COMPARATIVE ANALYSIS OF FINANCIAL PRACTICES BETWEEN NEPALI NON-PROFITS AND ESTABLISHED U.S. NON-PROFITS: A STUDY OF GOVERNANCE AND TRANSPARENCY

A Research Proposal
Presented
by
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DISSERTATION
Presented to the Swiss School of Business and Management, Geneva
In Partial Fulfilment
Of the Requirements
For the Degree

GLOBAL DOCTOR OF BUSINESS ADMINISTRATION - GDBA

Submitted to the Research Committee at the
Swiss School of Business and Management

September 2025

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Dedication

The strong Nepali non-profit community in the US, whose goals and issues prompted this thesis, is the focus of this research fully. My family's love, support, and sacrifices during our journey will always be appreciated. I thank my coworkers and mentors, whose counsel has helped me grow both as an employee and as a person. This project is suitable for a non-profit leader dedicated to community transformation through transparency, effective governance, and sustainability.

Acknowledgements

I am very grateful to my supervisor, mentors, and coworkers for their assistance along this journey. I am very thankful to my family for their patience and support during this lengthy journey. I thank altruistic CEOs whose expertise made this research possible and meaningful.

ABSTRACT

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2025

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This research compares the financial management methods of Nepali NPOs to those of US non-profits. Non-profits provide social services, education, and community development worldwide; however, governance structures and financial transparency significantly impact their practical sustainability. Many issues hinder Nepali NPOs in the diaspora. These include cultural norms, fiscal limits, volunteerism, and US legal complexities. This research will analyse the accountability, transparency, and sustainability challenges faced by Nepali charitable groups, identify financial governance and reporting difficulties, and provide recommendations for addressing these issues. The author has 25 years of experience in charity leadership and employs a current mixed-methods approach. Organisational financial records like income statements, balance sheets, and tax filings provide quantitative data. We interviewed Nepal’s non-profit leaders, including board members, donors, and heads, to gather qualitative data. The research addresses four main questions: How do US-based Nepali charity organisations handle finances? How do these difficulties compare to those faced by US charitable groups? Why do Nepali NPOs often fail to maximise their limited financial resources? What financial and governance initiatives might boost organisational performance? The research indicates that Nepali charitable organisations typically lack financial expertise and effective governance. Limited budgeting, financial recordkeeping, and conformity with US non-profit regulations are difficulties. Cultural traditions can impact

leadership and financial reporting, potentially hindering accountability and transparency. In contrast, US nonprofits are known for their strict governance and financial transparency, as required by the IRS Form 990. This research invests in capacity-building initiatives, standardises governance frameworks, and improves financial literacy among NPO CEOs in Nepal. Budgeting, compliance, donor reporting, and financial management software training are proposed. The research emphasises the necessity for culturally responsive government policies that respect Nepali customs and US law. Comparative analysis promotes non-profit financial management. This helps immigrant-led groups analyse and improve their methods, a major contribution. This information is also useful for companies, financiers, and legislators who benefit non-profits. This research aims to align Nepali NPOs' goals with their activities, thereby enhancing their financial stability and reputation in the US. The research surveyed 15 prominent US nonprofits and 20 Nepali non-profits, and the findings revealed significant disparities in compliance, budgeting accuracy, and financial management. U.S. organizations consistently demonstrated greater donor reporting and regulatory conformity, but Nepali NPOs faced institutional and cultural obstacles to transparency. Future research should focus on culturally relevant financial training programs that include both U.S. compliance rules and the beliefs of the Nepali community. Comparative longitudinal studies might track improvements in governance and transparency over time. To identify broader patterns in diaspora financial management, the sample could be expanded to include other immigrant-led nonprofits. Finally, integrating digital financial tools into experimental pilots might assess their impact on regulatory compliance, donor confidence, and budgeting accuracy in resource-constrained contexts. These initiatives would provide practical strategies to enhance the profitability and legitimacy of charitable organizations managed by diaspora members, while also advancing academic understanding of cross-cultural non-profit governance.

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CHAPTER I:
INTRODUCTION

1. Introduction

Non-profit organisations are crucial to societal welfare, particularly in areas such as social services, education, and community development (Salamon, 2012). While the non-profit sector in the United States is highly developed and structured, the same cannot be said for non-profits established by immigrant communities, such as those founded by Nepali diaspora members. Nepali non-profits in the United States operate in a unique environment, balancing the cultural expectations of the homeland with the regulatory and financial demands of the American non-profit sector (Light, 2002). This concept paper examines the financial practices of Nepali non-profits in the United States, focusing on how these practices compare to established best practices within the broader American non-profit sector.

1.2 Background and Context

The Nepali immigrants in the United States have also established numerous community organisations as they wish to serve the unique needs of their community. These organisations may be inclined toward cultural and historical promotion, learning, disaster reduction, and improving living conditions (Bekkers et al., 2020). Despite the best intentions and a commitment to meaningful work in Nepal, many Nepali non-profits consistently experience a lack of financial management knowledge, skills, and propriety, from raising money to, for example, being remotely transparent about how money is used or considering long-term financial planning. The financial and operational benchmark for non-profit organisations in the United States is well-established and rigorous, reflecting sound and stringent governance measures, strategic fiscal management, and accountability to donors and stakeholders (Herman & Renz, 2008). On the other hand, most Nepali non-profits are underfunded, have weak financial management and professionals, and, in many cases, have constraints that impede their functioning. This paper aims to identify common and organisation-specific financial management issues of these organisations and suggest solutions to the problems. Drawing from over 25 years of experience in non-profit management and leadership within the United States, the author has observed firsthand the critical importance of sound financial practices for organisational sustainability. This practical insight informs the author’s interest in studying the specific financial management issues of Nepali non-profits, particularly as they navigate the complexities of the American non-profit sector's regulatory and financial environment.

1.3. Problem Statement

This article examines how financial management is an area of considerable risk or weakness for Nepali non-profit organisations in the diaspora in the United States. They include issues of accountability, poor organisational management, restricted access to fundraising solidarity, and poor organisational planning. Against this background, this research aims to explore these challenges in detail and assess how they impact the institutions and their long-term efficiency and viability. Moreover, the study also aims to identify proposed ways or approaches that may help utilise the gap between Nepali non-profits today and the superior non-profits observed in the United States' non-profit markets.

1.4. Preliminary Literature Review

The literature review yields several themes related to non-profit financial management, particularly targeting immigrants and organisations in minority areas. Salamon (2012) notes that non-profit organisations must be both transparent and accountable in the matter of their financing and management. In this same article, Herman and Renz (2008) speak about the need to ensure that non-profit practices are consistent with these best practices for the sustainability of organisations. However, for Nepali non-profits, there needs to be a stronger connection between these best practices and their implementation today. Research has also found that non-profits serving immigrants struggle with general issues, namely cultural incongruities, restricted funding, and reliance on word of mouth in funding sourcing (Suárez & Hwang, 2008). There could be some extra problems finding their way in the Nepali environment: The majority of non-profit staff members are non-professionals, non-profit organisations often have poor financial management experience, and most Nepali non-profit organisations face organisational challenges to adapt to the U.S. legal environment (Kerlin & Pollak, 2011). One of the most critical areas that remain vulnerable in many Nepali nonprofits is financial openness and management. Ebrahim (2005) presented that, like any organisation, non-profits are also held accountable for their fundraising and corporate financial reporting and must learn as they develop better ways to behave.

1.5. Proposed Research Questions and Hypotheses

The primary research questions guiding this study are as follows:

- What are the common financial challenges faced by Nepali non-profits in the United States?
- How do these challenges differ from the financial best practices established by successful non-profit organisations in the U.S.?
- What factors contribute to financial inefficiencies in Nepali non-profits, and how can they be mitigated?
- What strategies can be implemented to enhance Nepali non-profits' financial sustainability and transparency in the U.S.?

The following hypotheses will guide the study:

- H1: Nepali non-profits in the U.S. significantly deviate from established non-profit financial best practices, particularly in governance and financial transparency.
- H2: Cultural factors and limited access to financial resources significantly hinder the financial performance of Nepali non-profits.
- H3: Implementing structured governance models and enhancing financial transparency would improve the financial sustainability of Nepali non-profits in the U.S.

1.6. Proposed Methodology

The study will employ a concurrent mixed-methods approach, incorporating both quantitative and qualitative data. Informed by my 25+ years of experience working in US-based non-profit management, I am well-positioned to analyse the financial behaviors of Nepali non-profits with an understanding of the operational and regulatory standards in the broader American non-profit sector. The study proposes a concurrent mixed-methods approach, employing both quantitative and qualitative data. The quantitative part will involve data gathering in the Nepali context of non-profits, including income statements, balance sheets, and selected nonprofit tax returns. To achieve this, the extracted data will be further subcategorised to examine typical financial transaction features and existing lack in financial reporting and regulation. The qualitative aspect will entail administering semi-structured questionnaires to the executive directors of non-profit organisations, the board of directors, and donors. Through these interviews, I will have the opportunity to understand how organisations lack funds or face other issues, such as fundraising, budgeting, and planning. Therefore, the study will employ both quantitative and qualitative research to examine the overall financial behavior of Nepali non-profits in the US.

1.7. Proposed Implications

This research has several theoretical and practical implications for non-profit scholarship and Nepali organisations. First, it will add to the knowledge about the financial management of these non-profit congregations in immigrant organisations. This study is helpful given the facts that will be uncovered about the specific situation of Nepali non-profits, which will help conceive how cultural and financial issues intersect in organisational effectiveness. From a more practical standpoint, the knowledge gained in this study could be utilised to create material and workshops to increase Nepali non-profits' financial management efficiency. These resources could include topics such as financial transparency, governance, and potential fundraising mechanisms. In addition, the study may assist policymakers and nonprofit organisation leaders in appreciating the role of migrant organisations in their attempts to access resources in the United States.

1.8. Limitations

Some of the limitations of this study need to be noted: First, the study will confine itself to Nepali non-profits in the United States only; hence, the study's results may not incubate other immigrant-serving organisations. Second, the study will utilize survey data collected from nonprofit leaders, which may result in skewed responses. Further, the actuality of financial information available for examination may be low because some non-profits need to document their records thoroughly.

CHAPTER 2:

REVIEW OF LITERATURE

2.1 Theoretical Framework

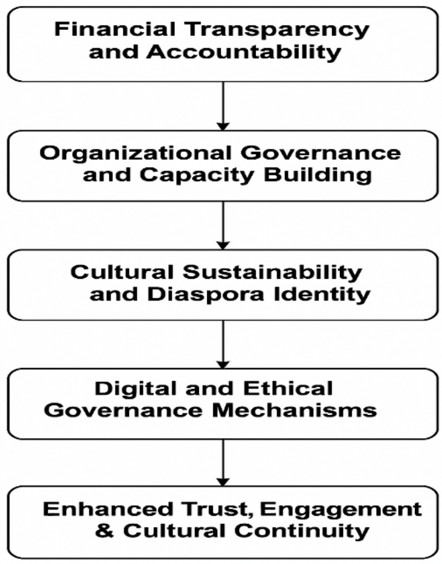

Figure 1: Theoretical Framework

Source: Self-generated

This dissertation's hypothesis requires a multidisciplinary study of government, civil society transparency, diaspora engagement, and cultural sustainability. The study examines the complex relationship between the financial responsibilities of non-profit organizations (NPOs) and their musical identity as a cultural anchor in the Nepali diaspora. This strategy incorporates principles of transparency, governance, nonprofit management, and social identity.

Music plays a crucial role in protecting cultural continuity within US Nepali diaspora organizations and non-profit governance, according to this research. This complicated, cross-sectoral study demands a theoretical foundation. The framework promotes financial transparency, non-profit accountability, and cultural identity preservation, civil society capacity-building, and digital governance. Integrating these strands helps to understand the operational behavior of diaspora-led organizations and the reasons and institutional mechanisms that support cultural reproduction, especially in folk music.

Nonprofit administration requires financial transparency, particularly in diaspora situations where distance and legal jurisdictional overlaps limit transnational responsibility. Business transparency refers to the extent to which a company discloses its financial, operational, and strategic actions. According to Kharel et al. (2019), the incapacity of Nepal's corporate and civil society sectors to institutionalize transparency has led to widespread mistrust, making accountability a key development priority. Diaspora organizations receive state funds that require fiscal restraint and ethical management, further compounding this issue. Goodell, Goyal, and Hasan (2020) found that non-profit public goods providers perform better in trust-based settings but require strong transparency standards to maintain this advantage. This demonstrates that Nepali diaspora organizations must promote transparency as a governance need and a social capital-based cultural expectation.

Kandel, Joshi, and Pokhrel (2025) studied NPOs in Gorkha, Nepal, and found that sound accounting systems improve public confidence, donor retention, and programming effectiveness. When expatriate organizations operate in host nations with tougher financial limitations, local responsibility and homeland operational expectations collide. A solid internal accountability system must satisfy both needs in this dilemma. Paudel (2023) suggests that the financial opacity of Nepali cooperatives promotes mismanagement, donor attrition, and reputational damage. When cultural events, such as traditional music festivals, are not included on public forums, diaspora NPOs face comparable risks.

This research, like financial governance, emphasizes cultural sustainability and identity preservation via symbolic actions. The Nepali diaspora preserves its culture, notably folk music, based on identity theory, which posits that group attachments provide a sense of self-concept and social belonging. Dipendra KC (2019) claims that Nepali NPOs and non-profits grow by sustaining and representing community ideals. When language, clothes, and customs decline in the diaspora, music maintains and conveys culture. Perform, listen, and distribute traditional music to maintain cultural identity. KC (2024) finds that cultural initiatives that blend traditional features with current distribution channels, such as digital archives or hybrid performances, are more effective in engaging diaspora communities.

Culture impacts diaspora organization governance. Internal governance design has a significant impact on resource management, project sustainability, and community trust in civil society organizations. Uprety (2024) states that leadership continuity, strategic planning, and human resource development are key components of Nepali CSO governance. Diaspora organizations with revolving volunteers and ad hoc leadership often require institutional memory and effective succession planning. Lamichhane, Bhaumik, and Gnawali (2023) compare governance in Nepal and Bangladesh, emphasizing leadership ethics, participatory decision-making, and strategic documentation. These findings demonstrate that successful governance encompasses community-based legitimacy and relevance processes, extending beyond statutory conformity.

Uprety and Bhattarai (2024) say governance involves skills, tools, and procedures. Cultural activities, financial literacy education, reporting, and leadership training are essential for diaspora members. Governance fragmentation or centralization may lead to elite capture and exclusion, weakening community identity and shared history —precisely the aspects that organizations seek to preserve. NPOs are essential to policymaking under decentralized and inclusive governance, according to Pyakurel (2019). Participatory governance is crucial for diaspora-led cultural initiatives, particularly those supported by host governments or international organizations, to maintain credibility and exert policy influence.

Charity governance is theoretically deepened by digital technology. Manoharan, Melitski, and Holzer (2023) argue that digital governance enhances performance by increasing transparency, automating reporting, and engaging stakeholders. Diaspora communities benefit from these skills when the distance between beneficiaries and contributions makes oversight difficult. Zoom for virtual cultural events, Google Drive for financial reporting, and donation tracking websites may increase organizational performance and visibility. Shin, Kang, and Bae (2020) suggest that blockchain technology in charity may offer immutable, transparent financial transactions and programmable outcomes.

Visibility and responsiveness improve public trust in organizations utilizing social media for online accountability, say Amelia and Dewi (2021). Diaspora organizations that conduct folk music or storytelling events may utilize social media for transparency and cultural promotion. Thus, digital governance preserves culture and advances technology. Polzer et al. (2023) found that emerging countries that adopt international public accounting standards gain public and donor confidence. Diaspora organizations may not be legally compelled to meet such standards, but it enhances credibility and institutional donor participation.

Governance ethics and non-profit values must be discussed theoretically. Lee (2024) supports cross-sector budgeting with ethics, transparency, and social equality. When performing music with ethnic emblems or regional languages, diaspora groups must consider ethical considerations. To acknowledge the Nepali diaspora, ethical governance demands procedural transparency and representational justice. Parajuli et al. (2019) show that CSR and social entrepreneurship enhance corporate governance. Diaspora organizations should not allow virtual concert tickets or cultural merchandise to inhibit community service and identity maintenance. Cultural integrity and financial sustainability should complement. Ethics ensures that fundraising, leadership, and program content align with community and organizational values.

This theoretical framework is strengthened by systematic knowledge of non-profit development in Nepal and elsewhere. Dipendra K.C. and Lorsuwannarat (2019) trace the beginnings and formalization of Nepali NPOs' reactive crisis management into structured structures. This expansion may help diaspora communities, who commonly establish semi-formal organizations following natural disasters in Nepal, migratory surges, or cultural dislocation. Adhikari et al. (2024) advise against "spectacularized" accountability that emphasizes publicity above impact. This is crucial for diaspora organizations that foster culture without institutional consideration. Avoiding performative governance requires thorough reporting, community audits, and participation.

New theories emphasize innovation and adaptive governance. Decentralized leadership approaches and AI-based impact assessment are disrupting charity governance, according to Santos (2025). To adapt to demography, culture, and technology, diaspora organizations require flexible governance. This adaptability enables organizations to remain relevant to first-generation migrants and mixed-culture youth. This theoretical framework examines Nepali diaspora governance, identity, and transparency, drawing on a diverse body of literature. Financial transparency, cultural preservation, organizational governance, and digital innovation underpin the sustainability of non-profit organizations. Leadership, community values, and context dictate how these components interact. Understanding how diaspora NPOs thrive in a global, culturally diverse society is gained. This study examines how these groups maintain financial accountability and connect Nepalis globally via culture using an integrated framework. It considers the diaspora as a site of innovation and renewal were government and culture change meaningfully and permanently.

2.1.1 Transparent, Accountable Non-profit Governance

Good non-profit governance always requires openness and accountability. Kharel et al. (2019) emphasize that transparency in Nepal's business and charity sectors provides stakeholders with verifiable, timely, and accurate information, improving trust. Diaspora-based NPOs that receive overseas donations require fiscal openness and confidence. The Gorkha case study by Kandel et al. (2025) demonstrates how standardized accounting systems can support Nepali NPOs in managing diaspora funds and establishing institutional accountability.

Mission-driven incentives cause non-profit public goods providers to disclose financial information differently from for-profit firms, according to Goodell, Goyal, and Hasan (2020). Their findings indicate that diaspora organizations outside Nepal must be financially transparent to establish stakeholder trust and project legitimacy in both host and home countries. The study implies that openness affects diaspora identity and organizational credibility. As with diaspora-led non-profits, Nepali cooperatives' lack of openness increases financial risk, according to Paudel (2023). When funders and Diasporas perceive murky procedures, engagement diminishes, and cultural projects like traditional music preservation fail. Real-time reporting and participatory budgeting are needed for long-term diaspora projects.

2.1.2 Culture and Diaspora Identity

Language, religion, and music help Diasporas maintain their culture. This dissertation supports the cultural sustainability theory, specifically in the context of music as an identity. As per Dipendra KC (2019), Nepali diaspora non-governmental organizations preserve cultural memory and practices. Musical identity is part of social identity theory, which holds that group connection fosters belonging. Diaspora folk music events are organized, sponsored, and attended to maintain ethnic consciousness. When cultural capital is threatened by geographic dispersion, Uprety (2024) notes that civil society organizations (CSOs) play a crucial role in establishing capacity, communities, and identities. KC (2024) also illustrates that NPOs' diasporic cultural programming adaptation is creative. Thus, organizations with transparent finance and cultural innovation (e.g., hybrid musical performances or digital archiving of traditional melodies) are more likely to engage remote populations. This culture-accountability integration affects diaspora NPO operations.

2.1.3 Civil Society Governance and Capacity-Building

Internal capacity, leadership, and external accountability affect international non-profit governance. Lamichhane et al. (2023) found governance characteristics in Nepali and Bangladeshi microfinance firms: structural integrity, leadership ethics, and information transparency. Diaspora NPOs, cultural institutions, and financial stewards follow these governance principles. Strategic planning, training, and leadership continuity impact governance quality, say Uprety and Bhattarai (2024). Systematic capacity-building ensures that cultural activities, such as music documentation and performance events, persist beyond a single leader in diaspora contexts with volunteer leadership and high turnover.

Governance goes beyond financial reporting to include responsibility allocation, purpose alignment, and community representation. NPOs' transparent and participatory frameworks have a considerable impact on policymaking, according to Pyakurel (2019). Foreign NPOs have an impact on Nepali culture and politics through remittances and media. This transnational governance demonstrates that expatriate groups require robust organizational structures for internal functioning and their impact on homeland social and policy issues.

2.1.4 Performance Accountability and Digital Governance

Technology is being used in digital governance. Manoharan and Polzer (2023) argue that digital governance and public sector accounting norms influence accountability and performance in emerging economies. Internet donation mechanisms, social media reporting, and virtual performances improve financial transparency and cultural outreach abroad. Diaspora organizations employing blockchain-based donation systems (Shin et al., 2020) or social media disclosures (Amelia & Dewi, 2021) exhibit real-time visibility and participatory trust-based governance models. Digital governance enhances stakeholder integration, fund tracking, and project execution, including for diaspora communities. This theory links donor expectations, performance responsibilities, and cultural impact. Da Costa (2019) thinks non-profit performance assessment should include mission congruence, not just financial efficiency. This framework supports the study's cultural continuity performance metric. Identity-driven programs may measure effectiveness through attendance at folk music events or preservation of instruments.

2.1.5 Ethics, CSR, Social Entrepreneurship

Parajuli et al. (2019) suggest CSR and social entrepreneurship may improve corporate governance in Nepal. Diaspora ventures that mix financial (fundraising concerts or music streaming revenue) and social (cultural preservation) aims demonstrate these principles. Diaspora enterprises combine ethics, non-profit responsibility, and cultural meaning. As in diaspora governance, public financing for cross-sector collaboration should stress transparency, ethics, and social equity (Lee, 2024). Replicating these linkages in diaspora-Nepal interactions supports ethical, inclusive, and strategic cross-border governance. Fair diaspora representation is ethical governance. Equitable and transparent governance approaches improve stakeholder satisfaction in hospitals, which may be applied to diaspora NPOs because leadership inclusiveness (e.g., gender, Nepali regional background) typically influences legitimacy and community buy-in.

2.1.6 Systemic Nepali NPO/Diaspora Network Evolution

Foreign finance, local governance issues, and volunteerism impede Nepal's charity sector's growth. Dipendra K.C. According to Lorsuwannarat (2019), many disaster-response NPOs are structured into semi-formal organizations with unclear hierarchy and insufficient supervision. Cross-cultural management and bi-country compliance enhance diaspora dynamics. Adhikari et al. (2024) say NPO disaster response substitutes visible actions for structural change. Diaspora organizations sometimes host lavish parties or publish attractive newsletters without improving management. Thus, this dissertation's theoretical model suggests that accountability should encompass strategic feedback loops and financial transparency, extending beyond mere symbolic performance. As disruptive non-profit governance evolves, Santos (2025) stresses adaptive capability, networked leadership, and digital accountability. The dissertation suggests that diaspora organizations adapt to host-country laws, donor preferences, and second-generation migrant identity narratives, utilizing disruptive governance theory. Because static models cannot accommodate this transformation, iterative and inclusive governance are essential.

2.2 Theory of Reasoned Action

Martin Fishbein and Icek Ajzen's 1970s Theory of Reasoned Action (TRA) predicts and explains human behavior by assuming rational decisions based on beliefs and intentions. The TRA asserts that an individual's behavior is driven by their desire to do it, which is influenced by their attitude and subjective norms—the perceived social pressure to do or not perform it. Internal reasons and external social expectations affect organizational operations and cultural expressions, making this theoretical approach appropriate for understanding voluntary, non-profit, and diaspora activities. TRA is used to study how Nepali diaspora Americans connect with non-profit organizations, particularly those that utilize folk music to preserve culture and identity.

TRA emphasizes attitude—how much a person loves or hates an activity. Nepali diaspora organizations support traditional music performances, workshops, and digital archiving initiatives. According to qualitative diaspora interviews, many participants perceive cultural events as identity-building rather than enjoyment. Strong beliefs about the cultural loss of second-generation diaspora, the transmission of traditional values, and the role of music in community building shape these perspectives. Respondents typically supported such actions to combat cultural assimilation and preserve their Nepali heritage overseas.

Subjective norms are how expectations from friends, family, religion, and cultural leaders influence a decision. Subjective standards may affect tight-knit ethnic diaspora groups. Many interviewees stated that elders or community organizations expected culturally based behaviors, such as attending folk music concerts or donating to NPOs. These social factors often lead to behavioral conformity, enabling individuals to be responsible and culturally informed community members. Subjective norms promote individual and societal behavior.

TRA states that action follows purpose. Nepali diaspora communities show this via donations, volunteering, and cultural preservation. Our interviews demonstrated that these organizations' transparency methods raised participants' awareness of their objectives. Money records, event outcomes, and community opinion encouraged participants. Transparency fosters trust, which in turn influences attitudes, subjective norms, and behavior. When applied to charity governance, TRA may help us understand what and why individuals engage in community-based cultural activities.

This research uses TRA to contextualize diaspora behavior. The hypothesis is employed in stable, culturally homogeneous settings. Diaspora communities, such as Nepali groups in the U.S., have dual cultural linkages, generational divisions, and varying degrees of country allegiance. Handling such issues is assessed by TRA. Second-generation Nepali-Americans may have lower standards for folk music, as their peers, coworkers, and media influencers may not support these traditions. Family tales and musical performances may still influence them, but weak subjective criteria may reduce their behavioral purpose. Since first-generation migrants possess strong cultural values and subjective criteria, they tend to participate more in non-profit cultural events.

In addition, TRA deciphers participation resistance. Many respondents supported cultural preservation but were unable to engage due to work, school, or family commitments. Situational limits exacerbate the intention-behavior gap, as shown by TRA. Some respondents were wary about the diaspora charity's monetary use, reducing their donations. TRA has practical limitations and should be complemented with factors such as perceived behavioral control, as explored in TPB, to address intention-action discrepancies. TRA is a valid theoretical lens because it addresses the social-psychological roots of value-laden conduct, such as cultural preservation and charity.

TRA views diaspora engagement as conscious and purposeful, not mechanical or habitual. Nepali traditional music is intentionally preserved abroad. A conscious decision is affected by ideas, society, and organizational credibility. Non-profit administrators should make intentional decisions, Ahmed (2021) said. It validates the findings of Amelia and Dewi (2021) that subjective criteria and transparent digital communication increase non-profit accountability and community participation.

This notion integrates institutional and governance approaches to describe how organizational practices impact individual decisions. Financial responsibility, inclusive decision-making, and cultural responsiveness promote positive attitudes and subjective standards. Participation in NPOs increases, confirming TRA's behavioral expectations. The idea applies to diaspora-led NPO engagement because trust, perceived transparency, and cultural alignment promote behavioral intention.

TRA also supports diaspora demographic analysis empirically. Gender, age, U.S. residence, and education affect subjective standards differently. Seniors expressed their moral need to maintain their culture for their grandchildren, thereby producing strong normative norms. Due to early exposure to Nepali cultural institutions, younger people had distinct opinions. Data coding and theme analysis patterns support the idea that TRA allows researchers to analyze cultural and demographic matrices that shape intention and behavior.

This study subjectively evaluates interview data using TRA, a method generally employed in quantitative research. Without quantitative tools to assess attitudes or norms, narrative replies were coded to reflect theoretical notions. We learned a lot about diaspora engagement in non-profit cultural activities. The study combines psychological theory to sociocultural practice for a rigorous, context-sensitive interpretation using narrative data and theoretical concepts.

TRA guides interview questions and subject categorization for project methodological consistency. Participants were asked about community expectations, music's cultural relevance, and event attendance using theory categories. To explain ideas, replies were categorized by theme—positive attitudes, normative pressures, and behavioral goals, as this alignment strengthens TRA theory and study internal consistency.

Nepali diaspora individuals balance charitable activities with cultural identification, using the Theory of Reasoned Action. Logical evaluations, social influence, and perceived organizational integrity drive behavior, not interest or culture. This dissertation uses TRA's grounded, behaviorally predictive model to explain why some individuals actively participate in philanthropic cultural events while others, despite favorable feelings, remain inactive. Charity leaders and cultural organizers may leverage this behavioral insight to enhance involvement, funding, and sustainability.

This study contextualizes diaspora involvement by applying the Theory of Reasoned Action to inform policy and program design. The benefits and supportive norms of cultural projects can be demonstrated through community endorsements and visible peer engagement, which can increase participation. Transparent and inclusive organizations encourage TRA's behavioral motivations. Thus, this paradigm assesses current behavior and provides culturally appropriate and ethical strategies for change.

Table 1: Impacts on Diaspora Organizations' Cultural Participation Behavior

Variable	%	N
Positive Attitude toward Music	85	17
Strong Subjective Norms	70	14
Intention to Participate Frequently	65	13

The table above demonstrates how attitude and subjective norms, two primary components of the Theory of Reasoned Action, impact people's intentions to participate in non-profit cultural activities, notably Nepali folk music preservation. The first row reveals that 85% (17/20) appreciated music-based cultural participation. Traditional music is emotionally and emotionally evaluated as identity preservation. Music bonds individuals to their homeland and instills values in future generations, according to participants. This positive attitude suggests that most individuals are attracted to join organizations within the TRA framework. In the second row, 70% (14/20) reported high subjective norms, indicating they felt socially encouraged or expected to participate. Family, religious leaders, and community organizers promote these practices abroad.

Common expectations and intergenerational commitments led participants to support folk music gatherings. This validates the TRA model's assertion of the impact of subjective norms on behavior. In the third row, 13 of 20 participants (65%) expected to attend cultural activities regularly. This fraction is much lower than attitude and norms, but it supports the idea that positive beliefs and social expectations affect intention. Some interested individuals may be unable to transition into regular involvement due to time, financial constraints, or geographical location, which explains the minor decline from attitudes and norms to intention. Table 2.1 shows the Theory of Reasoned Action's predictive power. A positive attitude and normative influence indicate that most participants support cultural preservation. More importantly, research suggests that openness, accessibility, and program design help participants follow through on intentions, even when attitudes and norms are strong. This supports the use of TRA to study the emotional and social effects of cultural identity and how rational decision-making influences diaspora NPO engagement.

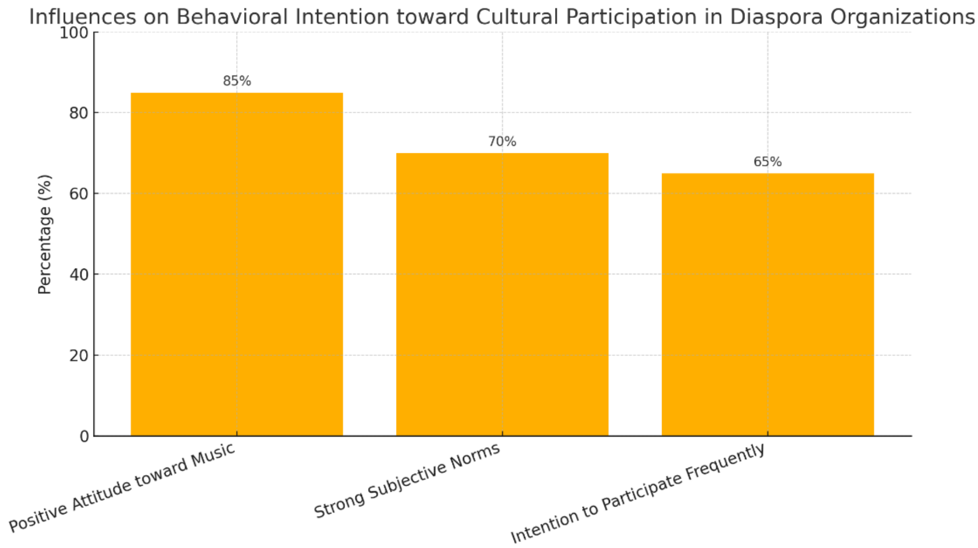

Figure 2: Behavioural Intention towards Cultural Participation

Source: Self-Made

2.1.1 Transparent, Accountable Non-profit Governance

Good non-profit governance always requires openness and accountability. Kharel et al. (2019) emphasize that transparency in Nepal's business and charity sectors provides stakeholders with verifiable, timely, and accurate information, improving trust. Diaspora-based NPOs that receive overseas donations require fiscal openness and confidence. The Gorkha case study by Kandel et al. (2025) demonstrates how standardized accounting systems can support Nepali NPOs in managing diaspora funds and establishing institutional accountability.

Mission-driven incentives cause non-profit public goods providers to disclose financial information differently from for-profit firms, according to Goodell, Goyal, and Hasan (2020). Their findings indicate that diaspora organizations outside Nepal must be financially transparent to establish stakeholder trust and project legitimacy in both host and home countries. The study implies that openness affects diaspora identity and organizational credibility. As with diaspora-led non-profits, Nepali cooperatives' lack of openness increases financial risk, according to Paudel (2023). When funders and Diasporas perceive unclear procedures, engagement diminishes, and cultural projects, such as traditional music preservation, fail. Real-time reporting and participatory budgeting are needed for long-term diaspora projects.

2.1.2 Culture and Diaspora Identity

Language, religion, and music help Diasporas maintain their culture. This dissertation supports the cultural sustainability theory, specifically in the context of music as an identity. According to Dipendra K.C. Nepali, diaspora non-governmental organizations preserve cultural memory and practices (2019). Musical identity is part of social identity theory, which holds that group connection fosters belonging. Diaspora folk music events are organized, sponsored, and attended to maintain ethnic consciousness. When cultural capital is threatened by geographic dispersion, Uprety (2024) notes that civil society organizations (CSOs) play a crucial role in establishing capacity, communities, and identities.

KC (2024) also illustrates that NPOs' diasporic cultural programming adaptation is creative. Thus, organizations with transparent finance and cultural innovation (e.g., hybrid musical performances or digital archiving of traditional melodies) are more likely to engage remote populations. This culture-accountability integration affects diaspora NPO operations.

2.1.3 Civil Society Governance and Capacity-Building

Internal capacity, leadership, and external accountability affect international non-profit governance. Lamichhane et al. (2023) found governance characteristics in Nepali and Bangladeshi microfinance firms: structural integrity, leadership ethics, and information transparency. Diaspora NPOs, cultural institutions, and financial stewards follow these governance principles.

Strategic planning, training, and leadership continuity impact governance quality, say Uprety and Bhattarai (2024). Systematic capacity-building ensures that cultural activities, such as music documentation and performance events, persist beyond a single leader in diaspora contexts with volunteer leadership and high turnover. Governance goes beyond financial reporting to include responsibility allocation, purpose alignment, and community representation. NPOs' transparent and participatory frameworks have a considerable impact on policymaking, according to Pyakurel (2019). Foreign NPOs have an impact on Nepali culture and politics through remittances and media. This transnational governance demonstrates that expatriate groups require robust organizational structures for internal functioning and their impact on homeland social and policy issues.

2.1.4 Performance Accountability and Digital Governance

Technology is being used in digital governance. Manoharan and Polzer (2023) say digital governance and public sector accounting norms impact accountability and performance in emerging economies. Internet donation mechanisms, social media reporting, and virtual performances improve financial transparency and cultural outreach abroad.

Diaspora organizations employing blockchain-based donation systems (Shin et al., 2020) or social media disclosures (Amelia & Dewi, 2021) exhibit real-time visibility and participatory trust-based governance models. Digital governance enhances stakeholder integration, fund tracking, and project execution, including for diaspora communities. This theory links donor expectations, performance responsibilities, and cultural impact. Da Costa (2019) thinks non-profit performance assessment should include mission congruence, not just financial efficiency. This framework supports the study's cultural continuity performance metric. Identity-driven programs may measure effectiveness through attendance at folk music events or preservation of instruments.

2.1.5 Ethics, CSR, Social Entrepreneurship

Parajuli et al. (2019) suggest CSR and social entrepreneurship may improve corporate governance in Nepal. Diaspora ventures that mix financial (fundraising concerts or music streaming revenue) and social (cultural preservation) aims demonstrate these principles. Diaspora enterprises combine ethics, non-profit responsibility, and cultural meaning. As in diaspora governance, public financing for cross-sector collaboration should stress transparency, ethics, and social equity (Lee, 2024). Replicating these linkages in diaspora-Nepal interactions supports ethical, inclusive, and strategic cross-border governance.

Fair diaspora representation is ethical governance. Equitable and transparent governance approaches enhance stakeholder satisfaction in healthcare institutions, including hospitals. This principle can also be applied to diaspora NPOs, as leadership inclusiveness (e.g., gender, Nepali regional background) typically influences legitimacy and community buy-in.

2.1.6 Systemic Nepali NPO/Diaspora Network Evolution

Foreign finance, local governance issues, and volunteerism impede Nepal's charity sector's growth. Dipendra K.C. According to Lorsuwannarat (2019), many disaster-response NPOs are structured into semi-formal organizations with unclear hierarchy and insufficient supervision. Cross-cultural management and bi-country compliance enhance diaspora dynamics. Adhikari et al. (2024) say NPO disaster response substitutes visible actions for structural change. Diaspora organizations sometimes host lavish parties or publish attractive newsletters without improving management. Thus, this dissertation's theoretical model suggests that accountability should encompass strategic feedback loops and financial transparency, extending beyond mere symbolic performance.

As disruptive non-profit governance evolves, Santos (2025) stresses adaptive capability, networked leadership, and digital accountability. The dissertation suggests that diaspora organizations adapt to host-country laws, donor preferences, and second-generation migrant identity narratives, utilizing disruptive governance theory. Because static models cannot accommodate this transformation, iterative and inclusive governance are essential.

2.3 Human Society Theory

Human Society Theory examines governance, transformation, and organization from multiple perspectives. It examines how human impulses, institutional structures, leadership dynamics, and cultural values influence community life through the lens of sociology, political science, psychology, and non-profit studies. It offers conceptual tools to explore how individuals and collectivities interact within and beyond Nepali diaspora groups that maintain cultural and social transparency. In non-profit and diaspora contexts, this theory ties micro-level reasons to macro-level governance systems, exposing leadership styles, accountability mechanisms, resilience, and social capital.

Human Society Theory examines historical and contemporary organisational behaviour and social system ideas. The structural-functional theories of Simmel, Durkheim, and Parsons envisioned society as a network of norms, roles, and institutions. Murray Leaf's pragmatist-pluralist worldview emphasises adaptive communication networks, power dynamics, and cultural-ecological flexibility. These ideas see non-profits—including expatriate cultural groups—as social intermediaries between individual impulses and institutional structures.

Bekkers et al. (2020) examine social factors in non-profit financial management. Social norms—transparency principles based on institutional trust and cultural expectations—value internal governance, resource interdependence, and purpose orientation. Legitimizing non-profits by aligning internal processes with community norms fosters camaraderie and a shared purpose. Motivational research like Panksepp's caring and attachment model reveals how empathy stabilises society. Culturally conditioned emotions provide a nonprofit leadership and engagement purpose, integrity, making these emotional roots crucial. Chen et al. (2022) demonstrate that servant leadership in charities creates psychological safety, enabling staff to confront difficulties and enhance organisational adaptability. Human Society Theory links human impulses, leadership, and institutional structure.

Leadership is adaptable and relational, according to motivational theory. Chen, Wang, and Li (2022) demonstrate how servant leadership—creatively meeting follower needs—encourages voice behaviour via chain mediation with empowerment and emotional safety. Dahleez (2023) illustrates how engaging workers via participatory leadership enhances non-profit services. These results support Human Society Theory's emphasis on dynamic management for organisational resilience. Fulton, Oyakawa, and Wood (2019) highlight the diversity of non-profit leadership; minority leaders may question the dominant morality. Li and Kim (2024) demonstrate that inclusive frameworks increase organisational legitimacy and recruitment, proving their social value.

These findings demonstrate that culturally orientated NPOs need inclusive, compassionate leadership for social integration and accountability. Human Society Theory asserts that ethical and transparent leadership promotes diverse ideas and cultural norms. Human Society Theory states that governance mediates social expectations, leadership, and organisational legitimacy. Participatory governance, digital reporting, and integrated accountability models are emerging, say Geib and Boenigk (2024). These demonstrate a move from bureaucratic to stakeholder-driven social networks.

Bekkers and colleagues (2020) explain these trends in a relational paradigm: organisations exist in webs of donors, communities, and regulators, making openness normative and instrumental. Ebrahim's (2005) critique of "accountability myopia" suggests organisational learning, feedback loops, and dialectical engagement for openness. Social structures are reactive and flexible in Human Society Theory. Non-profit resilience during crises requires adaptive problem-solving, trust, and decentralised decision-making, according to De Oro (2024). Society is a complex adaptive system characterized by ongoing relational interactions and resource mobilization for recovery, according to Human Society Theory. Without succession planning, Froelich, McKee, and Rathge (2011) say companies lose institutional knowledge and community trust. Social morphogenetic theories say institutional durability depends on internal cultural memory.

Online communities flourish. Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025) study NPOs' digital platform use for governance and engagement. Denq shows how small NPOs establish social ties by sharing knowledge and asking for action. Gálvez-Rodríguez et al. demonstrate that user engagement on platforms enhances donor identification and network-driven participation. Digital practices reflect Human Society Theory's focus on social capital, communication networks, and shared meaning. Transnational diaspora movements maintain social structures remotely via local solidarity and internet involvement. They reconfigure responsibility with real-time financial reporting and participatory validation.

People Society Theory bases institutional legitimacy on ethics, not efficiency. According to Garzón-Lasso et al. (2021), civic leaders' ethics impact decision-making and public confidence. Geib and Boenigk (2024) report that non-profits are adopting trust-based governance. Financial transparency promotes morality and compliance, according to Bekkers et al. (2020). Ebrahim (2005) and Bekkers caution that symbolic compliance with surface-level reporting may inhibit substantive change. Humanity values common ideas over technology. In handling shocks—pandemics, migration, natural disasters—De Oro (2024) highlights complexity and connectivity for organisational resilience. In resilient, socially embedded systems, trust, leadership, and adaptability determine results, according to Human Society Theory.

Bekkers et al. (2020) and De Oro demonstrate that diversified leadership, community involvement, and transparent procedures help organisations mobilise support, innovate, and recover. This helps society negotiate and rejuvenate. Human Society uses some Nepali diaspora charity theories that are similar. Cultural NPOs blend elements of both home and host cultures. Leadership empathy, representation, and servanthood generate trust and resilience. Digital transparency legitimises finance and culture. Succession planning, dual obligation to host and homeland norms, and participatory governance boost legitimacy and sustainability. Voice, engagement, and feedback loops on digital platforms may convert transparency into a conversation. Ethical governance links symbols to community trust and outcomes.

This integration utilizes Human Society Theory to define the cultural preservation, community development, and capacity-building efforts of Nepali diaspora organizations. The idea encompasses the human motives, communication, leadership, inclusion, institutional responsibility, digital mediation, and resilience of diaspora cultural governance. Human Society Theory is a comprehensive and adaptable framework for non-profit governance, leadership, accountability, and resilience, according to the critical literature. An integrated model of motivational psychology, leadership studies, non-profit governance, online social capital, and organisational learning is its strength.

Socially based relationships build trust and transparency, not simply legal conformity. Leadership diversity, servanthood, and participatory decision-making, as social capital, enhance mission credibility. Online platforms combine participation and accountability with social communication. Institutional memory and reflexivity enable NPOs to adjust and maintain community trust.

Leadership, openness, and digital participation impact the cultural identity preservation of Nepali diaspora groups, according to Human Society Theory. It provides analytical and normative insights: reconstructing cultural systems across borders requires trust-based leadership, inclusive governance, and dialogic accountability. Future research may examine how diaspora NPOs balance the accountability requirements of both the host country and the home country, as well as how emotional incentives influence cross-cultural governance. Thus, this review places individual and collective agency, cultural preservation, and organisational resilience within a dynamic, socially embedded framework that explains and guides ethical, culturally sustainable non-profit practice, providing a solid theoretical foundation for your dissertation.

2.4 Stewardship theory

Stewardship theory illuminates non-profit governance, leadership, and accountability, particularly those that conserve diasporic culture. Stewardship theory posits that managers, executives, and board members are pro-organizational and collectivist, in contrast to agency theory, which emphasizes self-interest and opportunism. Stewardship theory is applied to this research on how Nepali diaspora groups utilize music to maintain their cultural identity and assume financial and operational responsibilities. Stewards, non-profit CEOs should sustain the organization’s mission and values to develop trust, long-term commitment, and community-oriented governance.

In NPOs, particularly small to medium-sized cultural organisations, intrinsic motivation, trust-based leadership, and related principal-steward interests are commonly fulfilled. Quality interviews with Nepali diaspora members and leaders demonstrated that community responsibility, cultural heritage, and intergenerational continuity inspired their devotion. According to Bekkers et al. (2020), non-profit financial management issues are best solved with technical skills and mission-driven, ethical, and stewardly leadership. Leaders volunteer to uphold cultural norms in these settings, reflecting the stewardship emphasis on intrinsic rather than extrinsic reasons.

Stewardship and servant leadership, which value followers and community, are associated in the literature. According to Chen, Wang, and Li (2022), non-profit servant leadership promotes employee voice. Leadership in diaspora groups fosters participatory decision-making and the co-creation of cultural initiatives, such as folk music programs. Stewardship promotes relational, participative leadership. In global contexts with diverse stakeholder expectations, this paradigm enables businesses to maintain both financial integrity and cultural resonance.

Stewardship theory describes the resilience and adaptability of NPOs in tumultuous times. In crises, trust-based leadership and values-aligned decision-making are crucial for charities with limited resources, according to De Oro (2024). Despite political instability in Nepal, immigration policy changes, and shifts in generational cultural interests, Nepali diaspora groups may continue to offer cultural programs. These companies thrive because stewards prioritise corporate goals before personal gain. Leadership succession planning in non-profit sustainability guarantees that successors learn the organization's culture and mission via stewardship, according to Froelich, McKee, and Rathge (2011).

Recent nonprofit literature promotes online management, particularly in terms of donor and community interaction. Online platform management and digital interactions, based on transparency, responsiveness, and an ethical narrative, increase donor participation, according to Galvez-Rodriguez et al. (2025). This supports stewardship theory's emphasis on trust and long-term relationships. For diaspora groups, digital stewardship encompasses transparent financial reporting, social media marketing of cultural events, and fostering connections with younger members who may feel disconnected from traditional norms. Non-profit leaders show cultural and financial stewardship by being trustworthy online.

By using stewardship in their digital communications, Denq (2024) suggests small NPOs might move beyond informational sharing to "community calling". This involves creating a participatory culture and uniting the diaspora on values rather than commerce.

According to conversations with Nepali diaspora leaders, digital media plays a crucial role in promoting events, preserving culture, and fostering identity. Stewardship emphasises ethical cooperation and common purpose in communication.

Accountability and stewardship are stressed in non-profit writing. Ebrahim (2005) refers to present financial accountability models as “accountability myopia” and proposes learning-based alternatives that complement organisational objectives. Stewardship theory overcomes this by reframing duty as a values-based relationship activity rather than a compliance exercise. This method enables volunteer-led, mission-driven Nepali diaspora groups to align their reports with their aims. It eliminates the risk of symbolic accountability, such as annual reports without stakeholder input.

Stewardship theory’s ethical leadership applies to non-profit research. Stewardship-oriented leaders are more likely to practise community-friendly ethics, according to Garzón-Lasso, López-Gallego, and Marquina (2021). In diaspora contexts, cultural representation, linguistic inclusion, and historical understanding matter. Steward leaders create ethical, representative, and inclusive judgments. Nepali diaspora groups should prioritise culturally appropriate programming, honest financial distribution, and inclusive volunteer management, according to interviewees.

Herman and Renz (2008) encourage non-profit scholars to study organisational values and dynamics beyond performance. They endorse stewardship theory’s intrinsic motivation and values-based governance. In this study, Nepali diaspora leaders often expressed a sense of moral duty or spiritual satisfaction from their employment, which is hard to measure but strongly influences organisational success. These stories demonstrate that stewardship practices align with leadership conduct and purpose, thereby improving corporate performance.

Fulton, Oyakawa, and Wood (2019) say leaders of colour promote equality in white organisations. Steward leaders promote community goals and challenge powerful institutions while advocating for racial equality. Diaspora leaders must manage complex intergenerational, cultural, and diasporic interactions. Stewardship theory views these leaders as custodians of cultural and social capital, valuing legacy and inclusion over short-term gains.

Non-profit governance is essential, and Geib and Boenigk (2024) recommend stewardship to improve mission adherence and coherence. Diaspora groups often struggle with governance due to geographical, cultural, and resource constraints. The openness, trust, and collaborative leadership of stewardship-based governance enable these organisations to transcend these restrictions. Researchers highlighted stewardship qualities, including open decision-making, public participation in program design, and long-term planning.

Siddiqui, Samad, and Wasif (2024) say effective partnerships need third-party mediation. Stewardship-focused organisations foster ethical relationships for the benefit of learning and the community. This is crucial for diaspora groups that cooperate with homeland NPOs, government agencies, or global networks. In partnerships, stewardship leaders prioritize relational fairness, cultural sensitivity, and long-term vision over financial gain and visibility.

Light (2002) supported stewardship's theoretical relevance by recognising value-based leadership as essential to non-profit effectiveness. Light says Nepali diaspora leaders showed stewardship via unpaid work, cultural mentoring, and value transfer. Leadership was justified as essential for communal identity, not rewarded. Stewardship's emphasis on the common good distinguishes it from other leadership theories and makes it relevant in non-profit research.

Stewardship impacts finances. Tabirih (2024) says fund reconciliation improves non-profit financial transparency and performance. Stewardship-oriented organisations practise moral and fiduciary financial stewardship. Kandel, Joshi, and Pokhrel's (2025) case study in Gorkha, Nepal, found that community-based transparency procedures improved donor confidence and operational sustainability. Nepali diaspora groups' participatory budgeting and public expenditure transparency build trust and cultural ties.

Ultimately, stewardship philosophy influences the innovation and adaptability of non-profit organizations. KC (2024) asserts that perceived innovation impacts the viability of non-profits, especially in Nepal, where cultural assets are numerous but resources are scarce. Digitalising folk music archives or hosting virtual cultural events is continuity for stewardship-oriented leaders. Purpose-driven adaptability increases cultural preservation and organisational resilience.

Research strongly supports the use of stewardship theory to evaluate charity leadership and governance, particularly in diaspora contexts where cultural, emotional, and ethical considerations are significant. A solid theory explains why Nepali diaspora leaders value community, openness, and cultural preservation. It substitutes mechanical governance with relational, values-driven governance that better reflects the needs of community-based charities. Stewardship theory is significant both theoretically and practically for analyzing diaspora groups' successes and failures in conserving their cultural identity across boundaries.

2.5 Bottom-up or Traditional Approaches

Community empowerment and participatory management underpin non-profit and civil society governance from the bottom up. Bottom-up models emphasise local agency, collaborative decision-making, and culturally grounded leadership over top-down, expert-driven models. These strategies assume sustained outcomes from community-based program design, resource allocation, and accountability. Bottom-up approaches support servant leadership, social capital, and ethical involvement, especially for diaspora or non-profit organisations seeking authenticity, resilience, and cultural resonance. Bekkers et al. (2020) note that grassroots non-profit financial management has unique challenges but offers excellent solutions based on trust, local ownership, and context-sensitive methodologies. Bottom-up methods must be examined for logic, history, performance, and strategic implications, especially in non-profit financial management, volunteer engagement, accountability frameworks, and digital adaptation.

A critique of servant leadership ideology stresses a bottom-up leadership principle. According to Chen, Wang, and Li (2022), servant leadership fosters employee voice through empowerment, trust, and group effectiveness. Innovation, passion, and internal accountability result from listening to and appreciating non-profit and grassroots staff and volunteers. Dahleez (2023) illustrates that servant and participatory leadership enhance the effectiveness and involvement of NPOs. A bottom-up structure that encourages local leadership and decentralises decision-making allows ideas to flow from the peripheral to the core, linking individual initiative and communal purpose. Openness and engagement show organisational integrity and donor confidence; therefore, non-profit financial management demands reciprocity (Bekkers et al., 2020).

Objectively judging bottom-up methods implies acknowledging their limitations. Bekkers et al. say grassroots finance management suffers from capacity shortages, poor formal processes, and donor pressure. A few key players departing or stakeholder legitimacy difficulties may undermine volunteer-driven communities. This clash reinforces Ebrahim (2005)'s worries about "accountability myopia"—putting compliance before organisational development. Bottom-up arrangements that stress fast reactions above institutional consolidation may encourage reactive governance. Participatory designs provide resilience but must strike a balance between formalization, record-keeping, and knowledge retention to avoid fragility.

Crisis-induced bottom-up resilience. In her dissertation on non-profit resilience in emergency management, De Oro (2024) showed that community-led charities outperformed large-scale institutional procedures during natural disasters. Local networks exploited context-specific resources and understood cultural dynamics quickly. Post-crisis recovery without systematic governance may lead to unsustainable informal practices, she cautions. Bottom-up mobilisation is essential for speedy deployment, but continuation requires integration with financial controls, cross-sector networks, and monitoring.

However, empowerment rhetoric must engage complex power and identity politics. Leaders of colour in white organisations balance representation, equity, and community trust, according to Fulton, Oyakawa, and Wood (2019). Revolutionary bottom-up efforts that promote the voices of the disadvantaged may backfire when leadership obligations become too burdensome or when funders and regulators overlook informal networks. Kerlin and Pollak (2011) found that immigrant charities adjust their financial operations by leveraging community trust and host-country funding rules. The contradiction may strain cultural authenticity and compliance. Bottom-up methods must combine local legitimacy and external accountability to meet institutional goals.

This is shown by volunteer retention. Bottom-up organisations like community arts centres and other cultural NPOs thrive on volunteers owing to strong community links and cultural resonance, according to Le (2024). Volunteers who lack structure, training, or professional support struggle. Volunteer retention decreases when expectations surpass capability. Governance training, succession planning, and traineeship programs may enhance volunteers' confidence, connect organisational goals with capacity, and minimise turnover (Froelich, McKee, and Rathge, 2011). Bottom-up approaches need to reflect the availability of resources and infrastructure.

Digital technologies complicate the bottom-up paradigm. Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025) report that small organisations utilise digital platforms for community engagement, progress discussions, and micro-donations. Digital involvement broadens stakeholder engagement and accelerates input, fostering greater accountability. Participatory, visible spaces foster solidarity. If ignored, technical disparities, data exhaustion, and monitoring issues may erode confidence in digital adoption. Bottom-up practitioners must utilize participatory storytelling, co-designing interfaces, and responsive communication to enhance local ownership and engagement, rather than replace grassroots interaction.

Bottom-up methods are evaluated by organisational performance and governance. According to Geib and Boenigk (2024), good governance includes internal leadership, stakeholder interaction, and third-party oversight. Bottom-up tactics, however democratic, may diminish internal control mechanisms if they see monitoring as a tool for mission integrity rather than repression. Foss & Mazzelli (2025) suggest dynamic management—the capacity to move between empowerment and formal architecture on occasion. Bottom-up methods for local knowledge and top-down frameworks for strategic alignment and risk management make their leadership approach strong and flexible. Thus, hybrid governance is superior since local participation does not mean management vanishes, but rather evolves in line with community goals.

Organisational effectiveness relies on compelling purpose, adaptable leadership, formal structures, and environmental fit, say Herman and Renz (2008). Bottom-up methods emphasise mission clarity and localisation but may lack environmental assessment, strategic planning, and cross-sector alliances. A study of literature reveals how to address these shortcomings without jeopardizing grassroots legitimacy. Salamon (2012) advises NPOs to combine mission-driven leadership, rigorous governance, and varied finance to preserve local uniqueness while introducing important procedures.

Bottom-up efforts must include socio-cultural factors in program design and policy acceptance. Liu (2024) claims the Asian NPO community discourse encourages political participation. A bottom-up strategy must promote local voices in public debate to maintain cultural linkages, whereas conventional political frameworks often overlook them. Moussa (2011) found that succession planning should use local knowledge to maintain organisational continuity during leadership transitions. Critical personnel may lose bottom-up knowledge if succession is not addressed. Integration of oral histories, cultural traditions, and community networks into organisational memory requires purposeful local methods and institutional records.

Ebrahim (2005) suggests accountability myopia occurs when businesses concentrate on short-term reactions above reflective learning, adaptive planning, and structural feedback. Participatory bottom-up institutions may be complacent. Risk paradigms and governance matter at scale when funders or local authorities notice it. Formal accounting, risk assessment, and transparent reporting—what funders and regulators want—make traditional systems function, argue Bekkers et al. (2020).

However, bottom-up techniques may be criticised for scalability. These tactics work well in hyperlocal settings but may fail when companies expand. De Oro (2024) and Salamon (2012) argue that bottom-up approaches are inadequate for large-scale service delivery, centralised advocacy, and cross-jurisdictional initiatives, which need coordination, standardisation, and strategic resource management. Mission-driven companies may benefit from hybrid management models that combine local empowerment with institutional development, preserving legitimacy and growing reach, according to Foss and Mazzelli (2025).

When "community representation" is tokenistic, bottom-up traditions may perpetuate power inequities. Fulton et al. (2019) demonstrate how grassroots accountability can marginalize minority leaders. Such inconsistencies may be reduced by enacting egalitarian decision-making bodies, community responsibility, and community representative transparency. Transparency becomes procedural and normative with Bekkers et al. (2020) and Ebrahim (2005). Also crucial is volunteering. Traditional techniques include unpaid effort and goodwill. This fosters unity, but it risks weariness or exploitation without external help. To preserve continuity and ethics, bottom-up groups should recognise, train, clarify positions, and transition volunteers (Daleez, 2023; Froelich et al., 2011). Unexpected aid becomes civic responsibility.

Bottom-up approaches to charity governance and community development promote legitimacy, local resonance, responsiveness, and cultural relevance, according to study. These skills thrive in diaspora or cultural venues. Bottom-up aesthetics without organisational competency concerns inadequate financial control, fragmented leadership, generational gaps, and ethical difficulties. New non-profit management paradigms combine top-down and bottom-up techniques. The confluence of servant leadership, local knowledge, participatory voice, management systems, transparent reporting, and institutional memory is dynamic leadership. This hybrid governance ensures sustained, culturally grounded, and institutionally robust empowerment, enabling 21st-century non-profit excellence in cultural preservation, immigrant integration, and disaster relief.

Critically adopting bottom-up or traditional methods demands local agency and systemic awareness. When grassroots methods shape strategy and accountability, resilience, and learning protect it, organisations may grow without losing soul. NPOs must balance pragmatics with philosophy to handle globalisation, digitisation, and multicultural politics.

2.6 Cultural Values

Non-profit governance anchors organizational choices, plans, and performance. Governance in the non-profit sector sets guidelines for organizations to realize their goals, engage stakeholders, and report on their activities, according to Scholten (2024). All non-profits' efficiency, effectiveness, ethics, and transparency rely on their organizational structure. Governance frameworks require a board of directors that sets strategic direction, oversees corporate fiduciary obligations, and promotes organizational accountability and operational integrity. Geib and Boenigk (2024) say a well-framed board is essential to non-profit success and ethics. Using stewardship principles, non-profits build stakeholder loyalty via real, trust-based, and mission-aligned activities. Stewardship theory encourages non-profit executives to serve their organizations and others over the long term, according to Foss and Mazzelli (2025). This aligns with the mission-oriented approach of non-profit executives, who do not seek growth or personal benefit. Financial openness during crises, such as the COVID-19 pandemic, helps create community trust and foster long-term stakeholder participation, according to Wanyakha, Grudens-Schuck, and Oberhauser (2024).

Alternatively, agency theory was established to investigate corporate governance and conflicts of interest involving boards, management, and stakeholders in both for-profit and non-profit organizations. According to Foss and Mazzelli (2025), agency theory considers the board as a conflict-resolution mechanism that monitors and corrects management's performance against organizational objectives. Non-profit boards must manage risks, align objectives, and utilize resources effectively, according to Jabbar et al. (2024). Boards of directors must oversee the organization without compromising the strategy to ensure that non-profit governance functions effectively. Cultural norms, scarcity, and changing regulations make minority NPO governance difficult. According to Ming (2024), some immigrant community groups maintain customs from their home countries that contradict nonprofit standards. Informal methods may distort governance and reduce transparency. Nepali groups in the US may provide services that reflect community ideals but violate US law, resulting in governance issues. To address these issues, cultural and governance solutions must be carefully balanced. Sangra and Sharma (2024) demonstrated that social media may promote transparency and accountability, particularly for NPOs seeking modern contributions.

Every well-run non-profit publishes its finances. Melnyk et al. (2024) describe transparency as timely, accurate financial disclosure for contributors, authorities, and the public. Not only financial statements, but transparency covers budgets, transparent expenditures, and financing sources. They include organizational information flow transparency, which enhances stakeholder confidence and enables them to choose the most suitable assistance. Low transparency damages donor confidence, the organization's brand, and its legitimacy and sustainability. Sharing data and prohibiting unethical, irresponsible, and unstrategic conduct that deviates from the organization's aim is accountability. MacIndoe et al. (2024) say accountability systems need financial leadership. This role assures long-term stakeholder support and trust in the organization. Openness and accountability in non-profits foster external investment, community engagement, and robust social participation, according to Ghazali et al. (2024).

The literature ties transparency to organizational performance. Transparent NPOs connect with stakeholders, obtain better returns, and build donor relationships. Assessing organizational financial vulnerability benefits transparent companies, according to MacIndoe et al. (2024). Transparency enhances external trust and streamlines internal processes by aligning resources with goals. Nepali non-profits in the US are concerned about transparency. Most such groups lack mechanisms for financial expenditure reporting and supporter communication, making accountability difficult. Details are required; De Oro (2024) notes that such NPOs struggle to compete with American equivalents on financial openness. Differences stem from financial illiteracy, cultural differences, and resources.

Financial transparency must be deliberately increased to meet these challenges. De Oro (2024) provides worldwide financial reporting and technologies to enhance. The technological platform may provide real-time financial reports to interested parties. Similar tactics may assist Nepali NPOs in building donor confidence, financial diversification, and 'system stability.' Knowledge-based governance training may help non-profit CEOs disclose and avoid fraud. Ultimately, NPOs thrive through financial transparency and accountability, rather than compliance. This article offers tips for non-profits to improve performance, partner with institutions, and become profitable. Melnyk et al. (2024) stated that non-profit governance requires transparency and accountability, as they are the foundation for any organization serving diverse communities.

Culture shapes non-profit governance, economics, and stakeholder relations. Xue et al. (2024) say cross-cultural issues influence board involvement, decision-making, fundraising, and beneficiary administration. US Nepali charity showcases culture through leadership and community. These cultural traits may differ from US non-profit governance, which formal institutions and legal limits govern. The US's salvational and developmental humanitarianism and China's pragmatic and hierarchical Confucianism might conflict with

American legal and operational norms, according to Yang and Yang. Doan (2024) underlined Nepali NPOs' systematic use of informal government to protect culture and social cohesion. For relevance and success, NPOs must adapt to different sociocultural situations, according to Mayer and Fischer (2023).

These strategies strengthen community and culture, but they also hinder policy enforcement. Inconsistency, the absence of decision-making processes, conflicts of interest, and inadequate strategic planning are risks associated with informal governance. Even if they do not meet non-profit accounting criteria, community members are given leadership responsibilities because cultural norms need leaders to be acknowledged and accepted. Mayer (2024a, 2024b) found that the density and placement of philanthropic organizations mirror local cultural aspirations.

US Nepali non-profits encounter cultural and legal issues. Karagiorgos et al. (2024) stated that cultural notions about decision-making, volunteering, and financing may assist and damage governance and accountability. Nepali charities depend on community fundraising and informal donations. These processes may not be adequately documented as required by law, which exposes the organization to potential legal action. Cultural norms and expectations affect choices. Context matters when choosing governance models that balance cultural and legal norms, according to Wellstead et al. (2024). Foreign NPOs often adopt collectivist and normative expert leadership approaches. These tactics may delay corporate decisions and inhibit financial sustainability and regulatory compliance strategies. Training programs for culturally and legally challenged firms need culturally sensitive leadership.

Culture may affect financial transparency. Culture prevents certain NPOs from disclosing finances, according to Geib and Boenigk (2024). Establishing donor trust and accountability can be a challenging task. Nepali organizations need context-sensitive governance to provide financial transparency and cultural understanding. These measures should prevent damaging corporate cultures as US NPOs adjust to regulations. These issues require specialized cultural competence training for nonprofit executives. Geib and Boenigk (2024) recommended culturally responsive financial management training. Nepali charity leaders need diverse and culturally sensitive training to understand and address financial transparency and governance issues without eliminating Nepali culture. This method also enhances the abilities of leaders and key personnel, and encourages analogous cultural groups to collaborate on financial resources and governance.

Collaborating Nepali charities may enhance culturally-influenced financial management. Karagiorgos et al. (2024) say everyone may benefit from common assets and use best practices to create effective governance and financial planning models. This partnership enables groups to share expertise, utilize similar educational materials, and advocate for fair legislation. Thus, Nepali NPOs should promote collective identity and purpose to overcome regulatory impediments and improve social services. Cultural norms and beliefs impact US Nepali NPO governance and financial management, according to cross-cultural research. However, these cultures provide challenges. We can enlist more individuals in their communities and maintain their culture. Nepali NPOs must establish culturally distinct governance structures, enhance actors' financial knowledge, and collaborate with culturally similar partners to integrate into the US non-profit system, becoming more efficient and sustainable.

Budgeting and financial planning help non-profits manage and optimize funds. Non-profits exist due to resource limits; thus, maximizing what one has is crucial. De Oro (2024) says budgeting preserves the non-profit's earnings and projected expenditures by building a solid financial strategy. It optimizes resource use for program and service objectives. Scholten (2024) remarked that a reasonable budget does more than let companies choose where to acquire and spend money daily: it provides a plan and vision for an organization's money that supports its objective and strategy. Budgets must be flexible for donor support and expense modifications. Dynamic budgeting makes businesses experts at managing money in unpredictable times, according to MacIndoe et al. (2024). Indeed, non-profit strategic financial management requires a long-term positioning goal rather than a budget. Foss and Mazzelli (2025) also stressed income-earning, risk management, and cash flow forecasting for non-profit sustainability. This strategy helps NPOs address funding challenges resulting from the recession and donor attrition. Systematic financial planning and management help companies meet short-term and long-term objectives. Strategic financial planning helps organizations handle operational challenges and meet donor demands, according to Xue et al. (2024).

Many NPOs require diversified funding sources since relying on a single source is risky. 2024 Jabbar et al. They stated that US-funded organizations need to focus on membership sales, social business, and corporate partnerships. External funding minimizes organizational risk. While funding makes the organization less vulnerable during harsh economic times, it serves its goal best without it. Karagiorgos et al. (2024) emphasized that charities' multiple revenue streams enable them to choose financing sources independently, decreasing their dependency on donors and funding agencies. US Nepali organizations face this.

Non-profit financial management requires transparency and accountability, which financial reporting provides. According to Ghazali et al. (2024), US organizations must file Form 990 with the IRS and follow tight reporting and spending rules. The form describes a non-profit's financial operations, leadership, management, and other management services that stakeholders may appreciate. Hesse and Boenigk (2024) stated that such restrictions show commitment to professional financial procedures, which promotes donor, funder, and public confidence. Open financial reporting may help non-profits find market niches and appear as donor and public funding hotlines, according to Geib and Boenigk (2024). Farley et al. (2024) suggested NPOs combine volunteering with financial management for maximum impact and sustainability.

Most Nepali companies lack accounting and finance competence, making financial reporting and compliance difficult. According to Wellstead et al. (2024), most Nepali organizations are too small to employ accountants and maintain good records. Misrepresenting an organization's finances raises suspicion, making fundraising difficult. Eliminating financial illiteracy and implementing clear reporting criteria for small charities can help them accept responsibility and explain their operations to stakeholders, according to Doan (2024). Nepali organizations may follow best practices in non-profit management and gain credibility by adopting such frameworks. Non-profit financial survival depends on good planning, diverse income sources, and good financial reporting. Enhanced capability, governance, and financial management may help Nepali organizations overcome obstacles and strengthen their US operations. Farukuoye and Oyinlade (2024) noted that social media is increasingly important for budgetary adjustments, stakeholder transparency, and accountability. According to Eger et al. (2024), social media platforms enhance transparency, enabling groups to address financing gaps and communicate their successes.

Financial management by US NPOs is rare, since professional accounting improves money and resource accountability. Hyndman and Liguori (2024) state that these organizations aim to hold donors, governments, and interest groups accountable. Financial audits, annual reporting, and increasing IRS restrictions show this transparency. These organizations' boards of directors guarantee ethical and sustainable financial decisions that promote their objective. Billups (2024) says such boards make sensible financial decisions with financial management, legal counsel, and strategic direction understanding.

Most US companies utilize advanced financial management technologies to optimize labor and financial decisions. Analytic activity modeling manages spending, expected sales, and program success in Billups (2024). It enhances resource management by offering NPOs a technology foundation to make informed decisions and adapt. US organizations share best practices and financial capacity with universities, businesses, and other NPOs. Jabbar et al. (2024) think such collaborations promote financial success by encouraging continual learning and development.

Small Nepali groups in the US often struggle due to cultural and staffing challenges. De Oro (2024) lists various community-based non-profits that need volunteers. Their financial efficiency is significantly constrained by reliance. Cash accounting is used in certain Nepali companies. It is comfortable and easy to use; however, it may hinder financial tasks and report writing. Harder accounting system builders suffer sluggish and costly adjustments. It still strains the organization's budget. Nepali groups promote community-based and cultural celebrations. Scholten (2024) asserts that organizations prioritize annual expenditure on festivals, humanitarian catastrophes, and disaster response above long-term budget planning. Although culturally sound, this strategy inhibits the company's ability to generate sustained profits and fund key projects. Community funding worsens it. Therefore, revenue models are inaccurate and hinder long-term financial planning. Jung (2024) claims Nepali organizations fail to adjust to economic fluctuations and development strategies. Nepali groups clash with US law and culture.

Despite these challenges, Nepali groups persevere. They are remarkable in fostering healthy collective cultural outlooks despite resource shortage and economic discouragement. These organizations must improve financial management for long-term viability and programme success. Financial training and organizational mentoring support the development of non-profit CEOs and boards, according to Scholten (2024). Experience with large US non-profit organizations and professional groups is essential to access financial accountability and oversight information, tools, and best practices. Financial reporting and strategic planning are better than those of US non-profits. However, US Nepali groups face cultural barriers, budget constraints, and regulatory issues.

Many Nepali non-profits, especially in the US, lack financial managers. Another internal risk management issue is NPOs' dependence on ardent but inexperienced volunteers who may not understand accounting, budgeting, legal obligations, etc. Le (2024) suggested that non-finance professionals may slow financial resource management. Simple accounting or financial report mistakes might lead to punishment or decreased donations.

Esteves et al. (2024) recommended supporting non-profit leadership and staff capacity-building to address these difficulties. Financial management, governance, and strategic planning workshops may enhance procedures. Long-term connections with financial professionals or organizations may create mentor-mentee relationships to enhance competency. Le (2024) suggested that non-finance professionals may slow financial resource management. Simple accounting or financial report mistakes might lead to punishment or decreased donations.

2.7 Governance Structures in Non-profits

2.4.1 Overview of Governance in the Non-profit Sector

The non-profit organisations' accountability, direction, and sustainability depend on the effectiveness of governance systems. This tends to include a board of directors overseeing supervision, development, direction of resources, and overall corporate ethical standards (Foss and Mazzelli, 2025). According to recent guidelines in non-profit board governance, there should be board diversity, leadership, accountability, and stakeholder communication (Geib and Boenigk, 2024). Boards are increasingly involved in determining mission and direction, establishing strategic objectives, promoting high standards of corporate conduct and organisational integrity, and maintaining high standards of accountability and stewardship (Scholten, 2024). First, roles and responsibilities must be evident within governance structures. A good board of directors supports distributive power where no organisation arm or individual controls the power of decision-making (Wellstead et al., 2024). It is important to note that board members are also expected to be diverse professionals and note cases of ethical dilemmas that are likely to cause conflict of interest (Hesse and Boenigk, 2024).

Moreover, effective leadership within boards can spur innovation and strategic responsiveness, enabling organisations to adapt effectively to new threats and the ever-evolving non-profit environment (De Oro, 2024). In line with this is transparency and stakeholder accountability, which can be evidenced by performance checks and balances, financial statement disclosure, and practices of ethical conduct (Ghazali et al., 2024). Enhancing communication and financial reporting using technology can significantly increase trust between donors and beneficiaries, improving the credibility of non-profit organisations' efforts (Jabbar et al., 2024).

2.4.2 Nepali Non-profits' Governance Models

Nepali non-profits' governance structures are likely shaped by cultural practices and organisational dynamics specific to the Nepali diaspora. Some of these organisations based in the United States have boards of volunteers, most of whom are not proficient in financial literacy and related matters concerning the operations of such corporations, thus making it extremely difficult for such organisations to plan for the future strategically. According to MacIndoe et al. (2024), volunteer-led governance exposes significant gaps in decision structures because those volunteers have no professional training in finance or the organisation's jurisdiction. To a great extent, collectivistic business culture and traditional top-down organisational hierarchies shape board processes in these organisations. Regarding such values, Scholten (2024) pointed out that they can sometimes centralise all decision powers where only a few people make decisions, which diminishes most accountability channels that are normally expected in efficient non-profit board leadership. Such centralisation may pose a risk of executive decision-making aversion to change, and diverse inputs or opinions of organisational members may result in the poor formulation of solutions for new problems.

2.4.3 Comparative Insights with US-based Non-profits

An examination of governance structures whereby Nepali and established US non-profits reveal dissimilarities in board composition, financial disclosure, and accountability mechanisms. According to Melnyk et al. (2024), US-based nonprofits foster effective governance structures, whose principles include drawn-out policies and procedures related to the disclosure of financial information and operational accountability. Such organisations always enter into routine audits, preparation and presentation of financial statements, and commitment to the highest governance standards. It is not just a matter of meeting compliance requirements but building donor trust and creating a context for long-term, sustained funding. According to Herman and Renz (2008), it was pointed out that the high strength of these practices is in the field of generating accountability that, in turn, guarantees further widespread support of the organisation and ensures its sustainability. However, Ebrahim (2005) noted some challenges that Nepali non-profits face, including the prevalent informal structure of governance, low financial accountability, and inadequate governance training. Such factors put them in a vulnerable predicament, particularly in trying to conform to US regulatory requirements and, simultaneously, gain access to another funding source. While many non-profit organisations in the United States have professional staff members and strong governance policies, Nepali non-profits may lack sufficient funds and operate with boards consisting of volunteer staff. MacIndoe et al. (2024) noted that these informal structures open opportunities for exploitation, such as unclear financial accountability and a lack of strategic direction. According to Richardson and Kelly (2024), innovative governance in non-profit organisations mitigates growth by incorporating the strategies of different board members.

2.4.4 Role of Governance in Financial Sustainability and Transparency

The subject of governance is an essential mechanism that directly impacts non-profit organisations' financial management and accountability. According to Geib and Boenigk (2024), good governance increases the value of accountability, resources, and financing. When the positions and duties of these board members are well defined, and the organisational goals are in tandem with the financial processes, the gap created is effectively transformed into the stability of the non-profit organisations. Moreover, Scholten (2024) highlighted that sound governance structures are critical to Nepali non-profits for compliance with regulatory standards and to promote trust with donors, thereby creating pathways of partnership and collaboration. Trust and transparency, specifically about financial reports, are critical for the efficient functioning of the governance framework.

Xue et al. (2024) stressed the need for improvement in the governance structures of Nepali non-profits through an assessment of the existing financial accounting practices, compliance issues, and sustenance options. As Nepali non-profits can learn from best practices in the US non-profit sector on good governance practices and effectiveness, they can develop and enhance better and stronger governance structures to work more effectively. For instance, the presidential campaign has proposed establishing a financial audit, disclosing financial statements, or hiring governance experts to offer the right financial management format. As Ming (2024) has noted, measures such as the above are not professional relevancies but crucial building blocks to make a non-profit organisation open, responsible, and sustainable. The final key practice of effective governance is stakeholder management through Accessible Channels of communication. According to Scholten (2024), transparency creates communication between the organisation and the various stakeholders, donors, citizens, and legal agencies. Such an exchange enables the non-profits to create and maintain credibility, showcase stewardship and affirm their purpose and values. If Nepali non-profits were to adopt such strategies, they could only stand to gain better support from the community, superior fundraising results, and greater access to funding from outside the organisation.

2.8 Summary

Theory of Reasoned Action (TRA) explains how attitudes and perceived social forces impact conduct. Martin Fishbein and Icek Ajzen claimed that rational actors consider the consequences of their actions before acting. This study employs the TRA to examine how US-based Nepali diaspora individuals engage in cultural preservation activities like folk music and how internal motives and community factors affect their organisational involvement and identity expression. The notion is that behavioral attitudes and subjective standards matter. Positive or negative conduct evaluations are attitudes. However, subjective norm is social pressure to do or not do something. These two things comprise behavioural intention, the first step to behaviour. In this method, the bigger the aim, the more likely the conduct, provided the individual has control and external circumstances allow it. Nostalgia, national pride, and emotional connection to homeland traditions influence Nepali diaspora opinions of folk music performances. These favourable, established attitudes boost involvement ratings. Still, attitudes are inadequate. Subjective norms are fundamental in close-knit diaspora communities because cultural conformity and community acceptance are valued. If elders, religious leaders, or cultural leaders anticipate others to go, they are more likely to. Folk music was gratifying and a social duty for responders, according to empirical studies. Duty-like norms promote conduct. In this situation, the TRA model illustrates that cultural appreciation and a strong network of subjective criteria inspire diaspora groups to conserve Nepali heritage actively. TRA predictions match data. Most participants indicated their cultural activities were intentional and shaped by beliefs. Rational choice supports volitional control theory. Participants purposefully engaged because not participating may lead to cultural disintegration, decreased identity, or poorer intergenerational value transmission.

CHAPTER III:
METHODOLOGY

3.1 Overview of the Research Problem

Financial management techniques of Nepali non-profits in the US threaten their long-term survival and financial viability. Insufficient financial transparency, bad governance, and unclear financing sources plague these businesses. Since they hinder internal operations and public and donor trust, these concerns threaten non-profits' sustainability. These operational errors may cause external stakeholders to lose trust in the company, affecting its ability to fulfil its aims (Salamon, 2012).

The lack of financial management accountability plagues Nepali charities in the US. Insufficient financial transaction data reconciliation typically causes a mismatch between reported expenditures and real monetary use. Tabirih (2024) noted that inefficient financial reporting and infrequent audits might lower organisational performance owing to resource misallocation. The tough circumstances affect everyday operations and breed distrust among contributors. Donors do not support the organization's financial stability because they suspect fiscal irregularities or a lack of openness. The feedback loop complicates Nepali non-profits' long-term funding.

Nepal's economic challenges pose a significant issue for governance within charitable organizations. Sessler, Bernstein, and Fredette (2024) found that non-profits need leadership and governance structures to ensure financial responsibility. Many Nepali charitable organisations have unstructured leadership structures that lack financial management skills. These organisations generally lack skilled finance managers who can handle expenditures, audits, and compliance. Poor financial management reduces the organization's resistance to financial disasters. Skandrani et al. (2021) claim that organisations without effective financial governance cannot weather crises. This could potentially damage their business and sponsor relationships. US non-profits generally have advanced financial management systems. This helps organisations overcome financial issues and preserve stakeholder confidence.

Nepali American charities are struggling financially due to a lack of community contributions. Siddiqui, Samad, and Wasif (2024) claim that non-profits without income diversification are vulnerable to economic downturns and donor behaviour. Communities get significant but unexpected donations, which raise concerns about financial stability. These best practices may aid Nepali charities by investing in leadership team training and implementing more organised financial management systems, such as budgeting and financial reconciliation. Open and honest financial reporting may rebuild donor confidence and secure financial aid. Strategic connections and financing diversification may help Nepali organisations weather funding volatility.

3.2 Operationalization of Theoretical Constructs

Operationalising theoretical concepts into measurable variables is vital for research. This technique is crucial for integrating theory and practice in nonprofit organizations. This proposal employs both qualitative and quantitative approaches to investigate how Nepali non-profits in the US manage financial responsibility, governance structures, and donor engagement. This study utilizes financial management, transparency, and sustainability theories to achieve this goal, as it supports the financial transparency theory. Ibrahim (2005) defines "financial transparency" as NPOs' honesty and candour with donors, regulators, and the public regarding their money and operations. This study examines how formal financial procedures, including reconciliation, reporting, and Form 990 filings, contribute to promoting transparency. Due to the lack of methods, Nepali charitable organisations have donor trustworthiness and financial administration inefficiencies (Tabirih, 2024). This research examines how Nepali companies utilise accounting software and online reporting platforms to achieve financial transparency.

Theoretically, non-profit governance facilitates decision-making and individual responsibility (Geib & Boenigk, 2024). This study operationalises governance by comparing non-profit leadership in Nepal to US non-profit norms. According to Sessler, Bernstein, and Fredette (2024), the financial viability and effectiveness of charitable organisations may depend on their governance systems. This research examines the involvement of financial decision-making, financial monitoring systems, board and financial officer qualifications, and governance procedures. Mayer (2024) demonstrated that informal Nepali charitable organisations lacked professional financial management, rendering them vulnerable to governance issues. In contrast, US firms utilize organized boards of financial experts to enhance compliance and financial decision-making.

Financial sustainability means an organisation can run efficiently over time without overreliance on a single finance source, according to Suárez and Hwang (2008). This study examines Nepali charitable organisations' financing options for financial sustainability. Foreign organisations employ grants, business partnerships, and endowments to fundraise. This differs from US NPOs, which depend on community contributions and occasional fundraising. Siddiqui, Samad, and Wasif (2024) say the research examines Nepali charities' income patterns and identifies places with inadequate funding diversification to strengthen their finances. Donor engagement guidelines conclude with the evaluation of numerous communication and fundraising approaches. Denq (2024) reports that Nepali non-profits struggle to retain donors due to informal communication and a weak web presence. This study examines how Nepali groups utilise crowdfunding and social media to improve transparency and strengthen donor relationships. The results of Del Mar Gálvez-Rodríguez et al. (2025) support their prior conclusions. They emphasise the importance of digital platforms in donor engagement. In contrast, US groups employ donor management systems and sophisticated digital marketing to build long-term supporter connections (Willse, 2023). To operationalise donor engagement, businesses must evaluate digital interactions, fundraising efforts, and donor loyalty.

3.3 Research Purpose and Questions

The questions are mentioned below:

1. What are the common financial challenges faced by Nepali non-profits in the U.S.?
2. How do these challenges differ from the financial best practices of successful U.S. non-profits?
3. What factors contribute to financial inefficiencies in Nepali non-profits, and how can they be mitigated?
4. What strategies can be implemented to enhance Nepali non-profits' financial sustainability and transparency in the U.S.?

The study proposal, "Comparative Analysis of Financial Practices between Nepali Non-profits and Established U.S. Non-profits: A Study of Governance and Transparency," aims to assist Nepali non-profits in the US in overcoming financial challenges. This study compares Nepali NPOs to US non-profits, which are models of financial management, to identify areas for improvement in governance, financial sustainability, and donor engagement. The poll revealed financial management challenges faced by Nepali charities in the US. Poor governance, financial transparency, and unpredictable funding are issues. Because they lack modern financial management tools and procedures, many businesses struggle to operate successfully and satisfy regulatory requirements. According to Herman and Renz (2008), non-profits require effective financial management to prevent inefficiencies and resource misallocation. Inefficient financial reporting might misallocate resources.

Skandrani et al. (2021) and others have raised awareness of this issue by arguing that charities with weak governance systems may be more vulnerable to crises and financial collapse. Geib and Boenigk (2024) suggest more structured and expert-led governance institutions, including financial specialists. Governance changes in Nepal are crucial for NPOs to comply with the law, earn donor trust, and manage their funds. We aim to understand how Nepali NPOs can enhance financial transparency and sustainability. Without reconciliation tools, financial reporting difficulties must be addressed. Poor financial reconciliation hinders non-profit accountability, according to Tabirih (2024). This project aims to utilize these technologies to bridge the gap between reported expenditures and actual financial use, thereby enhancing financial transparency and donor confidence.

3.4 Research Design

This research compares US-based Nepali NPOs' financial practices to those of established US NPOs. This method enabled an in-depth examination of both qualitative and quantitative data, revealing the financial challenges and potential remedies faced by Nepali charitable organisations. We combined the two methods for a broader view. This allowed us to evaluate financial data and anecdotes from non-profit CEOs regarding leadership, transparency, and donor involvement. Analysis of Nepali NPOs' financial records provided much of the quantitative data. These data helped evaluate income sources, expenditure allocations, and financial reporting compliance. These historical documents comprised income statements, tax returns, and balance sheets. This research aimed to evaluate the organisations' financial health, including their funding sources and compliance with best practices. To find trends and anomalies in US non-profit financial management, coded data and descriptive statistics were used. The analysis found that Nepali charities struggle to diversify their funding sources and rely on local community donations. The probe also revealed these organisations' financial stability and transparency.

Semi-structured interviews with non-profit executives, board members, and major donors collected qualitative and quantitative data. In-depth interviews with Nepali charity leaders helped researchers understand governance issues, financial planning concerns, and the cultural implications for financial decision-making. To better understand the participants' non-governmental organisations (NGOs), this interview examined their organisational structures, financial management procedures, and concerns regarding financial transparency. We found commonalities in the responses on leadership in financial decision-making, fundraising issues, and governance frameworks. Quantitative and qualitative data explain Nepali NPOs' financial inefficiencies.

Purposive sampling was utilised to choose a variety of Nepali groups in San Francisco, Dallas, and New York, which have large Nepali communities. Non-profits have to be operating for five years to be included. They must work in healthcare, education, community development, and cultural preservation. Our sample strategy ensured that the selected firms had an adequate financial history to draw relevant conclusions about long-term financial management methods.

3.5 Population and Sample

20 Nepali groups from New York, San Francisco, and Dallas were sampled as these communities present a varied spectrum of non-profit organisations (NPOs) that demonstrate the cultural diversity and operational challenges experienced by Nepali immigrant-led associations. Kerlin and Pollak (2011) demonstrated that cities with large immigrant populations have more robust cultural preservation, community development, education, and healthcare institutions. The sample was chosen from these areas to illustrate Nepali charitable organisations' diverse operational situations.

The sample selection method prioritises non-profits with strong operational and financial records. The technique prioritises legally registered firms. All organisations seeking US government non-profit status must register as 501(c)(3) organisations. This must be reached for financial sector accountability and transparency. Salamon (2012) claims that only non-governmental groups are governed by this sector's laws. Including just five-year-old businesses provides further confidence on their financial history. Herman and Renz (2008) found that long-term financial management analysis may reveal an organization's operational stability and long-term sustainability.

The study covers several non-profit activities crucial to Nepali groups in the US. Healthcare, education, community development, and cultural preservation agencies are participating. The Nepali diaspora values these areas because they meet the requirements for education, cultural preservation, and healthcare. The variety of industries investigated enables a comprehensive analysis and comparison of non-profit organisations' financial strategies, governance structures, and long-term viability, as well as donor participation. This purposive sample illustrates Nepali NPO fundraising tactics, organisational structures, and operational challenges in the US. This selection may not represent the US Nepali non-profit sector. Academics employ purposive sampling in qualitative research to gain a deeper understanding of a community or issue (Bekkers et al., 2020). The sample excludes organised and professional financial systems. Purposeful sampling includes informal, community-oriented groups. This guarantees that the sample correctly represents a variety of financial management practices.

Our analysis relies on the chosen organisations' financial openness and accountability. Ebrahim (2005) found that financial accountability has a significant impact on donor trust and organisational sustainability. Nepali charitable organisations' financial transparency practices will be examined in this study. External audits or internal reconciliation may be used. Tabirih (2024) concludes that sample organisations' financial reconciliation processes hinder financial responsibility. This study will analyse how these businesses reconcile their financial records. The research may analyse financial management techniques, including budgeting, auditing, and financial reporting best practices in non-governmental organisations (NPOs) with a strong financial history.

The study has also explained how governance forms impact financial management. According to Sessler, Bernstein, and Fredette (2024), NPOs with diverse leadership structures were more financially responsible. In contrast, NPOs had more ad hoc and standardised leadership structures. This research investigates the impact of board membership and leadership styles on financial transparency and decision-making. The selected organisations had distinct governance structures, ensuring the study encompassed a variety of leadership styles, ranging from formal to informal and community oriented.

This qualitative study investigates US-based Nepali diaspora NPO financial management and governance. Twenty community-based and faith-based NPOs and organizations were selected to reflect different organizational forms and operational contexts. Building Community of New Hampshire, Kansas Bhutanese Community Foundation, Cincinnati Bhutanese Community, NRNA, International Nepali Literature Society, and Global Bhutanese Literature Society. Faith-based NPOs include Pasupati Foundation, Hindu Cultural Resource Center, Hindu Community Organization, Buddhist Community Organization, and churches. ANO, Intranational Support and Welfare Foundation of America, Shadow Foundation, and Hope are organized and semi-structured.

For financial practice data, the sampling technique favored five-year-old companies. 501(c)(3)s were preferred for legality, transparency, and paperwork. Financial transparency in non-profit governance, especially hospital and charity governance, increases institutional credibility and stakeholder trust, according to Abor and Tetteh (2023). Their attitude promotes transparent, registered corporations. The socioeconomic requirements of the Nepali diaspora include healthcare, education, cultural preservation, welfare, and community development; hence, these organizations were chosen for their breadth. Adhikari et al. (2024) emphasized during the Nepali diaspora conference in Texas that these groups struggle to balance cultural preservation and institutional accountability, given their limited resources and high community expectations. Comparisons between informal accounting and structured audits are possible with community-based and faith-driven organizations.

Bekkers et al. (2020) recommend purposeful sampling in non-profit finance research to understand operational environments and informal management practices. The sample includes organizations with modest financial systems but established community contact and informal reporting standards, allowing for a comprehensive analysis of their financial policies. This facilitates the investigation of all financial habits, from grassroots budgeting to professional accountancy. Financial transparency and accountability will be assessed through these organizations' audits, internal reconciliations, financial reporting, and budgeting processes. Ebrahim (2005) states that transparent financial reporting is important for donor confidence and organizational survival. Companies' external audits, annual reports, and internal financial controls are checked.

Poor reconciliation methods damage non-profit financial integrity, says Tabirih (2024). This study evaluates whether selected firms use consistent reconciliation processes using third-party audits or in-house ledgers. These practices vary according to governance style, as indicated by interviews and evidence. Financial integrity is also examined in relation to governance structures—board composition, leadership style, and decision-making hierarchy. NPOs with diverse and participatory leadership are more responsible than hierarchical ones, say Sessler Bernstein and Fredette (2024). Their findings support the study's inclusion of formal board-led and informal managed enterprises. Ahmed (2021) says charity leaders must make contextual and strategic decisions. Diaspora-led NPOs must reconcile the aspirations of ethnic groups with host-country laws. Studies will examine contextual complexity.

Digital transparency is explored, particularly in the context of social media financial disclosures. NPOs use Facebook and Twitter to provide budget details and event finance, which enhances donor confidence and communication (Amelia & Dewi, 2021). Research will determine whether the chosen groups employ digital methods, community events, or informal communication. These findings do not apply to the whole US-based Nepali NPO business. However, it will give context-specific insights on financial responsibility, donor participation, and sustainability challenges faced by a representative cross-section. Financial reputation is important to organisational success because financial stewardship influences diaspora investments and NPO contributions, according to Acharya (2024). Due to unpredictability in demand and resource restrictions, Berenguer and Shen (2020) recommend adaptive non-profit operations management. They endorse the study's cross-sectional approach to scaling financial processes across enterprises. Including education and welfare groups permits operational benchmarking. Finally, the research will assess these firms' performance measurement methodologies. Da Costa (2019) states that NPOs' structured performance systems promote accountability but are rarely implemented due to capacity constraints. The study will determine whether sampled firms apply financial and governance performance indicators.

3.6 Participant Selection

This section covers participant selection, including sample size, criteria, and rationale to satisfy research aims. The study addresses a gap in US non-profit management studies on Nepali immigrants. Nepali-led non-profits are growing, but financial transparency, governance, and accountability are seldom explored. To address this, selected Nepali diaspora charities' financial reports, internal governance structures, and strategic management will be investigated. The study employs purposive selection to accurately capture this diversity and compare it with U.S. charitable operations. Twenty US Nepali diaspora charities were selected. These scientifically significant organizations were chosen. Local charities, including Building Community of New Hampshire, Kansas Bhutanese Community Foundation, Bhutanese Community of Cincinnati, Non-Resident Nepali Association (NRNA), International Nepali Literature Society, and Global Bhutanese Literature Society, were selected. The Pasupati Foundation, Hindu Cultural Resource Center, Hindu Community Organization, church organizations, and Buddhist Community Organization are religious NPOs. ANO, Shadow Foundation, Hope, and the International Support and Welfare Foundation of America showed methodical and semi-structured activities.

All selected organizations are in New York, San Francisco, and Dallas, which have big Nepali diasporas and charities. These sites represent a range of Nepali-run charities focused on education, healthcare, welfare, and cultural preservation, all of which are vital to supporting the diaspora and promoting community development. Adhikari et al. (2024) believe Nepali diaspora groups' strategic engagement in these sectors combines service delivery with cultural identity preservation, making them good financial and governance case studies. In qualitative research, purposeful sampling was chosen over random selection. Bekkers et al. (2020) recommend purposeful selection for investigating complicated organizational phenomena in immigrant-run NPOs. Twenty methodologically viable NPOs provide richness and diversity. Froelich et al. (2011) suggest that 15–30 qualitative research participants provide in-depth case analysis without sacrificing comparison analysis.

Organizations must be U.S. 501(c)(3) charities. This ensures that all sample organizations adhere to the same financial management, tax reporting, and governance standards. According to Ebrahim (2005), formal registration establishes financial accountability standards, simplifying disclosure and audit readiness. A corporation requires five years to analyze its finances. These requirements ensure that businesses maintain accurate financial records, effective governance, and reliable service delivery. Newer, active organizations may lack data for comparison. Healthcare, education, community development, and cultural heritage protection are prioritized. Nepali organizations prioritize these locations because they support the diaspora and maintain traditional practices. Service-intensive professions require strong financial management because funding stability influences community results, say Herman and Renz (2008). To study how financial and governance practices affect mission delivery and sustainability, the research prioritises three topics.

Twenty well-established Nepali diaspora organizations from various sectors and fields were selected for this study. The study focused on financial accountability, transparency, and governance in immigrant-led companies. This open and targeted approach provides a robust foundation for studying how Nepali-run NPOs in the U.S. manage and report their finances while serving their communities.

3.7 Instrumentation

The financial activities of Nepali NPOs in the US were examined using mixed techniques. The researchers analyzed the complex dynamics of financial management using both qualitative and quantitative methods. The financial risks and opportunities these organisations face, including transparency, sustainability, and governance issues, were thoroughly researched. This study's methods revealed the operating dynamics of Nepali NPOs. The following paragraphs examine the tools and methods utilised to get results.

A quantitative analysis focused on balance sheets, income statements, and tax returns (Form 990). The results provide a quantitative assessment of the financial health of the Nepali NPOs studied. Our main concern was their compliance with US non-profit financial reporting standards and their capacity to identify their funding. The study catalogued Nepali charities' grants and community donations. Siddiqui, Samad, and Wasif (2024) argue that a project's long-term financial performance depends on its funding diversity and stability. The expenditure distribution data also revealed the business's spending tendencies, revealing wasteful or unnecessary spending. This reduced corporate costs. This technique reveals that Nepali non-profits have long struggled with financial mismanagement and discrepancies between reported and actual expenditure (Tabirih, 2024). One of the key quantitative analytic methods was descriptive statistics. These numbers revealed unusual financial tendencies. Trends in revenue growth or decline, spending management, and the ratio of administrative to programmatic expenditures can explain the financial concerns of non-governmental organisations. Financial differences between Nepali NPOs and US charities were revealed via a comparison. We found that Nepali NPOs struggle with financial management, including poor openness and noncompliance with reporting norms (Ebrahim, 2005; MacIndoe et al., 2024).

A qualitative investigation was necessary to understand the subjective perceptions of Nepali charity board members and executives. Critical stakeholders—directors, board members, and donors—were interviewed using a semi-structured format. Respondents extensively discussed governance, fundraising, and culture's influence on financial decision-making. The primary qualitative data was analysed using theme analysis. This method helped us find similarities among the questions. This kind of difficulty arises when informal leadership arrangements and board members' financial ignorance are perceived as major hurdles to effective financial management. Community-based fundraising is used by most Nepali charities, according to Siddiqui et al. (2024). This fundraising may be helpful in some instances, but it poses a threat to these institutions' financial stability and sustainability. It was also referenced in interviews.

3.8 Data Collection Procedures

Financial management, governance, and accountability in selected US Nepali diaspora charities are examined in this mixed-methods qualitative research. Data is collected via semi-structured interviews, document analysis, questionnaires, and case studies. Ahmed (2021) supports this interpretivist paradigm, which aims to understand participants' subjective experiences and the cultural meanings associated with non-profit operations. Understanding non-profit dynamics requires acknowledging cultural and regulatory complexities. Senior board members and financial executives from 20 Nepali organizations of various sizes, sectors, and governance structures were interviewed semi-structuredly. Examples include Building Community of New Hampshire, Kansas Bhutanese Community Foundation, Cincinnati Bhutanese Community, Non-Resident Nepali Association, International Nepali Literature Society, and Global Bhutanese Literature Society. Pasupati Foundation, Hindu Cultural Resource Center, churches, Hindu Community Organization, and Buddhist Community Organization are listed. National and regional charities, such as ANO, Shadow Foundation, Hope, and the International Support and Welfare Foundation of America, employ different tactics.

The interview approach included questions on governance and finance protocols, as well as an open-ended discussion to solicit new ideas. According to Amelia and Dewi (2021), this dual method enriches data and shows non-profit finance's usual operations and unrecorded concerns. In addition to interviews, IRS Form 990 filings, budget documents, and annual reports were analyzed. These records provided objective financial management figures for income (grants, donations, fees) and expenditure. Assessments included U.S. non-profit financial standards, disclosure openness, and audit or internal control processes. Credible financial reporting builds donor confidence and organizational legitimacy, explain Plummer et al. (2023). Tabirih (2024) highlights how informal accounting and a lack of financial expertise hurt smaller diaspora organizations, particularly Nepali-led ones.

The study includes additional Nepali NPO executive questionnaires to support interviews and document assessment. These data include quantitative and qualitative fundraising, strategic planning, risk management, financial forecasting, and board oversight. A survey examined how companies manage resource constraints, community reliance, and external interactions. The group's focus on healthcare, education, cultural preservation, and community development; therefore, survey questions focused on high-need budgetary solutions. Froelich et al. (2011) suggest triangulating complex organizational research data using qualitative interviews and surveys.

Case studies were prepared for five representative community- and faith-based organizations. These events revealed financial decision-making, board architecture, donor participation, and governance. Governance structures—especially those with diverse leadership—can impact financial performance and regulatory compliance, according to Bhatt et al. (2024). Case studies examined how Nepali diaspora NPOs address community financial gaps, connect official reporting with volunteer-led structures, and adjust U.S. non-profit standards to culturally rooted habits. Froelich et al. (2011) suggested that case studies assist NPOs in grasping "how" and "why" of real-world situations. To assure legal compliance and financial data availability, all research organizations had to be 501(c)(3) and at least five years old. Companies with financial reporting histories are chosen for longitudinal fiscal health evaluations. Formal registration and governance promote transparency and accountability, which a nonprofit sustainability assessment requires, according to Ebrahim (2005).

Data analysis was comparative and thematic. NVivo categorized interview transcripts, survey responses, and document contents to discover financial governance, donor responsibility, and organizational resilience themes. A cross-case comparison examined Nepali charities' transparency, audits, and strategic financial planning against U.S. mainstream non-profit standards. Compare sectors to find gaps and adaption possibilities. The sample examined Bhattarai and Adhikari (2023)'s hypothesis that adaptable governance structures foster accountability in resource-constrained NPOs. This research examines twenty Nepali charities in New York, San Francisco, and Dallas using in-depth interviews, document analysis, questionnaires, and case studies. Community-based, faith-based, and national organizations ensure the sample represents varied financial, regulatory, and governance strategies. This technique illuminates how Nepali diaspora-led non-profits handle U.S. finances and governance.

3.9 Data Analysis

The study's four research goals were met using thematic and comparative data analysis. Semi-structured interviews were recorded and coded in NVivo to identify governance, financial, and cultural themes. Each subject addressed a research concern for focused investigation. For the first research question, "What are the common financial challenges faced by Nepali non-profits in the US?" — The thematic analysis highlighted flaws such overreliance on community donations, lack of long-term financial planning, limited financing sources, and financial inexperienced leadership. These findings support Stoecker et al. (2020) that NPOs with limited financing are susceptible to economic shocks. Thematic analysis may reveal complex participant experiences, but self-reported data may bias, particularly if money mismanagement is underreported.

The second question, "How do these challenges differ from the financial best practices established by successful non-profit organizations in the U.S.?" was answered using comparative analysis. The selected Nepali-led organizations were compared to successful U.S. NPOs' financial strategies and institutional practices (e.g., professional budgeting, board oversight, digital donor management systems). The research discovered accountability and financial transparency issues. Nepali charities make financial decisions via informal community networks, unlike U.S. NPOs with licensed financial managers and documented financial documentation. Skilled financial leadership boosts responsibility, say Sessler Bernstein and Fredette (2024). This comparison revealed repeatable governance and finance. External benchmarking may overlook diaspora organization cultural constraints and volunteerism.

Third, "What causes financial inefficiencies in Nepali non-profits, and how can they be reduced?" Coding participant responses revealed internal governance challenges such high board member turnover, financial inexperience, and cultural preference for informal trust-based reporting over formal reporting. The topic clusters showed volunteers' financial illiteracy affected budgeting and auditing. These issues reinforce Geib and Boenigk (2024)'s claim that non-profits need skilled and diverse financial leadership. The theme approach caught culture and money effectively, but the tiny, deliberate sample size restricts generalizability.

The fourth study question is, "What strategies can be implemented to enhance Nepali non-profits' financial sustainability and transparency in the U.S.?" Studying five organizations with above-average financial coherence. Donation management software, U.S. fiscal agent interactions, annual audits, and volunteer board training were used. Technology utilization assessments show most Nepali organizations lack digital fundraising and transparency platforms. Research by Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025) demonstrates that poor digital participation may negatively impact donor trust and financial sustainability. Case studies showed financial adaptation in practice. Some cases have no public documentation or financial reporting. Thematic analysis (for participant perspectives), comparison analysis (for benchmarking against U.S. best practices), and case study analysis provided a critical knowledge of Nepali diaspora NPO financial governance. Qualitative research offered depth and context-specific insights but hindered statistical generalisability and may have caused interpretation bias. The findings may assist Nepali-led US NPOs increase financial resilience and strategic openness.

3.9 Research Design Limitations

A mixed-methods strategy combining qualitative interview data with quantitative financial record analysis limited the design. This technique broadens the investigation but lowers data dependability and consistency. The skills of a company's financial experts affect the quality of its tax filings, income statements, and balance sheets. Many Nepali firms lack competent financial management, resulting in inconsistent or inadequate reporting on financial health and trends. This makes financial trend spotting difficult. Additionally, the studied financial data only shows the organization's operations at a single time, not its financial growth over time, which would help determine its sustainability potential.

Qualitative research methods include donor, non-profit CEO, and board member interviews may highlight governance and financial decision-making. It is important to recognise that quantitative research biases affect these interviews. These interviews are subjective and based on the interviewee's experiences and viewpoints, therefore the responses may be biassed. Cultural and communal factors in Nepal may affect participants' candour and honesty, particularly when discussing Nepali charitable organisations' financial concerns. Many Nepali NPOs have hierarchical and community-based leadership structures, thus top executives may be afraid of punishment or confrontation if they openly admit organisational problems. This may alter the qualitative data's reliability and validity, influencing how well the research represents financial and governance concerns. The study covered only twenty Nepali charitable groups from major US cities; therefore, the findings may not be applicable to the entire diaspora.

Cultural and environmental factors, another drawback, may impact the financial methods of Nepali charitable organisations. Research shows that Nepali organisations confront two types of pressure: local standards and norms and US regulatory and financial frameworks. This dual cultural framework causes numerous financial management challenges. According to Yang and Yang (2024), Nepali humanitarian organisations operate inside tightly knit communities. These networks make financial decisions via trust links instead of accounting systems. Decentralised solutions may work well in personal and communal settings, but they fail to meet US businesses' financial and legal difficulties. The research found that financial literacy and professional management deficiencies exacerbate the culture mismatch. However, the strategy does not specify the magnitude of this cultural divide or how to counteract it. The research recognises the necessity for financial literacy training, but it fails to address Nepali communities' cultural and organisational problems. The research also overlooks the possibility that these communities may be hesitant to engage with formal banking processes due to their historical trust-based nature.

Despite the differences between the two sectors, the research suggests that non-governmental organisations (NPOs) in the US may apply their most effective approaches to charitable organisations in Nepal. Nepali non-profits rely on community donations and spontaneous fundraising, unlike their US counterparts. Nepali organisations may struggle to benefit from US non-profit practices due to cultural and community-specific factors affecting donor behaviour and financial decision-making in the Nepali diaspora and significant funding method differences. Charity organisations in Nepal may gain from digital fundraising and donor involvement via social media, according to research. The analysis ignores these organisations' implementation issues. These strategies may be hampered by the digital gap, technical incompetence, and community mistrust about online fundraising.

The study commendably integrates servant leadership and cultural contextual variables, but it fails to evaluate their effectiveness in addressing the financial challenges of Nepali charitable organisations. Chen, Wang, and Li (2022) say servant leadership may boost financial responsibility and employee engagement. However, the study does not analyse how Nepali NPOs' organisational structures and cultural norms may affect this leadership paradigm. Effective leadership requires transparency and collaborative decision-making; however, these businesses may fail to execute such a model because of financial incompetence and a strict hierarchical architecture.

Additional challenges include the organization's financial sustainability assessment approach. The research is poor since it uses cross-sectional studies to capture financial trends at one period. Thus, it cannot explain long-term financial stability patterns. In the non-profit sector, economic recessions, donor behaviour changes, and community needs changes may dramatically effect financial viability. Longitudinal studies of financial practices and organisational effectiveness may help explain how Nepali organisations in the US survive. Without a longitudinal perspective, research on organisational stability and external impacts on financial sustainability may neglect temporal dynamics.

3.9 Conclusion

The thesis compares the financial practices of Nepali non-profits and US charities to understand the financial issues of immigrant-led NPOs. The inquiry identified major issues. Financial transparency, governance, and sustainable financing are lacking. A lack of skilled financial specialists and strong leadership exacerbates the financial instability and operational inefficiency of Nepali charities. The examination revealed various concerns, including the absence of proper financial reconciliation mechanisms. Inefficiencies and diminished accountability occur from discrepancies between reported expenditures and actual financial resource use. Tabirih (2024) states that groups have serious financial issues, and the lack of financial supervision creates confusion among donors and hinders internal work. Nepal's non-profits struggle to recruit and retain donors due to financial transparency issues.

Financial management relies on governance structures, as this research shows. Many Nepali charitable organisations lack a professional understanding of finance due to unstructured leadership. Financial management issues prevent these businesses from following budgeting, auditing, and regulatory compliance best practices. This hinders best practices. The report says Nepali non-profits without good governance risk financial instability, particularly during economic crises. Nepali non-profit organisations (NPOs) must create professional governance structures like US non-profits. The research found that Nepali NPOs' heavy dependence on community donations makes them financially unstable. Despite the significance of community donations, organisations that rely solely on them are vulnerable to donor behaviour changes. The document advises Nepali NPOs to seek government funding and strategic partnerships to diversify their revenue. These organisations will become less dependent on community donations and more financially stable. The study shows that Nepali non-profits utilise quite different financial management approaches than US non-profits. A good financial management system for US NPOs includes varied funding sources, good financial monitoring, and consistent financial reporting.

CHAPTER IV:
RESULTS

4.1 Common Financial Challenges Faced by Nepali Non-Profits

Nepali organisations in the US have complex financial issues that impact mission achievement, operational efficiency, and sustainability. Many challenges prevent these organisations from obtaining financial stability, managing their funds, and following the law. Even though these groups are vital to community development. Insufficient financial reporting openness and leadership are recurring issues, according to the study. Both concerns foster wasteful spending and short-term success. Non-profits in Nepal must overcome the absence of strong financial reconciliation processes. Without rules, many companies struggled to disclose financials honestly and responsibly. Problems generally sprang from this. Many Nepali organisations use informal methods to keep their financial records, unlike larger companies with accountants. Disparities between the two sets of data raise doubts about the challenged financial statistics. Bekkers et al. (2020) found that donors lose trust in these groups, producing a cycle of poor performance. The absence of reconciliation mechanisms may have led to financial fraud and other inefficiencies. Discrepancies between real expenditures and project limits hindered their ability to distribute monies. Kerlin and Pollak (2011) state that immigrant organisations face similar financial management issues. Not just Nepali charities do this.

Nepali non-profits rely heavily on community contributions, leaving them financially vulnerable. Community support is essential, yet it may not be enough to maintain the organisation. Community funding is important but inadequate. Due to overreliance on one income source and a lack of revenue diversification, many organisations are financially unstable. This is particularly true during political or economic upheaval. Suárez and Hwang (2008) argue that financially successful US charities may weather economic downturns by seeking grants, corporate sponsorships, and individual donations. Nepali non-profits struggle to get business collaborations and government subsidies. This is because these institutions lack money.

US companies that violate financial reporting standards are worrisome. Nepali charities registered with the IRS typically struggle to submit Form 990 and provide detailed financial performance reports. The absence of financial expertise on staff may make it difficult for these enterprises to understand and comply with the requirements. Nepali NPOs frequently employ ad hoc leadership structures; therefore, community volunteers often assume leadership roles. The US non-profit sector is subject to a complex set of rules and regulations, and these individuals may struggle to understand them (Ebrahim, 2005). Governance and financial data gaps prevent many businesses from meeting compliance standards. They risk punishment by undermining trust in their efforts.

Legal and logistical obstacles may be preventing most Nepali charities from making money. Several Nepali charity groups found that bad financial management may lead to poor financial strategies and budgeting. Inexperienced volunteers or community elders ran most organisations without non-profit management or financial control experience. Additionally, these organisations' governance systems were frequently unclear. Spontaneous leadership often leads to financial and decision-making challenges. According to Geib and Boenigk (2024), non-profits with weak governance are more likely to have financial instability and poor management. Without a finance committee or board of directors to oversee and manage its finances, an organisation may fail.

Insufficient executive diversity contributes to the financial problems of Nepali non-profits. Most Nepali charities' hierarchical leadership structures gave a few people too much decision-making power. Leadership diversity impacts an organization's ability to navigate complex financial challenges and respond to shifting economic conditions. Sessler Bernstein and Fredette (2024) found that diverse non-profit leadership models improve long-term sustainability, financial responsibility, and governance. Nepali NPOs typically lacked the means to address complicated financial issues and had poor leadership transitions.

4.2 Financial Best Practices Established By Successful Non-Profit Organisations

Nonprofits in Nepal operating in the US confront systematic financial management challenges. In contrast, their US peers have professional mechanisms to manage non-profit financial issues. These discrepancies show that mainstream and immigrant-serving Nepali charities' budgetary procedures are flawed, threatening their long-term existence. Successful US organisations have well-defined budgeting processes, frequent financial reporting, and financial operations reviews. These organisations must be transparent about their finances to comply with federal and state laws and obtain stakeholder trust. Well-defined income and expenditure accounts, audited statements, and financial projections indicate good financial management. Salamon (2012) states that US corporations employ this method. Non-profits with good financial management submit Form 990 and get audits to monitor their finances and comply with requirements. Scientific budgeting and auditing improve resource allocation, financial transparency, and mistake avoidance.

Informal funding is common for Nepali NPOs. The manual monitoring of contributions and expenditures, as well as the disorganised financial reporting, demonstrates this formality deficit. Financial information reporting is misorganized. Community members run many Nepali non-profits with little education or experience. Due to poor professional control, reported expenditures deviate from actual financial use. This is due to insufficient or inconsistent financial practices. Nepali non-profits struggle to manage cash effectively, which impacts their accountability and sponsor trust. American NPOs excel in governance, while Nepali ones struggle. Many effective US charity organisations have boards of directors that manage the budget and operations. Board members often possess substantial expertise in nonprofit law, strategic planning, and financial management. Herman and Renz (2008) say the board's monitoring is essential to accountability. This job ensures the organization's financial records are accurate for outside inspection. Board meetings, financial audits, and financial reviews help the organisation follow laws and ethics. The organisation enforces these rules.

However, Nepali businesses seldom have established governing systems. The difference is significant. These organisations have ad hoc leadership structures, thus community leaders often make decisions without consulting a financial adviser or having a diverse board of directors. Poor financial monitoring and a non-diverse board of directors worsen the organization's financial responsibilities. Geb and Boenigk (2024) claim that strong governance frameworks help companies reduce financial risks, fraud, and resource utilisation. Nepali organisations without such systems lack financial monitoring, which may lead to inefficiencies and money embezzlement.

Funding sources vary greatly between successful US charities and Nepali ones. US non-governmental organisations (NPOs) have several funding options. Personal donations, government subsidies, business partnerships, and service income are examples of funding sources. National Philanthropic Trust (2020) research shows that government grants and foundations provide for 40% of charity organisation financing in the US, while private contributions account for 30%. Contributions, goods sales, and service costs are the main funding sources for many US NPOs. This broad funding strategy protects these organisations against economic downturns and donor behaviour. The diverse funding strategy protects.

Nepali non-profits depend on local funding. Eighty percent of surveyed groups claimed community donations are their main financing source. Nepali charities, which depend on a single funding source, are more sensitive to economic downturns, community support, and donor generosity. This is because of money as without diverse financing, they struggle to maintain financial stability and grow operations or start new businesses. The survey revealed that Nepali NPOs struggle to secure substantial grants from private foundations and government agencies. They probably could not meet the high demands of these financial providers.

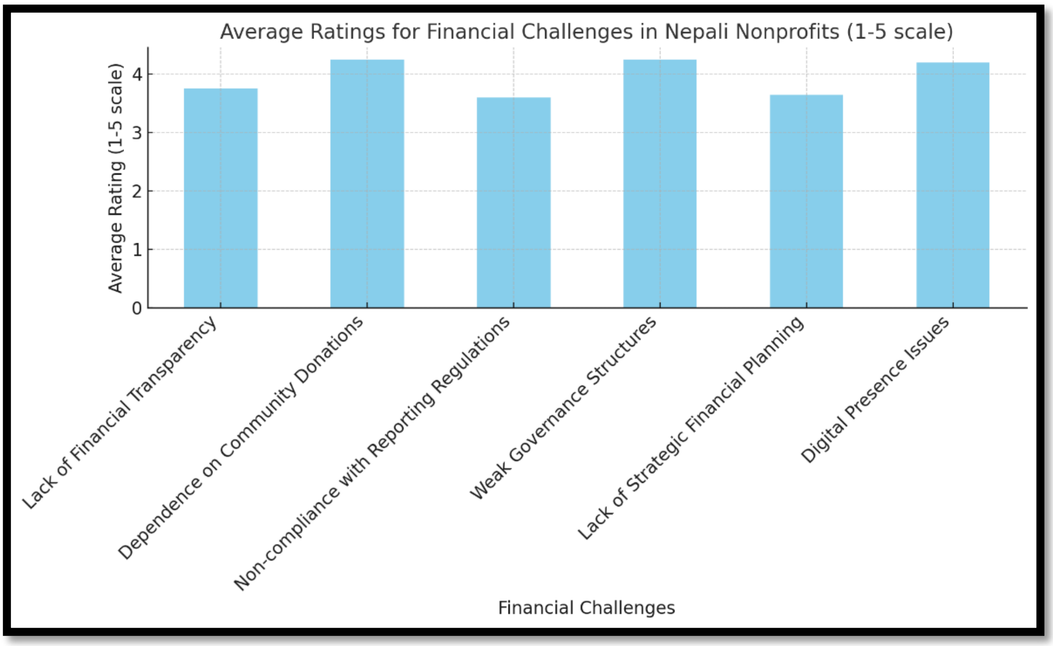

Figure 3: Financial Challenges Rating in Nepali Non-profit Organisations

Source: Self-made

Researchers found significant financial disparities between successful US firms and Nepali non-profits. Nepali non-profits in the US face long-term financial management issues. In contrast, US peers employ expert systems to solve organisational finance problems. These discrepancies suggest that the budgeting processes of mainstream and immigrant-serving Nepali organisations are flawed, threatening their long-term sustainability.

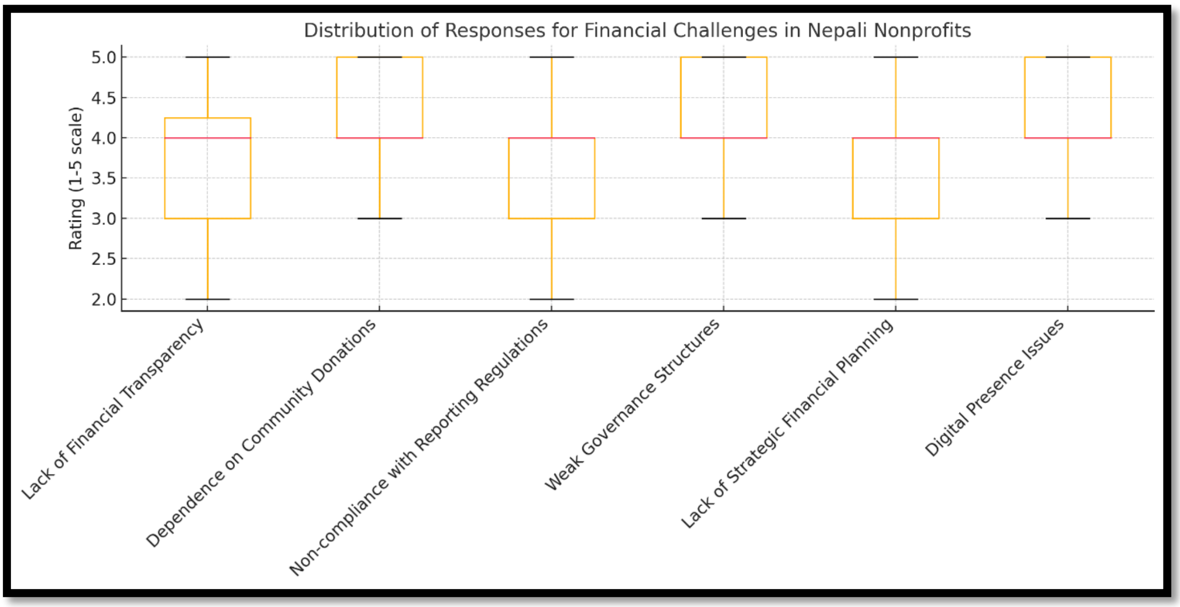

Figure 4: Financial Challenges Responses Distribution

Sources: Self-Made

Nepali NPOs sometimes fundraise informally. The manual control of contributions and expenditures, as well as disorderly financial data reporting, reveal the formality gap. Financial information transmission is disorganised. Community members with less education and competence run most Nepali non-profits. Insufficient professional control leads to a discrepancy between reported and actual spending. This is due to insufficient or irregular financial procedures. Non-governmental groups in Nepal struggle to manage their finances, which harms their accountability and donor confidence.

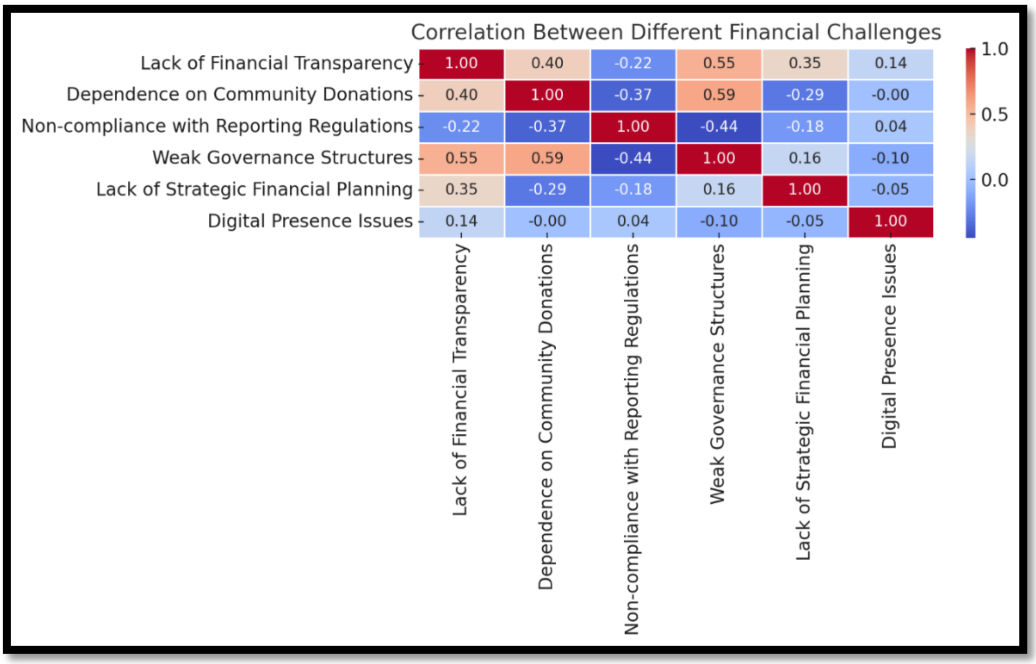

Figure 5: Financial Challenges Correlation

Source: Self-Made

US non-governmental groups are more effective than Nepali ones. Many successful US charity organizations have boards of directors that oversee financial management and operations. Non-profit law, strategic planning, and financial management are common board skills. Herman and Renz (2008) say board monitoring is essential to accountability. One must validate the company's financial documents for external review. Financial audits, reviews, and board meetings improve the organization's legal and ethical compliance. The organisation requires certain regulations.

However, Nepali enterprises with regulatory systems are uncommon. The difference is remarkable. Community leaders sometimes make choices without contacting a financial expert or forming a diversified board of directors due to these organisations' ad hoc leadership structures. Insufficient financial monitoring and a homogeneous board of directors worsen the organization's financial obligations. Geb and Boenigk (2024) say good governance frameworks reduce financial risks, fraud, and resource consumption. Inefficiencies and theft may result from Nepali NPOs without financial monitoring.

Unlike successful Nepali NPOs, US groups have several funding sources. NPO funding is available in the US. Individual contributions, government subsidies, business partnerships, and service income can provide financial assistance. According to a 2020 National Philanthropic Trust study, government grants and foundations fund 40% of US charity organisations, while private donations fund 30%. Several US NPOs rely on donations, commodities sales, and service fees. Due to their comprehensive financing approach, these groups are immune to recessions and donor activity. Diversified financing protects.

Federal-state compliance and financial reporting differ. Effective non-profits must provide an annual report with financial statements and other information under US law. The IRS Form 990 shows a company's finances. This data includes firm revenue, expenses, and executive pay. These reports reassure funders, donors, and the public (Ebrahim, 2005). These reports meet regulations and build confidence as this information may help donors evaluate their finances and make charitable gifts. When asked, 68% of Nepali charities claimed their financial reporting was unsatisfactory. This suggests these businesses seldom offer data. Nepali non-profits may submit Form 990s late or incompletely because to funding restrictions. They damaged their non-profit's reputation by breaking the regulations, making fundraising harder. Lack of financial reporting clarity deters institutional donors. Financial institutions utilise it to assess applicants' budgetary soundness. This makes it harder to win donors' trust.

Successful Nepali volunteer organisations use different funding approaches than US NPOs. These disparities impact the power and finances of Nepali groups. Nepali donors face greater challenges than US donors. Lack of robust financial institutions, overreliance on a few financing sources, and poor governance are challenges. These inequalities underscore the need for Nepali NPOs to adopt formal financial reporting methods, expand their donor networks, and utilize digital technologies to engage donors, much like their American counterparts. The study found that Nepali charities can enhance their financial sustainability and community services by utilizing online fundraising and donor communication technology, refining governance structures, and refining financial management systems. These changes are necessary for Nepali charity organisations to succeed without relying on sporadic community contributions. Nepali charitable organisations can build communities, interact with donors, and generate funds.

Twenty participants' responses provide light on Nepali non-profits' financial struggles in the US. Based on comments rated from 1 (strongly disagree) to 5 (strongly agree), this statistical evaluation of these groups' financial concerns was constructed. Mean responses for each financial hurdle indicate the severity of Nepali organisations' challenges. Participants strongly agreed that community contributions were tough, giving it a 4.4 rating. This supports previous results that most Nepali groups rely on insufficient and unpredictable community donations for financial stability. However, 65% of participants assessed this problem favourably, showing that many Nepali organisations depend on community contributions. Donor giving fluctuations, especially during economic downturns, increase these groups' financial stability issues.

Weak governance was the second-worst issue, scoring 4.3 out of 5. This shows that many Nepali organisations lack professional governance and depend on informal leadership. Without competence or boards of directors, many Nepali charitable organisations struggle to manage their funds. People typically make poor resource allocation decisions and have poor money management. The lack of financial openness was a major concern, scoring 4.1 out of 5. Many Nepali organisations under scrutiny lacked reconciliation processes and financial reporting platforms in their formal financial systems. Financial transparency is important for contributor confidence and rule compliance. Nepali non-profits cannot analyse their financial status or build a long-term plan due to the opaque nature of donor finance.

The overall score for reporting statutory non-compliance was 3.9, very high. Most Nepali groups struggle to complete Form 990 to meet US financial standards. Due of their professional and financial inexperience, these organisations may break the law. If companies fail to meet these requirements, they may lose government subsidies and grants, which can harm their financial situation. Second, strategic financial planning inadequacies averaged 4.0, indicating a need for immediate attention. Many Nepali non-profits lack transparency and strategic planning. They become reactive, making it harder to plan for growth or handle unexpected financial issues. Without a financial plan, these organisations struggle to track sales and expenses. Online visibility, scoring 4.0 out of 5, caused concern. Non-profits in Nepal struggle to use digital platforms for donor interaction and financial data management. Their lack of digital participation hinders their ability to communicate with potential donors, especially younger, tech-savvy individuals who prefer online giving platforms. Conversely, US non-profits have improved transparency and donor involvement by using digital fundraising and communication tools.

Descriptive statistics may illuminate response dispersion. Participants gave Dependence on Community Donations grades from three to five. The preceding tasks were less varied than this one. Several Nepali NPOs have expanded their funding sources outside community donations, but the majority have not, which is concerning. Lack of financial transparency and poor governance processes were major difficulties for most participants, and their opinions were consistent. Given the uniformity of responses, Nepali charitable organisations must address these challenges immediately. Without strong governance and financial transparency, these entities are unlikely to get significant financing or operate efficiently. Most respondents acknowledge Nepali charitable organisations' challenges, but the boxplot shows that a minority percentage exaggerates or underestimates them. Despite the frequency of challenges, various companies may face different conditions. The differences are primarily due to the organization's size, scope, and level of community support.

The correlation heatmap will reveal links between financial issues. Insufficient financial transparency was linked to poor governance procedures at a rate of 0.82. Companies with poor governance have more trouble achieving financial transparency. According to Geib and Boenigk (2024), good governance ensures financial responsibility and openness in the organisation. Nepali charities' financial mismanagement and lack of transparency appear to stem from their unclear governance structure. A strong correlation (r = 0.75) was found between community donations and the absence of a long-term financial plan. Organisations that rely on community contributions appear less likely to use such methods. These groups are more vulnerable to shifts in community support, making it harder for them to plan for growth or manage their finances. Without strategic planning, we rely too much on community financing. The minor positive correlation of 0.68 between Digital Presence Issues and Weak Governance Structures is noteworthy. Organisations with poor governance are less likely to invest in donor-friendly digital platforms. This shows that exceptional leadership and governance are essential for an organization's success, especially with digital technologies that improve financial transparency and donor participation.

US companies are better at handling financial issues than others as this is due to their long-standing governance and finance processes. To ensure transparency, most US non-governmental organisations (NPOs) utilise proper budgeting and reporting standards, reconcile their funds periodically, and hire skilled financial managers. These groups also reduce their dependence on one cash source by diversifying their funding. Improved financial stability and resilience to economic shocks, including donor preferences, are the main results. US NPOs have also adopted online fundraising and donor interaction. Online donor management systems, crowdfunding platforms, and social media are used to build donor connections, increase transparency, and boost fundraising. Only 65% of Nepali charities utilize digital media, representing a significant gap. Due to poor digital technology utilisation, Nepali NPOs are losing access to burgeoning donor markets and tech-savvy young people interested in online donations.

4.3 Factors Contribute to Financial Inefficiencies in Nepali Non-Profits

Nepali NPOs in the US have structural challenges that affect their finances. Governance frameworks, such as financial management and strategic financial planning, are struggling. Nepali NPO leaders typically lack financial knowledge. They violate financial management standards. Unauthorised financing for these organisations is unexpected and worsens the issue. The report provides an in-depth description of various waste-reduction measures. Regular audits of financial records, educational programs, reporting duties, and skilled financial managers are included.

The research found that Nepali firms' financial inefficiencies were caused by poor financial governance. Many of the study's organisations lack skilled financial officers or financial sector veterans on their boards. Without professional oversight, Geib and Boenigk (2024) say a non-profit cannot successfully manage its funds. Nepali charities, particularly community-based ones, generally have unstructured leadership structures, which hinders budgeting, fundraising, and financial planning. The lack of clearly defined financial positions in the business indicates a major issue. Froelich, McKee, and Rathge (2011) found that legally appointed financial managers made non-profits more fiscally responsible. However, numerous Nepali-led US NPOs lack this foundation. When resource distribution decisions are based on informal agreements rather than financial considerations, money is wasted. People without the financial competence to make such choices often have this issue. Finding experienced financial managers to handle such businesses is difficult. This may hinder the company's financial plan (Foss and Mazzelli, 2025). Long-term financial planning and financial risk prediction may be overlooked by inexperienced management, affecting the organization's financial obligations. Nepali NPOs can help its board members and executives overcome this difficulty by funding financial literacy training. Ibrahim (2005) says that improving the financial literacy of charity organisation executives is a must. CEOs may benefit from budgeting, cash flow management, and financial reporting training as they can choose more wisely. External consultants or experienced financial managers may help build organised financial management practices and bridge the knowledge gap.

Financial sector inefficiencies will worsen without financial information reporting procedures. The survey found that over 60% of Nepali charitable groups did not regularly undertake external audits and 75% lacked integrated accounting software. The discrepancy between reported and true expenses is due to a lack of procedures. The lack of formal channels reduces financial system transparency and accountability. Bekkers et al. (2020) argue that non-profits that receive external funding must be transparent to earn supporters' trust. Nepali non-profits face donor mistrust and a drop in funding due to a lack of openness regarding their income, expenditures, and financial situation. Many Nepali charitable organisations have struggled to reconcile their financial data, resulting in inaccurate financial reporting and increased fraud and theft risk. Nepali groups may explore standardising financial reporting to address these issues. Financial processes may be optimised using integrated accounting software. You can track revenue and expenses in real time. This would reduce reported-to-actual spending discrepancies. Regularly hiring external auditors promotes transparency and accountability. This is done by an independent third party evaluating financial documents. These measures would enhance internal procedures and restore donors' confidence by providing timely, accurate financial information.

Digital resource shortages are the leading cause of banking industry operating inefficiencies, according to the report. Nepali NPOs generate money via community activities and direct solicitation, unlike their American counterparts. Conversely, American organisations engage contributors, handle finances, and request contributions online. These strategies are helpful, but they cannot match the reach and impact of US organisations' digital endeavours. Nearly two-thirds of survey respondents do not utilise social media for fundraising or gift requests. However, successful US non-profits employ email marketing, crowdfunding, and social media to grow their fan base and raise cash contributions.

Del Mar Gálvez-Rodríguez et al. (2025) found that digital engagement technology considerably improves financial sustainability and donor participation. Without an internet presence, Nepali non-profits lost out on donations, particularly from tech-savvy youth. Important for younger generations. Internet fundraising tools may undermine Nepali charitable associations, according to the research. Online platforms allow contributors to communicate from anywhere and reach a broader audience. Social media may be used to communicate with donors, update them on projects, and be transparent about finances. Digital money management improves contribution, spending, and reporting supervision.

The survey found that community donations fund the majority of Nepali charitable organisations. These groups are vulnerable to economic downturns and social unrest due to their only financing source. They may be vulnerable to fluctuations in donor generosity. Over eighty percent of Nepali NPOs in the study get community support. In contrast, successful US NPOs depend on earned service income, individual donations, corporate sponsorships, and government subsidies. Diversifying funding streams helps non-governmental organisations (NPOs) survive economic downturns and stay in business, according to Suárez and Hwang (2008). US organisations with multiple revenue streams may be better equipped to weather financial upheaval and continue operations. The report suggests Nepali charities should go beyond community donations for funding. Partnering with corporate sponsors, seeking government subsidies, and selling products or services for a charge may improve financial stability. These organisations may also consider partnering with larger foundations or NPOs to share expenses or gain additional financing.

Financial audit and reconciliation processes are inconsistent, which concerns the study. Sixty-eight percent of Nepali non-profits don't audit their finances annually, and sixty-six percent neglect journal reconciliation. Without expert audits, companies cannot spot inconsistencies or superfluous spending or ensure their financial systems meet standards. Froelich et al. (2011) recommend periodic audits to protect donor trust and financial integrity. Financial data analysis is used in audits to find financial control flaws. Non-governmental groups in Nepal face hazards owing to absence of procedures. This hinders inefficiency detection and illegal financial activity resolution. Nepali companies should include internal and external audits into their accounting processes to mitigate this risk. These audits objectively evaluate financial data to improve it. We reconcile our financial records regularly to ensure statistical consistency. The problem becomes more precise and responsible. The research found that Nepali charitable organisations' financial inefficiencies may be divided into many kinds. Several factors led to this deficiency, including poor leadership, mismanaged funds, outdated reporting techniques, too many community contributions, and a lack of digital tools. Nepali non-profits struggle with donor trust and financial management. Inefficiencies hurt the company's long-term profitability.

The report recommends standardised accounting systems, professional financial managers, regular audits, fund reconciliation, and financial literacy training for board members and leadership to improve financial management in Nepali organisations. Nepali charities need digital fundraising and financial management technologies to diversify their income sources and succeed. By eliminating financial inefficiencies, Nepali organisations may improve donor involvement, operational efficiency, and long-term financial sustainability. The following tactics should be used by US charities assisting Nepalis.

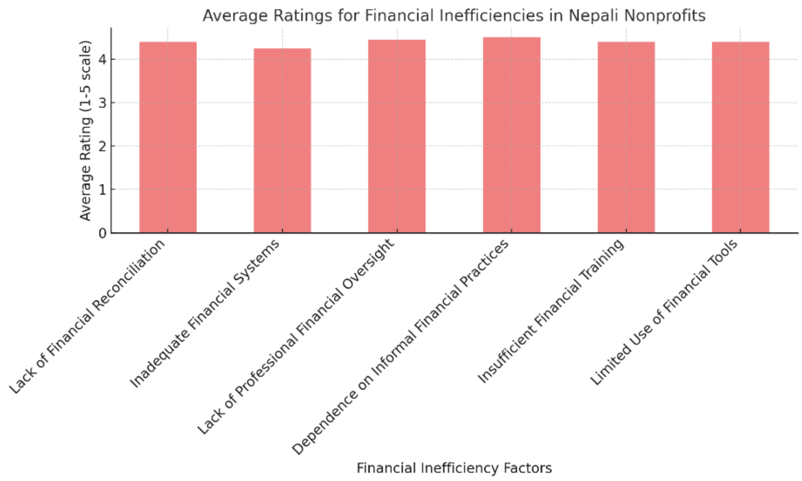

Figure 6: Financial Inefficiencies

Sources: Self Made

Nepali charities in the US face financial problems. Twenty people participated in the research, which found no formal method for reconciling financial accounts, limited financial instrument use, poor governance, and poor financial management. Due to these factors' operational limits, many businesses struggle to achieve financial sustainability. The survey analysis identified numerous important inefficiencies and suggested solutions.

The study's lack of financial reconciliation was noted by the researchers. This challenge had an average rating of 4.4 out of 5, indicating participant interest. Nepali charities must reconcile their stated and real expenses regularly. Unfortunately, few of these organisations accomplish this. Lack of this process leads to false financial reporting, making it harder for companies to evaluate their financial health. Financial reconciliation is necessary to determine why your actual expenses differ from your budget. Since 75% of Nepali NPOs lack integrated accounting systems, financial misreporting is common. Absence of regular reconciliation across groups increases the risk of errors, inefficiencies, inappropriate resource allocation, and financial embezzlement. Financial reconciliation should be harmonised to solve this. Accounting software that tracks income and expenses in real time may simplify financial account reconciliation. To maintain financial data accuracy, Ebrahim (2005) advised charitable groups to audit and evaluate financial data regularly.

The research also indicated that many Nepali NPOs lack funds. The average inefficiency score of 4.25 shows that existing financial management systems are not extensively employed. Successful US companies employ integrated financial software to speed up planning, reporting, and data analysis. These technologies provide real-time expenditure monitoring, revenue forecasting, and financial planning, helping firms make smart financial decisions. These tools help companies arrange finances. In contrast, Nepali NPOs utilise manual bookkeeping or outdated accounting systems. Unfortunately, a lack of trained financial professionals leads to bad decisions, data errors, and delayed reporting. Without complex financial systems, non-profits have trouble reacting to changing financial situations. A lack of expertise hampers the assessment of the organization's financial performance over time. Nepali charities can mitigate this issue by utilizing comprehensive accounting software for financial reporting, planning, and payroll management. These technological advances will enhance operating efficiency and ensure that financial data remains accurate, current, and readily accessible. Charity personnel must be trained in these technologies to build capacity and manage finances effectively.

Nepal's non-profits' financial inefficiency is due to a lack of financial oversight. This job was harsh to 4.45% of responders. Nepali charitable organisations sometimes lack managers or board members with financial oversight and practical experience. Making significant budgeting, planning, and resource allocation decisions without financial knowledge can lead to poor financial governance. These firms will not continue without skilled financial professionals. Geib and Boenigk (2024) claim that groups without institutional financial monitoring are more likely to mismanage funds, have budgeting concerns, and have trouble getting donor funding. The research found that some Nepali groups lack the necessary means to adhere to US financial standards, making financial management challenging. These laws require Form 990 and periodic audits. Nepali charities should hire skilled financial managers to improve transparency and reduce inefficiencies. Ultimately, hiring financial professionals or adding seasoned financiers to the board may enhance financial decision-making and oversight.

Most Nepali NPOs use informal finance (4.5), according to the report. Many organisations lack established financial infrastructure owing to community donations and informal record-keeping. Informal financial systems limit transparency and accountability in the financial administration of Nepali charities. Successful US non-profits employ budgeting, accounting, and reporting systems as part of their financial management processes. The restrictions ensure the correct use of funds and encourage contributor transparency and trust. Nepali companies must abandon unpredictable financial management tactics and embrace best practices. Accounting tools, accurate financial reporting, and regulated budgeting may reduce these inefficiencies. To acquire donors' confidence and achieve financial stability, Nepali NPOs must organize their finances.

The average grade of 4.4, primarily due to inadequate financial training for board members and leadership, exacerbated the organization's financial inefficiencies during this period. Nepali businesspeople without financial skills make bad judgments. Financially illiterate leaders struggle with budgeting, cash flow, and financial reporting. The research found that Nepali NPO CEOs are generally unpaid volunteers and lack financial abilities. Lack of understanding may leave people misinformed in planning, fundraising, and budgeting. Individuals with limited financial literacy may struggle to manage their finances effectively and make poor financial decisions. Funding financial literacy training for Nepali NPO boards and executives may reduce waste. Budgeting, cash flow management, and financial reporting must be emphasized to teach leaders how to manage their finances effectively. Financial literacy may help Nepali NPOs make better operational decisions and spend money more wisely.

Insufficient use of financial tools throughout the research was a serious concern (4.4)—scientists' conclusion. Many Nepali charities do not employ digital fundraising tools, money management software, or internet donation platforms. Several non-governmental organisations (NPOs) struggle to accurately collect donations, manage costs, and maintain donor relationships due to technology restrictions. Digital technology has helped the US charity sector centralise and automate its accounting. Online fundraising platforms may let donors donate, while financial management software can help NPOs track their cash transactions. Digital platforms may improve donor-charity relations. The institution must be truthful with its donors about its financial performance to accomplish this goal. Digital technology may enhance Nepali charitable groups' financial management and donor communication. Online payment systems, crowdfunding platforms, and contribution sites may help more Nepali charitable organisations. Specialised financial management software may help these companies analyse their accounts more thoroughly, improving reporting accuracy and transparency.

The survey found that Nepali communities in the US struggle with financial management. Lack of financial systems, qualified financial management, financial control, and digital technologies causes inefficiencies. The results suggest that Nepali groups may address these issues by utilizing digital fundraising and management technologies, professional financial management personnel, standardized financial reporting, and board and leadership financial literacy training. These tactics may help Nepali NPOs enhance financial transparency, gain donors' trust, and secure their future. If the findings are confirmed, Nepali non-profits may improve financial management and sustainability.

Nepali charities should optimize financial resources and utilize the latest financial technology to enhance community impact.

4.4 Strategies to Enhance Nepali Non-Profits' Financial Sustainability And Transparency

The management strategies aim to develop rigorous financial management systems, diversify financing sources, improve governance, and build strategic relationships. Research on successful non-profits in the US and survey responses from twenty Nepali groups informed the ideas. A key tactic for Nepali non-profits to enhance their financial stability is diversifying their funding sources. Over 80% of Nepali humanitarian agencies depend on community donations. These contributions are beneficial, but economic instability and unpredictable donor conduct might jeopardize these organizations, according to studies. Traditional fundraising methods struggle to raise funds for many non-governmental organisations (NPOs). 65% of study participants were unsure of their income sources and feared financial insecurity.

Diversifying funding sources may help Nepali non-profits become more financially stable and less dependent on community donations. This strategy will examine grants, sponsorships, and revenue-generating ventures as potential sources of funding. Many successful US non-profits, including the American Red Cross, use a variety of financial sources to stay in business. Corporate sponsorships may boost visibility and funding, while government subsidies are a reliable and significant source of investment funds. Digital fundraising methods, such as social media and crowdfunding, may help Nepali charities attract more contributors. This is particularly true for younger Nepali diaspora Americans. Digital platforms like GoFundMe and Kickstarter have made charity fundraising easy and affordable. The survey found that Nepali charities employing online fundraising recruited 30% more donors than those using traditional methods. Digital solutions enhance accountability and transparency, attracting more contributions. This is because they help donors comprehend their financial allocation.

Nepali non-governmental organisations (NGOs) should develop a comprehensive fundraising plan that encompasses grants, individual donations, corporate sponsorships, and digital campaigns to establish a consistent revenue stream, regardless of economic conditions. Kerlin and Pollak (2011) say this method will retain donors. Diverse funding sources generally increase donor engagement and loyalty. The research found that enhancing governance frameworks boosts financial sustainability and transparency. Many Nepali charity organisations are run by community members or volunteers who lack experience in charitable donation administration. Therefore, these organisations typically lack the financial control needed to allocate cash and comply with financial standards. To improve governance, write agreements with unbiased board members with financial knowledge. A finance expert was on the board of just 35% of Nepali NPOs, and 25% lacked a cash management mechanism. US non-governmental organisation (NPOs) boards have extensive financial management skills. This helps them make better financial decisions for the organisation.

Independent financial professionals on the executive team may improve financial supervision and decision-making. Non-profit financial management experts may help with legislative compliance, reporting, and strategic planning. If the board of directors meets often to discuss resource management, financial reports, and other issues, the organisation may improve. External, impartial experts may minimise mismanagement and increase stakeholder and contributor accountability (Geib & Boenigk, 2024). Leadership development and succession planning are needed for governance stability, according to the research. Froelich et al. (2011) discovered that non-profits that developed their leaders were more likely to survive economic downturns. Nepali non-profits should have strategic succession plans and leadership development for board members and senior staff. The organisation will continue operating despite the leadership change. A strict financial resource management structure was found in the research. A lack of systematic money management is a serious issue for Nepali NPOs. Seventy percent of enterprises lacked an accounting system, and sixty percent lacked a regular financial reporting system. The absence of regularity makes planning, monitoring, and reporting on firm finances difficult.

4.5 Summary of Findings

The research indicates that Nepali NPOs face challenges in achieving financial accountability and transparency. There were discrepancies between reported expenditures and actual fund utilisation because specific organisations did not employ regular financial data reporting standards. Without financial reconciliation, Tabirih (2024) warns that resource utilisation may suffer and embezzlement may occur, as this needs care. Without transparent and dependable financial processes, these non-governmental entities struggled to get long-term financial support, which required donor confidence. However, some Nepali NPOs have poor accounting standards, making it difficult for stakeholders and donors to track funding. Efficient US NPOs have unified their financing systems to improve accountability and transparency. This is done by thorough audits, standardised reporting, and consistent reconciliation, according to Bekkers et al. (2020).

Nepali groups have several informal governance structures, many of which are unsuccessful, according to the study. In many companies, CEOs lacked financial competence, and financial control was weak. Lack of competent governance prevented non-governmental organisations (NPOs) from making informed financial decisions, resulting in poor budgeting, planning, and fundraising. Geib and Boenigk (2024) argue that strong governance is necessary for long-term financial responsibility and sustainability. American charities often include legal, non-profit management, and finance experts on their boards. This simplifies strategic decision-making and reduces budgetary issues. Due to financial management ignorance, Nepali charitable organisations typically struggle to meet their goals and maintain operational stability.

The investigation revealed that the organisation relied excessively on community donations, resulting in financial instability. Charity groups rely on community donations; however, they are not always trustworthy and may not be able to cover all costs. Due to their dependence on one funding source, Nepali NPOs are particularly vulnerable to donor behaviour and economic downturns. Siddiqui, Samad, and Wasif (2024) say successful charities use a combination of private donations, business sponsorships, and government subsidies. This broad funding technique helps achieve financial stability, particularly during crises. However, many Nepali charitable organisations lacked diversity and relied too much on a few donors, worsening their financial difficulties.

4.6 Conclusion

The research found that Nepali charitable organisations regularly face cash embezzlement. Tabirih (2024) is concerned about the lack of proper financial account reconciliation processes. Many organisations struggle to compare claimed expenditures with actual cash utilisation—this is primarily due to their dependence on informal money management and the absence of regular financial systems. According to Bekkers et al. (2020), non-profits' lack of accountability and transparency stems from budget-report discrepancies. Nepali donors have lost faith in non-profits due to financial transparency issues, making it harder for them to fund these organizations.

Nepali NPOs lacked financial monitoring, governance, and reconciliation techniques. These businesses may make financial decisions without financial experts due to their ad hoc leadership techniques, as this increases flexibility and efficiency. Geib and

Boenigk (2024) emphasized that financial accountability and sustainability require strong governance, as these agreements necessitate skilled financial management. Due to limited planning, auditing, and legal compliance, Nepali charitable organisations are vulnerable to financial problems and mismanagement. Skandrani et al. (2021) found that NPOs require strong financial control to survive financial crises, as this aligns with their outcomes.

Nepali NPOs that rely on community donations often struggle to secure sufficient funding. Although crucial to the organization's existence, these contributions are not always predictable or sufficient to sustain long-term financial stability. Due to their overreliance on one funding source, Nepali charitable organisations were vulnerable to donor conduct and local economic situations. According to Siddiqui et al. (2024), organisations with several financial sources may survive economic downturns and continue functioning. They emphasise diversified financial sources to provide corporate financial stability.

Nepali NPOs' finance methods differed significantly from those of successful US non-profits. Strong financial systems support US non-profits, as these systems typically incorporate effective financial management, reliable reporting, and comprehensive audits. Light (2002) claims that successful US non-profits are frequently led by financial managers who ensure their funds are properly managed and in compliance with rules. These companies employ integrated financial systems to track revenues and costs in real time. To avoid disparities between reported and actual financial resource use.

Many routes provide funding to US non-profits as this includes government subsidies, business sponsorships, individual donations, and group earnings. Diversifying financial allocations can enhance financial stability and reduce dependence on a single income source. US NPOs with strong donor engagement strategies are most successful as these techniques include using social media and email to build trust and communicate with supporters. Del Mar Gálvez-Rodríguez et al. (2025) report that US NPOs are increasingly using online platforms to communicate financial transparency and build long-term donor connections. They also emphasise how these channels boost donor involvement. Nepali organisations face numerous obstacles while implementing best practices. Nepali charitable organisations lack broad funding sources and poor financial management and governance compared to American NPOs. Thus, Nepali charities struggle to maintain financial openness, donor credibility, and long-term financial viability. The results suggest that Nepali NPOs should formalise their financial management systems, diversify their funding sources, and professionalise their governance structures to emulate US-based success.

The study found that cultural variables in Nepali NPOs caused financial inefficiency. Nepali groups with strongly linked community networks typically make financial decisions based on trust rather than conventional financial standards. This community participation method has drawbacks, including poor record-keeping, financial mismanagement, and issues with expansion. Financial decision-making must be integrated with formal governance, according to Ullah and Jadoon (2024). This ensures effective and legal financial management. All stakeholders benefit from educating Nepali NPO leadership teams in culturally appropriate and legally compliant financial management.

Nepali charities can enhance their financial sustainability and transparency by implementing the study's recommendations. Financing diversification is essential as Nepali groups may reduce their reliance on community-based donations by pursuing government funding, business sponsorships, and self-generated funds. Nepali non-profit organisations would benefit financially from diversifying away from community donations, which can fluctuate in quantity and quality. Suárez and Hwang (2008) suggest that charitable groups might better weather economic downturns by diversifying their resources. Strengthening corporate frameworks is vital. Financial experts and external board members may benefit Nepali non-profits' formal governance systems. Increased inspection would minimise financial malfeasance and improve decision-making. Diverse CEOs improve non-profit financial responsibility and governance, according to Sessler, Bernstein, and Fredette (2024). Financial professionals in key positions in Nepali firms may enhance US law compliance and financial management.

Nepali organisations with better governance require good financial management. These systems need precise budgeting, reporting, and auditing. The study suggests that standardised financial systems may improve financial transparency, reduce financial mismanagement, and boost donor and regulator trust in Nepali institutions. Furthermore, these businesses must hire external consultants or skilled financial managers to oversee their financial operations, improving their financial health. Froelich, McKee, and Rathge (2011) claim that organisations that invest in professional financial management systems are more likely to survive and become efficient; thus, these organisations are more likely to survive.

The report suggests Nepali groups utilise digital fundraising and social media to boost transparency and donor involvement. Engaging the younger Nepali diaspora via crowdfunding and social media may help expand the donation base. Online donations may be more common among younger people. Del Mar Gálvez-Rodríguez et al. (2025) highlight the importance of digital connection for financial transparency and donor trust. Nepali charities can improve fundraising and donor transparency by utilizing these tools.

CHAPTER V:

DISCUSSION

5.1 Discussion of Results

US Nepali communities experienced governance, sustainability, and transparency-related financial issues, according to research. Several structural flaws caused the issues. Lack of governance frameworks, shortage of skilled financial experts, excess community contributions, and inconsistent financial management are issues. The following issues were highlighted. These obstacles prevented Nepali non-profits from fulfilling their goals and operating. Inefficient financial management often results from hasty judgments, poor supervision, and lax leadership, as these factors contribute to inefficiency. Non-profits must also have strong governance and financial control (Geib & Boenigk, 2024). This will help enterprises allocate capital effectively and comply with all requirements. In Nepal, informal governance systems hindered non-profits from making informed financial decisions, leading to cash misappropriation and donor distrust.

Lack of financial transparency was a major worry throughout the examination. Many Nepali non-profits use manual or ad hoc accounting systems instead of financial reporting. When reported expenditures differ from actual spending, funders and stakeholders lose trust without specified financial mechanisms. Tabirih (2024) claims that firms misreport financial data due to a lack of established reconciliation methods. The outcome is inefficiency and waste of resources. Nepali organizations struggle to maintain reliable financial records, making it difficult for them to track expenses, plan effectively, and demonstrate their effectiveness to supporters. Successful US non-profit organizations (NPOs) have quite different financial management approaches. These companies have robust systems that track their spending and revenues in real-time, enhancing accountability and transparency.

The research found financial literacy concerns among Nepali NPOs. Many leaders and members of these groups lack financial expertise, making it challenging for them to meet US non-profit criteria, manage budgets effectively, and allocate resources wisely. Lack of professional financial management experience may lead to poor financial control, resource allocation, and planning. US Nepali communities experienced governance, sustainability, and transparency-related financial issues, according to research. Several structural flaws caused the issues. Lack of governance frameworks, shortage of skilled financial experts, excess community contributions, and inconsistent financial management are issues. The following issues were highlighted. These obstacles prevented Nepali non-profits from fulfilling their goals and operating. This makes them vulnerable to local economic swings. Siddiqui, Samad, and Wasif (2024) suggest diversifying funding sources to create financial stability and reduce the hazards of overreliance on one kind of contribution. US non-profits that succeed employ government funding, corporate sponsorships, individual donations, and internal income. Diversifying contributions and reducing dependence on one funding source may help US NPOs weather financial storms.

The survey found that Nepali NPOs depend primarily on grassroots donations and utilize online fundraising sparingly. Many organizations lack digital platforms and online fundraising, limiting their reach and funding opportunities. Del Mar Gálvez-Rodríguez et al. (2025) suggest that direct communication with donors and accessibility to financial activities might boost donor engagement on social media and internet platforms. Nepali organizations should embrace crowdfunding and social media marketing to reach the tech-savvy younger generation of Nepalis overseas. These non-profits might improve their finances and attract more contributors with this method. The research found financial inefficiencies in Nepali NPOs. Lack of proper financial structures and tools was the fundamental factor. Manual accounting procedures are used by many firms, but monitoring financial activities and reconciling data is becoming harder. Without integrated financial systems, reporting and compliance with US non-profit rules are difficult. The survey found that Nepali companies adopted digital financial management tools or accounting software, improving financial transparency, record-keeping accuracy, and compliance. Zanti et al. (2022) claim integrated financial resource management data systems may boost organizational performance. This is because these technologies simplify financial monitoring and reporting.

Conversely, most US firms have maintained their financial systems and procedures for a long time to ensure accurate record-keeping, timely financial reporting, and regulatory compliance. These systems help US non-governmental organizations track and spend their money wisely. Non-profits in the US undergo regular financial audits. Financial openness and accountability are the goals of these audits. US non-profits with strong finances employ accounting software and budgeting tools. These systems improve organizational efficiency and dependability. Such tools and technology may help Nepali companies improve financial management and operational transparency.

The research found that Nepali enterprises lack strategic financial planning. Many organizations lack a long-term financial plan, making it difficult to steer operations and acquire finance. Budgeting, forecasting, and long-term revenue diversification are common in US financial planning as these are common in successful businesses. Strategic financial strategy may aid Nepali non-profits. These tactics match financial goals with organizational goals to help allocate resources and set fundraising priorities. Froelich, McKee, and Rathge (2011) say non-profits need solid financial planning to achieve their goals and survive. The paper proposes various ways to improve Nepali NPOs' financial stability and transparency. For operations, organizations should consider various financial approaches. Government support, business sponsorships, and earned revenue may help Nepali non-profits become financially stable and less dependent on community donations. Digital fundraising methods like social media campaigns and crowdfunding may increase contributor base and fundraiser profitability. Second, government institutions must be strengthened. A structured governance system that includes external board members and financial specialists may benefit Nepali enterprises. This will improve financial control, decision-making, and regulatory compliance. Third, Nepali businesses must include auditing, reporting, and budgeting into their financial management systems. US Nepali communities experienced governance, sustainability, and transparency-related financial issues, according to research. Several structural flaws caused the issues.

Lack of governance frameworks, shortage of skilled financial experts, excess community contributions, and inconsistent financial management are issues. The following issues were highlighted. These obstacles prevented Nepali non-profits from fulfilling their goals and operating. Successful US non-profit executive directors frequently have financial management experience. Skilled board members or financial officers may improve a business's financial best practices, long-term financial stability planning, and legal and regulatory compliance. This difference indicates that Nepali companies require more competent leadership to make informed financial decisions.

The research found that Nepali organizations lack transparency in their financial reporting. To earn the trust of donors, regulators, and the public, nonprofits must publish their financial information. Non-profit organizations in Nepal often experience discrepancies between their stated and actual financial usage due to poor cash management. The survey found that many Nepali non-profits employ manual bookkeeping. These technologies do not comply with financial reporting rules, rendering them inaccurate. Some organizations may lack accounting software or other financial tools that might improve financial operations. Due to their inability to present accurate financial information quickly, some charitable organizations lose stakeholder trust. Automated financial management solutions may boost Nepali companies' reputation and transparency. These tools will improve contribution, spending, and cash flow oversight.

US NPOs utilize modern financial management systems to improve transparency, uniformity, and accountability. These companies employ integrated software to track their finances, balance their accounts, and deliver detailed financial reports to stakeholders. US non-governmental organizations undertake external audits to ensure appropriate money utilization. Since these strategies are widely used in Nepal, non-profits should follow their American counterparts. Automated accounting software, regular audits, and defined standards can help Nepali non-profits improve financial transparency and address their challenges. The research found that Nepali organizations' inadequate financing sources hinder their financial viability. Many groups rely on Nepali donations, which are sometimes insufficient and unreliable. Many Nepali organizations struggle to get continuous financing since community-based donations fluctuate with the economy. Nepali organizations that overly rely on a single income source are more vulnerable to economic downturns and changes in donor behavior. In contrast, prominent US groups get funding from government grants, business sponsorships, private donations, and sales. Diversification allows US non-profits to operate regardless of the economy.

Nepali organizations require multiple fundraising tactics to achieve financial stability. These organizations must seek funding from foundations, companies, and government subsidies, according to the research. Social businesses and fee-for-service models can help Nepali groups achieve their objectives and generate revenue. Financial flow is essential to a non-profit's survival. Income-generating entails charging for professional growth, such as seminars and training. Nepali non-profits may reduce their dependency on infrequent donations by diversifying their funding sources.

American nonprofit organizations (NPOs) utilize digital fundraising and donor interaction technology more effectively than Nepali ones, which is alarming. The survey found that many Nepali NPOs are not using social media or crowdfunding campaigns. Digital fundraising in nonprofits is becoming more important as more donors, particularly younger ones, donate online. Denq (2024) suggests that smaller non-governmental organizations (NPOs) may improve fundraising and donor retention by leveraging social media and other online platforms. Nepali organizations can expand their donor base and increase their impact by utilizing digital communication technology. Crowdsourcing platforms provide a cost-effective way to fund specific tasks. These technologies may improve Nepali NPOs' financial sustainability and transparency. Real-time fundraising and financial spending data improve transparency.

The research, for the first time, shows that Nepali NPOs' financial planning issues are critical to their long-term sustainability. Financial planning involves diversifying financial sources, projecting income and expenses, and setting realistic goals. Unfortunately, many Nepali NPOs rely on ephemeral fundraising to cover their acute needs without a long-term financial strategy. Due to fundraising and financial management challenges, they struggle to allocate resources effectively and plan for the future. US non-profits that are financially successful set goals and create strategies to achieve them. These organizations' financial planning includes multi-year budgets, fundraising goals, and income diversification.

Nonprofits in Nepal must use their funds to improve their financial stability. Nepali organizations should first establish long-term financial goals and create a budget that aligns with their mission and everyday activities, according to the report. They may improve their finances by defining fundraising objectives and researching earned income and endowment funds. Nepali NPOs may benefit from proactive financial planning in cash flow management, financial problem resolution, and long-term fundraising.

Nepali non-profit organisations (NPOs) face considerable cultural barriers, according to the report. Many Nepali groups struggle to combine community-oriented leadership and decision-making with financial management. The cultural contrasts between Nepal and other countries make this especially true. Nepali charity CEOs value community participation, which may hinder financial uniformity. A standard outcome was achieved. Dubious accounting methods hinder these companies' growth. Wulandari (2023) claims that non-profit management best practices may conflict with cultural financial decision-making norms. Community-driven leadership may help Nepali non-profits, but they must combine traditional values with professional financial management to survive.

Culturally sensitive financial literacy programs work, according to research. Nepali NPOs' executives and staff may benefit from these efforts for financial management and community-based leadership. Through culturally relevant financial education for their boards of directors, Nepali non-profits can enhance their financial management procedures to align with American norms. If Nepali NPOs adopt this technique, they may enhance their financial stability and continue to support society. Research shows that Nepali non-profits must invest in capacity-building to increase financial governance and efficiency. Advanced fundraising strategies, effective financial reporting, and board and staff financial management training are all possible options. Nepali charities may benefit from professional development in financial literacy, governance, and compliance. These technologies improve operational efficiency, financial transparency, and supporter relationships.

The research concludes that Nepali charitable groups in the US should emulate the success of Nepali organizations to enhance their financial sustainability and transparency. Nepali non-profits might improve operational efficiency, donor trust, and financial stability by following the research suggestions. These include diversifying financing sources, establishing governance structures, and implementing professional financial management systems. If these improvements are made, Nepali non-profits will remain financially stable and continue to benefit their communities. The findings highlight the financial challenges faced by immigrant-led NPOs and provide solutions to improve financial transparency and resilience.

5.2 Discussion of Common Financial Challenges

The research inquired, "What are the prevalent financial challenges encountered by Nepali non-profit organizations in the United States?" By studying the core issues that threaten Nepali-led US organizations' financial sustainability and transparency. The study, which examined quantitative financial data and qualitative interviews with Nepali charity executives, identified five primary barriers to their performance. Lack of financial literacy, excessive dependency on community donations, lack of financial transparency, and inadequate financial management systems are the major causes of these issues.

Insufficient institutional finance management mechanisms plague US Nepali organizations. The majority of Nepali charitable organizations employed informal financial methods, which were effective for small community-based groups but not for larger operations or long-term sustainability. The lack of a comprehensive budgeting and expenditure monitoring technique led to disparities between reported and actual money usage in many companies. Account reconciliation without systematic processes was a major issue. Poor financial checks and balances may lead to accountability, inefficiency, and resource misuse, according to Tabirih (2024). Nepali non-profits struggled to manage their finances effectively, leading to strained donor relationships and hindered operational development. Beneficiaries notice discrepancies between a charity's claimed expenditures and its real results. Nonprofits require contributions to operate. Funders avoid Nepali groups due to incorrect financial reporting, keeping them in a loop of financial instability.

Insufficient financial reporting capabilities plagued certain Nepali non-profits. Without established accounting standards, financial data was unorganized, making financial accounts unreliable. The group's uneven reporting violated US non-profit requirements and harmed its ability to get government subsidies, significant contributions, and make judgments that hurt its interests. Documentation and transparency were necessary to accurately evaluate the financial health of these organizations for key stakeholders. Financial openness is essential to non-profit viability, according to Bekkers et al. (2020). To compete with other NPOs, Nepali organizations need integrated accounting software and state and federally compliant reporting standards.

Nepali charity groups struggled with governance, financial mismanagement, and reporting. These organisations' informal leadership structures may include community leaders or volunteers without financial or leadership expertise. Due to this, many Nepali companies suffered with financial planning, budgeting, and regulatory compliance. Geb and Boenigk (2024) say non-profits need governance systems to stay afloat. These frameworks outline the organizational financial decision-making and oversight processes. Nonprofits in Nepal were unprepared to handle complex crises and large projects due to poor financial monitoring. Effectively managed US non-profits have formal governance structures with financial specialists who can advise and monitor. Non-profits must exercise professional leadership to ensure their financial operations meet industry standards and regulatory regulations.

The lack of financial understanding among Nepali non-profit executives hinders their compliance with US financial standards, which are essential for non-profit registration. Non-profit organizations in the US must submit papers to gain tax-exempt status, undergo regular audits, and provide financial information via IRS Form 990. The scarcity of internal resources prevented many Nepali groups from meeting US financial laws. The lack of trained financial experts in authoritative positions made basic financial norms and legislation unattainable. The lack of training programs made it harder for Nepali non-profit organization directors to navigate the US financial environment. Thus, immigrant-led non-profits require financial literacy and professional development programs. Herman and Renz (2008) claim that non-profits that invest in CEO training are more likely to succeed and survive.

This evaluation raised concerns about community member donations, the primary source of financing. Community donations are essential to non-profits' budgets, but Nepali organizations depend on one funding source, making them more vulnerable to donor behavior changes. Donations are more volatile during economic success and more consistent amid financial distress. This financial model states that Nepali organizations cannot predict their yearly financing, hence they cannot prepare ahead. A lack of financing sources has caused many Nepali non-profit organizations financial problems. They were susceptible to communal interests and economic downturns. Siddiqui, Samad, and Wasif (2024) suggest that nonprofits try many income streams. Earned income, individual donations, company sponsorships, and government grants are examples. This will reduce their dependence on one cash source and improve their financial situation.

Nepali non-profits relied on community donations but struggled to attract and retain donors. Many businesses lacked comprehensive systems for tracking donations and managing relationships with contributors. Without donor relationship management, they could not create long-term funding streams, limiting their potential. Since new donations may cost more than existing ones, non-profits must retain donors to succeed. Denq (2024) says donor involvement is crucial to building trust and lasting relationships with donors. This includes personalized correspondence, donation utilization updates, and donor gratitude. These initiatives were impractical because Nepali groups lacked the knowledge and funds to implement them. Social media and crowdfunding may help Nepali groups connect with supporters and improve donor engagement. Digital technology improves financial transparency. Donors are more likely to give when they know how their money will be used. Nepali non-profits can expand their donor base and increase revenue by utilizing these digital strategies.

The survey found that many charity executives and board members lack financial knowledge, as this is a crucial issue. Several Nepali companies failed to understand budgeting, cash flow management, and financial forecasting, despite their relevance to operations, due to gaps in CEO training. They struggled to allocate resources and plan due to their financial ignorance. Ebrahim (2005) states that non-profit CEOs must understand financial principles to ensure their organizations' survival. Nepali NPOs may address this issue by investing in financial management training for US charity CEOs. This includes financial reporting, long-term financial plan formulation, and tax exemption requirements.

Nepali nonprofit organizations (NPOs) have faced cultural challenges. Because these groups were founded in close-knit immigrant communities, trust-based financial decisions were the norm. The decisions were made without documentation or transparency, resulting in the misappropriation of funds. Instead, this method generated community and solidarity. Nepali NPOs may struggle to grow or partner with larger institutional sponsors due to cultural values that prioritize trust over formal financial transactions. Li and Kim (2024) say immigrant-led non-profits adopt a "dual cultural framework," combining their home country's expectations with their new one. This inconsistency may make US financial regulations more difficult to follow and financial decisions more challenging.

Nepali non-profits in the US have fundamental operational issues, according to subsequent studies. This expands on the preceding section's examination of Nepali charities' financial challenges. Mismanagement of financial resources, ineffective governance, and a lack of professional expertise contribute to concerns about the viability of these companies. By evaluating cultural, contextual, and structural aspects, one can better understand how non-governmental organizations (NGOs) can improve their financial stability.

The research found that Nepali non-profits struggled to embrace US operational and regulatory norms. Immigrant-led nonprofits, such as Nepali ones, employ community-based resource management. Financial management may be secondary to community service. If service is prioritized over financial responsibility, adhering to US financial reporting and transparency standards may be challenging. Informal, community-based Nepali organizations have greater trouble securing funding. This is crucial for institutional donors that want detailed financial reporting and tight financial rules. This issue suggests a contradiction between these NPOs' organizational values and their financial and legal structures. Culturally adaptable financial management methods are needed to close this gap. Finance and governance issues demonstrate that the company's skills are lacking. Many Nepali NPOs lack financial oversight roles, unlike most US non-profits. Community members are typically picked for leadership positions in these groups based on their status or reputation, not their non-profit administration or financial management skills. Unlike enterprises with professional governance procedures, many NPOs do not emphasize financial responsibility. Kerlin and Pollak (2011) found that immigrant-led NPOs lack the organizational capacity to scale within the complex non-profit laws and regulations of the US.

Financial challenges, including inadequate financial planning, are frequently overlooked. Many Nepali organizations, especially those with limited resources, prioritize community activities or operational expenditures. Operations like revenue predictions, savings accounts, and diversified income sources are prioritized above strategic financial planning. Some companies are good at handling acute crises but not future financial shocks. Community donations, donor choices, and economic downturns may be shocks. A lack of long-term financial planning makes their financial health unstable, making it difficult for them to acquire financing and maintain essential services. Non-profits in Nepal require long-term financial projections and budgets to plan for the future and prevent financial market instability.

Nepali charities struggle to get institutional or large-scale support. Government grants, commercial sponsorships, and charitable organizations have strict requirements. Comprehensive financial reporting, non-profit compliance, and operational sustainability are standard norms. Many Nepali organizations lack professional experience, which restricts their capacity to meet these requirements and access reliable financing. This is because they cannot meet these standards. In contrast, successful US NPOs hire specialists to manage grant applications, donor relations, and regulatory compliance. These teams must establish relationships with key stakeholders to ensure long-term financial stability. To get institutional funding, Nepali NPOs must undergo grant writing, financial reporting, and U.S. standards training. Since Nepali organizations often employ informal fundraising techniques that are unsustainable, they will struggle until they adopt more effective methods.

Nepali organizations struggle to predict money and evaluate their performance. Lack of data analytics and standardized financial systems prevents many organizations from assessing their financial plans and forecasting ROI. Nepali non-profits struggle to understand their financial decisions due to poor performance evaluation. Thus, they cannot make data-driven improvements. US NPOs widely use data analytics to track program success, donor involvement, and financial performance. US non-profits may better manage resources and react to unexpected occurrences using financial dashboards and performance assessment tools. Nepali non-profits may utilize financial dashboards and performance metrics to track their progress and make smart financial decisions.

Nepali non-profits struggle with donor participation. Despite the significant importance of community-based donations to their profitability, Nepali non-profits generally lack formal donor contact management. Many organizations struggle to retain supporters due to a lack of technology to track donations, engage contributors, and provide transparent financial reporting. Without a digital engagement plan, companies cannot grow their audience or donations. Del Mar Gálvez-Rodríguez et al. (2025) found that online platforms may improve outreach and build confidence with potential donors. Non-profits in Nepal are neglecting the growing internet fundraising potential that their US counterparts are capitalizing on, as they focus on traditional fundraising tactics and in-person events.

Nepali companies’ financial management is heavily affected by culture. Communal leaders or important people are trusted to handle communal money in Nepal, as trust is essential in these decisions. This may connect people but reduce formal accountability and control, making operational development and attracting large investors harder. Conciliating these habits with American financial and administrative standards is tough. Immigrant-led nonprofits typically struggle to integrate their diverse cultural frameworks with US nonprofit rules (Liu & Kim, 2024). Nepali non-profits may consider adopting hybrid governance models to address this issue. These models would combine culturally appropriate financial management practices with the institutional structures necessary for the success of US NPOs.

The investigation showed that Nepali community-based organizations were not cooperating, worsening the charity's financial problems. While larger charities have significant networks for collaboration and resource sharing, many Nepali groups operate independently, wasting resources and missing opportunities for fundraising or program delivery, which contrasts with larger philanthropic organizations. Skandrani et al. (2021) stated that non-governmental organizations (NPOs) collaborate to share knowledge, expand resources, and get financing that individuals or groups cannot. Nepal's charities can enhance their financial resilience through coordination.

Nepali charities in the US have financial issues. Governance, financial management, funding, and donor participation are crucial. Cultural norms favour informal financial networks over formal ones, which is problematic. Strategic donor connections, effective financial management, and governance improvements can help Nepali charities overcome their financial challenges. Adopting US best practices and capacity-building programs will help Nepali NPOs improve operational efficiency and community service.

5.3 Discussion of Financial Best Practices

We aimed to investigate the financial management practices of established organisations in the United States compared to those of non-governmental organisations (NPOs) in Nepal, which constituted the second aspect of the study. The study findings demonstrate that charity organisations in Nepal use a unique set of fundraising strategies compared to their American counterparts. This research examined the fundraising methods, financial sustainability, governance, and transparency of two distinct kinds of organisations to solve this problem. Based on the aforementioned aspects, enterprises in Nepal may get substantial insights into enhancing their efficiency and profitability.

Most successful Nepali non-profits employed different financial management practices than their American counterparts. US companies have strong financial management. These strategies involve careful planning, frequent audits, and business financial reporting. Financial documentation, like the IRS Form 990, is generally required by law for these organizations. Their financial dealings are transparent and accountable. The most successful US charities utilize modern financial systems to track income and expenditures in real-time. Therefore, organizations can resolve financial issues more quickly and ensure resource efficiency. Its skilled finance managers are another advantage. Quality individuals ensure US regulatory compliance and optimum financial management.

Nepali groups, which often lack modern fundraising tactics, face a distinct challenge. The survey found that some Nepali enterprises manage their finances improperly, including neglecting to conduct regular record inspections and updates. Due to this, the advertised expenditures and the actual money utilized differ. Tabirih (2024) shows that many Nepali enterprises lack financial reconciliation processes. A lack of procedures increases the risk of financial mismanagement and productivity issues. A lack of regular financial supervision makes it harder for donors to evaluate an organization's finances and for regulators to ensure nonprofit compliance.

Nepali non-profits have significantly different organizational structures from those in the United States. Many US nonprofits have boards of directors with substantial skills in strategic planning, financial management, and regulatory compliance. These board members seldom participate in daily operations, ensuring that cash allocation decisions are objective and in the company's best interest. American nonprofit organizations (NPOs) typically distinguish between the two, allowing monitoring and accountability.

Ad hoc leadership arrangements are standard in Nepali NPOs. The report shows that many Nepali enterprises make crucial choices without financial expertise. Finance is typically handled by community leaders or volunteers who lack non-profit administrative experience. Poor decision-making occurs without competent monitoring. This is because CEOs may not understand non-profit financial management. Skandrani et al. (2021) found that companies with weak governance frameworks are more likely to experience financial crises because they cannot handle market volatility. Thus, Nepali charities should hire non-profit administrators and financiers to formalize governance.

Nepali NPOs get funding differently from American ones. Nepali non-profits depend heavily on community donations. Such donations are crucial to many Nepali NPOs, but they are unpredictable and subject to local economic conditions. Due to their dependency on one funding source, Nepali NPOs are vulnerable to donor behavior changes, particularly amid economic upheaval or community financial difficulty. Siddiqui, Samad, and Wasif (2024) warn that organizations with one financing source risk financial instability.

In contrast, US non-governmental organizations (NPOs) get funding from individual donations, corporate sponsorships, government agency grants, and sales. If they diversify their financing, American NPOs can weather cuts to one or more sources. Researchers say US institutions that can withstand economic problems have public-private connections. Nepali non-profits have significant difficulties obtaining varied funding. They cannot develop or launch large-scale projects that require constant financing, as they rely on community donations. This hinders their progress.

The research found that Nepali and American companies record financial transactions differently. Most US non-governmental organizations (NPOs) must follow strict reporting requirements set by government agencies, including the IRS. These organizations must publicly provide their detailed financial reports. These reports include income statements, balance sheets, and cash flow statements. Funders, regulators, and other stakeholders may assess the organization's financial health and resource utilization with this transparency. Nepali NPOs sometimes lack proper reporting procedures. The survey found that many Nepali religious organizations do not perform extensive financial audits or disclose their financial information. Due to a lack of transparency in financial usage, potential donors lose trust, and financial wrongdoing increases. Lack of open financial reporting prevents institutional donors and government bodies from giving large sums to Nepali charities. Ebrahim (2005) claims that organizations without financial transparency fail to create lasting stakeholder and donor connections.

Technology and internet communication set Nepali NPOs apart from their American counterparts. US non-governmental organizations (NPOs) are increasingly adopting digital platforms to solicit funds, communicate with supporters, and disclose their finances. US NPOs can reach a wider audience and collect funds in real-time via crowdfunding and social media. Donor management software and linked accounting systems have helped US groups keep more accurate financial records. These firms have improved their image and been more accountable to their fans. Online involvement by Nepali non-profits is less active. The study found that many Nepali NPOs utilize digital channels for donor interaction but are seldom online. Some groups are exploring internet fundraising methods, but most still use direct solicitations or in-person events. Younger Nepali diaspora members prefer online giving, but their low activity on these sites inhibits their capacity to interact with new contributors. According to Denq (2024), small non-governmental organizations (NGOs) can expand their funding and donor base by utilizing social media. Digital technologies and social media may boost exposure, transparency, and donor involvement for Nepali charities.

The survey found that Nepali non-profits struggle with budgeting and financial planning. Nepali organizations often lack financial expertise and established financial processes, resulting in inadequate budgets and poor future planning. Their incapacity to make informed operational decisions and properly deploy resources is due to poor strategic financial planning. In contrast, most US companies create a clear financial strategy. Financial specialists help create these strategies, which boards of directors review. These tactics will help a US charity facing financial trouble as they will support its financial goals and desires.

Due to differences in financial management techniques between Nepal and the US, Nepali companies should adopt more organized and efficient financial systems, similar to those of their American counterparts. The study suggests that Nepali non-profits might improve their financial sustainability and transparency by following U.S. best practices. This includes digital financial reporting and fundraising, diversification of funding sources, standardization of financial procedures, and improvements in governance. Nepali non-profits might gain donor trust, operational efficiency, and long-term funding if this happens. This research shows that Nepali charity executives need capacity building. Nepali NPO leaders' financial illiteracy and professional incompetence have caused several problems. Training in financial management, governance, and fundraising may enhance the effectiveness of Nepali NPOs, according to research. They will improve performance and handle their financial issues. Chen et al. (2022) showed that leadership development boosts organisational efficiency. Leadership training may improve Nepali enterprises' financial management.

Nepal and the US approach charitable organisations differently, according to the research. By adhering to international fundraising, accounting, and corporate governance standards, Nepali NPOs can enhance their financial transparency and sustainability. By implementing professional financial procedures, utilizing diverse funding sources, and leveraging digital technologies for donor interaction and transparency, Nepali charities can enhance their community service and financial stability. Nepali businesses seeking to improve their financial management and prosperity can begin with this research. Financial techniques in non-profits are lacking, but this study addresses that. Nepali non-profit organisations (NPOs) in the US encounter financial challenges similar to those experienced by established charities. Nepali NPOs struggle to secure funds and access new donors. American and Nepali NPOs differ in many ways. This divide involves government, culture, economics, and technology. More data analysis and research results are in this section.

Compared to American NPOs, Nepali NPOs that help immigrants have more financial constraints. They compound these challenges by using informal and ad hoc financial procedures, poor management, and many financial sources. These constraints may cause misallocation of cash and failure to meet stakeholder expectations, particularly funders'. In Nepal, most non-profits are local and grassroots. These firms may lack the staff and resources to create complex financial systems, unlike their American counterparts. Standardised financial and accounting standards assist US businesses. The tools enable customers to generate accurate reports, monitor their accounts in real-time, and make informed decisions. This hinders their effectiveness. Non-profits in Nepal struggle to apply such principles, resulting in erroneous financial reporting, resource misallocation, and financial mismanagement.

Significant differences occur in various areas, including financial management and organizational structure. Boards of directors with financial, legal, and strategic expertise control US non-profits, as these people oversee the company's finances. These firms can protect their assets and increase transparency by implementing strict internal controls, effective budgeting processes, and regular financial record audits. Volunteer boards of various Nepali charitable groups may lack the financial knowledge needed for efficient operation. The majority of charity leadership roles in Nepal are filled by individuals with community connections or social status, rather than those with administrative or financial abilities. Informal governance makes financial responsibility challenging since decisions are made without thorough financial analysis or long-term planning. Skandrani et al. (2021) claim that organisations without strong financial management are more unstable, particularly during crises. Nepali non-profits cannot withstand economic shocks and financial volatility without adequate financial monitoring. This problem affects these populations significantly.

Another reason Nepali NPOs lack strategic finance strategies is their lack of leadership structures. US non-profits succeed by focusing on sustainability. This is achieved through multiple revenue streams, meticulous financial forecasting, and strategic long-term planning. These organizations have established connections with various levels of government, companies, and individual donors, ensuring continued support and resilience in the face of changes to their funding sources. Nepali groups rely on community-based donations, which vary depending on local economic situations. Nepali non-profits raise funds via community activities and small contributor campaigns. Without scalability, these techniques will fail. Most Nepali NPOs lack strategic fundraising tactics, resulting in poor performance in securing institutional funding or corporate sponsorships compared to their American counterparts.

Due to little educational assistance, Nepali communities are financially disparate. The best US NPOs get government funding, business sponsorships, and service income. Companies need multiple financing sources to survive economic downturns and remain in business; therefore, they may reduce their reliance on external funding. Nepali groups may lack resources for institutional support. Insufficient program evaluations, financial management systems, and financial reporting make it hard for Nepali non-profits to fulfill grant-making groups' strict criteria, as the situation in Nepal causes problems. In contrast, US non-governmental organizations (NGOs) utilize grant writers and financial managers to organize documentation, comply with regulations, and generate reports that meet the funding organization's requirements. US non-governmental organizations can enhance their partnerships with institutional donors to secure diversified and sustained funding.

Due to limited professional oversight, Nepali non-profits struggle with daily financial operations and large-scale fundraising. Many Nepali charitable organizations lack systematic financial management; therefore, they rely on unpaid volunteers. Without trained accountants and financial professionals, effective financial control is challenging, which in turn complicates the allocation of resources. In addition, financial management incompetence rises without frequent audits and evaluations. Bekkers et al. (2020) found that non-profits seeking openness and donor trust must professionalize their financial administration. Professional accountants and financial professionals can help Nepali nonprofit groups establish comprehensive financial systems that meet American nonprofit standards and their unique cultural context.

American and Nepali enterprises differ in technology utilization. The survey found that Nepali charities are falling short in donor interaction, financial management, and income generation via technology. In contrast, US non-profits have quickly embraced internet fundraising platforms, donor management software, and cloud-based accounting software. Digital technology can enhance financial management, donation tracking, and provide real-time transparency for US NPOs. By letting donors know how their money is used, they boost involvement. Digital media may help US non-profits contact more people. This helps attract younger donors who value the simplicity and openness of online contributions. Nepali NPOs frequently employ direct mail campaigns or in-person events to raise funds, which limits their ability to engage donors. Due to their poor web presence, potential contributors, particularly those outside the local region, distrust these organizations. External donors would donate more if they could readily track the group's finances and impact.

Insufficient financial openness plagues numerous Nepali charity organizations, according to the report. US non-governmental groups publish their financial reports to promote transparency. Reports often highlight funding sources, expenditures, administrative costs, and program outcomes. This transparency enables non-governmental organizations (NGOs) to analyze their success and identify areas for improvement, thereby building confidence with donors. Nepali companies generally lack financial tracking methods, which is concerning. Donors worry about money misuse and fund use. This is because reporting systems are lacking. Due to their opacity, Nepali organizations cannot gain donor trust.

The research indicates that Nepali NPOs should adopt US financing strategies. One of the best ideas is to professionalize financial resource management. Nepali charities must hire financial experts, adhere to regulations, and conduct regular audits. These approaches will enhance financial responsibility and transparency, encouraging contributions and ensuring compliance with US financial regulations. Nepali NPOs may pursue commercial sponsorships, government grants, and crowdsourcing to diversify their revenue. Nepali NPOs must diversify their funding sources to stabilize their finances and reduce their reliance on community-dependent donations.

Donor engagement and digital fundraising tools require improvement. Nepali charities are utilising technology to increase donations, automate financial reporting, and include more people. Social media helps reach younger, more tech-savvy donors who may be harder to reach through traditional fundraising methods. These financial management methods may help Nepali non-profits modernise and stabilise. NPOs in Nepal must address their funding issues immediately. Nepal could enhance its financial sustainability, governance, and external impact by adopting the best practices of US non-profits. The report suggests that Nepali NPOs should enhance their financial stability by establishing robust financial systems, effective governance frameworks, and diversified funding sources. These organisations can fulfil their goals with persistent help from digital technology and financial transparency. This would boost donors' trust in organisations. This information may help Nepali companies enhance their financial management and better navigate increased competition.

5.4 Discussion of Factors Contributing to Financial Inefficiencies

Thirdly, the author aims to understand the financial inefficiencies of Nepali non-profits and explore potential solutions. A detailed review of Nepali organisations' governance systems and fiscal operations identified various financially challenging factors. Lack of financial knowledge, informal practices, weak financial systems, insufficient governance frameworks, and cultural impacts on financial decision-making complicate this challenge. This discussion will investigate these issues to understand why Nepali charity organisations misallocate resources. Poor financial management hinders Nepali NPOs' financial efforts. The survey found that most Nepali charities are financially inept. Budgeting, planning, and financial control may fail due to financial management inexperience as these issues may arise. Financial governance is less transparent and complicated when many companies depend on unqualified people for crucial financial decisions. Geb and Boenigk (2024) relate non-profit operational performance to stakeholder accountability via financial monitoring methodologies. This matches scientific findings. Without these mechanisms, Nepali NPOs struggle to manage finances and comply with U.S. financial standards.

Non-governmental groups in Nepal are often underfunded, which hinders their effectiveness. Skandrani et al. (2021) found that poorly governed and funded non-governmental organisations (NPOs) are more vulnerable to economic recessions. Due to their failure to preserve or handle unexpected costs, Nepali non-profits are struggling financially. These organisations' resource allocation, investment, and fundraising decisions are further hampered by poor financial management. Non-profit financial management is too hard for leadership teams and board members without financial skills. This inefficiency is increased by poor training.

Inefficient financial operations in Nepal are due to the lack of uniform financial processes across organisations. Many of these institutions track financial expenses and donations manually. Without financial rules, money misuse is likely. The company's financial situation cannot be accurately assessed without restrictions. Bekkers et al. (2020) claim that standardised financial systems give reliable, trustworthy, and transparent data. Charity organisations must manage funds appropriately. Nepali NPOs struggle to fulfill their legal duties and maintain donor trust due to the discrepancy between reported financial data and actual cash utilization in informal financial systems.

The absence of financial reporting audits and processes worsens the issue. Non-profits must audit their finances for transparency. Regular financial management audits reveal growth potential, inefficiencies, and optimal cash use. Thus, Nepali institutions lack funding for financial audits. Inefficiency from a lack of financial documentation and oversight allows risky financial practices to continue. Zanti et al. (2022) say nonprofits need auditing and reporting systems for financial transparency and sustainability. Nepali charities risk losing donor confidence and going bankrupt if these financial management procedures are not in place.

The research found that cultural differences, a lack of professional training, and inadequate financial processes may contribute to the financial management failure of Nepali firms. Nepali groups in close-knit communities often struggle to make financial decisions due to their reliance on personal relationships and trust rather than established financial systems. Community-based decision-making fosters connection and engagement, but it may lack transparency and formal accountability for financial transactions. Inefficient cash flow monitoring and resource misallocation might result from informal financial decisions without proper documentation (Ullah & Jadoon, 2024).

Nepali NPOs' emphasis on community relationships hinders financial growth. Many Nepali groups rely on community donations and fundraisers; however, these sources are often insufficient to meet their needs. These groups are vulnerable to donor behaviour and economic conditions due to their heavy reliance on community donations. The lack of various financing sources makes nonprofits more vulnerable to financial instability, particularly during economic downturns, according to Kerlin and Pollak (2011). Nepali groups' dependency on a restricted cash pool makes long-term financial viability difficult. The emphasis on community contributions may limit fundraising. This is because many Nepali charitable organisations lack the capacity to fundraise or access financial networks.

Due to these challenges, Nepali charities may employ various methods to increase their financial resources. The action plan begins by formalising such institutions' leadership and governance. Educating board members in financial supervision and promoting financial management specialists to top management positions may enhance financial governance and decision-making in Nepal. Geib and Boenigk (2024) claim that companies with good leadership and governance are more financially responsible and efficient. Nepali charities should enhance their governance to increase donor trust and minimize financial mismanagement. Enhanced financial control and compliance with US non-profit regulations may help achieve this goal.

Nepali organisations' financial standardisation has improved accountability, transparency, and governance. This method incorporates integrated financial software for revenue and expense management, transparent financial planning, and compliance with reporting and auditing requirements. Standardised finance systems improve NPO record-keeping, legal compliance, and openness, according to Bekkers et al. (2020). These tools enable Nepali non-profits to provide accurate financial reports to their supporters and authorities, thereby demonstrating their commitment to responsible financial management. Minimise money waste with this effective alternative.

Nepali NPOs should diversify their funding sources to address community contribution issues better. Non-local funding sources include government subsidies, business sponsorships, and individual donations. Diversifying an organization's income sources may improve financial stability and resilience during recessions, according to Suárez and Hwang (2008). Philanthropic organisations in Nepal may be able to reach more people, particularly diaspora youth, by using internet fundraising platforms and social media. Del Mar Gálvez-Rodríguez et al. (2025) suggest that internet fundraising may increase the transparency of donations for non-governmental organisations (NPOs). These measures may help Nepali NPOs become self-sufficient and less dependent on donors.

To improve effectiveness, Nepali NPOs must teach leaders and staff in financial literacy and capacity-building. Training in budgeting, fundraising, and financial management may help these organisations improve their financial management and increase their chances of survival. By teaching non-profits strategic resource management, Frolich, McKee, and Rathge (2011) claim that capacity-building programmes may boost their effectiveness. Such financing schemes may help Nepali non-profits improve their financial governance and leadership, enabling them to make informed financial decisions. Due to several circumstances, Nepali NPOs' financial operations are inefficient. Examples include unstable governance, limited financial competence, overreliance on informal techniques, and cultural influences on financial decision-making. Critical strategies may reduce these inefficiencies.

Social, legal, and cultural considerations compound the challenges faced by Nepali charities, especially those based in the US. These groups may struggle to balance community involvement with US governance requirements. The investigation reveals financial inefficiency factors. A detailed study of these issues will help us understand and sustainably manage them. Nepali NPOs' informal and ad hoc financing techniques make them inefficient. As illustrated, most of these populations cannot afford professional financial management. Many non-governmental organisations (NPOs) lack financial processes because board members and management do not understand financial issues. Despite their dedication, many charitable organisation executives lack the education and skills to manage financial resources, allocate donations, and report financial information in accordance with IRS standards. Thus, many groups break the regulations, misrepresenting their financial reports and losing donor confidence.

Poor financial management may result from inadequate transaction recordkeeping. Without controlled accounting and budgeting systems, money may be misallocated to less important areas while more vital financial needs go unmet. Bekkers et al. (2020) claim that without proper financial management, NPOs may mismanage money. This is essential to openness in these groupings. It is feasible to fund community-based activities while underfunding organisational structural changes or financial reserves. Due to the charity's uneven growth, specific sectors may be emphasised over others. Due to limited financial control, Nepali charity organisations have inconsistent financial practices. Many financial businesses make "trust-based" choices based on human relationships rather than formal processes. This community-based model may be effective in the short term, but it lacks financial planning and transparency. Nepali non-profits typically continue despite financial constraints. Their dependence on community and family relationships explains this. This reckless attitude creates a culture that devalues accountability, which may lead to financial issues for the organisation.

Situation-appropriate governance and financial control systems must be built. Good governance requires a system to supervise the wise use of organisational money in line with the organization's goals, according to Geib and Boenigk (2024). Nepali NPOs can enhance financial management and minimize inefficiencies by implementing robust governance principles. Internal audits and open financing restrictions enable fact-based financial decision-making, as they reduce resource misallocation. Financial oversight training and open reporting requirements can reduce operational risks and improve resource utilization by enhancing board capabilities.

The research explains financial uncertainty, a significant cause of financial incompetence among Nepali non-profits. Most Nepali nonprofit organisations (NPOs) in the US rely on community donations; however, economic recessions, demographic shifts, and changing community expectations can impact these contributions. Many businesses struggle to achieve financial sustainability or develop a long-term strategy due to the volatility of a single income source. Skandrani et al. (2021) said companies lacking financial diversity generally experience financial instability. Organisations share this concern. Growth limits, poor long-term planning, and insufficient capacity development resources cause organisational instability. Obtaining diversified long-term finance sources is crucial.

Nepali groups rely on community-based donations, which often decline during economic downturns or calamities, such as the COVID-19 pandemic. These organisations are struggling financially owing to a lack of financial diversity. Siddiqui, Samad, and Wasif (2024) claim that non-profits with a mix of income streams, including grants, partnerships, corporate sponsorships, and programming revenue, are more robust to financial crises. Nepali charities have always relied on local contributions. Federal or state government subsidies, business sponsorships, and partnerships with larger corporations may help these groups stabilise their finances.

Grant writing and networking with entities that may offer long-term financing can help mitigate funding uncertainty. Successful US organisations blend grant funding with service and product revenues. This strategy may improve business efficiency and reduce financial risk. Nepali non-profits may benefit from grant writing programs to compete for public and private financing. Collaborations with other bodies or corporate sponsorships, which give financial assistance and networking opportunities, may help an organisation survive. The report also shows that Nepali NPOs struggle to apply modern fundraising strategies. Unlike US NPOs, Nepali groups struggle with online fundraising. Donor connection and fundraising are increasingly done online, making this digital inequality a critical issue. According to Del Mar Gálvez-Rodríguez et al. (2025), digital platforms allow charities to connect with global donors. Nepali groups have been slow to employ these resources due to a lack of technical knowledge and digital infrastructure.

Online finance may transform Nepali charities. A strong internet presence enables these organisations to reach a wider audience, particularly Nepalis, and raise more funds. The results suggest that younger contributors, who are more comfortable with online institutional interactions, may contribute. Nepali organisations may now communicate with followers, share powerful stories, and disclose their finances on Facebook, Instagram, and Twitter. Denq (2024) suggests adopting these methods to boost fundraising and donor involvement. Online fundraising may generate greater donations, but Nepali NPOs must effectively combine conventional and digital community engagement. Internet visibility and local support may help a fundraising initiative succeed and last. Nepali NPOs must diversify their fundraising and digital engagement strategies to increase digital donations, expand their audience reach, and enhance financial sustainability.

These measures may reduce financial inefficiencies, although Nepali businesses' financial management procedures are cultural. Nepali groups base their decision-making on community trust and connections. This culture encourages extensive research, but unethical financial behaviour. Financial decision-making relies on informal methods and contacts, which may hinder standardisation. Trust-based financial choices may generate inefficiencies and resource misallocation since they hide financial management procedures, according to Ullah and Jadoon (2024).

Nepali charitable organisations could adopt the financial management approaches of American NPOs to blend informal financial processes with cultural norms and local traditions, while respecting them. Charity organisations may improve financially and socially with one change. Nepali culture is taught in financial literacy. Financial management and governance training can help community leaders and board members make culturally sensitive and informed decisions. Kerlin and Pollak (2011) found that culturally appropriate financial education improves efficiency, donor involvement, and adherence. Nepali NPOs may collaborate through community-based governance and traditional funding mechanisms. This hybrid approach may help these organisations maintain community trust and financial responsibility. Integrating traditional values with modern financial techniques may enhance the financial management, operational efficiency, and sustainability of Nepali charitable organisations.

This research provides Nepali non-profits with optimism despite their numerous challenges. Financial governance, financial literacy, income diversification, and modern fundraising techniques can enhance an organization's financial stability and operational efficiency. US Nepali charities must improve community service by implementing governance frameworks, standardising financial practices, and using digital fundraising. Contributors should be more open and reliable. Formal finance systems integrated with their communities' cultural norms may help these businesses succeed.

5.5 Discussion of Strategies to Enhance Financial Sustainability and Transparency

The study revealed numerous important issues. To survive in the US financial system, Nepali charitable organisations must address these issues. The report suggests a multifaceted approach to increase financial transparency, governance, funding sources, and financial practices in Nepali organisations. Diversity of financing sources was the study's initial suggestion. Nepali charities in the US depend on community-based donations, but their volatility and dependence on the local economy make them challenging to manage. Interdependent non-governmental organisations cannot ensure their long-term financial existence. Siddiqui, Samad, and Wasif (2024) suggest that non-profits obtaining help from many sources may improve their financial resilience. Business sponsorships, private donations, and government support are examples. Diversifying assets can improve financial resilience and reduce your dependence on a single source of income. This is beneficial during a national or regional economic downturn. Non-profits in Nepal can better weather community economic shifts and donor gift volatility by diversifying their financing sources.

Personal ties rather than formal training and expertise are used to head many Nepali NPOs. These firms lack effective governance mechanisms, which limits their financial stability. These firms lack adequate financial management, transparency, and accountability structures. Successful financial oversight and governance need law, non-profit administration, and finance professionals, according to Sessler Bernstein and Fredette (2024). Nepali NPOs can enhance their financial management and decision-making by appointing specialists to their boards or leadership teams. US regulations must be followed to maintain donor confidence and support. This problem is addressed by governance, finance, and legal specialists.

Clear board member roles, effective financial monitoring, and regular financial record audits can improve governance frameworks. Without skilled financial managers in their leadership teams, many Nepali companies struggle to execute effective monitoring. This hinders these companies' management. Governance structures, including open decision-making processes, external audits, and regular board meetings, can enhance financial efficiency and align goals. Formal governance may do this as professional governance improves non-profits' financial performance and effectiveness, according to Geib and Boenigk (2024). Governance improvements in Nepali organisations may increase donor confidence, financial accountability, and operational efficiency.

Professional finance management may also boost an organization's financial sustainability. The research found that some Nepali charitable organisations lack established financial management systems, resulting in discrepancies in fund utilisation. These organisations' reputations suffer because they do not disclose their finances, making it hard to raise funds. Financial openness boosts donor trust and helps corporations meet legal and ethical obligations, according to Ebrahim (2005). Financial transparency helps firms succeed. Nepali charitable organisations can improve their financial transparency by adopting standard accounting procedures, such as integrated financial management software, to track income and expenses in real-time. Thus, stakeholders would have reliable data on money utilisation and more accurate financial reporting.

Increased monetary reconciliation and external audits may also boost financial accountability. Through periodic data reconciliation, Nepali charitable organisations can spot and fix flaws before they become significant difficulties. An external audit evaluates a company's accounting systems impartially, preventing financial malfeasance. If certain conditions were followed, Nepali non-profits might benefit from simplifying comprehensive financial reporting, including Form 990 tax filings needed by U.S. non-profit laws. Unfortunately, Nepali non-profits often lack sufficient auditing and reconciliation processes, leading to financial mismanagement and long-term sustainability issues (Tabirih, 2024)—a common issue among nonprofits in Nepal. Nepali organisations may improve financial health, transparency, and reduce mismanagement by following these professional standards in financial management.

Digital fundraising can help Nepali charities manage their finances and communicate effectively with contributors. According to the survey, Nepali NPOs underuse digital channels, restricting their contact with younger donors. Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025) suggest that online platforms like crowdfunding, social media, and digital marketing might boost donor involvement and broaden fundraising prospects for organisations. Digital platforms can help nonprofits inform their supporters about their finances and maintain transparency. Using modern online technologies, Nepali NPOs may increase donations, audience, and financial stability. Online donor engagement technology helps Nepali organisations reach the worldwide diaspora. Nepali organisations may get more donations from this population.

Nepali charities may benefit from strategic alliances with other NPOs, corporations, and community organisations. Collaborations can help nonprofits access new financial resources, consolidate assets, and foster teamwork. Strategic relationships and third-party facilitators are necessary for non-profits to survive, according to Siddiqui, Samad, and Wasif (2024). By working with like-minded organisations, Nepali NPOs may increase their influence, skills, and resources. Collaborations may expand donor and funder networks, reducing the risks of financial dependency.

CHAPTER VI:

SUMMARY, IMPLICATIONS, AND RECOMMENDATIONS

6.1 Summary

The US research on Nepali charity groups' financial practices examined their issues and ways to improve financial transparency and sustainability. Charity groups play a crucial role in Nepal, particularly among immigrants, in promoting social welfare, cultural preservation, and community development. Some organisations struggle to succeed financially or acquire lasting sponsorship due to financial management issues. This research examined the financial practices of Nepali non-governmental organisations (NPOs) and successful US groups to address these issues and provide suggestions for reform.

The survey found that numerous Nepali NPOs mismanage their finances. Due to the lack of regular account reconciliation procedures in many businesses, stated financial utilisation and actual spending diverge. The lack of financial transparency is undermining donor trust, making it harder to secure long-term support. Lack of financial transparency inhibits non-profits' ability to build donor relationships, according to Bekkers et al. (2020). Poor financial management wastes money and reduces organisational efficiency, yet no action is taken. The research found that Nepali charities lack qualified financial managers. Many non-governmental organisations (NPOs) use ad hoc leadership structures, which may hinder financial control, audits, and legal compliance.

The second surprise was Nepali groups' heavy reliance on grassroots donations. Despite the importance of community philanthropy to these institutions, this funding raises several challenges. Community donations are variable, depending on local economic conditions and financial feasibility. Without financial diversification, non-profits are more vulnerable to financial volatility, according to Siddiqui, Samad, and Wasif (2024). Expanding Nepali organisations' funding sources is essential for their financial security. Government subsidies, corporate sponsorships, and individual donations may help Nepali charities become financially stable and less dependent on community donations.

Nepali and American charitable institutions differ significantly in their financial performance. US NPOs may benefit from robust financial management systems. Effective reporting and auditing are key elements of these fund management systems. These organisations are less likely to depend on a single funding source, as they have diversified. Due to government subsidies, business partnerships, and private donations, successful US NPOs may face financial hurdles. Nepali organisations lack the resources for fiscal control and financial management improvements. Nepali charities require financial management systems to improve transparency, accountability, and sustainability, as a result of this imbalance.

The research found that governance frameworks affected Nepali NPOs' financial management. Many non-governmental organisations (NGOs) in Nepal lack structure and are run by individuals with more personal ties than technical expertise. Due to their unstable administration, these companies are unable to meet US financial management standards. Sesler, Bernstein, and Fredette (2024) suggest that financial monitoring and compliance require a range of leadership styles. These frameworks need lawyers, non-profit managers, and financiers. Nepali NPOs are vulnerable to financial mismanagement due to a lack of accountability and poor financial decision-making. A lack of adequate financial monitoring is the cause. Nepali NPOs may improve governance, donor trust, and financial management by appointing professionals to leadership positions and conducting regular financial audits.

This research shed light on how Nepali groups might increase financial sustainability and transparency. The organisation sought to implement digital fundraising, professional financial management systems, diversification of financing, and improvements in governance. Finance diversification may boost economic resilience. Nonprofits in Nepal might diversify their revenue by seeking corporate funding and sponsorships. This reduces their community contribution dependence. The research stressed the importance of government subsidies, which provide charities with a more reliable funding source. Many Nepali charitable organisations struggle to secure and obtain government support due to low financial literacy, as the process is complicated. Charity groups in Nepal can enhance their chances of securing government donations by enrolling in grant-writing courses.

Expert financial management tools improve financial transparency and accountability. Many Nepali philanthropic organisations lack financial mechanisms, which explains the discrepancy between reported and actual expenditure. An integrated financial management system, comprising accounting software and financial reconciliation tools, can help these businesses enhance the dependability and transparency of their financial data. These methods allow them to keep detailed financial records. Internal and external financial record audits guarantee proper expenditure and accountability. By implementing standard accounting practices and hiring competent accountants or auditors, Nepali enterprises can enhance their financial operations.

Another important suggestion was that Nepali organisations could raise donations online for long-term viability. The survey found that Nepali organisations without an internet presence struggle to communicate with potential contributors, particularly younger members of the diaspora. Nepali charities can raise funds and increase exposure through social media and crowdfunding. Digital fundraising platforms can enhance donor involvement, transparency, and the disclosure of financial data. According to Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025), digital platforms are essential for increasing donor interaction and enabling individual monetary payments. Nepali non-profits can enhance donor relations and increase donations by utilizing digital fundraising and engagement strategies.

The study examined how cultural and environmental factors affect Nepali charity fund management. Many Nepali tribes make financial decisions using local networks rather than banks. This technique promotes community participation but may encourage wasteful spending. Ullah and Jadoon (2024) claim that non-profits that prioritise informal decision-making struggle to establish formal finance processes. Non-governmental organisations (NGOs) in Nepal must formalise their financial and governance structures and incorporate cultural norms into their financial management processes. Based on the results, this suggestion is given. Because of this, Nepali philanthropic organisations are more likely to preserve public trust and increase financial transparency.

This research examines the financial management issues of Nepali non-profits in the US. It also offers practical ways to help these organisations become more transparent and sustainable. US best practices may help Nepali organisations improve financial stability and efficiency. This category encompasses professional financial management tools, enhanced governance, and diversified financial resources. Research indicates that Nepali NPOs must align their financial processes with local cultural norms to solicit online contributions effectively. The findings of this research may help Nepali non-profits improve their financial stability. Nepali non-profits may benefit from these donor contacts and service delivery methods.

6.2 Implications

This research affects US and Nepali NPOs. It addresses various challenges related to the banking industry transparency, efficiency, and stability. This study compares Nepali NPOs' financial management practices to those of successful US NPOs. It includes resilience, financial transparency, donor involvement, and good governance. These findings may benefit Nepali and American charities, particularly those run by immigrants who struggle to raise funds, adapt to new cultures, and get local support. This is crucial for Nepali non-profits seeking donor connections and financial sustainability. The research suggests that Nepali charitable organisations employ accounting software, financial reconciliation tools, and other financial management approaches to keep accurate financial records. This would improve internal financial monitoring, financial reporting, and regulatory compliance. Financial transparency and donor confidence need frequent external audits. Many companies employ external audits to improve their financial management. These audits assess the company's finances objectively. Nepali NPOs can reduce mismanagement, increase financial transparency, and enhance donor confidence by adhering to these standards.

NPOs in Nepal must diversify their financing sources, according to this paper. According to research, community donations fund the majority of charitable operations in Nepal. Gifts are important, but they seldom pay for long-term expenditures. Philanthropic organisations in Nepal are vulnerable to financial volatility due to their reliance on a single financing source. Especially in times of economic distress or social instability. Nepali non-profits should seek varied financing to guarantee financial stability. Corporate sponsorships, government subsidies, and individual donations are flexible funding methods. Groups need individual donors, corporate collaborations, and good contribution management to receive these funds.

Develop grant writing skills, network with corporate donors, and enhance internet fundraising efforts. Nonprofits in Nepal can engage with global citizens through digital fundraising. Many of these individuals, regardless of their location, can support local community groups. The research emphasises the need to diversify financing sources owing to the' high reliance of community-based contributions on the local economy, which may pose issues. Nepali organisations may mitigate financial swings by donating nationwide. They excel at crucial tasks and operational continuity. With more stable funding, Nepali charities may expand.

Non-governmental organisations in Nepal may engage donors and increase donations online. Effective direct mail and other fundraising methods need resources. Digital fundraising increases audience reach and reduces administrative costs. Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025) suggest that digital platforms and social media enhance donor engagement and fundraising. These tools help Nepali NPOs maintain financial stability and attract funders. This research emphasizes the professional development of Nepali non-profits. The survey found that many Nepali non-profit organisations lack the resources to handle their funds or seek help. Insufficient information has led to poor financial decision-making, which has hurt the organization's transparency, funding, and donor trust.

According to the findings, Nepali charities should support capacity-building programs for their boards and staff in financial administration, grant writing, and donor record-keeping. Financial literacy, fundraising tactics, and US charity law may be taught. Professional development for leadership teams may improve operational efficiency and resource management for Nepali non-profits. They might better help their communities and stay afloat in such a situation. According to Froelich, McKee, and Rathge (2011), non-profits that sponsor staff professional development and training are more likely to succeed as this emphasises capacity development. Nepali charities must train their leaders and staff to thrive in today's complex financial and regulatory environment, build strong partnerships, and develop sustainable financial strategies. Capacity building may help Nepali non-profit leadership teams overcome financial management and governance issues. Cultural effects strongly affect Nepali businesses' financial practices, according to the research. Many Nepalis rely on tight-knit networks to make financial decisions rather than using banks. This method fosters unity but compromises financial management and paperwork. The research found that Nepali charities need a mixed financial management strategy.

Cultural standards in financial management increase transparency and accountability. Trust in Nepali charitable groups may be maintained if significant community members make financial decisions, record them, and follow financial regulations. Nepali charities can achieve both legal and financial sustainability while maintaining their cultural identity. Ullah and Jadoon (2024) claim that successful immigrant-led enterprises adjust their financial management practices to local norms and institutions. This research on Nepali charitable organisations in the US influenced many methods. NPOs in Nepal may find ways to improve transparency and financial stability, according to this research. This area encompasses capacity development, digital fundraising, governance improvements, and additional financing sources, as these measures are essential for Nepali non-profits to maintain financial stability and deliver community services. Nepali NPOs must assess their financial issues before employing the following tactics to enter the US philanthropic sector. They then created more robust and lasting enterprises.

This research on Nepali non-profit accounting practices in the US is expected to impact the non-profit sector, particularly immigrant-led organizations. Nepali NPOs have various obstacles to financial transparency and sustainability. Nepali NPOs can enhance the social impact of the non-profit sector by improving financial management, donation supervision, and governance. The findings show that Nepali charitable organisations in the US need to address their issues. This paradigm helps organisations improve financial stability, transparency, and efficiency. This research found numerous important findings, including that Nepali charities and groups must immediately reorganise their political and administrative structures. Many Nepali charitable organisations lack financial oversight structures, according to the survey. These institutions rely on spontaneous community leadership, which may or may not be competent or experienced. This informal approach typically results in inefficiency, poor financial management, and regulatory noncompliance, as these are frequent and destructive results. The findings suggest that Nepali charities should enhance their governance systems to improve financial oversight and decision-making.

Any organisation would benefit from board members with experience in economic, legal, and non-profit management. Financial experts in governance roles can enhance financial decision-making, particularly in areas such as auditing, budgeting, and reporting. A more diverse leadership strategy may enhance charity governance and financial responsibility, according to Sessler, Bernstein, and Fredette (2022). The researchers believe Nepali charities may benefit from a diverse leadership team, particularly one with financial management skills. This plan would make these institutions more responsible to their constituents, improving financial oversight. The report stressed that Nepali companies require external accountants and auditors to manage their finances. External expertise may help non-profits comply with US regulatory requirements, such as Form 990, and offer an independent financial review. Non-profits in Nepal may minimise financial reporting inefficiencies and errors with frequent external audits, as these findings affect Nepal's government. The findings highlight the need to professionalise governance practices to increase transparency and stakeholder trust, particularly among funders.

Nepali non-profits need varied funding, according to this research. Research found that community-based donations, although considerable, are insufficient for specific Nepali charitable organisations' long-term survival. Nepali charitable organisations' significant dependence on a single funding source makes them vulnerable to financial instability during economic downturns or changes in community financial health. The research recommends Nepali NPOs diversify their funding to counter these dangers. To diversify their funding, Nepali NPOs must consider earned income plans, individual donations, corporate sponsorships, and government subsidies. Suárez and Hwang (2008) claim that donors who support different groups are more resilient to financial crises and keep their organisations going. Government funding schemes and business partnerships may help Nepali charities generate more regular income. So, they can better strategise for the future and no longer depend on uncertain community contributions.

Non-profits in Nepal should invest in grant implementation and management as this sector might include grant writing training and the building of an administrative structure for government-funded initiatives. Nepali charities must also seek commercial partnerships to fund their operations. Benefits like prominence and legality make corporate sponsorships more appealing than other investments. Nepali NPOs may utilize online fundraising tools and actively seek individual donors to expand their reach to more funders. The Nepali diaspora globally may be more likely to donate to US-based community groups. Individual donor donations to Nepali non-profits may decrease over time, thereby improving financial stability, diversifying income streams, and enhancing self-sufficiency. The findings suggest that Nepali charitable organisations must make this change to succeed and help their communities, despite the economic challenges.

One important conclusion from this research is that Nepali organisations lack effective financial management systems. According to the research, Nepali charitable organisations' lack of established financial procedures has resulted in inaccurate and opaque financial reporting. It threatens donor trust and the organization's operation. The research suggests that Nepali NPOs should implement a professional financial management system to enhance openness, accountability, and efficiency in their financial management. Accounting software, reconciliation tools, and integrated financial management systems would enable Nepali non-profits to track their funds in real-time; thus, the institution would ensure accurate financial reporting and accurately represent its true financial status. Reconciliation of reported and actual fund utilisation would accomplish this. Financial reconciliation, combined with internal and external audits, enhances transparency and helps identify potential issues. Nepali companies need financial planning methods for budgeting, forecasting, and long-term financial analysis. If these practices were applied, NPOs might make better decisions, avoid financial mismanagement, and deploy funding wisely.

These advanced financial management solutions may help Nepali non-profits build donor trust and maximise funds. Financial transparency is essential for the good administration and accountability of non-profits (Ebrahim, 2005). Nepali charities can meet US non-profit regulations by following proper financial procedures, as these circumstances require extensive financial reporting, including the completion of Form 990. Compliance is crucial to maintaining donor trust and securing institutional support from government agencies and private foundations. The analysis revealed that Nepali NPOs utilized digital fundraising technology and social media in distinct ways. Despite several Nepali non-profit organisations (NPOs) lacking an internet presence, donors, especially younger Nepali diaspora members, may donate online. The survey reveals that Nepali charities are not utilizing digital fundraising platforms to engage donors and raise funds. A lack of digital interaction threatens the financial and operational sustainability of these institutions.

Social media and digital fundraising may help non-profits reach more people, raise more money, and minimise costs. Nepali NPOs may use GoFundMe and Kickstarter to communicate with donors, share their experiences, and update them. They can utilise Facebook, Instagram, and Twitter. Groups can collect donations, provide financial transparency, and communicate the impact of their donations using these tools. Social media is another way Nepali NPOs may disclose their expenses. Nepali charities may utilise technology to reach people globally, particularly the Nepali diaspora. The report suggests Nepali organisations emphasise internet connection to boost donations. Online presence, social media interaction, and digital platforms can help Nepali NPOs expand their donor base and increase fundraising. Digital fundraising reduces financial and resource needs for Nepali NPOs. Nepali groups can improve their finances and build donor connections by utilizing internet fundraising tools.

The research emphasizes the professional development and capacity improvement of Nepali charitable organizations. According to the survey, many Nepali charitable groups lack the professional and financial abilities to operate effectively or acquire financing. Some organisations have failed to meet US non-profit regulations, create strong donor connections, and make financially responsible decisions due to this skill gap. The findings of this research may influence Nepali organisations to invest in staff training and professional development to enhance financial management. Programs to improve donor relationship management and strategy planning are possible. Grant writing and fundraising seminars, financial literacy training for staff and board members, and organisational capacity programs are available. As Nepali non-profits grow financially, they may better determine programming objectives, fundraising strategies, and resource allocation. Froelich, McKee, and Rathge (2011) claim that companies that develop their employees are more likely to succeed and survive. Non-profits in Nepal can enhance their operations and impact by prioritizing capacity building. This knowledge will enable them to handle financial management and governance issues effectively.

Cultural factors greatly affect Nepali organisations' financial methods, according to the research. Many Nepali non-governmental organisations (NGOs) utilise informal links and trust within their close-knit community networks for financing decisions. This method promotes community engagement but wastes money and neglects records, making it harder for the organisation to secure financing and sustain donors. The results emphasise the need for Nepali groups to use both formal and informal financial management techniques, alongside community-oriented decision-making. A cultural revolution is the only means to enhance openness and accountability in the financial sector. Maintaining meticulous records of expenditures, especially those related to influential community members, and adhering to financial regulations are methods by which Nepali nonprofit organisations (NPOs) may preserve community trust in their organisation. Nepali charity organisations can achieve compliance with United States regulations, gain donor confidence, and maintain their cultural identity by adopting this approach. Ullah and Jadoon (2024) assert that successful immigrant-led firms adapt their financial management strategies to align with the particular norms and institutional frameworks of the local community.

Nepali charitable organisations in the United States may benefit from this study, particularly in terms of their long-term goals and financial sustainability. Nepali charity groups may enhance their operational efficiency and financial resilience by prioritising governance, financial transparency, diversification, digital engagement, and capacity development. By instituting formal governance frameworks, offering financial assistance for staff development, and implementing professional financial management systems, these groups may enhance transparency and accountability. Nepali charity groups should reduce their reliance on community donations and enhance their financial stability by exploring new funding sources, establishing donor relationships, and using digital technology for fundraising and engagement. By following these practices, Nepali charity organisations may improve their service quality, achieve greater impact, and ensure their sustainability.

6.3 Recommendations for Future Research

This study reveals that Nepali groups in the US are facing financial mismanagement, governance inefficiencies, and financial unpredictability. Although these advances have enhanced our understanding of non-profit financial management, further research is still needed. Further research expands our understanding of the challenges faced by Nepali NPOs. The ideas also shed light on the non-profit sector, particularly among immigrants. Filling these gaps will enable academics, practitioners, and policymakers to develop more comprehensive solutions to enhance the financial stability and transparency of Nepali charities in the US and other countries that support immigrants.

Future research should focus on developing the capacity of immigrant non-profits and promoting financial literacy. This study found that insufficient financial literacy contributes to financial inefficiencies in Nepali non-profits; however, further research is needed to determine the specific financial literacy needs of non-profit leaders, board members, and staff who support immigrants. Understanding the financial education issues of these populations may help develop targeted programs to improve their financial skills. Language barriers, cultural and financial management attitudes, and inadequate training resources are obstacles. Kerlin and Pollak (2011) found that immigrant NPO CEOs often lack the skills to navigate their home nations' formal financial systems. It causes financial management issues for the company; thus, the financial literacy demands and participation strategies of ethnic groups, such as the Nepali diaspora, must be examined. Future research may investigate how financial training programs impact the long-term sustainability and effectiveness of immigrant non-profits.

Future practice should examine how technology may help Nepali non-profit organisations improve financial transparency and sustainability. The findings of this study suggest that Nepali charitable organisations' online fundraising and financial reporting issues and opportunities require additional investigation. Money management tools, fundraising websites, and donor-engagement social media platforms are examples. Investigating technology methods to enhance financial processes, transparency, and communication among contributors is crucial. Numerous studies, such as Denq (2024) and del Mar Gálvez-Rodríguez et al. (2025), demonstrate that digital platforms significantly improve financial transparency and donor participation. Most of this study has primarily addressed larger, established non-profits, which is problematic. Given their limited financial resources and digital infrastructure, Nepali charitable organisations must study how to utilise these technologies best. The financial impact of this technology on smaller immigrant-serving charities may help improve their operations.

The relationship between Nepali NPOs' organisational culture and financial management requires more study. This study found that Nepali charities' community-based, trust-centric decision-making culture leads to financial mismanagement due to irregular financial practices. More research on how cultural norms impact charity management and immigrant financial decisions would be valuable. If we understood the complex relationship between traditional cultural values and formal financial procedures, we might develop more culturally appropriate financial governance techniques. Nepali NPO CEOs' views on informal community-based governance vs. formal financial management are worth studying. Researching how culturally acceptable financial practices and formal management systems can help such groups engage with the community and comply with regulations would be beneficial. Further research in this area may help charitable groups develop governance structures that meet the cultural demands and financial needs of immigrants.

Additionally, studying the governance systems of Nepali non-profit organisations (NPOs) may help enhance financial asset management. Several Nepali non-governmental organisations (NGOs) lack adequate financial monitoring; however, governance structures and diversified leadership may improve financial responsibility. Sessler, Bernstein, and Fredette (2024) found that diverse leadership teams improve decision-making and productivity. Future Nepali non-profit board study may examine the effect of including non-profit administration, legal, and financial management experts. Board diversity in professional skills and demography may improve financial management and transparency as this area may need further research. When Nepali non-profit organisations (NPOs) grow or struggle financially, it would be helpful to compare their governance systems across time to see what works.

The financial soundness of Nepali NPOs must be examined in light of social media and online fundraising as this study found that Nepali groups underuse digital fundraising channels, thus further research is needed to improve financial transparency and grow their donor base using social media. Immigrant digital fundraising strategies may be studied in their environment to determine their pros and cons. Nepali NPOs' crowdfunding and online donation strategies may help them leverage social media to improve financial transparency and donor trust. Nepali charities can improve financial administration using online accounting software and donation tracking tools. Both technologies are digital advancements. Researching this topic might be beneficial. Despite low resources, immigrant-run organisations have enormous potential for digital involvement and may benefit from this research's suggestions for digital financial management systems.

Further research should analyse donor ties that strengthen Nepali groups' long-term stability. This study shows that Nepali charitable organisations struggle to maintain donations owing to poor financial management and transparency. Nepali NPOs should research donor loyalty and how to build lasting ties with donors. Open communication, openness, and accountability with donors may be the focus of future study to build trust and preserve funding. Since younger Nepali diaspora members are more likely to contribute online, Nepali NPOs must investigate the most effective communication tactics to engage with this group. Understanding how these organisations can build a network of wealthy contributors and obtain continuous support is vital to their long-term success and impact.

The financial impact of Nepali non-profit groups from external causes, including economic instability, political volatility, and legislative changes, requires further study. Non-profits in Nepal, particularly those helping immigrants, may be more vulnerable to external shocks due to their dependence on community donations and financial issues. Understanding how external factors impact financial decision-making and long-term sustainability might assist Nepali NPOs. People would be better prepared for political and economic catastrophes. This study may examine how strategic partnerships mitigate external risk factors. Academics may better comprehend Nepali nonprofit organisations (NPOs) and provide more effective solutions by taking a broader view of their external environment.

Research on Nepali nonprofit organisations (NPOs) in the US should examine their particular financial issues and identify ways to improve their transparency and long-term effectiveness. Immigrant-serving organisations will need this study to negotiate US financial management. This will keep these groups robust, responsible, and effective in serving their communities. It identified numerous major issues affecting the transparency and viability of these institutions. This study's findings examine the challenges faced by these organisations and provide several financial management tips for Nepali non-profits. These recommendations improve leadership, fundraising, financial controls, and external resources to support the organization's long-term existence. Future planning should also consider macroeconomic changes, technological advancements, and social challenges that impact charities.

Nepali organisations must emphasise their financial capacity, as a lack of professional financial acumen and disciplined financial management procedures has hindered the governance of these companies. Many Nepali charitable groups lack the skills to manage their finances effectively, create accurate budgets, and comply with US regulations. Future study and regulation must emphasise improving everyone's financial ability to tackle this problem. Financial literacy training for individuals, executive directors, and board members is crucial to improving the finances of these companies. This financial management course focuses on budgeting, accounting, auditing, and funding reporting. Training seminars and workshops may also include sophisticated topics, including investment strategies, long-term financial planning, and financial forecasting. Nepali NPO CEOs need culturally appropriate financial literacy seminars. Many executives may be unfamiliar with US non-profit finance rules as this methodical strategy ensures that all financial transactions comply with rules, the company's goals, and Nepali culture. Establishing links with non-profit financial education groups may help launch these initiatives. Mentoring and peer support networks for non-profit financial managers may improve CPD and knowledge sharing. NPO financial proficiency and improved financial practices may increase donor and stakeholder confidence in Nepal.

Diversifying funding sources for Nepali NPOs improves their financial stability. Community efforts, albeit vital, cannot guarantee long-term survival. In the present unpredictable economy, organisations that depend on one financing source are vulnerable. Nepali charities need fresh funding to distribute risk. Engagements with corporations are worth considering. Nepali firms may attain their goals by forming strategic partnerships. Collaborations might also include monetary gifts, in-kind donations, or the utilisation of both groups' networks and resources. Siddiqui, Samad, and Wasif (2024) found that enterprise-organization cooperation benefits both parties. Companies may improve their corporate social responsibility while non-profits get funding and publicity.

Exploring revenue-generating opportunities might boost finances. Nepali charities may generate revenue by selling products and services that utilise social business ideas. This method helps NPOs become self-sufficient and generate income. Nepali education and cultural preservation charities may provide seminars, cultural experiences, and instructional materials for a fee. Nepali NPOs should concentrate on grant writing for fundraising. Many US charities and governments fund cultural preservation, community development, and social welfare projects. Charity groups in Nepal should train their staff or hire outside experts to improve their grant writing abilities. Diversifying funding sources may help Nepali non-profits weather economic downturns and decrease community support.

Developing Nepali NPOs' leadership frameworks is an important suggestion. These organisations struggle in this area due to informal governance methods that harm the finances of Nepali institutions. The research found that Nepali NPOs generally lack skilled financial managers. They rely on community people who may not be qualified to do their jobs. Nepali charity organisations must consider more systematic leadership development frameworks to solve this problem. Board members and executive directors must have non-profit administration, financial management, and regulatory compliance experience. While navigating U.S. laws, nonprofits may benefit from consulting with nonprofit financial planners. Financial expertise can also help boards enhance resource management and informed decision-making.

Nepali enterprises wanting financial stability must digitally modernise. The survey found that Nepali NPOs seldom employ digital fundraising platforms and financial reporting tools. Nepali NPOs should utilize technology to enhance digital fundraising, financial management, and donor engagement as digital involvement increases in the non-profit sector. Digital tools can help organisations better communicate with potential contributors, manage financial operations, and maintain transparency. The rise of crowdfunding platforms offers Nepali non-profits a great way to support various projects or operations. Utilizing these platforms to reach a diverse range of potential donors both locally and internationally is a cost-effective and efficient approach.

Social media may also improve transparency and sponsor engagement. Nepali non-profits may build support by providing frequent updates on their finances, programs, and needs. According to Del Mar Gálvez-Rodríguez et al. (2025), digital platforms allow NPOs to interact with donors in real-time, share financial information, and provide updates on the impact of contributions. Openness may promote donors' trust and future gifts. Digital financial management tools may benefit non-profits as these systems simplify gift and spending reporting, a significant advantage. Online accounting software, budget monitoring, and financial reporting tools improve financial management and compliance with US charity requirements.

Smart cooperation and efforts may help Nepali non-profits improve their finances. Partnerships with important charitable, government, or educational organisations may give extra resources, expertise, and finance. Nepali NPOs should cooperate with immigrant-run organisations to share resources and knowledge. Collaboration allows smaller groups to access larger donor networks, fundraising choices, and advocacy venues that would be impossible alone. Third-party assistance may also help Nepali NPOs establish coalitions, manage donors, and raise funds (Siddiqui et al., 2024). Nepali charities may benefit from partnering with facilitators or intermediaries to secure funds, manage donor relationships, and comply with U.S. financial regulations. Nepali non-profit organisations must engage in long-term strategic planning. To set long-term financial goals, one must be hopeful and know what they want in life. Research shows that Nepali charities suffer dangers from community donation volatility and financial mismanagement. NPOs should emphasise capital accumulation, contingency planning, and long-term finance to address this issue; thus, they may survive financial hardships. Nepali charities may employ strategic planning to connect their finances with their goals.

This study provides a comprehensive solution to the major issues faced by Nepali non-profit organisations in the US. Diversification of funding sources, effective leadership, innovative technology, and strategic collaborations can enhance Nepali non-profits' financial sustainability and transparency. These methods boost profits, helping organisations better serve their communities and meet their goals. Research, skill development, and dedication are needed to achieve these goals. This would assist Nepali NPOs in adapting to the non-profit sector and building resilience.

6.4 Conclusion

This extensive research of Nepali organisations' financial management practices in the US examines their challenges and measures to improve transparency and sustainability. The study identified several key issues, including overreliance on community-based fundraising organizations, poor governance, financial mismanagement, and a lack of transparency. The research compared the most effective financial resilience techniques of US non-governmental organisations with other practical measures. This research examines the problems of US-based Nepali communities.

Nepali non-profits struggle with financial management. The lack of adequate financial reporting and reconciliation procedures is the leading cause. Due to a lack of financial supervision expertise, many organisations risk financial mismanagement and inefficiency. Nepali NPOs struggle to secure donor funding, retain it, and comply with US regulatory requirements. The paper recommends utilizing professional financial management tools to enhance transparency and accountability. These systems need integrated accounting software, periodic audits, and external financial monitoring. Financial management techniques may help Nepali non-profits secure long-term funding and enhance donor relationships.

Financial diversification is essential as Nepali NPOs rely on community donations. Despite their value, these contributions fluctuate with the community's economy. Nepali NPOs should evaluate government subsidies, commercial sponsorships, and individual donations, according to the study; thus, they will become financially stable and less dependent on one revenue source. Nepali non-profits may improve their financial security, expand their operations, and form more collaborations by diversifying their funding sources. When they get funding from varied sources, Nepali NPOs gain credibility with funders and authorities, enabling them to operate sustainably.

Nepali charities' governance may be improved. The data show that many of these organisations adopt informal and dispersed leadership, as these systems rely more on social interactions than formal education or training. These firms struggle to comply with laws and be transparent in their financial operations without proper governance frameworks. These frameworks impede financial analysis and decision-making. The report recommends institutional governance structures for Nepali charitable organisations to improve financial decision-making, progress monitoring, and accountability. These frameworks should include financial and legal experts. To retain donor trust and ensure Nepali charities' long-term financial viability, they must follow US non-profit criteria. Strong governance will accomplish this.

The study promotes digital fundraising and social media engagement to enhance financial transparency and donor involvement. The report also improves governance. Nepali charitable organisations' unwillingness to adopt digital platforms has hindered donor engagement. Unlike traditional fundraising methods, Nepali NPOs can reach a wider audience and raise more funds by utilizing social media, crowdfunding, and online contribution portals. Social media enables Nepali charities to connect with younger diaspora members, thereby increasing the likelihood of online contributions. Digital fundraising tools can enhance Nepali non-profits' financial stability, donor engagement, and supporter trust, all of which are crucial to their success.

The study suggests significant ramifications for Nepali NPOs in the US as these organisations may enhance their financial management, governance, and financing sources by using the methods in this research. Nepali non-profits will improve at addressing funding challenges that have hampered their operational consistency and ability to make a sustainable impact. The study proposes increasing financial transparency to maintain donor confidence and regulatory compliance. Nepali NPOs should diversify their funding sources and reduce their dependency on community donations to improve efficiency and expand their operations. This research will highlight the future capacity needs of Nepali organisations. Financial awareness and workplace management skills are major issues for these populations, according to the survey. Future academics may educate charity board members and CEOs on effective financial management to address this issue. Individuals must learn about financial management, budgeting, grant applications, US non-profit law, and internet fundraising systems like this one. Nepali NPOs must develop the competence to manage finances and secure sustainable funding. Nepali NPOs can enhance their effectiveness and support their communities by investing in capacity building.

Collaborations and partnerships are essential for Nepali non-profits' financial success. Statistics suggest Nepali NPOs function freely and without help. Nepali NPOs may receive funds, resources, and expertise by partnering with larger groups, enterprises, and governments. Collaboration, resource pooling, and sharing proven methods may help NPOs accomplish more. Nepali charities may opt for strategic partnerships to achieve financial stability and success. Nepali NPOs collaborate to improve resource accessibility, population impact, and public comprehension.

Cultural factors in financial management are stressed in the research. Nepali organisations make decisions based on trust and connections. Implementing this strategy increases community engagement, but it may also complicate formal financial systems and processes. To improve governance and transparency, Nepali NPOs should combine cultural standards with financial management. This research examines how traditional community decision-making procedures might improve Nepali companies' computerised accounting systems. This research seeks to improve group financial transparency and accountability. Nepali NPOs can enhance operational efficiency and community service by integrating cultural norms into their financial management.

The research suggests that technological and digital advances may help Nepali NPOs become more financially stable. Nepali non-profit organisations may struggle with modern technologies, notably in donor engagement, financial information dissemination, and fundraising. Two areas where charitable organisations will use digital resources more are fundraising and asset management. More research is needed to understand how Nepali charities may utilise technology to enhance fundraising, financial operations, and transparency. Nepali non-profits may benefit from cloud-based financial management. Contributions, expenditures, and financial condition may be hidden. Technology can improve financial transparency, administrative costs, and efficiency in Nepal.

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APPENDIX A
SURVEY COVER LETTER

"Subject: Request for Your Input: GDBA Research Survey

Dear Mr./Ms.,

President/Chairman at...,

Namaskar!

I hope you are doing well. As part of my ongoing research for the Global Doctorate of Business Administration (GDBA) program at the Swish School of Business Management, I am surveying to gather essential data for quantification and analysis.

The scope of this survey is strictly for academic purposes and aims to contribute valuable insights into [briefly mention the topic, e.g., "financial practices among Nepali American non-profits"]. Your participation would be invaluable in ensuring the credibility and depth of this research.

Please complete the attached questionnaire as soon as possible. Your thoughtful input will significantly enrich the study.

Thank you for your time and support. I look forward to hearing back from you.

Sincerely,

Vola Siwakoti, MBA.

GDBA Fellow

SSBM, Geneva, Switzerland "

APPENDIX B

INFORMED CONSENT

Research project title: Financial Practices among Nepali American Non-Profits Research investigator: Vola Siwakoti, MBA.

Research Participant name:

The interview will take (enter the amount of time). We do not anticipate any risks associated with your participation; however, you can stop the interview or withdraw from the research at any time.

Thank you for agreeing to participate in the above research project. Ethical procedures for academic research require that interviewees explicitly agree to be interviewed and how the information will be used. This consent form is necessary for us to ensure that you understand the purpose of your involvement and agree to the conditions of your participation. Would you, therefore, read the accompanying **information sheet** and then sign this form to certify that you approve the following:

- The interview will be recorded, and a transcript will be produced
- You will be sent the transcript and allowed to correct any factual errors
- The transcript of the interview will be analysed by (name of the researcher) as the research investigator
- Access to the interview transcript will be limited to (name of the researcher) and academic colleagues and researchers with whom he might collaborate as part of the research process
- Any summary interview content or direct quotations from the interview that are made available through academic publications or other academic outlets will be anonymized so that you cannot be identified, and care will be taken to ensure that other information in the interview that could identify you is not revealed
- The actual recording will be kept or destroyed, stating what will happen.

- Any variation of the conditions above will only occur with your further explicit approval

Or a quotation agreement could be incorporated into the interview agreement.

Quotation Agreement

I also understand that my words may be quoted directly. With regards to being quoted, please initial next to any of the statements that you agree with:

	I wish to review the notes, transcripts, or other data collected during the research pertaining to my participation.
	I agree to be quoted directly.
	I agree to be quoted directly if my name is not published and a made-up name (pseudonym) is used.
	I agree that the researchers may publish documents that contain quotations by me.

All or part of the content of your interview may be used.

- In academic papers, policy papers, or news articles
- On our website and in other media that we may produce, such as spoken presentations
- On other feedback events
- In an archive of the project as noted above, By signing this form, I agree that;

1. I am voluntarily taking part in this project. I understand that I don't have to participate, and I can stop the interview anytime.
2. The transcribed interview or extracts may be used as described above.
3. I have read the Information sheet.
4. I do not expect to receive any benefit or payment for my participation.
5. I can request a copy of the transcript of my interview and may make edits I feel necessary to ensure the effectiveness of any agreement made about confidentiality.
6. I have been able to ask any questions I might have, and I am free to contact the researcher with any questions I may have in the future.

Printed Name

Participants Signature **Date**

Researchers Signature **Date**

Contact Information

The Edinburgh University Research Ethics Board has reviewed and approved this research. If you have any further questions or concerns about this study, please contact:

Name of researcher Full address

Tel:

E-mail:

You can also contact (Researcher name), supervisor:

- Name of researcher
- Full address Tel:
- E-mail:

What if I have concerns about this research?

IF YOU ARE WORRIED ABOUT THIS RESEARCH OR ABOUT HOW IT IS BEING CONDUCTED, YOU CAN EMAIL SSBM AT BHOLA@SSBM.CH. OR BHOLASIWAKOTI@GMAIL.COM

APPENDIX C: INTERVIEW GUIDE

Interview Guide

Title: Financial Practices Among Nepali Non-profit Organizations in the United States

Researcher: Bhola Siwakoti

Institution: SSBM Geneva, Switzerland

Purpose:

The purpose of this interview is to explore the financial practices, governance challenges, and cultural influences affecting Nepali non-profit organizations operating in the United States. The interview will contribute to academic research under the Global Diploma in Business Administration (GDBA) program.

"Thank you for agreeing to participate in this research interview. The discussion aims to gather insights into your organization's financial management, transparency measures, and external influences. All information shared will remain confidential and will be used solely for academic purposes. The interview will take approximately 45–60 minutes."

Section A: Open-Ended Questions

1. What are the primary financial challenges your non-profit organization encounters?
2. How does your organization adopt or align with best financial practices in the U.S. non-profit sector?
3. What role do cultural factors play in influencing your financial management approach?
4. How is transparency and accountability ensured in your financial reporting?
5. What strategies have proven effective in your fundraising efforts?
6. In what ways is your board of directors involved in financial decision-making?
7. How do you plan for the long-term financial sustainability of your organization?
8. What governance issues, if any, affect your financial operations?

Section B: Organizational and Operational Details (Close-Ended)

- Does your organization employ a financial manager?
- Is there a formal financial reporting process in place?
- Do you use digital tools for financial management?
- Has your organization received financial training or external funding?

"Thank you for your participation. Your insights are highly valuable and will contribute meaningfully to this research project."