990s, Nepal adopted multi-party democracy and decentralization was more attention to all. In 1992, the District Development Committee (DDC) and Municipality and Village Development Committee (VDC) Acts were passed with lack of fiscal power to the local governance. In 1998, Local-self Government Act was passed in which limited fiscal power and resources utilization authorities were given to local government but the central government highly controls in terms of budget, resources and decision-making. Lacks of active participation of people in decision-making and good governance, the local level bodies were unable to deliver development feeling to the local people (Acharya,2018). The practices of decentralization showed that there was powerless in terms of authority and resources mobilization.

After the people's movement 2006, Nepal embraced the federal political system as per Interim Constitution 2007. The federalism was institutionalized after the prolongation/ implementation of the Nepal's Constitution 2015. Under the federal political system, there are three layers of governance such as federal, provincial and local governance in Nepal. The powers of three layers of governance are mentioned in Schedule 5, 6 and 7 of the Constitution of Nepal 2015. *Authority, Power and Decentralization of Local Government*

The Local level means the Village bodies, Municipalities and District Assemblies as per the Constitution of Nepal 2015(Article 306-N) whereas rural municipality and municipalities are the grassroots levels of the political system in Nepal. The objective of the restructured local level is to institutionalizing a democratic and well-functioning of local government.

The effective delivery of public services to the local level brings out social and economic development activities to uplift the living standards of the local citizens and developing democratic leadership at the grassroots level. The principle motto of local governance is to establish center of power at every local level. Under the Constitution of Nepal 2015, local level in Nepal is divided 77 districts and 753 local levels including 6 metropolises, 11 sub-metropolises, 276 municipalities and 460 rural municipalities. The Constitution provisions local government with autonomy rather than local unit. The constitution guarantees the local autonomy and decentralization. Article 50 has provided the principle of inclusion in the governance system based on local autonomy and decentralization as well devolution of power to the local political unit considering local government under federalism through the Constitution of Nepal 2015 (Appendix-8). The Local Government Operation Act (LGOA) 2017 was initiated for the effectiveness of the local government. The Local Government Operation Act has brought with many provisions such as plan formulation and implementation, judicial works and financial jurisdictions under which local governments can coordinate with the private sector, community organizations and non-government organizations for sustainable development.

The Local Government Operation Act 2017 has ensured to delegate powers and functions at the lowest units called wards which are the closest local units of the people. The chairman of the ward engage in the formation of budget and plans of the concerned wards, issue a letter of recommendation and certify various documents related to personal incidents, land, house, citizenship, reconciliation and relationship both in Nepali and English. Land taxes are collected at ward levels. The Constitution of Nepal clearly mentions the word autonomy in the context of local level in Article 50.

Effectiveness of Budget Implementation of Local Government for Resource Mobilization

The effectiveness of budget implementation of local government for resources mobilization can be analyzed in terms of results of development activities. This study period is taken from 2001/02 to 2019/20. The effectiveness budget implementation of local government for resources mobilization has been observed on the following areas:

Table-1: Trends of local grants from 2001/02 to 2019/20

<i>Year</i>	<i>Local Grants (Rs.in Billion)</i>
2001/02	69.03
2002/03	27.56
2003/04*	55.10
2004/05	47.26
2005/06	55.34
2006/07	91.68
2007/08	20.05
2008/09	16.87
2009/10	21.46
2010/11	23.98

2011/12	26.22
2012/13	23.30
2013/14	30.11
2014/15	33.00
2015/16	33.86
2016/17	54.74
2017/18	234.01
2018/19	210.72
2019/20*	188.43

Source: Budget Speeches (2001/02-2020/21) [Note: *, means estimated Grants]

Table-1 presents the trends of local grants from 2001/02 to 2019/20. The grants of local government have been increasing at a significant rate in the most of the fiscal year in the study period. The trend of local grants has been increasing.

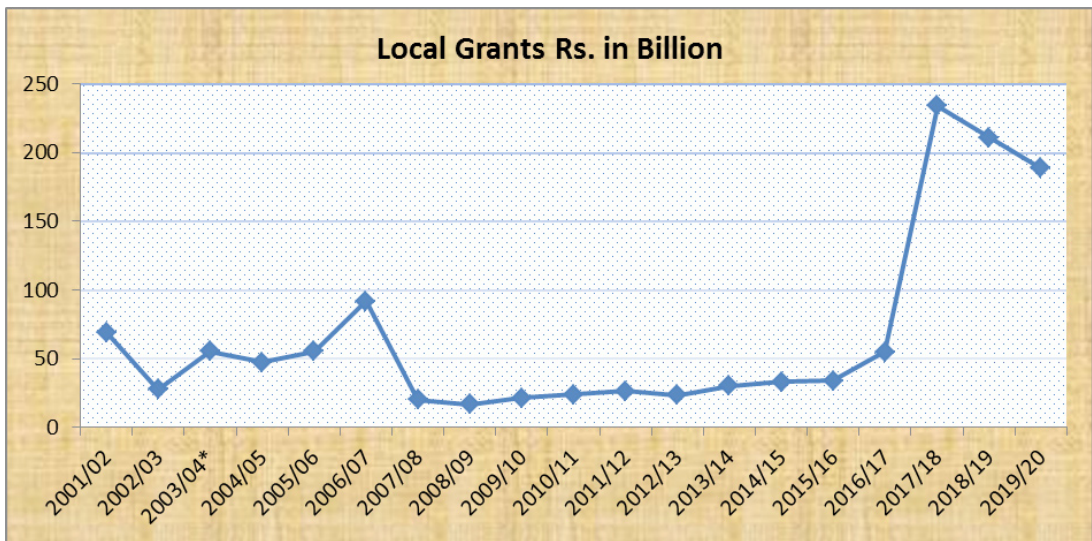


Figure-1: Local Grants from 2001/02 to 2019/20.

Figure 1 depicts the trends of local grants from 2001/02 to 2019/20.

Table-2: Access of Drinking Water and Basic Cleaning from 2009/10 to 2019/20.

Year	Access of Drinking Water (%)	Basic Cleaning Access (%)
2009/10	80.4%	46.1%
2010/11	81.8%	61.0%
2011/12	82.4%	45.9%
2012/13	82.9%	64.3%
2013/14	83.6%	70.3%
2014/15	86.5%	82.0%
2015/16	87.0%	87.1%
2016/17	87.4%	96.6%
2017/18	88.0%	98.6%
2018/19	89.0%	99.7%
2019/20	90.0%	100.0%

Source: Economic Surveys (2014/15 and 2019/20).

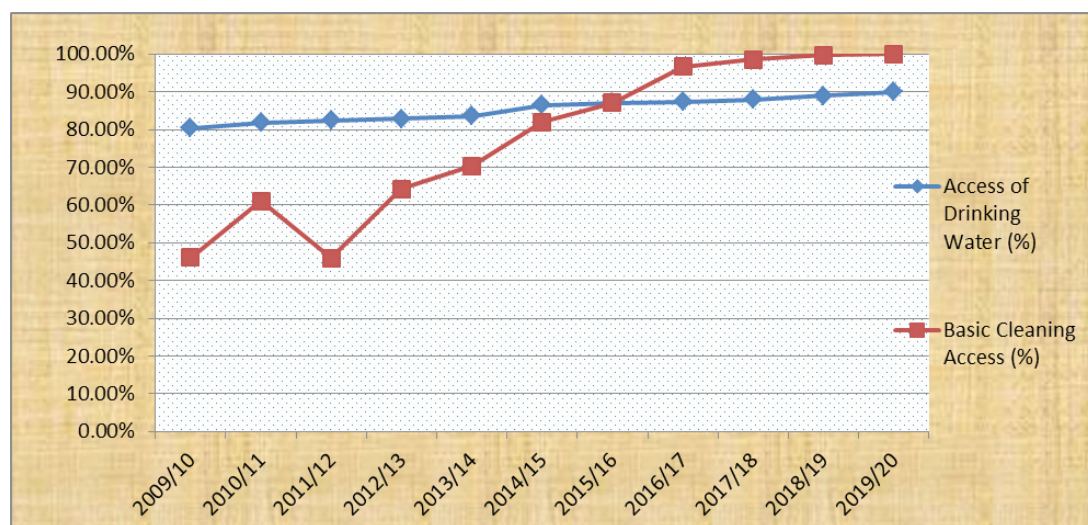
**Figure 2: Access of Drinking Water and Basic Cleaning from 2009/10 to 2019/20**

Table 2 and Figure 2 show the access of drinking water and basic cleaning facility of Nepal from 2009/10 to 2019/20. The drinking water facility and cleaning access has been increasing. Upto 2019/20, the population getting drinking water was 90 percent and basic cleaning access has reached almost population in 2019/20.

Table 3: Progress of Schools of Nepal from 2001/02 to 2019/20.

Year	Basic Level (1-8)			High School (9-12)			Total Schools (1-12)
	Basic Level (1-5)	Basic Level (6-8)	Total Schools (1-8)	High School (9-10)	High School (11-12)	Total Schools (9-12)	
2001/02	27294	12845	40139	9357	-	9357	49496
2002/03	25912	7404	33316	5443	-	5443	38759
2003/04	27268	8249	35517	4741	-	4741	40258
2004/05	24746	7436	32182	4547	-	4547	36729
2005/06	27435	8471	35906	5039	-	5039	40945
2006/07	27901	8880	36781	5329	-	5329	42110
2007/08	29220	9739	38959	5894	-	5894	44853
2008/09	30924	10636	41560	6516	-	6516	48076
2009/10	31655	11341	42996	6928	-	6928	49924
2010/11	32684	11939	44623	7559	-	7559	52179
2011/12	33881	13791	47672	8233	3383	11616	59288
2012/13	34298	14447	48745	8416	3596	12012	60757
2013/14	34743	14867	49610	8726	3596	12322	61932
2014/15	34335	14952	49287	8825	3659	12484	61771
2015/16	34362	15091	49453	8968	3669	12637	62090
2016/17	34736	15170	49906	9084	3761	12845	62751
2017/18	35211	15632	50843	9171	3781	12952	63795
2018/19	34845	16063	50908	9905	3806	13711	63429
2019/20	35063	16770	51833	10644	4187	14831	66664

Source: Economic Surveys (2010, 2014, 2018 & 2019/29).

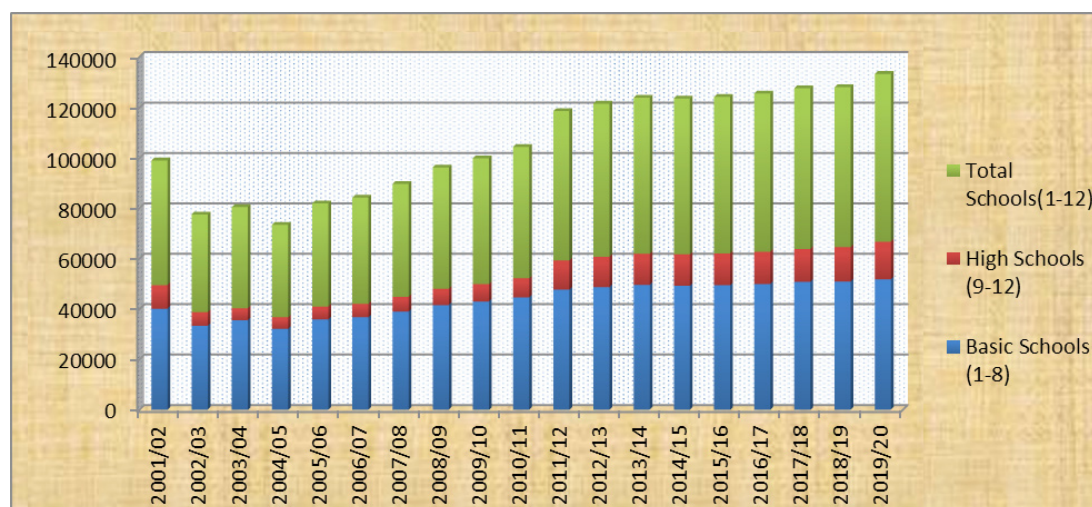


Figure-3: Progress of Basic Schools, High Schools and Total Schools from 2001/02 - 2019/20.

Table-3 and Figure-3 depict the increasing trends of schools in Nepal from 2001/02 to 2019/20. There is significant contribution of local governments to expand the schools in Nepal. Basically school level education development, there is direct efforts of local government in Nepal. As per the Constitution of Nepal 2015, development of schools and health sector has scheduled the top priority of the local governments.

Table-4: Health Institutions from 2001/02 to March 2019/20.

Year	Health Institutions					
	Hospitals	Primary Health + Health Center	Health Post	Ayurveda Hospitals	Sub-health Post	Total
2001/02	83	190	700	286	3170	4429
2002/03	83	190	700	287	3148	4408
2003/04	83	190	700	287	3141	4401
2004/05	87	186	699	287	3131	4390
2005/06	87	186	699	293	3131	4396
2006/07	87	211	676	293	3129	4396
2007/08	94	206	699	293	3104	4396
2008/09	102	207	676	293	3114	4392
2009/10	102	207	1176	291	2617	4393
2010/11	102	208	1698	291	2095	4393
2011/12	105	205	2175	293	1615	4393
2012/13	107	204	2175	293	1615	4393
2013/14	107	215	2175	293	1695	4485
2014/15	116	215	3790	384	-	4505
2015/16	116	216	3883	384	-	4599
2016/17	116	200	3803	384	-	4503
2017/18	123	203	3803	384	-	4513
2018/19	125	203	3805	384	-	4517
2019/20*	125	203	3805	395	2626	7154

Source: Economic Surveys (2010, 2014, 2018 & 2019/20).

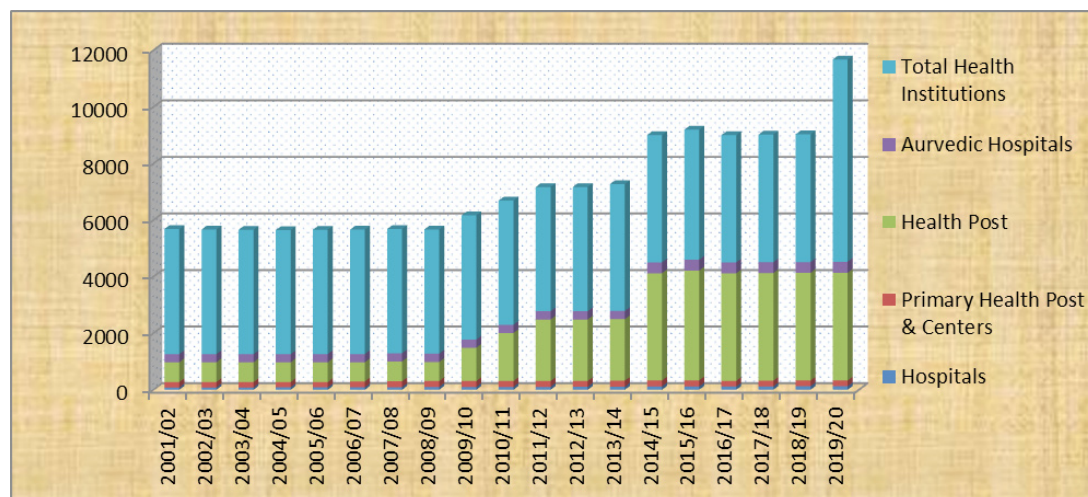


Figure-4: Process of Health Institutions from 2001/02 to 2019/20.

Table-4 and Figure 4 show the trends of health institutions of Nepal from 2001/02 to 2019/20. The progress of health institutions of Nepal seems to be satisfactory. There are significant numbers of health posts, sub-health posts which basically established in local levels. The access of health facility of local people has been increasing in the study periods. But the access of hospitals facility seems to be limited.

Table-5: Length of Local & District Level Roads from 2013/14 - 2019/20.

Year	Length of Local & District Roads
2013/14	52883
2014/15	53143
2015/16	53310
2016/17	57939
2017/18	59565
2018/19	60163
2019/20	61395

Source: Economic Survey 2019/20.

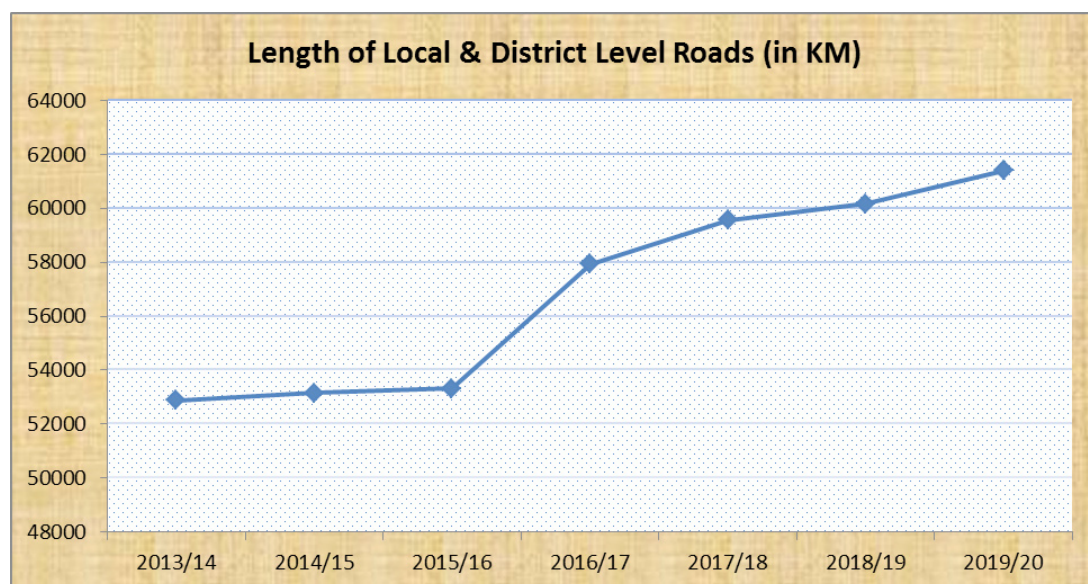


Figure-5: Trend of Growth of Local & District Level Roads from 2013/14- 2019/20

There has been significant progress in local roads development since 2013/14. In the fiscal year, total length of local roads was 52,883 kilometers in 2013/14. Table 5 depicts of the total length of local and district levels roads from 2013/14 to 2019/20. The length of local and district level reached 61,395 Kilometers in 2019/20. The figure shows the increasing trends of local and district level roads of Nepal. The increasing trends of local and district roads is the impact of the allocation and implementation of local and district level budget.

There has been significant progress in poverty alleviation. Before the decentralization process in Nepal (i.e.1990), around 49 percent people were under poverty line whereas now there are around 18 percent people under poverty line. There has been satisfactory progress in employment generation, development of financial sectors such as cooperatives and branches of banks in local levels.

Conclusions

The effectiveness of budget implementation of local government for resources mobilization is a critical issue. Budget allocation and implementation are the important processes through which local governments deliver services to the local people. The effectiveness of budget implementation depends on the efficiency of local governments, laws and the level of transparency of their affairs. Budget allocation and implementation through local government is expected to be more effective which could enhance development activities and produce results from the targeted projects. For effective budget allocation and implementation, the local governments need to increase their administrative capacity. Local governments need efficient and visionary leadership and trained staffs. There are the problems of shortage of staffs in the most of local governments. The limited administrative capacity of local governments and less visionary local leadership is the major factors of effectiveness of allocation and implementation of budget of local government for resources mobilization.

Local governments need to focus on increasing their absorptive capacity and accountability towards people. The local governments should ensure effectively implement their development projects and fulfill the needs of their citizens. It is urgent to draw the trust of citizens in their governments and expedite the implementation of federalism, programs and functions. Local governments have the responsibility to identify priority to the needs of citizens in different areas not only infrastructures.

References

- Acharya, K.K.(2018). The Capacity of Local Governments in Nepal: from the Government to Governance and Governability. *Asia Pacific Journal of Public Administration*, Vol. 40, Issue 3, pp.186-197.
- Faguet, J. P. (2002). *Does Decentralization Increase Government Responsiveness and to Local Bodies? Evidence from Bolivia*. London: Centre for Economic Performance and Development Studies Institute, London School of Economics.
- Government of Nepal (1999). *Local Self-Governance Act-1999*. Ministry of Federal Affairs and Local Development, Kathmandu, Nepal.
- Government of Nepal (2015). *Constitution of Nepal 2015*. Ministry of Law, Justice & Parliamentary Affairs, Singhdurbar, Kathmandu, Nepal.
- Kharel, S. (2020). *Service Delivery Practices of Local Government in Nepal*. (Unpublished Doctoral Dissertation, Tribhuvan University). Faculty of Humanities and Social Sciences. Kirtipur, Kathmandu: Nepal.

- Ministry of Finance (2010). *Economic Survey 2010/11*. Government of Nepal, Singhdurbar, Kathamndu.
- Ministry of Finance (2014). *Economic Survey 2014/15*. Government of Nepal, Singhdurbar, Kathamndu.
- Ministry of Finance (2018). *Economic Survey 2018/19*. Government of Nepal, Singhdurbar, Kathamndu.
- Ministry of Finance (2019). *Economic Survey 2019/20*. Government of Nepal, Singhdurbar, Kathamndu.
- National Planning Commission (1998). *Ninth Plan, Government of Nepal*, Singhadurbar, Kathmandu.
- National Planning Commission (2007). *Eleventh Three Year Plan Document 2007/08- 2009/10*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission (2014). *Thirteenth Three Year Plan Document 2013/14- 2015/16*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission (2016). *Fourteenth Three Year Plan Document 2016/17- 201/19*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission(1992). *Eighth Five Year Plan Document 1992-97*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission(1997). *Ninth Five Year Plan Document 1997-2002*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission(2002). *Tenth Five Year Plan Document 2002-2007*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission(2010). *Twelfth Three Year Plan Document 2010/11- 2012/13*. Government of Nepal, Singh Durbar, Kathmandu.
- National Planning Commission(2019). *'Approach Paper to Fifteenth Five Year Plan Document 2018/19- 2023/24'*. Government of Nepal, Singh Durbar, Kathmandu.
- Rijal, Y. (2013). *Local Self Government in Nepal. A Study of Western Development Region 1990 to 2000* (Unpublished Doctoral Dissertation, Tribhuvan University). Faculty of Humanities and Social Sciences. Kirtipur, Kathmandu: Nepal.
- Shah, A., & Shah, S. (2006). The New Vision of Local Governance and the Evolving Roles of Local Governments. In A. Shah (Ed.), *Local Governance in Developing Countries* (1-46). Washington DC: World Bank.
- Sharma, B. (2017). *Rich Man's Election*. My Republica. Retrieved from <https://myrepublica.nagariknetwork.com/news/30300/> on February 12, 2019.
- Sharma,P.(2014). *The Federalism Debate in Nepal*. United Nations Development Programme and Participatory Constitution in Nepal,Kathmandu.
- Treisman, D. (2007). *The Architecture of Government: Rethinking Political Decentralization*. Cambridge: Cambridge University Press.
- World Bank (2014). *Local Service Delivery in Nepal*. World Bank South Asia Governance and Public Sector (SASGP) South Asia Region.