



WEAK MONITORING AND ACCOUNTABILITY AS DRIVERS OF CORRUPTION IN LOCAL GOVERNMENTS: EVIDENCE FROM DISTRICT LASBELA

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KEYWORDS	ABSTRACT
Local governance, corruption, monitoring mechanisms, accountability, decentralization, financial management, citizen participation, District Lasbela, Balochistan, Pakistan.	This study examines the relationship between weak monitoring, inadequate accountability mechanisms, and corruption vulnerabilities in local government institutions in District Lasbela, Balochistan, Pakistan. Effective monitoring and accountability are essential for ensuring transparency, responsible use of public resources, and efficient local service delivery. However, institutional weaknesses, inadequate financial controls, limited administrative oversight, and ineffective enforcement may create opportunities for financial irregularities and the misuse of public resources. Drawing on existing literature on decentralization, local governance, and accountability, alongside official audit reports of local government institutions in Balochistan, this study explores key institutional weaknesses affecting governance in District Lasbela. The findings highlight deficiencies in the monitoring of development schemes, internal financial controls, revenue collection, public asset management, procurement procedures, and the implementation of audit recommendations. The analysis also identifies accountability gaps arising from fragmented administrative responsibilities, limited transparency, and insufficient citizen participation in oversight processes. These weaknesses may reduce the likelihood of detecting irregularities, weaken corrective action, and increase institutional vulnerability to corrupt practices. Nevertheless, audit observations and administrative irregularities are not, in themselves, conclusive evidence of criminal corruption; rather, they indicate weaknesses in institutional controls that require investigation and remedial action. The study emphasizes that decentralization alone cannot ensure effective local governance without clearly defined responsibilities, adequate administrative capacity, transparent financial management, and enforceable accountability mechanisms. It recommends strengthening internal and external audits, introducing systematic physical verification of development projects, improving digital recordkeeping, ensuring timely resolution of audit observations, and expanding citizen access to public information. The study concludes that strengthening monitoring and accountability mechanisms is essential for reducing corruption vulnerabilities, improving public service delivery, and restoring citizens' confidence in local government institutions in District Lasbela.
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Introduction

Local governments are a vital part of democratic governance and public administration, as they are the ones that are closest to citizens and are tasked with implementing public policies, development priorities and public resources at the local level. Good local governance is not only about having enough financial and administrative resources, it is also about having robust institutional arrangements for transparency, monitoring and accountability. These mechanisms can contribute to the effective exercise of public authority within a framework of rules and to the proper use of public resources for their purpose when they work well. Lack of oversight and accountability, on the other hand, can provide institutional opportunities for abuse of authority, financial irregularities, favoritism and other forms of corruption. The literature on local governance in Pakistan has also highlighted that poor political and administrative accountability can have a negative impact on the effectiveness of decentralized service delivery (Mohmand & Cheema, 2007). Therefore, monitoring and accountability play a crucial role in combating corruption in local government institutions. Monitoring is the systematic observation and evaluation of administrative decisions, development projects, financial transactions, procurement processes and service delivery. It helps governments detect irregularities and administrative shortcomings before they turn into institutional issues. Accountability, on the other hand, involves public officials and institutions providing explanations and justifications for their actions, and taking responsibility for decisions made in the exercise of public authority. In the absence of monitoring systems, irregularities may go undetected, and weak accountability systems may make it less likely that violations of rules will lead to corrective or disciplinary action. This can lead to a lack of accountability and weak monitoring, which can make it challenging to identify and address corrupt practices. In developing countries, where institutional capacity, administrative resources and oversight mechanisms can be limited, the link between local governance and corruption is especially relevant. In the Pakistani context, Khan (2022) suggests that the weak monitoring system is enhanced corruption in local governance. Likewise, research on the local government system in Pakistan has revealed that there are gaps in transparency, access to information, and accountability, which can impact citizens' capacity to hold their local governments to account for their decisions (Rosilawati et al., 2022). Citizen participation is especially relevant as transparency and accountability mechanisms are more effective when citizens can access information and participate in monitoring public institutions. In Pakistan, transparency, empowerment and accountability are found to be positively related to the effectiveness of local governance systems (Rosilawati et al., 2022). The International Monetary Fund (IMF) has recently conducted a governance analysis in Pakistan which revealed that weak institutional capacity, fragmented governance and inconsistent accountability are significant governance and corruption vulnerabilities (International Monetary Fund [IMF], 2025). These institutional shortcomings can be especially pronounced at the local level, where citizens firsthand witness the effects of local decisions on municipal services, development projects, public spending, and local administration. The World Bank has also highlighted the importance of effective citizen monitoring and feedback mechanisms to help governments detect service delivery gaps and address issues, such as petty corruption (World Bank, 2021). These issues can be explored in a relevant context in District Lasbela. The district has local government institutions that participate in the management of public resources, development

activities, municipal services and other activities that directly impact the local community. The financial management and recovery problems of District Lasbela have been reported in available audit evidence of local government in Balochistan, highlighting the need to look at the institutional arrangements for monitoring financial decisions and taking corrective action.

Literature Review

There has been a lot of attention in the international literature to the link between decentralization, local governance, monitoring, accountability and corruption. Decentralization, at the global level, is generally seen as a way to enhance governance by making decisions closer to the people and providing more opportunities for public scrutiny. Shah (2006) suggests that decentralized governance can help to minimize corruption if local governments are held accountable by citizens and if communities have opportunities to observe government and to ask for changes. Likewise, Fisman and Gatti (2002) found that fiscal decentralization was correlated with lower corruption, and that delegating responsibilities to lower levels of government can enhance institutional responsiveness. But decentralization does not necessarily lead to accountable governance. Ivanyina and Shah (2011) show that the link between decentralization and corruption is highly contingent on the extent to which local governments are actually empowered and on the level of citizens' political voice. Thus, decentralization without adequate monitoring and accountability can potentially create new opportunities for elite capture and misuse of public resources. The subnational governance literature also highlights the importance of local discretion being coupled with effective accountability mechanisms. Yilmaz et al. (2010) suggest that decentralization opens up possibilities for better accountability from above and below: higher-level institutions can regulate and provide financial oversight, and citizens can hold elected officials accountable and seek explanations for public decisions. However, weak checks and balances can make it easier to engage in patronage, nepotism, and local elite capture. This is especially important for corruption as local officials have discretion in public expenditure, procurement, development projects, recruitment and service delivery. Therefore, good internal control, external audit, clear reporting, citizen engagement and enforcement are key protections against the abuse of local authority. In developing countries, these problems are frequently exacerbated by the lack of institutional capacity and weak administrative systems. The World Bank (2009) reports that decentralization reforms have often resulted in the establishment of formal local institutions, but not in the establishment of empowered and accountable local governments. Political discretion, if not properly controlled, can lead to elite capture and patronage. The literature thus indicates that the success of decentralization is not only dependent on the devolution of administrative powers but also on the creation of institutional mechanisms that can track local decision-making and punish officials for breaches of the rules. Pakistan is an important case in this larger debate. The decentralization reforms of 2001 aimed to make government more responsive to citizens and more accountable and effective in service delivery. Devolution also made local government more accessible to citizens, but it also showed that local government expenditure patterns were also strongly oriented towards small-scale infrastructure and targeted benefits (Hasnain, 2008). Mohmand and Cheema (2007) also contend that accountability issues were a major challenge in decentralization in Pakistan and that institutional arrangements for

effective decentralized service delivery were often weak. The results suggest that proximity between citizens and local officials is not always associated with effective accountability. Monitoring institutions, political incentives, administrative capacity and citizen oversight mechanisms continue to be important. The situation is especially important in Balochistan due to the geographical size, administrative limitations, fiscal dependency and complicated political and institutional environment of the province. Strengthening local governance was identified by the World Bank (2009) as one of the key areas to expand the capacity of the state and enhance service delivery in Balochistan. Previous studies of decentralization reforms in the province also pointed to the role of political economy, provincial control, and local power structures in the implementation of decentralization reforms (Keefer et al., 2008). District Lasbela is a particularly relevant context at the district level to explore these institutional weaknesses. The weaknesses found in District Council Lasbela during the official audit include the safeguarding of public assets, rents recovery, financial management and implementation of development schemes. The Auditor-General of Pakistan (AGP) stated that the public assets of District Council Lasbela were in the hands of private individuals and that the management had not taken any steps to protect government assets, due to weak internal control and lack of remedial measures (AGP, 2024). Previous audit results also highlighted development schemes that have been completed without the necessary completion certificates, technical sanctions and formal agreements, such as those linked to District (AGP, 2020). These findings do not, in themselves, constitute proof of criminal corruption, but rather evidence of institutional weaknesses that may lead to vulnerabilities to irregularities and misuse of public resources. In general, the literature shows that corruption at the local level is not just about individual misbehaviour. It is also closely linked to institutional mechanisms for monitoring, discretion, transparency and accountability. Decentralisation may increase accountability by making government more accessible to citizens, but this is only effective if there are effective oversight institutions and mechanisms for corrective action. The literature review at the global and national level is quite extensive, while empirical studies on the link between weak monitoring, accountability mechanisms and corruption vulnerabilities in local government institutions of Balochistan, specifically District Lasbela, are relatively scarce. This study aims to fill this gap by exploring the possibility of corrupt practices in local government institutions in District Lasbela due to the lack of monitoring and accountability mechanisms.

Results, Findings and Discussion

Overview of the Findings

The results of this study suggest that weak monitoring and accountability systems are institutional weaknesses in local government administration. The evidence indicates that corruption and financial irregularities are not only linked to the individual's unethical conduct, but also to the lack of institutional controls, supervision, verification, financial management, transparency and enforcement. The risk of non-compliance and misuse of public resources may rise where public expenditure, development schemes, government assets, procurement activities and administrative decisions are not regularly and effectively monitored. This is in line with the wider literature on

decentralization, which highlights that devolution does not necessarily lead to good governance. Decentralization needs to be supported by mechanisms for monitoring officials by higher-level institutions and by citizens (Shah, 2006; Yilmaz et al., 2010). The findings also suggest that accountability is not just about the presence of audit or reporting requirements, but is an ongoing institutional process. Accountability is meaningful when irregularities are identified, recorded, reported, investigated and followed by appropriate corrective measures. Rules that are not enforced can lead to a significant difference between formal and actual accountability. This distinction is especially important for local government institutions, where officials have a high degree of discretion in development projects, public expenditure, procurement, revenue collection, and public property management. District Lasbela offers several examples of the weaknesses in these areas. Official audit reports have recorded problems with government property, financial management, spending without authority, revenue collection and adherence to prescribed procedures. Such observations should not be taken as a given evidence of criminal corruption. Instead, they reveal institutional weaknesses and control failures that could make it more difficult to identify and deter corrupt practices or misuse of public resources.

Weak Monitoring of Development Schemes

One of the important results is the lack of monitoring and physical verification of development schemes. Development projects are an important component of local government expenditure and need to be well supervised technically, financially and administratively. Monitoring should determine if a project has been approved correctly, if the work has been completed, if the quality and quantity of work have matched the approved work, and if payments have been backed by appropriate documentation. Audit evidence from Balochistan shows that such controls have been lacking at the local-government level. The Auditor-General of Pakistan (AGP) had earlier observed that the funds spent on local government schemes were not in accordance with the prescribed procedures, such as technical sanctions and verification requirements (AGP, 2014). These findings highlight the importance of weak pre-expenditure and post-expenditure controls to diminish the effectiveness of institutional monitoring. The implication is relevant to the present study. The monitoring system is mostly documentary if a development scheme is approved and the funds are released without independent verification of the physical implementation. In these cases, the administrative record can show that a project has been finished, even if there are concerns about the quality, quantity, location, or actual use of the project. Monitoring must be both documentary and physical. This is in line with Yilmaz et al. (2010) who state that local discretion needs to be accompanied by accountability mechanisms that can monitor the use of discretion. Local government officials need adequate powers to carry out their duties, but these powers need to be subject to monitoring and institutional controls. If these mechanisms are not in place, decentralization can lead to more opportunities for discretionary decisions without accountability.

Weak Internal Controls and Financial Management

The second significant finding is the lack of internal financial controls. Internal controls are important because they provide procedures for authorizing, documenting, verifying, spending, reconciling, and

reporting. Good controls limit the chance for unauthorized transactions and help to detect irregularities. The audit report on local government institutions in Balochistan has pointed out some cases of unauthorized or irregular expenditure and deficiencies in revenue-related processes. For instance, an Auditor-General report shows that the sum of about Rs. Unapproved expenditure of 72.908 million in several local government jurisdictions including Lasbella (AGP, 2021). The same audit report also notes problems with revenue receipts, government taxes, local-rate/property-transfer shares, and doubtful or inadmissible payments in Union Councils related to Lasbella. The observations are important because financial accountability relies on the availability of funds, but also on institutional rules and procedures for their use. The accountability chain is weakened when expenditure is not made with the necessary approval, or when revenue is not collected and recorded. These deficiencies may make it challenging to determine who authorized a transaction, why it was made, if it was in compliance with rules, and if the intended public benefit was realized. The results thus confirm the hypothesis that institutional weaknesses can create vulnerabilities to corruption even if there is no evidence of deliberate corrupt behavior. A weak control environment can allow for intentional misuse and administrative negligence. Improving financial management, therefore, is not only essential to fight corruption, but also to distinguish between legitimate administrative error and deliberate wrongdoing.

Management of Public Assets

Another significant discovery is related to the monitoring and protection of government property. Public assets are collectively owned resources and thus need effective institutional stewardship. The government may lose money if its property is illegally occupied, rented at a below market rate, or left without proper documentation and recovery procedures. The recent Auditor-General report is especially relevant to District Council Lasbella. A rest house was reported to be used by the Police Department for an extended period during the audit of District Council Lasbella for FY 2023-24, and the outstanding rent was reported to be around Rs. 4.434 million were unrecovered. The audit identified the lack of protection of the property as a sign of negligence and poor internal controls. It had also been reported earlier, highlighting the need for follow-up and corrective action. This discovery is an important aspect of accountability: follow-up accountability. The first step is only the identification of an irregularity. The deterrent effect of the audit process is diminished if the same problem is continually reported without resolution. If an issue occurs again, it means that it has been monitored, but the corrective mechanism has not been effective enough.

Accountability Gaps and the Enforcement Problem

The results indicate that the lack of accountability institutions is not a central issue, but the lack of accountability in practice. Pakistan has several institutional arrangements for financial and administrative control such as departmental internal control, external audit, departmental accounts committees, legislative control and administrative disciplinary action. However, these mechanisms will only be effective if they are implemented in time. Mohmand and Cheema (2007) contend that the decentralization process in Pakistan was marred by accountability problems, as institutional structures were not well designed to ensure accountability. The analysis is still applicable to the

current results as local officials may be tasked with responsibilities but not have the authority to control staff, resources, and enforcement. Similarly, Hasnain (2008) highlights that devolution in Pakistan is effective if there is a good institutional linkage between the local policy makers, administrative officials and citizens. If elected officials or local institutions do not have adequate control over administrative staff, they may not be able to ensure compliance and enhance service delivery. This is a significant issue in the context of Balochistan. A World Bank study found that incomplete administrative devolution in Balochistan meant that the provincial government still had a lot of control over the appointments, promotions and transfers of district officials. The report also noted the lack of capacity and vacancies in key administrative roles within the local government. This institutional setup can lead to a decentralized accountability system where accountability for local results is at one level and administrative power is at another. Therefore, it is not a local government issue if there is weak accountability. Fragmentation of the institutions can be a cause of accountability problems. If the authority, responsibility, financial control and personnel management are spread across multiple levels of government, it can be challenging to identify who is ultimately responsible for fixing failures.

Political and Administrative Dimensions

The results also indicate that there is no such thing as monitoring and accountability without the political context in which local governments work. Local government institutions operate in a network of elected representatives, administrative officials, contractors, political actors and community stakeholders. Where institutional checks are weak, political and social relationships may influence decisions relating to development projects, allocation of resources, procurement, employment, and access to public services. Recent studies of the decentralization experience in Pakistan also suggest that local institutions can be susceptible to elite capture if formal decentralization is not supported by effective institutional safeguards (Ali, 2024). In the study of local government experiences in Sindh, Ali identified evidence of perceptions of elite interests, limited participation, and patronage, which suggests that decentralization can generate limited accountability in the presence of powerful local networks that dominate institutional processes. Political participation does not automatically lead to corruption. Political participation is a right and necessary part of democratic local governance. The issue is that when political influence takes the place of clear rules and fair administrative processes. The difference is, then, between legitimate political representation and undue influence over administrative decisions. This distinction is especially significant for District Lasbela, as it is a part of a larger provincial administrative structure. Monitoring systems need to be created to safeguard the decisions made by administrators from undue interference and to ensure that they are responsive to the people.

Citizen Oversight and Social Accountability

The results also suggest that formal government accountability needs to be supported by citizen-based monitoring. Local government is most directly involved with citizens because it is involved in services and development activities that impact daily life. Citizens can thus offer valuable feedback on unfinished projects, substandard construction, non-working services, illegal use of public facilities

and other local issues. Shah (2006) contends that localization can enhance accountability as citizens can more easily monitor government actions and hold local officials to account. But this potential can only be realised if citizens can access information and have meaningful avenues for raising complaints and concerns. Yilmaz et al. (2010) also define local accountability as a process with both supply and demand side aspects. Supply-side accountability is through audits, administrative supervision, financial controls and legal oversight, while demand-side accountability is through citizens, civil society, elections, public hearings and access to information. The findings from Lasbela indicate that there is a need to reinforce the demand side of accountability, which could be used alongside formal audit processes. The public should be able to access development schemes, project costs, contractors, completion dates and expenditure information to enable citizens to check official claims against conditions on the ground. Likewise, there should be mechanisms for local residents to report suspected irregularities, which are accessible.

Relationship Between Weak Monitoring and Corruption Vulnerability

The results suggest a strong conceptual link between the level of weak monitoring and corruption vulnerability. Weak monitoring does not necessarily lead to corruption, but it can make it less likely that irregular behavior will be detected. But weak accountability does not inevitably lead to corruption by officials, it can just make the institutional consequences of corruption less expected. The relationship can then be thought of as a chain: Weak monitoring, less detection, less corrective action, less deterrence, more institutional vulnerability to corruption. This relationship is in line with the literature on decentralization. Shah (2006) states that local government can be more accountable if citizens have enough information and opportunities to hold public officials accountable. On the other hand, if monitoring is weak, decentralization may not produce the accountability dividends that are hoped for by moving government closer to the people. Yilmaz et al. (2010) also stress the need for accountability mechanisms from above and below in order to ensure local discretion. The results of the Lasbela audit illustrate the relevance of this principle: audit mechanisms can reveal issues, but meaningful accountability demands institutional capacity to respond to the results of the audit.

Impact on Public Trust and Service Delivery

The results also have implications for public trust and service delivery. Citizens assess local government institutions based on their visible performance, such as roads, sanitation, markets, municipal facilities, public spaces, development schemes, and other services. If projects are not completed, public assets are not well managed, or financial irregularities are continually found, citizens may doubt the ability and integrity of local institutions. Studies on the decentralization experience in Pakistan have shown that accountability and service delivery go hand in hand (Hasnain, 2008). Regardless of the amount of financial resources available, improvements in service delivery may be limited if local institutions are not able to effectively monitor their resources and personnel. This is especially important for District Lasbela as geographical dispersion can make monitoring development activities more difficult.

Conclusion

Corruption in local government is not just a product of the actions of individual corrupt officials, but also a product of the institutional context in which public officials wield power and control public resources. This study explored the link between weak monitoring, weak accountability and corruption vulnerability in local government institutions in the context of District Lasbela. The results show that institutional vulnerabilities in monitoring, financial controls, administrative supervision, audit follow-up, asset management, and citizen oversight can make it harder to identify and remedy irregularities and misuse of public resources. The findings from District Lasbela suggest that formal rules and oversight institutions are not always effective in holding the government accountable. The observations made during the audit on development schemes, financial transactions, revenue collection, public assets and compliance with prescribed procedures highlight the need to improve the implementation and enforcement of existing controls. Importantly, such observations should not be automatically assumed to be evidence of criminal corruption. Instead, they expose the weaknesses of institutions and accountability gaps that could make them more susceptible to corrupt practices. If irregularities are not addressed or corrective measures are not taken, the deterrent effect of monitoring institutions may be reduced. The study also finds that accountability is most effective when there is a clear linkage between responsibility, authority, information and enforcement. A lack of clarity over who is responsible for monitoring expenditure, supervising staff, implementing audit recommendations and safeguarding public assets can be a challenge due to fragmentation between provincial and local institutions. Likewise, local government officials may have limited authority in the event that they are accountable for service delivery, but not for financial or administrative decisions. The results also point to the need for citizen involvement. Citizens can offer valuable oversight of development schemes, public facilities, municipal services, and the use of public resources, as local governments are closest to the people. But there needs to be transparency, access to information, easy ways to complain and a willingness of institutions to act on public concerns for meaningful citizen accountability. In general, the study finds that enhancing monitoring and accountability is recommended as a key element of corruption prevention in District Lasbela. Decentralization is only likely to enhance governance if it is supported by effective institutional checks, transparent financial management, independent monitoring, timely corrective action and meaningful citizen participation. Hence, the need to move from reactive detection of irregularities to a proactive system of prevention, monitoring, verification and enforcement in District Lasbela to address corruption vulnerabilities.

Recommendations

The following recommendations are made based on the results of the study:

- ✓ Improve the quality of the information provided for development projects.
- ✓ Enhance the quality of information on development projects. All local government development schemes should have a systematic monitoring mechanism in place. Projects

should be physically checked at various stages of implementation, not just by official documents. The inspection report should document the physical progress, quality of work, expenditure, location and compliance with approved specifications.

- ✓ Local government institutions should improve internal audit systems and conduct pre- and post-expenditure financial transactions review. The results of the internal audit should be reported to the responsible officers with specific time limits for corrective measures.
- ✓ Audit observations should not be left unresolved for too long. A formal audit-observation tracking system should be created where each observation is assigned to an officer, a deadline is set, and the observation is reviewed regularly until resolved. If the observations are not resolved, they should be reviewed at a higher level of administration.
- ✓ Local governments should make information about development budgets, approved projects, contractors, project costs, implementation periods and expenditure public. This can be posted on official websites, noticeboards and other accessible platforms. More transparency would allow citizens and civil society to track the use of public resources.
- ✓ All procurement activities should be conducted in accordance with the relevant rules and procedures. Documentation of tender notices, eligibility criteria, awarded contracts, contract values and completion status should be properly documented and, where legally allowed, made public. Independent scrutiny should be available for high value development projects.
- ✓ A detailed list of local government assets should be kept and updated on a regular basis. Ownership, current use, responsible custodians and financial obligations (e.g. rent) should be recorded on identifiable records of government buildings, land, vehicles, equipment and other assets. If a person occupies the land without permission or fails to pay the government dues, then they should be dealt with in a timely fashion.
- ✓ Local governments should move towards a more integrated digital system, rather than relying on a series of paper-based records. Digital records can enhance the tracking of financial transactions, procurement, project progress, government assets, and audit observations. If possible, development projects should also be accompanied by geo-tagged photographs and regular digital progress reports.
- ✓ Safe and accessible reporting mechanisms should be provided for citizens, employees, contractors, and other stakeholders to report irregularities suspected. Complaints should be recorded, given a tracking number, investigated within a defined time frame and communicated to the complainant as appropriate. Retaliation should be prevented according to the laws and institutional procedures in place.

- ✓ Local government institutions should hold public consultation and community level monitoring meetings for large development projects. Citizens should be given opportunities to receive information on projects in their community and to report issues concerning quality, delays, incomplete projects, or service delivery.
- ✓ The functions of provincial departments, district administration, local councils, elected representatives and administrative officers should be specified. The responsibility for monitoring should match administrative control. Clear lines of responsibility can minimize the risk of institutions passing responsibility for failures to other levels of government.
- ✓ Local government staff should be trained in financial management, procurement, public-sector ethics, record keeping, audit compliance, project monitoring and anti-corruption procedures. Capacity building should be ongoing and not just one-off training program.

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