

निजामती सेवा पत्रिका Civil Service Journal

वर्ष ४५, अङ्क १ र २, असार २०८२
Volume 1 & 2 Issue, July, 2025



लोक सेवा आयोग
PUBLIC SERVICE COMMISSION



लेख रचनाको लागि अनुरोध

यस आयोगबाट अर्धवार्षिक रूपमा प्रकाशित हुने निजामती सेवा पत्रिकामा लेख रचना प्रकाशित गराउन चाहने लेखक महानुभावहरूलाई आयोगमा प्राप्त हुने गरी लेख रचना पठाउन हार्दिक अनुरोध गरिन्छ । सार्वजनिक सेवा सम्बन्धी विविध पक्ष, आर्थिक गतिविधि र योजनाबद्ध विकाससँग सम्बद्ध मौलिक, खोजपूर्ण, विचार प्रधान तथा अनुसन्धानमूलक विषय समावेश भएका लेख रचनाहरू प्रकाशनको निमित्त ग्राह्य हुनेछन् । प्रकाशनार्थ पठाइने लेख रचनाको सुरुमा सारांश, अन्त्यमा निष्कर्ष र लेखमा प्रयोग भएका सन्दर्भ सामग्रीहरू संलग्न भएको हुनुपर्नेछ । यस पत्रिकामा प्रकाशनको लागि पठाइएका लेख रचनाहरू अन्यत्र प्रकाशन गर्नुपरेमा प्रकाशकको पूर्व स्वीकृति लिनुपर्नेछ । पत्रिकामा प्रकाशनार्थ प्राप्त लेख रचनाहरू स्वीकार गर्ने वा नगर्ने अधिकार सम्पादक मण्डलमा रहनेछ ।

आवरण तस्वीर : लोक सेवा आयोग

यस पत्रिकामा प्रकाशित हुने लेखहरूमा व्यक्त गरिएका विचारहरू लेखकका निजी विचार भएका हुनाले ती लेखहरूले लेखक कार्यरत वा लेख प्रकाशन गर्ने निकायको प्रतिनिधित्व गर्ने छैनन् ।

सम्पादक मण्डल

वीरबहादुर राई	माननीय सदस्य	अध्यक्ष
किरणराज शर्मा	सचिव	सदस्य
गीता कुमारी होमेगाई	सह-सचिव	सदस्य
एकनारायण शर्मा	उपसचिव	सदस्य
सविता अधिकारी लामिछाने	शाखा अधिकृत	सदस्य सचिव



योग्यता
निष्पक्षता
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प्रकाशक:

लोक सेवा आयोग, कमलपोखरी, काठमाडौं

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सम्पादकीय

निजामती सेवाको पदमा नियुक्तिको लागि उपयुक्त उम्मेदवार छनौट गरी सिफारिस गर्ने तथा सुरक्षा निकाय र संगठित संस्थाहरूको लिखित परीक्षा सञ्चालन गर्ने संवैधानिक अधिकार प्राप्त लोक सेवा आयोगले स्वतन्त्र, निष्पक्ष र तटस्थ रूपमा आफ्नो कार्यसम्पादन गर्दै आएको छ । आयोग स्थापनाकालदेखि हालसम्म सर्वसाधारण जनताको आशा र भरोसाको केन्द्रको रूपमा रही आएको छ । यही विश्वासको आधारमा नेपालको संविधानले लोक सेवा आयोगको कार्य जिम्मेवारी समेत थप गरेको छ ।

मुलुक संघीय शासन प्रणाली कार्यान्वयनको चरणमा रहेको वर्तमान सन्दर्भमा सम्पूर्ण निजामती कर्मचारी तथा अन्य सरकारी सेवाका कर्मचारीहरूको आशा र भरोसाको केन्द्रबिन्दुमा रही आफ्नो अभिभावकत्व निर्वाह गर्न एवम् स्थापनाकालदेखिको विश्वास समेतलाई जोगाई राख्न आयोग निरन्तर प्रयत्नशील रहँदै आएको छ ।

प्रस्तुत अंकमा सार्वजनिक सेवा, निजामती प्रशासन तथा विकास प्रशासन, कानून तथा सार्वजनिक प्रशासनमा अध्यात्मिक चिन्तनको प्रयोग र त्यसले व्यक्तिगत तथा व्यावसायिक जीवनमा पार्ने प्रभाव जस्ता विषयसँग सम्बन्धित लेखहरू संग्रहित गरिएका छन् । यसबाट अनुसन्धानकर्ता, अध्येता तथा सार्वजनिक व्यवस्थापनका विषयमा सरोकार राख्ने सबैलाई सहयोग पुग्ने अपेक्षा गरिएको छ । साथै यस पत्रिकालाई अभि उत्कृष्ट बनाउन पाठकवर्गबाट सुझाव तथा पृष्ठपोषणको अपेक्षा गर्दछौं । पत्रिकाको लागि लेख रचना उपलब्ध गराई सहयोग गर्नुहुने विद्वान लेखकहरूप्रति कृतज्ञता प्रकट गर्दै आगामी दिनहरूमा समेत यस्तै सहयोग प्राप्त हुनेमा विश्वस्त छौं ।

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स्थानीय आर्थिक विकासको अवधारणा र यसको कार्यान्वयन

डा. गोपीकृष्ण खनाल*

लेखसार

स्थानीय आर्थिक विकासमा स्थानीय तह, निजी क्षेत्र र सामुदायिक क्षेत्रको सह-कार्यमा लगानी, उत्पादन र रोजगारीको माध्यमबाट स्थानीय अर्थतन्त्रको निर्माण गरिन्छ। यसले हरेक घरपरिवारलाई आर्थिक क्रियाकलापमा सक्रिय हुने अवसर प्रदान गर्दछ। हरेक आर्थिक सशक्तीकरणको परिवर्तन बाहक बनाउन सक्छ। आर्थिक समृद्धि र लोकतन्त्रको यात्रा संगसंगै अघि नबढेमा यसले लोकतन्त्रको उपलब्धिलाई समेत धराशायी बनाउन सक्छ। श्रमिक निर्यात गरेर विश्वका कुनै पनि मुलुक सम्पन्न भएको इतिहास छैन र यस्तो इतिहास भविष्यमा पनि बन्ने वाला छैन। नेपालमा स्थानीय आर्थिक विकासको प्रचुर सम्भावना रहेको छ। नेपाल सरकारले स्थानीय आर्थिक विकासमा लगानी बढाउन आवश्यक छ।

शब्दकुञ्जी: स्थानीय आर्थिक विकास, सामाजिक समावेशीकरण, आर्थिक सशक्तीकरण, स्थानीय बौद्धिक सम्पत्ति, उद्यमशीलता विकास, नवप्रवर्तन

परिचय

विश्वका दुई उदयीमान अर्थतन्त्रका बिचमा रहेको नेपालको आर्थिक प्रगति नागरिकको समुन्नतिको लागि मात्र नभएर मुलुककै आत्मसम्मान रक्षाको लागि समेत अपरिहार्य छ। आर्थिक विकासको अभियान मुलुकका हरेक बस्तीका जराधर तहका घरपरिवार तहबाट माथि उठेमा मात्र दिगो र समतामूलक हुन सक्छ। स्थानीय आर्थिक विकासले घरपरिवार तहलाई आर्थिक रूपमा सक्रिय भई आफ्नो जीवनस्तर माथि उठाउने अवसर प्रदान गर्दछ। हामी लामो समयदेखि राजनीतिक परिवर्तनको अलमलमै छौं। भएका साधन स्रोतको वितरण गरेपछि मुलुकका पछौटेपनाका समस्याको हल हुन्छ भन्ने वितरणमुखी सिद्धान्तमा फसेका छौं। वितरणमा समस्याहरू छन् तर वितरण गर्ने साधनको आकार फराकिलो नबनाई वितरणलाई प्रभावकारी बनाउनै सकिन्न। उन्नाइसौं शताब्दी र बिसौं शताब्दीका हिसाबाट परिवर्तन खोज्ने राजनीतिक दर्शनबाट माथि उठी सबै तह र तप्काहरूले स्थानीय आर्थिक विकासमा होमिने बेला आएको छ। यसै सन्दर्भमा स्थानीय आर्थिक विकासका विभिन्न पाटोहरू केलाउनमा यो आलेख केन्द्रित रहेको छ।

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स्थानीय आर्थिक विकासको अवधारणा

स्थानीय तहमा मानव पूँजी निर्माण, आर्थिक सशक्तीकरण, सिप विकास, उद्योग विकास, विशिष्टिकृत वस्तु उत्पादन र आर्थिक पूर्वाधार निर्माणको माध्यमबाट उत्पादन र रोजगारी वृद्धि गरी स्थानीय बासिन्दाको आर्थिक हैसियत बढाउने कार्यलाई स्थानीय आर्थिक विकास भनिन्छ। स्थानीय आर्थिक विकासमा नवप्रवर्तनलाई केन्द्रबिन्दुमा राख्ने गरिन्छ। नवप्रवर्तनमा स्थानीय आर्थिक विकासको क्षेत्रमा नवीनतम सोच, नवीनतम अवधारणा, नवीनतम प्रविधिको माध्यमबाट भिन्न तवरले गरिने कार्यलाई जनाउँछ। नवप्रवर्तनमा मानव पूँजी निर्माण, आर्थिक सशक्तीकरण, सिप विकास, उद्योग विकास, आर्थिक पूर्वाधार निर्माण, विशिष्टिकृत वस्तु उत्पादन जस्ता स्थानीय आर्थिक विकासमा योगदान दिने नयाँ प्रविधि, नयाँ ज्ञान, विधि, तौरतरिका, सिप, अवधारणा र सृजनशील आर्थिक क्रियाकलापहरू समावेश हुने गर्दछ।

स्थानीय आर्थिक विकास स्थानीय तहको क्षमता र उपलब्ध साधन स्रोतको सम्मिश्रण हो। स्थानीय तहमा उपलब्ध क्षमता र स्रोतको अधिकतम उपयोगबाट स्थानीय आर्थिक विकास हासिल हुने गर्दछ। यी क्षमता र स्रोतको बीचमा तालमेल मिलाउन संस्थागत क्षमता (Institutional Capacity) र संस्थागत सुशासन (Institutional Governance) आवश्यक पर्दछ।

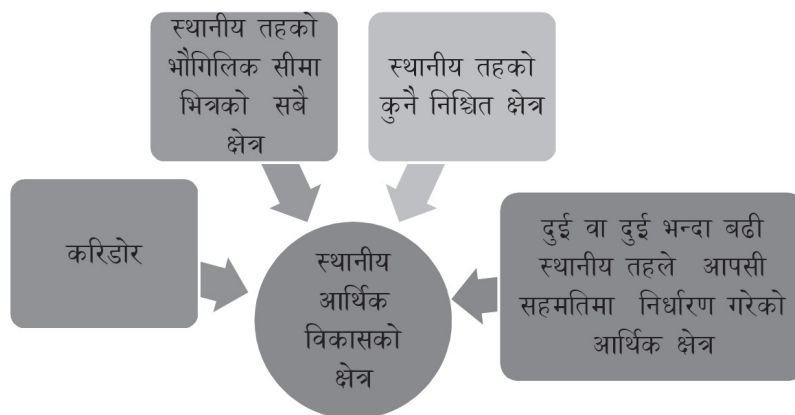
तालिका-१

आर्थिक विकासको क्षमता	
क्षमता	स्रोतहरू
<ul style="list-style-type: none"> आर्थिक क्षमता सामाजिक क्षमता प्राविधिक क्षमता संस्थागत क्षमता 	<ul style="list-style-type: none"> प्राकृतिक स्रोतहरू भौतिक स्रोतहरू मानव संसाधन वित्तीय स्रोतहरू
<p>Local Economic Development = C × R, Where,</p> <p>C = Local Area Capacity (Economic Capacity, Social Capacity, Technological Capacity, Institutional Capacity)</p> <p>R = Resources available at local level (Natural Resources, Physical Resources, Human Resources, Financial Resources)</p>	

स्थानीय आर्थिक विकासको उद्देश्य

स्थानीय आर्थिक विकासले स्थानीय आर्थिक क्रियाकलापको माध्यमबाट स्थानीय स्थानीय बासिन्दाको आय वृद्धि गर्ने, स्थानीय क्षेत्रमा उत्पादन र उत्पादकत्व वृद्धि गर्ने, स्थानीय तहको क्षेत्रमा श्रमको लागि विदेश जानु पर्ने अवस्थालाई न्यून गर्ने, स्थानीय आर्थिक विकासका क्षेत्रमा नवप्रवर्तनलाई प्रवर्धन गर्ने, स्थानीय तहको स्रोत साधनलाई स्थानीय आर्थिक विकासमा परिचालन गर्ने, स्थानीय आर्थिक विकासमा सामुदायिक क्षेत्र, सहकारी क्षेत्र तथा निजी क्षेत्रको परिचालन गर्ने, स्थानीय क्षेत्रमा आर्थिक समृद्धि हासिल गर्ने र स्थानीय क्षेत्रलाई स्थानीय आर्थिक विकासको नमूनाको रूपमा विकास गर्ने उद्देश्यहरू राखेको हुन्छ। यहाँ स्थानीय तह भन्नाले स्थानीय तहको राजनीतिक सीमाको सबै क्षेत्र वा सो क्षेत्रको कुनै निश्चित क्षेत्र वा करिडोर वा दुई वा दुईभन्दा बढी स्थानीय तहको आपसी सहकार्यमा हुने तोकिएको आर्थिक क्षेत्र पर्दछन्।

चित्र १ : स्थानीय आर्थिक विकासको क्षेत्र



स्थानीय आर्थिक विकासले स्थानीय आर्थिक विकासका संभावना र अवसरको वस्तुनिष्ठ समीक्षा गरी परम्परागत वा विशिष्टिकृत वस्तु तथा सेवाको उत्पादन, उत्पादकत्व वृद्धि, जनजीविकाको लागि उद्यमशीलता, आर्थिक सशक्तीकरण, रोजगारको अवसरहरूको सृजना मार्फत जराधार तहसम्मको आर्थिक उत्थान गर्ने कार्य गर्दछ। यस अभियानमा सम्बन्धित विषय क्षेत्र कृषि तथा पशुपंक्षी विकास, उद्योग, व्यापार, व्यवसाय, पर्यटन प्रवर्धन मार्फत रोजगारी सृजना, वित्तीय पहुँच तथा विस्तार लगायतका विषयमा सरकार, स्थानीय वस्तु वा सेवा उत्पादक, उपभोक्ता, बजार, उद्यमी, व्यवसायीहरूको क्षमता विकास सम्बन्धी कार्यक्रमहरू समेत समावेश गरिन्छ।

स्थानीय आर्थिक विकास सम्बन्धी कानूनी प्रावधानहरू

(क) स्थानीय सरकार सञ्चालन ऐन, २०७४:

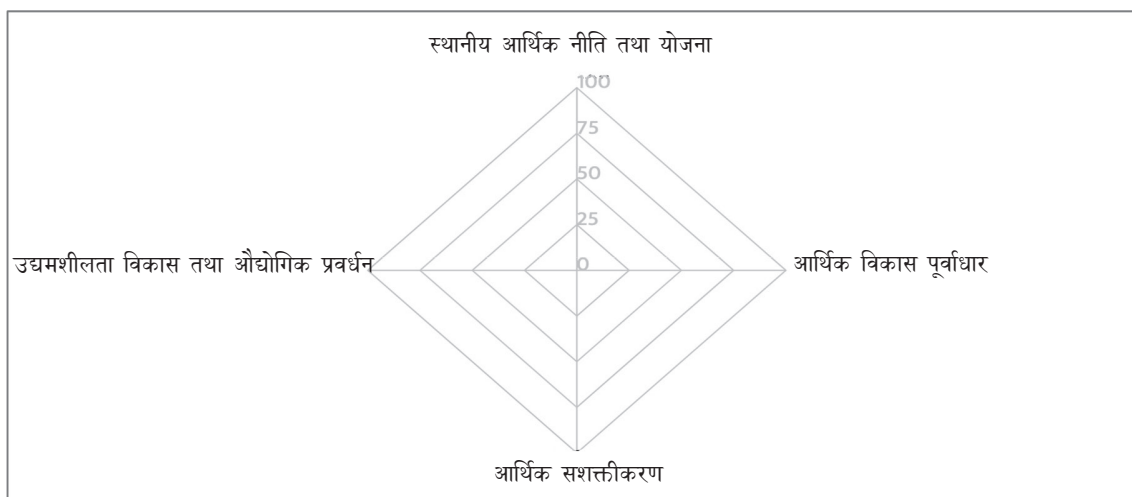
स्थानीय सरकार सञ्चालन ऐन, २०७४ ले स्थानीय आर्थिक विकासका विविध विधामा स्थानीय तहहरूलाई महत्त्वपूर्ण जिम्मेवारीहरू दिएको छ। यस ऐनले बजार तथा हाट बजार व्यवस्थापन; स्थानीय वस्तुहरूको उत्पादन, आपूर्ति तथा निकासी प्रक्षेपण, मूल्य निर्धारण र अनुगमन; स्थानीय व्यापार र वाणिज्य सम्बन्धी पूर्वाधार निर्माण; स्थानीय वस्तु र सेवा व्यापारको मूल्य तथा गुणस्तरको अनुगमन र नियमन; स्थानीयस्तरका व्यापारिक फर्मको दर्ता, अनुमति, नवीकरण, खारेजी, अनुगमन र नियमन; स्थानीय व्यापारको तथ्याङ्क प्रणाली र अध्ययन अनुसन्धान; स्थानीय व्यापार प्रवर्धन, सहजीकरण र नियमन; स्थानीय बौद्धिक सम्पत्तिको संरक्षण, प्रवर्धन र अभिलेखाङ्कन आदि जिम्मेवारीहरू दिएको छ। यस ऐनले स्थानीय आर्थिक विकाससँग सम्बन्धित अन्य क्षेत्रहरू जस्तै कृषि, पशुपालन, पशु विकास, बरोजगार तथ्याङ्कन संकलन, गरिबी निवारण तथा स्थानीय पूर्वाधार सम्बन्धी जिम्मेवारीहरू समेत प्रदान गरेको छ।

यस ऐनमा स्थानीय सरकारले कुनै पनि योजना बनाउँदा आर्थिक विकास, गरिबी निवारण, उत्पादनमूलक, छिटो प्रतिफल प्राप्त गर्न सकिने, जनताको जीवनस्तर, आम्दानी र रोजगार बढ्ने, स्थानीय सिप, साधन श्रोतको अधिकतम प्रयोग हुने, महिला, बालबालिका तथा पिछडिएका वर्ग, क्षेत्र र समुदायलाई प्रत्यक्ष लाभ पुग्ने, लैङ्गिक समानता र सामाजिक समावेशीकरण अभिवृद्धि हुने, दिगो विकास, वातावरणीय संरक्षण तथा सम्बर्द्धनमा सहयोग पुग्ने, भाषिक तथा सांस्कृतिक पक्षको जगेर्ना र सामाजिक सद्भाव तथा एकता अभिवृद्धि हुने पक्षहरूलाई प्राथमिकता दिनुपर्ने प्रावधानलाई यसमा समेटिएको छ।

(ख) स्थानीय आर्थिक विकास मूल्याङ्कन कार्यविधि, २०७९:

नेपाल सरकारले स्थानीय तहको स्थानीय आर्थिक विकासको लेखाजोखाको लागि स्थानीय आर्थिक विकास मूल्याङ्कन कार्यविधि कार्यान्वयनमा ल्याएको छ। यस कार्यविधिले स्थानीय आर्थिक नीति तथा योजनामा १२ वटा सूचक, स्थानीय आर्थिक विकास पूर्वाधारमा १३ वटा सूचक, आर्थिक सशक्तीकरणको क्षेत्रमा १२ वटा सूचक र उद्यमशीलता विकास र औद्योगिक प्रवर्धनको क्षेत्रमा १३ वटा सूचक गरी ५० वटा सूचकहरू प्रस्ताव गरेको छ। नेपाल सरकारले यसको मूल्याङ्कन अनलाइन पोर्टल समेत निर्माण गरिसकेको छ। यस सम्बन्धी सूचकहरू <https://led.mofaga.gov.np> बाट प्राप्त गर्न सकिन्छ। स्थानीय आर्थिक विकास मूल्याङ्कन सूचकहरू अनुसूची -१ मा समावेश गरिएका छन्।

चित्र २ : स्थानीय आर्थिक विकास मूल्याङ्कन सूचकका कायक्षेत्रहरू



(ग) नवप्रवर्तनमा आधारित स्थानीय आर्थिक विकास कार्यक्रम सञ्चालन कार्यविधि, २०८०:

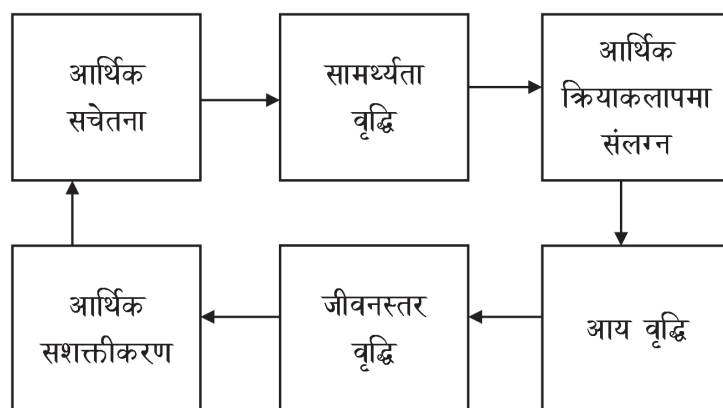
नेपाल सरकारले स्थानीय आर्थिक विकासको राष्ट्रिय स्तरमा कार्यान्वयनको लागि नयाँ कार्यक्रम तर्जुमा गरी यस सम्बन्धी कार्यक्रम अघि सारेको छ। यस कार्यक्रमले स्थानीय आर्थिक विकासका विविध विधाहरू समेटेको छ। यसले स्थानीय आर्थिक विकास योजनाको ढाँचा समेत निर्धारण गरेको छ।

नवप्रवर्तनमा आधारित स्थानीय आर्थिक विकास कार्यक्रम सञ्चालन कार्यविधि, २०८० ले स्थानीय आर्थिक विकासका विविध विधाको सञ्चालनको लागि खाका प्रदान गरेको छ। यसले स्थानीय आर्थिक विकास कार्यक्रमले नवप्रवर्तन र ज्ञान व्यवस्थापनका लागि गरिने खोज तथा अनुसन्धान, प्रविधिको विकास र उपयोगलाई समेट्नु पर्ने उल्लेख गरेको छ।

स्थानीय आर्थिक विकासका सम्भागहरू

- (क) **जीविकोपार्जन सुधारका लागि आर्थिक सशक्तीकरण:** आर्थिक-सामाजिकरूपमा पछि परेका विपन्न व्यक्ति वा घरपरिवारलाई रोजगारीको सृजना गरी उनीहरूको सामर्थ्यता र आयवृद्धि गरी जीवनस्तर माथि उठाउने कार्यलाई आर्थिक सशक्तीकरण भनिन्छ। आर्थिक सशक्तीकरणमा आर्थिक-सामाजिकरूपमा पछि परेका व्यक्तिहरूले आर्थिकरूपमा पछि परेका कारण र यसका परिणाम र उपलब्ध अवसर बारेमा बोध गर्दछन्, अवसरलाई आफ्नो हितमा उपयोग गर्ने सामर्थ्यता विकास गर्दछन् र आय तथा रोजगारीका क्रियाकलापमा संलग्न रही आफ्नो जीवनस्तर माथि उठाउँदछन्। आर्थिक सशक्तीकरणमा आर्थिकरूपमा सचेतन हुने, आर्थिक रूपमा सक्रिय हुने र आयको सदुपयोग गरी जीवनस्तर माथि उठाउने विषय समावेश भएका हुन्छन्। यसले एक सकारात्मक चक्रको काम गर्दछ र यो निरन्तर चलिरहने प्रक्रिया हो। स्थानीय आर्थिक विकासको लागि गरिने आर्थिक सशक्तीकरणको कार्यान्वयनको प्रयोजनका लागि टोल विकास संस्थालाई परिचालन गरी आर्थिक सचेतना कक्षाको सञ्चालन गर्न सकिन्छ। यसमा आर्थिक सचेतना कक्षा सञ्चालन गरी यसको प्रमाणपत्र लिएकाहरूलाई उनीहरूले पेश गरेको जीविकोपार्जन योजनाको लागि आवश्यक तालिम तथा वित्तीय पहुँच उपलब्ध गराउने व्यवस्था मिलाउनु पर्दछ।

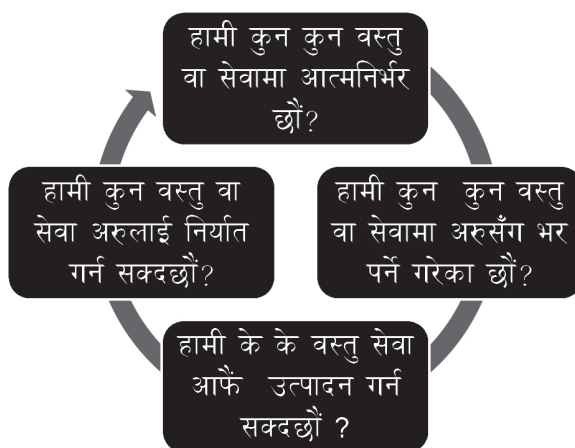
चित्र ३ : आर्थिक सशक्तीकरणका सकारात्मक चक्र



(ख) **सिप विकास :** प्रतिभा, तालिम वा अभ्यासबाट विकसित कुनै काम गर्न सक्ने क्षमतालाई सिप भनिन्छ। व्यावसायिक खेती, पशुपालन, कृषि र वनजन्य उद्योग, घरेलु तथा साना उद्योग तथा अन्य उद्योग, रिक्सा, ठेलागायतका सेवामूलक व्यवसाय, विभिन्न जाति जनजातिको परम्परागत पेशामा आधारित व्यवसाय, घरबास, बहुमूल्य धातु प्रशोधन आदिमा कुनै सिप भएमा यसले रोजगारीको ढोका खोलेदिन्छ। सिप व्यक्तिको सम्पत्ति हो। उद्यमीको व्यावसायिक सिप बढ्नु भनेको निजको व्यवसायको उत्पादनशीलता विकास हुनु हो। सिपले व्यक्तिलाई आय र रोजगारीको अवसर दिन्छ। सिप विकासमा व्यक्तिमा नयाँ सिपको विकास र भइरहेको सिपको वृद्धि गरी दुईवटा तरिकाहरू अपनाइने गरिन्छ। सिपले ठूलो प्रतिफल दिन्छ। स्थानीय आर्थिक विकासको लागि सिपको नक्साङ्कन गरी सिप आवश्यकताको लेखाजोखा गरी सिप विकास सम्बन्धी तालिमको माध्यमबाट रोजगारी सृजना गर्न सकिन्छ। सिपको तालिम लिने व्यक्तिहरूको सूचीलाई वेबसाईटमा सार्वजनिक गर्न सकिन्छ। स्थानीय तहले Plumbing, House Wiring, विद्युतीकरण, Weilding भवन निर्माण, भवनको रंगरोगन, टाईल लगाउने, ढुङ्गा छपाउने, प्याफिटिंग, डोजर चालक, सवारी साधन मर्मत, अब्बल सडक, पशु उपचार, साधारण थेरापी, साईकल तथा मोटरसाईकल मर्मत, फर्निचर निर्माण, पुष्प व्यवसाय जस्ता क्षेत्रमा सिप विकासमा लगानी गरी युवा रोजगार सृजना गर्न सक्छन्। यसमा नयाँ सिपको विकास र सिपको स्तरोन्नति दुवै पर्ने गर्दछ।

(ग) **उद्योग विकास:** स्थानीय तहले लघु, घरेलु तथा साना उद्योगको प्रवर्धन गर्नु पर्दछ। यस प्रयोजनको लागि बिजनेस इनक्युबेसनको अवधारणालाई कार्यान्वयनमा ल्याउन सकिन्छ। स्थानीय तहहरूले तल चित्रमा प्रस्तुत गरेका प्रश्नहरूको आधारमा स्थानीय अर्थतन्त्रलाई स्वावलम्बी बनाउन सक्छन्।

चित्र ४ : तहमा उत्पादन आत्मनिर्भरता विश्लेषण



(घ) **व्यवसाय विकास:** नाफाको लागि व्यक्ति वा समूह वा संस्थाबाट गरिने वस्तु र सेवाको खरिद र बिक्री सम्बन्धी कारोबारलाई व्यवसाय भनिन्छ। जस्तै: चिया पसल खोलेर चियाको बिक्री,

कपडा पसल खोलेर कपडा बिक्री, भाँडा कुँडा पसलको व्यापार, मिठाई पसल, पान पसल, चिकित्सा सेवा आदि। व्यवसायमा नयाँ व्यवसायको शुरूवात वा भइरहेको व्यवसायको विस्तार दुबै पर्दछन्। व्यवसायमा संलग्न हुने व्यक्ति वा समूह वा संस्थाले वस्तु वा सेवा आफैले उत्पादन गरेर वा अरूले उत्पादन गरेको वस्तु वा सेवा खरिद गरी बिक्री कार्य गर्दछन्। स्थानीय तहले व्यवसाय विकास कार्यक्रम तर्जुमा गरी व्यावसायिक विकासको लागि पूर्वाधार निर्माण, व्यवसायको स्थापना तथा सञ्चालनको लागि व्यावसायिक वातावरणको सृजना, व्यवसायमा लाग्नेको लागि सिप तथा क्षमता विकास कार्यक्रमको सञ्चालन, स्वस्थ व्यवसाय प्रवर्धनको नियमन, नयाँ व्यवसाय गर्न चाहनेका लागि प्रोत्साहन, बजार केन्द्रको स्थापना आदि क्रियाकलापहरू सञ्चालन गर्न सक्दछन्। स्थानीय तहको क्षेत्रमा व्यवसायको विकासको लागि स्थानीय तहले युवा स्टार्ट अप सम्मेलन आयोजना गर्न सक्छ। व्यवसायको नक्शाङ्कन गरी पुरानालाई स्तरीकरण र नयाँलाई नवप्रवर्तनमा जान प्रोत्साहन गर्न सकिन्छ।

- (घ) **आर्थिक पूर्वाधारको विकास:** उद्योग तथा व्यवसायको प्रवर्धनको लागि आर्थिक पूर्वाधारमा लगानी गर्नुपर्दछ। स्थानीय तहले उद्योग मन्त्रालयको सहयोगमा उद्योग ग्राम स्थापना गर्न सक्छ। स्थानीय तहले आफ्नो क्षेत्रमा कसैले उद्योग स्थापना गरेमा सो को लागि सार्वजनिक पूर्वाधार निर्माणमा सहयोग गर्न सक्छ। आर्थिक पूर्वाधारको विकासमा सार्वजनिक लगानीको व्यवस्थापन चुनौतीपूर्ण रहेको छ। यसमा लगानी कार्यकुशलताको खाँचो छ।
- (ङ) **विशेष वस्तु उत्पादन:** नेपालमा परम्परागतरूपमा उत्पादन भई राष्ट्रिय तथा अन्तर्राष्ट्रिय बजारमा स्थापित भएका, भविष्यमा पनि स्थापित हुन सक्ने वा विगतमा स्थापित भएका तर हाल आएर छायौँमा परेका नेपाली विशेष उत्पादनलाई पुनःस्थापित गरी ब्रान्डिङ गर्ने र यसलाई राष्ट्रिय तथा अन्तर्राष्ट्रिय बजारमा प्रवर्द्धन गरी नेपाली उत्पादनलाई अन्तर्राष्ट्रियस्तरको बनाई निर्यात प्रवर्धन गर्न गर्न विशिष्टीकृत वस्तु (Niche Product) को अन्तर्निहित अवधारणा हुने गर्दछ। विशिष्टीकृत वस्तुको उत्पादनले स्थानीय आर्थिक पहिचानलाई संस्थागत गर्नेछ। यसले दिगो रोजगारीका अवसर प्रदान गर्दछ। विशिष्टीकृत वस्तुको विकासमा नवप्रवर्तनको ठूलो भूमिका रहने गर्दछ। कतिपय वस्तुहरू विशिष्टीकृत वस्तुको रूपमा विकास गर्न सकिन्छ। नेपालमा पाल्पाली ढाका, चरेसको थाल, गुल्मीको कफी, पस्मिना, टिकापुरको वेत बाँस, पाल्पाको बगनासे ताल्चा, उनी गलैँचा, अल्लो, मिथिला कला, थाङ्का, सल्यान र भोजपुरे खुकुरी, राडीपाखी आदिलाई विशेष वस्तुको रूपमा प्रवर्धन गर्न सकिने सम्भावना रहेको छ।
- (च) **क्षेत्रगत आर्थिक विकास:** स्थानीय आर्थिक विकासको लागि पर्यटन, कृषि र उर्जालाई विशेष प्राथमिकताका साथ बढाउनु पर्दछ। यी कार्य गर्दा बजार तथा तुलनात्मक लाभका क्षेत्र पहिचान गर्न सक्नु पर्दछ।
- (छ) **संस्थागत विकास:** स्थानीय तहको क्षेत्रभित्र स्थानीय आर्थिक विकासको थालनी स्थानीय आर्थिक विकासको लागि संस्थागत क्षमता विकासबाट प्रारम्भ गर्नुपर्दछ। यस प्रयोजनका लागि स्थानीय तहमा स्थानीय आर्थिक विकास शाखाको स्थापना गर्नुपर्दछ। नगरप्रमुखको

संयोजकत्वमा सार्वजनिक निजी संवाद समिति गठन गर्नुपर्दछ। स्थानीय आर्थिक विकास सम्बन्धी पार्श्वचित्र निर्माण गरी सार्वजनिक गर्नुपर्दछ। हरेक वर्ष स्थानीय आर्थिक सर्वेक्षण प्रकाशन गरी सार्वजनिकरण गर्नुपर्दछ। स्थानीय तहलाई लगानीमैत्री क्षेत्रको रूपमा विकास गर्नुपर्दछ। स्थानीय तहले आफ्ना ऐन तथा कानूनलाई व्यवसायमैत्री बनाउनु पर्दछ।

- (ज) **मानव पूँजीको निर्माण:** नेपाल सरकारले सबै माध्यमिक विद्यालयहरूमा प्राविधिक तथा व्यावसायिक शिक्षा (CTEVT) लाई राष्ट्रिय अभियानको रूपमा सञ्चालन गर्ने र व्यवस्थापन तथा प्राविधिक विषयमा स्नातक तथा स्नाकोत्तर सञ्चालन गरेका विश्वविद्यालयमा Business Incubation Centre लाई अनिवार्य गर्ने र अबदेखि सो विषयको अध्यापनको अनुमति प्रदान गर्दा यस विषयलाई एक अपरिहार्य शर्तका रूपमा रहने गरी कानूनमै संशोधन गर्ने व्यवस्था गरी मानव पूँजीको निर्माण गर्न सक्छ। स्थानीय तहहरूले यसमा लगानी गर्न सक्छन्। नेपालमा सेवा क्षेत्रको अर्थतन्त्रमा योगदान बढ्न गएकाले मानव पूँजीको निर्माण एक महत्त्वपूर्ण आर्थिक रणनीति हो।

तालिका-२

स्थानीय आर्थिक विकासका लागि स्थानीय तहले गर्न सक्ने कार्यहरू
<ul style="list-style-type: none"> ■ आर्थिक सशक्तीकरण सम्बन्धी कार्यहरू ■ सिप विकास सम्बन्धी कार्यहरू ■ स्थानीय आर्थिक पूर्वाधार निर्माण सम्बन्धी कार्यहरू ■ विशिष्टीकृत वस्तु उत्पादन सम्बन्धी कार्यहरू ■ मूल्य शृङ्खला वृद्धि सम्बन्धी कार्यहरू ■ उद्योग विकास सम्बन्धी कार्यहरू ■ उद्यमशीलता विकास सम्बन्धी कार्यहरू ■ एक स्थानीय तह-एक उत्पादन सम्बन्धी कार्यहरू ■ जीविकोपार्जन सुधार सम्बन्धी कार्यहरू ■ औद्योगिक तथ्याङ्क सम्बन्धी कार्यहरू ■ आर्थिक सामाजिक परिचालन सम्बन्धी कार्यहरू ■ सार्वजनिक निजी संवाद सम्बन्धी कार्यहरू ■ लगानी प्रवर्धन सम्बन्धी कार्यहरू ■ स्थानीय बौद्धिक सम्पत्ति सम्बन्धी कार्यहरू ■ स्थानीय आर्थिक विकास सूचकाङ्क सम्बन्धी कार्यहरू ■ स्थानीय रोजगारी सृजना सम्बन्धी कार्यहरू ■ औद्योगिक सहजीकरण सम्बन्धी कार्यहरू ■ स्थानीय उत्पादन वृद्धि र औद्योगिक उत्पादकत्व वृद्धि सम्बन्धी कार्यहरू ■ स्थानीय बौद्धिक सम्पत्तिको संरक्षण सम्बन्धी कार्यहरू ■ बजार प्रवर्धन सम्बन्धी कार्यहरू

- (झ) **स्टार्टअप व्यवसाय प्रवर्धन :** उद्यम वा व्यवसाय गर्न चाहनेहरूले वस्तु, सेवा र प्रक्रियाको विकास, उत्पादन, सञ्चालन र वितरणमा नवीन अन्वेषण एवं सृजनशील सोचको प्रयोग गरी व्यावसायिक रूपमा सञ्चालन भई स्तरोन्तिको सम्भावना रहेको उद्यम वा व्यवसायलाई

स्टार्टअप व्यवसाय भनिन्छ। यसमा एक वा सो भन्दा बढी उद्यमी तथा व्यवसायीहरूको वित्तीय लगानीमा नयाँ तथा विशेष वस्तु तथा सेवाको उत्पादन वा बिक्री सम्बन्धी व्यवसायको स्थापना र सञ्चालन गरिन्छ। स्टार्टअप व्यवसायमा उद्यमी तथा व्यवसायीहरूले जोखिम लिएका हुन्छन्। यस्तो कार्य गर्दा सामान्यतया साविकमा गरिँदै आएका व्यवसायको सञ्चालन गर्ने रणनीति (Red Ocean Strategy) भन्दा पनि नयाँ तरिका, नयाँ बजार र नवीनतम सोच, नयाँ वस्तु वा सेवा (Blue Ocean Strategy) को रणनीति अवलम्बन गरिने गरिन्छ। स्टार्टअप व्यवसायले युवाहरूलाई व्यवसायमा प्रवेश गराई स्वरोजगारको अवसर प्रदान गर्दछ। यसले उद्यम वा व्यापारको नयाँ सम्भावनाको ढोका खोलेदिन्छ। स्टार्टअपमा जोखिम समेत हुने गर्दछ। स्टार्टअपमा युवाहरूको प्रवेश हुने भएकाले उनीहरूलाई प्रारम्भिक चरणमा सहयोग र उत्प्रेरणा आवश्यकता पर्दछ। चलिरहेको व्यवसायमा भन्दा पनि यसमा नयाँ क्षेत्रमा युवाहरूले नवीनतम विचार पालेर व्यवसाय सुरुआत गर्न खोज्ने हुनाले नीतिगत स्थिरता, प्रक्रियागत सरलता र उपयुक्त कार्य वातावरणको आवश्यकता पर्दछ।

स्थानीय आर्थिक विकासका केही संरचनागत सवालहरू

- (क) स्थानीय आर्थिक विकासको लागि कतिपय संघीय अभ्यास र नीतिहरू समस्याका रूपमा रहेका छन्। कृषि वस्तुको अनियन्त्रित आयातले नेपाली कृषकहरूको आर्थिक जीवनलाई धराशायी बनाएको छ। यसमा कृषि मन्त्रालय र वाणिज्य मन्त्रालयबीच सामञ्जस्यता पनि छैन। नेपालमा तरकारी आयातको आवश्यक नै छैन तर बजारमा विषादी हालेका बाहिरका तरकारीको विगविगी छ। सरकारी कार्यालयमा खाद्य विभागले परीक्षण नगरेका आयातित खाद्य सामग्रीहरू प्रयोग हुने गर्छ। मुलुकमा उत्कृष्ट फर्निचर बन्दछन् तर हाम्रा सार्वजनिक निकायमा बाहिरका कम गुणस्तरका फर्निचरको विगविगी छ।
- (ख) निजी क्षेत्रमा पनि ठूलो समस्या छ। यहाँ उद्योगी भन्दा व्यापारी बलिया छन्। निजी क्षेत्रको सशक्त व्यावसायिक क्षेत्र बन्न सकेको छैन। यो एक प्रकारको परम्परागत साहुजीहरूको क्लब जस्तो छ। निजी क्षेत्रबाट राजनीतिमा छिरेकाहरूको प्राथमिकतामा मुलुकको सेवा भन्दा आफ्नो व्यावसायिक स्वार्थको रक्षा बढी हुने गरेको छ। मुलुक दलाल पूँजीवादको चक्रव्यूहमा फसेको छ। उत्पादन, लगानी, मिहेनत र परिश्रम नगरी राज्यदोहनको माध्यमबाट धनी हुने प्रवृत्ति बढेको छ। उत्पादनमा नजोडिएका कतिपय सहकारीहरूले नागरिकको निद्रा नै उडाइदिएका छन्।
- (ग) उत्पादनको मुख्य साधन कृषि अनियन्त्रित प्लटिङ्गका कारण छियाछिया भएको छ। पहाडका कृषियोग्य मलिला उपत्यका तथा फाँट कंक्रीटको जङ्गलमा परिणत भएका छन्। सडक निर्माण गर्दा धानफल्ने फाँट चिरेर बनाउने विगतको इञ्जिनियरिङ डिजाइनका कारण पनि खेतीयोग्य जमिन सखाप भएका छन्। पोखरा उपत्यका, काभ्रे उपत्यका, सुर्खेत उपत्यका, काठमाडौँ उपत्यका यसका उदाहरण हुन्। तराईका परम्परागत सिँचाईका पैनीहरू विनाश भएका छन्। उत्पादक र उपभोक्ताबीचको दूरी लामो छ।

- (घ) नेपालको राजनीतिमा आर्थिक विकासका सोचमा अन्यौलता देखिने गरेको छ। राजनीतिको सबै धारमा उत्पादन र लगानीमा भन्दा पनि वितरणमा बढी ध्यान दिने समाजवादी दर्शनको हावी छ। विश्वका सबै देशमा असफल भईसकेका दर्शनका शब्दावलीहरू राज्यका नीतिहरूमा बाक्लै आउने गरेको अवस्था पनि छ। अर्थतन्त्रसँग जोडिएका महत्त्वपूर्ण मन्त्रालयहरूमा विश्वविद्यालयमा वित्त तथा अर्थशास्त्र (Finance and Economics) नपढेका मानिसहरूलाई प्रशासनिक नेतृत्वको जिम्मा दिएको अवस्था पनि छ। यसका कारण मुलुकमा रोजगारमैत्री र उत्पादनमैत्री नीति बन्न सकेका छैन।

स्थानीय आर्थिक विकासका केही रणनीतिहरू

- (क) **करिडोरमा आधारित स्थानीय आर्थिक विकास:** नदी आसपास सडकको संजालको विकासका कारण आर्थिक क्रियाकलापहरू प्रदेश तथा स्थानीय तहको राजनीतिक सीमाना भन्दा पनि नदी किनारा तथा सडक आसपास केन्द्रित हुन थालेका छन्। कतिपय आर्थिक क्रियाकलापहरू क्षेत्रगत करिडोरमा केन्द्रित हुन थालेका छन्। नेपाल सरकारले आर्थिक वर्ष २०८१-८२ को बजेट वक्तव्यबाट दूरगामी महत्त्वका करिडोरमा आधारित आर्थिक विकासलाई अघि सारेको छ। बाराको पथलैया देखि धनुषाको ढुङ्गे आसपासको क्षेत्रलाई गलैंचा करिडोरमा विकास गर्न सकिन्छ। सल्यानको शारदा नदी आसपासको क्षेत्रलाई कृषि तथा तरकारी क्षेत्रमा विकास गर्न सकिन्छ। जुम्लाको हिमा र तिला नदी आसपासको क्षेत्रलाई मासी धान करिडोरमा विकास गर्न सकिन्छ। कालीगण्डकी नदी आसपासको क्षेत्रलाई वैदिक धर्मको करिडोरमा रूपान्तरण गर्न सकिन्छ।
- (ख) **क्लस्टरमा आधारित आर्थिक विकास:** नेपालमा कतिपय क्षेत्रमा क्लस्टरमा आर्थिक विकास कार्यक्रम सञ्चालन गर्न सकिने सम्भावना छ। बारा जिल्लाको दक्षिणी क्षेत्रलाई माछा उत्पादन क्षेत्र, सिराहाको उत्तरी क्षेत्रलाई आँप उत्पादन क्षेत्र, रूपन्देहीको मर्चावार क्षेत्रलाई धान उत्पादन क्षेत्र, देवघाटलाई सनातन धर्मको अध्ययन क्षेत्र आदिमा रूपान्तरण गर्न सकिन्छ।
- (ग) **विशेष वस्तु उत्पादनका औद्योगिक क्षेत्र:** नेपालमा पस्मिना, फुटवेयर, औषधि र फर्निचरको लागि अलग औद्योगिक क्षेत्रको आवश्यकता छ। यसले उत्पादन लागत घटाउँछ र नवप्रवर्तनलाई प्रोत्साहन गर्दछ।
- (घ) **स्वदेशी उत्पादनक खपत:** सरकारले स्थानीय उत्पादनलाई प्रोत्साहन गर्नुपर्छ। नेपालमा विश्वस्तरका फर्निचर बन्दछन् तर सरकारी कार्यालयमा आयातित फर्निचरको विगविगी छ। यसमा सुधार गर्न सकिन्छ। पाल्पा नगरपालिकाले कार्यालयहरूले प्रयोग हुने सोफाका खोल, पर्दा आदिलाई ढाकाको गर्ने सोच अघि सारेको छ। कर्णाली प्रदेशले फर्निचर खरिद गर्दा स्थानीय फर्निचरलाई प्राथमिकतामा राखेको छ। टिकापुर नगरपालिकाले स्थानीय बेतका फर्निचरलाई प्रयोग गर्ने गरेको छ। कतिपय स्थानीय तहले मोहीलाई चिसो पेय पदार्थमा प्रयोग गरी स्थानीय कृषकलाई प्रोत्साहन गरेका छन्।

- (ड) **सार्वजनिक क्षेत्रमा अर्थ विज्ञलाई प्राथमिकता:** अर्थतन्त्रमा सरोकार राख्ने निकायहरूमा आर्थिक क्षेत्रका विशेषज्ञहरूको प्रवेशले पनि आर्थिक नीति तथा कार्यक्रमलाई निर्देशित गर्दछ। अर्थ, उद्योग, वाणिज्य, पर्यटन, श्रम जस्ता निकायमा रहने राजनीतिक तथा प्रशासनिक तहका नीतिगत पदाधिकारीको शैक्षिक अनुभव वाणिज्य, सार्वजनिक वित्त तथा अर्थशास्त्रमा छ वा छैन भन्ने विषयले सो निकायको काम कारवाहीमा निकै फरक पर्छ। लोक सेवा आयोगले आफ्नो पाठ्यक्रम यस्ता क्षेत्रलाई उच्च प्राथमिकतामा राख्नु पर्छ।

निष्कर्ष:

मुलुकको विकासका लागि स्थानीय अर्थतन्त्रको विकास हुनै पर्दछ, यसका लागि स्थानीय आर्थिक विकास जरूरी हुन्छ। स्थानीय आर्थिक विकास तलबाट माथि उठ्ने आर्थिक अभियान हो। नेपाल सरकारले विगत केही वर्ष यता स्थानीय आर्थिक विकासलाई नीतिगत प्राथमिकतामा राखेको छ। अबको आर्थिक विकासको यात्रा भनेको नवप्रवर्तन, बजार कार्यकुशलता र स्वच्छ प्रतिस्पर्धा सहितको मुलुकका हरेक बस्ती, क्लस्टर, करिडोरमा प्रभाव राख्न सक्ने उदार अर्थतन्त्र, नागरिकप्रति जिम्मेवार र समर्पित उदार लोकतन्त्रको छाया भित्र सञ्चलैजान हुने स्थानीय आर्थिक विकास नै हो। स्थानीय आर्थिक विकासले स्थानीय उत्पादन र उत्पादकत्व वृद्धि गरी स्थानीय उद्यमशीलताको अभिवृद्धिका साथै स्थानीय रोजगारी र आय वृद्धिमा सघाउ पुग्दछ। यसैले स्थानीय संभाव्यतामा आधारित स्थानीय आर्थिक विकासका उपयुक्त मोडेल र योजना तर्जुमा गरी कार्यान्वयनतर्फ ध्यान दिन आवश्यक छ।

अनुसूची - १
स्थानीय आर्थिक विकास नतिजा सूचकको उदाहरण

क्र.सं.	विषय	नतिजा सूचक
विषयक्षेत्र- १ : स्थानीय आर्थिक नीति तथा योजना		
१)	स्थानीय आर्थिक सर्वेक्षण	स्थानीय आर्थिक सर्वेक्षण प्रकाशन गरी वेबसाईटमा समेत राखिएको
२)	स्थानीय आर्थिक विकास योजना	स्थानीय आर्थिक विकास योजनामा बजेट विनियोजन भई कम्तीमा ८० प्रतिशत रकम खर्च भएको
३)	स्थानीय आर्थिक विकास संवाद समिति	स्थानीय आर्थिक विकास संवाद समिति गठन भई कम्तीमा त्रैमासिक रूपमा बैठक बसेको र यसका निर्णयहरू कम्तीमा ५० प्रतिशत कार्यान्वयनमा आएको
४)	स्थानीय उद्योग वाणिज्य सम्बन्धी संघ संस्थाको सहकार्य	स्थानीय उद्योग वाणिज्य सम्बन्धी संघ संस्थाको बैठकले स्थानीय आर्थिक विकास सम्बन्धमा गरेका निर्णयहरू कम्तीमा ५० प्रतिशत कार्यान्वयन भएको
५)	स्थानीय लगानी प्रवर्धनका लागि स्थानीय लगानी संवाद वा भेला	स्थानीय लगानी संवाद वा भेलाका कारण १ भन्दा बढी उद्योग/ व्यवसाय स्थापना भएको
६)	स्थानीय आर्थिक विकासका क्षेत्रमा नगरपालिकाको लगानी	नगरपालिकाको कूल बजेटमा स्थानीय आर्थिक विकासका क्षेत्रमा गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा ३ प्रतिशतले लगानी वृद्धि भएको र सो बजेट खर्च भएको
७)	उद्यम विकास सम्बन्धी कार्यविवरण र जिम्मेवारी	उद्यम विकास सम्बन्धी कार्यविवरण र जिम्मेवारी तोकिएको शाखाबाट स्थानीय आर्थिक विकास सम्बन्धी कार्यक्रम सञ्चालन गरेको
८)	नगरपालिकाले खर्च भै नजाने स्वदेशी उत्पादनका सामान प्रयोगमा ल्याएको	नगरपालिकाले कम्तीमा १५ प्रकारका स्वदेशी उत्पादन प्रयोगमा ल्याएको
९)	उत्कृष्ट उद्यमीलाई सम्मान	वार्षिक कार्यक्रम आयोजना गरी उत्कृष्ट महिला तथा पुरुष उद्यमीलाई सम्मान गरिएको
१०)	स्थानीय आर्थिक विकासमा गैर सरकारी संस्था तथा सामुदायिक संस्थाको लगानी	कम्तीमा ३ संस्थाले स्थानीय तहको वार्षिक कार्यक्रममा आफ्नो कार्यक्रम समावेश गरी स्थानीय आर्थिक विकासको क्षेत्रमा लगानी गरेको
११)	नयाँ उद्यमीलाई व्यवसाय सहायता	नयाँ उद्यमीलाई सहयोग गर्न व्यवसाय सहायता कक्ष सञ्चालन गरेको र लक्षित कार्यक्रमका लागि विनियोजित बजेट पूर्ण रूपमा खर्च भई नयाँ उद्यमी थप भएको

क्र.सं.	विषय	नतिजा सूचक
१२)	नगरपालिकामा विषयगत तथ्यांक/लगत राखी व्यवसाय दर्ता गरेको	नगरपालिकामा व्यवसाय दर्ता र नवीकरणलाई अनिवार्य गरी ८० प्रतिशत भन्दा बढी व्यवसाय दर्ता तथा नवीकरण भएको
विषयक्षेत्र -२ : स्थानीय आर्थिक विकास पूर्वाधार		
१३)	स्थानीय उत्पादनको बजारीकरणका लागि कार्यक्रम कार्यान्वयन	स्थानीय उत्पादनको बजारीकरणका लागि कम्तीमा ३ स्थानमा हाट बजार वा कृषि बजार वा पशु बजार व्यवस्था भएको
१४)	औद्योगिक ग्रामको घोषणा, स्थापना र सञ्चालन	औद्योगिक ग्राम सञ्चालन भई सो ग्रामले १५ भन्दा बढी व्यक्तिलाई रोजगारी दिएको
१५)	प्राविधिक शिक्षालय वा विद्यालयमा व्यावसायिक विषयको प्रयोगात्मक शिक्षण	नगरपालिकामा प्राविधिक शिक्षालय रहेको वा कम्तीमा ५० प्रतिशत माध्यमिक विद्यालयमा व्यावसायिक विषयको प्रयोगात्मक शिक्षण हुने गरको
१६)	विद्युतीकरण	नगरपालिकाको सबै वडा केन्द्रसम्म बाह्रै महिना सवारी साधन चल्ने सडकको पहुँच
१७)	सडकको पहुँच	नगरपालिकाको सबै वडा केन्द्रसम्म बाह्रै महिना सवारी साधन चल्ने सडकको पहुँच
१८)	नगरपालिका भित्र निजी क्षेत्रबाट होटल तथा लज वा होमस्टे सञ्चालनमा आएको	नगरपालिका भित्र कम्तीमा ४ होटल तथा लज वा होमस्टे सञ्चालनमा आएको
१९)	सिँचाइको पहुँच	गत आर्थिक वर्षको तुलनामा थप २ प्रतिशत खेतीयोग्य जमिनमा सिँचाइ सुविधा पुगेको र निर्माण भइसकेका सिँचाइ आयोजनाहरू मर्मत गर्नुपर्ने भए मर्मत गरी सञ्चालनमा ल्याएको
२०)	खानेपानीको पहुँच	सबै घरधुरीमा पाइपबाट वितरित खानेपानी सुविधा पुगेको
२१)	बैंक तथा वित्तीय संघ संस्था	कम्तीमा १ बैंक र ८० प्रतिशत वडामा वित्तीय संघ संस्था/बचत तथा ऋण सहकारी संस्था रहेको
२२)	इन्टरनेटमा पहुँच	८० प्रतिशत भन्दा बढी जनताको इन्टरनेट सेवामा पहुँच
२३)	फोहोरमैला व्यवस्थापन	फोहोरमैला प्रशोधन गरी आय आर्जन वा पुनः प्रयोग समेत गर्ने गरिएको
२४)	व्यावसायिक वा प्राविधिक तालिम प्राप्त जनशक्तिको उपलब्धता	आर्थिक रूपमा सक्रिय जनसंख्याको कम्तीमा १० प्रतिशत जनशक्तिले व्यावसायिक वा प्राविधिक तालिम प्राप्त गरेको
२५)	नगरपालिकाको आन्तरिक आय वृद्धि	नगरपालिकाको आन्तरिक आय गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा १५ प्रतिशतले वृद्धि भएको

क्र.सं.	विषय	नतिजा सूचक
विषयक्षेत्र -३ : आर्थिक सशक्तीकरण		
२६)	आर्थिक सामाजिक रूपमा पछि परेका वर्गको आयवृद्धि र सिप विकास वा जीवीकोपार्जन सुधार वा उद्यमशीलताका लागि बजेट विनियोजन भएको	आर्थिक सामाजिक रूपमा पछि परेका वर्गको आयवृद्धि र सिप विकास वा जीवीकोपार्जन सुधार वा उद्यमशीलताका लागि समानीकरण अनुदान र आन्तरिक आयको कम्तीमा १५ प्रतिशत रकम विनियोजन गरी खर्च गरेको
२७)	रोजगार/स्वरोजगारमा संलग्न जनसंख्या	आर्थिक रूपमा सक्रिय कुल जनसंख्यामध्ये ६० प्रतिशत भन्दा बढी रोजगार/स्वरोजगारमा संलग्न रहेको
२८)	सिपमा आत्मनिर्भरता	तालिम लिनेको सङ्ख्या गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा वृद्धि भई कम्तीमा ३ वटा सिपका क्षेत्रमा स्थानीय तह आत्मनिर्भर रहेको
२९)	व्यावसायिक कृषि फार्म	कम्तीमा ५० प्रतिशत बढामा व्यावसायिक कृषि फार्म सञ्चालनमा आएको
३०)	व्यावसायिक पशुपन्छीपालन वा मत्स्यपालन	कम्तीमा ५० प्रतिशत बढामा व्यावसायिक पशुपन्छी वा मत्स्य फार्म सञ्चालनमा आएको
३१)	पर्यटन विस्तार	पर्यटन प्रवर्धन कार्यक्रमका कारण गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा ३ प्रतिशतले पर्यटक बढेको
३२)	एक घर एक रोजगार कार्यक्रम	कम्तीमा २० प्रतिशत घरपरिवारमा १ घर १ व्यक्ति रोजगार भएको (१ वर्षमा कम्तीमा ९ महिना रोजगार)
३३)	प्राङ्गारिक खेती	प्राङ्गारिक खेतीको उत्पादनको कम्तीमा २ बिक्रीस्थल भएको
३४)	स्थानीय उत्पादन प्रदर्शनी/मेला	कम्तीमा ९० प्रतिशत स्थानीय उत्पादनका वस्तुहरू समावेश गरी गत आर्थिक वर्षमा कम्तीमा ३ प्रदर्शनी/मेला आयोजना गरेको
३५)	सहकारी बिक्री कक्ष	कम्तीमा ३ बढामा उत्पादकहरूको सहकारी बिक्री कक्ष सञ्चालनमा आएको
३६)	वैदेशिक रोजगारीबाट फर्केकाहरूका लागि लक्षित कार्यक्रम	वैदेशिक रोजगारीबाट फर्केकाहरूका लागि अर्जित सिपमा आधारित लक्षित कार्यक्रमहरूबाट सम्बन्धित वर्गले अर्जित सिप अनुसारको व्यवसाय स्थापना/सञ्चालन गरेको
३७)	आर्थिक वा व्यावसायिक वा वित्तीय साक्षरताका लागि अभिमुखीकरण कार्यक्रम वा आर्थिक सचेतना कक्षा सञ्चालन गरेको	आर्थिक वा व्यावसायिक वा वित्तीय साक्षरताका लागि गत आर्थिक वर्षमा ४ भन्दा बढी स्थानमा वा ४ वटा भन्दा बढी अभिमुखीकरण कार्यक्रम वा आर्थिक सचेतना कक्षा सञ्चालन गरेको

क्र.सं.	विषय	नतिजा सूचक
विषयक्षेत्र- ४ : उद्यमशीलता विकास र औद्योगिक प्रवर्धन		
३८)	लघु, घरेलु तथा साना उद्योगको विस्तार	गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा कम्तीमा ५ प्रतिशतले उद्योगको संख्या वृद्धि भएको
३९)	श्रमको लागि विदेश जाने जनशक्ति घटेको	श्रमको लागि विदेश जाने अदक्ष जनशक्ति गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा ५ प्रतिशतले घटेको
४०)	एक स्थानीय तह एक उत्पादन कार्यक्रम सञ्चालन	एक स्थानीय तह एक उत्पादन कार्यक्रम सञ्चालन भई सो वस्तुमा स्थानीय तह आत्मनिर्भर भएको
४१)	कृषिजन्य क्रियाकलाप	व्यावसायिक कृषिमा संलग्न परिवार २० प्रतिशतभन्दा बढी रहेको
४२)	रोजगारीमूलक वा उत्पादनमूलक सहकारीको सङ्ख्या	सहकारीको सङ्ख्या गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा कम्तीमा ५ प्रतिशतले वृद्धि भई महिला नेतृत्वको संख्या समेत बढेको
४३)	व्यवसायको प्रवर्धन	गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा व्यवसायको सङ्ख्या कम्तीमा ५ प्रतिशतले बढेको
४४)	महिला उद्यमीको संख्या	महिलाको स्वामित्वमा रहेको उद्योग व्यवसाय गत आर्थिक वर्षमा अघिल्लो आर्थिक वर्षभन्दा ५ प्रतिशतले वृद्धि भएको
४५)	परम्परागत हस्तकला उद्योग प्रवर्धन	परम्परागत संस्कृति वा हस्तकला सम्बन्धी कुनै ३ उत्पादन हुने गरेको
४६)	नगरपालिका भित्र कृषिजन्य उत्पादनको संकलन र प्रशोधन	नगरपालिका भित्र संकलन तथा प्रशोधन केन्द्र सञ्चालनमा रही उत्पादित सामानको प्याकेजिङ र ब्रान्डिङ समेत हुने गरेको
४७)	कृषि उत्पादन पकेट क्षेत्र	कृषि उत्पादन पकेट क्षेत्र कुनै ३ कृषिजन्य वस्तु उत्पादन भई बिक्री हुने गरेको
४८)	नगरपालिका भित्र साझा सुविधा केन्द्र (उद्यम घर)	नगरपालिका भित्र साझा सुविधा केन्द्र घर निर्माण भई सञ्चालनमा रहेको
४९)	कृषि आधुनिकीकरण र /व्यावसायिकताको लागि प्रविधि उपकरणको उपयोग तथा लगानी	उपकरणमा /कृषि आधुनिकीकरणको लागि नयाँ प्रविधि सामूहिक लगानी गरी सो को उपयोगबाट उत्पादन बढेको
५०)	नयाँ उद्योग, व्यवसाय स्थापना, दर्ता र नवीकरण	प्राथमिकता प्राप्त क्षेत्रमा नयाँ उद्योग, व्यवसाय स्थापना गर्दा दर्ता शुल्क छुट वा निश्चित अवधिको लागि कर छुट वा अन्य सहूलियत प्रदान गरेको

अनुसूची-२

स्थानीय आर्थिक विकासको मूल्याङ्कनमा आ.व २०८०/८१मा सहभागी हुने स्थानीय तहको नतिजा

क्र. स.	प्रदेश	जिल्ला	LGCODE	नगरपालिका/ गाउँपालिका	स्थानीय आर्थिक नीति तथा योजना	स्थानीय आर्थिक विकास पूर्वधार	आर्थिक सशक्तीकरण	उद्यमशीलता विकास र औद्योगिक प्रवर्धन	जम्मा प्राप्तङ्क
१	कोशी प्रदेश	इलाम	११००४	देउमाई नगरपालिका	१५	८	१९	१८	६०
२	बागमती प्रदेश	काठमाडौं	३०६०३	गोकर्णेश्वर नगरपालिका	१८	५	११	१३	४७
३	बागमती प्रदेश	काठमाडौं	३०६०४	बुढानीलकण्ठ नगरपालिका	१२	१	२०	९	४२
४	सुदुर पश्चिम प्रदेश	कञ्चनपुर	७०९०६	लालझाडी गाउँपालिका	१०	६	९	११	३६
५	लुम्बिनी प्रदेश	नवलपरासी पश्चिम	५०७०१	बर्दघाट नगरपालिका	०	०	३	४	७
६	गण्डकी प्रदेश	लमजुङ	४०६०६	सुन्दरबजार नगरपालिका	१८	४	१६	४	४२
७	गण्डकी प्रदेश	नवलपरासी पूर्व	४०८०३	बुङ्दीकाली गाउँपालिका	१	०	४	११	१६
८	कोशी प्रदेश	झापा	१११०२	बुद्धशान्ति गाउँपालिका	३	३	२०	६	३२
९	कोशी प्रदेश	झापा	११११५	कचनकवल गाउँपालिका	१८	५	६	१९	४८
१०	कर्णाली प्रदेश	सल्यान	६०९०७	शारदा नगरपालिका	२	३	८	१	१४
११	गण्डकी प्रदेश	नवलपरासी पूर्व	४०८०५	देवचुली नगरपालिका	४	४	१३	१३	३४
१२	कोशी प्रदेश	इलाम	११००८	माई नगरपालिका	९	१७	१३	८	४७
१३	कोशी प्रदेश	पाँचथर	१०९०२	हिलिहाङ्ग गाउँपालिका	१४	४	७	१८	४३
१४	कर्णाली प्रदेश	दैलेख	६०६११	गुराँस गाउँपालिका	०	०	७	१९	२६
१५	कर्णाली प्रदेश	दैलेख	६०६१०	डुङ्गेश्वर गाउँपालिका	११	९	४	१७	४१
१६	कर्णाली प्रदेश	दैलेख	६०६०९	भगवतीमाई गाउँपालिका	०	१४	१९	१७	५०
१७	बागमती प्रदेश	काठमाडौं	३०६१०	चन्द्रागिरी नगरपालिका	४	२०	३	९	३६
१८	कोशी प्रदेश	पाँचथर	१०९०७	तुम्बेवा गाउँपालिका	८	२	५	४	१९
१९	गण्डकी प्रदेश	म्याग्दी	४०४०१	अन्नपूर्ण गाउँपालिका	३	१७	२०	४	४४
२०	बागमती प्रदेश	काठमाडौं	३०६०७	नागार्जुन नगरपालिका	३	०	१	०	४

क्र. स.	प्रदेश	जिल्ला	LGCODE	नगरपालिका/ गाउँपालिका	स्थानीय आर्थिक नीति तथा योजना	स्थानीय आर्थिक विकास पूर्वाधार	आर्थिक सशक्तीकरण	उद्यमशीलता विकास र औद्योगिक प्रवर्धन	जम्मा प्राप्तङ्क
२१	कर्णाली प्रदेश	दैलेख	६०६०७	दुल्लु नगरपालिका	३	१३	१	०	१७
२२	बागमती प्रदेश	काठमाडौं	३०६०१	शङ्करपुर नगरपालिका	२	१२	३	१३	३०
२३	लुम्बिनी प्रदेश	दाङ	५१००५	बबई गाउँपालिका	५	१८	१९	३	४५
२४	लुम्बिनी प्रदेश	रूपन्देही	५०८०१	देवदह नगरपालिका	१६	१२	२	१६	४६
२५	कोशी प्रदेश	इलाम	११००९	सूर्योदय नगरपालिका	२०	१	११	२	३४
२६	लुम्बिनी प्रदेश	दाङ	५१००९	गढवा गाउँपालिका	१८	१८	६	५	४७
२७	गण्डकी प्रदेश	नवलपरासी पूर्व	४०८०४	हुप्सेकोट गाउँपालिका	९	१५	१०	१८	५२
२८	कर्णाली प्रदेश	हुम्ला	६०३०४	नाम्खा गाउँपालिका	२०	१३	२०	२०	७३
२९	कोशी प्रदेश	इलाम	११०१०	रोङ गाउँपालिका	१६	२	११	३	३२
३०	गण्डकी प्रदेश	नवलपरासी पूर्व	४०८०८	विनयी त्रिवेणी गाउँपालिका	१९	३	१६	१६	५४
३१	कर्णाली प्रदेश	पश्चिमी रुकुम	६०८०६	चौरजहारी नगरपालिका	१६	१६	३	८	४३
३२	लुम्बिनी प्रदेश	दाङ	५१००८	राप्ती गाउँपालिका	१३	१३	२	७	३५
३३	कोशी प्रदेश	इलाम	११००६	माङसेबुङ गाउँपालिका	१४	७	९	२	३२
३४	कर्णाली प्रदेश	दैलेख	६०६०१	नौमुले गाउँपालिका	१२	१८	१०	१६	५६
३५	कोशी प्रदेश	तेह्रथुम	१०८०३	मेन्छयायेम गाउँपालिका	१५	७	४	९	३५
३६	कर्णाली प्रदेश	जुम्ला	६०४०६	तातोपानी गाउँपालिका	१७	१६	१८	५	५६
३७	कर्णाली प्रदेश	दैलेख	६०६०२	महाबु गाउँपालिका	११	२०	१७	१९	६७
३८	कोशी प्रदेश	संखुवासभा	१०२०५	सभापोखरी गाउँपालिका	१३	३	४	१०	३०
३९	कोशी प्रदेश	खोटाङ	१०५०९	जन्तेदुङ्गा गाउँपालिका	५	३	१३	१५	३६
४०	कोशी प्रदेश	इलाम	११००३	ईलाम नगरपालिका	४	१४	०	८	२६
४१	कोशी प्रदेश	इलाम	११००५	फाकफोकथुम गाउँपालिका	१५	१६	२०	८	५९
४२	मधेश प्रदेश	महोत्तरी	२०४०५	भैगाहा नगरपालिका	०	१८	२०	१४	५२

खनाल, गोपीकृष्ण, २०८२

क्र. स.	प्रदेश	जिल्ला	LGCODE	नगरपालिका/ गाउँपालिका	स्थानीय आर्थिक नीति तथा योजना	स्थानीय आर्थिक विकास पूर्वाधार	आर्थिक सशक्तीकरण	उद्यमशीलता विकास र औद्योगिक प्रवर्धन	जम्मा प्राप्तङ्क
४३	कर्णाली प्रदेश	पश्चिमी रूकुम	६०८०२	सानीभेरी गाउँपालिका	०	१	७	९	१७
४४	कर्णाली प्रदेश	दैलेख	६०६०४	ठाँटीकाँध गाउँपालिका	१३	१२	२	१	२८
४५	कोशी प्रदेश	झापा	१११०१	मेचीनगर नगरपालिका	६	१५	६	१२	३९
४६	कर्णाली प्रदेश	सुर्खेत	६१००२	चिङ्गाड गाउँपालिका	१७	०	२०	९	४६
४७	मधेश प्रदेश	बारा	२०७०८	कलैया उपमहानगरपालिका	९	१३	९	२०	५१
४८	कर्णाली प्रदेश	सुर्खेत	६१००४	गुर्भाकोट नगरपालिका	१०	१२	१५	१२	४९
४९	कर्णाली प्रदेश	पश्चिमरूकुम	६०८०१	आठबिसकोट नगरपालिका	१८	१९	१४	१	५२

स्रोत: <https://led.mofaga.gov.np/report>

Full Marks : १००

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नेपालको सार्वजनिक वित्त व्यवस्थापनमा समसामयिक सुधारका पक्षहरू

✍ सुदेश प्रधान*

लेखसार:

समृद्ध नेपाल र सुखी नेपालीको नारा व्यवहारमा उतार्न आवधिक योजनाहरूको सफल कार्यान्वयन आवश्यक हुन्छ। आवधिक योजनालाई नीति कार्यक्रम आयोजना तथा क्रियाकलापमा रूपान्तरण गरी बजेट तयार गरी सो को सफल कार्यान्वयन नगरेसम्म लक्षित उद्देश्य हासिल हुन सक्दैन। बजेट तथा कार्यक्रम तर्जुमा तथा विनियोजन र परिणाममुखी कार्यप्रणाली हुन नसक्नु नै अहिलेको प्रमुख कमजोरी हो। यसको लागि कार्यसम्पादनमा आधारित बजेट अवलम्बन गर्ने तथा कार्यक्रम खर्चको सुधारको लागि आयोजना बैंकको अवधारणा लागु गर्ने र मन्त्रालयका सचिवले मासिक र मन्त्रीहरूले प्रत्येक तीन महिनामा अनुगमन गरी कार्यसम्पन्न नगर्ने र खर्च नगर्ने पदाधिकारीलाई दण्डात्मक व्यवस्था प्रचलन गर्नुपर्ने देखिन्छ। खरिद प्रणालीको लागि मुख्यतः खरिदको तयारी सम्बन्धी कारबाही र करार प्रशासनको कार्यमा प्रभावकारिता ल्याउनु आवश्यक छ। संस्थागत सञ्चालन र वित्तीय कार्य प्रभावकारिताको लागि आन्तरिक नियन्त्रण प्रणाली र आन्तरिक लेखापरीक्षण प्रचलन गराउनु अपरिहार्य देखिन्छ। संघीयता पछि तीनै तहको सरकारको सम्पूर्ण वित्तीय र भौतिक प्रगति क्षेत्रगत तथा समष्टि रूपमा प्रतिवेदन गर्न एकीकृत वित्तीय व्यवस्थापन सूचना प्रणाली लागु गर्न सकिएको छैन। त्यस्तै वित्त व्यवस्थापनको क्षमता विकासमा केन्द्रीकृत उत्कृष्ट निकाय स्थापना गरी मोडुल विकास तथा सिपयुक्त दक्षताको सिप विकास गर्न र समग्रतामा सुधारको लागि अर्थ मन्त्रालयमा केन्द्रीय निकाय स्थापित गर्नुपर्ने देखिन्छ। त्यस्तै वित्तीय उत्तरदायित्व पालना गराउन सार्वजनिक लेखा समिति क्रियाशील हुनु अपरिहार्य छ।

शब्दकुञ्जी (Keywords): सार्वजनिक वित्त व्यवस्थापन, बजेट तथा कार्यक्रम, आयोजना बैंक, आन्तरिक नियन्त्रण प्रणाली, केन्द्रीय सुधार तथा उत्कृष्टता एकाई र वित्तीय जवाफदेहिता।

पृष्ठभूमि:

नेपालको आवधिक योजनाहरूले आर्थिक विकासको सपना “समृद्ध नेपाल र सुखी नेपाली” को दुरदृष्टिलाई

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आधार मानेर तयार गरिएको देखिन्छ। विगतका आवधिक योजनाहरूको उद्देश्यहरू फरक-फरक भएपनि समग्रमा मुख्य ध्येय आर्थिक विकास नै रहेको देखिन्छ भने पन्ध्रौं र हाल जारी भएको सोह्रौं पञ्चवर्षीय योजना (२०८२/८३-२०८६/८७) ले पनि उल्लिखित दुरदृष्टिलाई नै आधार मानी कार्यक्रम बजेट आयोजनाहरू सञ्चालनको लक्ष्य राखेर तयार गरिएको देखिन्छ। तर हालसम्मको समीक्षामा आवधिक योजनाहरूको कार्यान्वयनको उपलब्धि वा प्रतिफल मिश्रित रहेको देखिएको छ। अर्थात् लक्ष्य तथा अपेक्षा अनुसार गुणात्मक उपलब्धि हुन सकेको देखिंदैन। आवधिक योजनालाई नीति कार्यक्रम आयोजना वा बजेट र क्रियाकलापमा रूपान्तरण गरेर कार्यान्वयनयोग्य क्रियाकलापहरूलाई मौद्रिक मूल्यमा रूपान्तरण गरेर बजेटको निर्माण गरिन्छ। बजेट तर्जुमा र कार्यान्वयन गर्ने कार्यमा सुधारको लागि आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ तथा नियमावली, २०७७ मा चरणबद्ध कार्यहरू उल्लेख गरी कार्यकारी मन्त्रालयहरू र अर्थ मन्त्रालयले बजेट तर्जुमा तथा कार्यान्वयनको लागि प्रमुख निकाय तोकिएको छ। यसमा राष्ट्रिय योजना आयोगको पनि प्रमुख भूमिका रहन्छ। तर्जुमा र कार्यान्वयन संयन्त्र भएपनि वार्षिक रूपमा महालेखापरीक्षकको कार्यालयले प्रस्तुत गर्ने प्रतिवेदनहरूले सरकारको खर्च गर्ने क्षमतामा कमजोरी रहेको र खर्च गरेको बजेट रकम पनि बेरुजुको रकम वार्षिक रूपमा वृद्धि हुन गई सार्वजनिक निकायहरूमा वित्तीय अनुशासनको कमी रहेको प्रतिविम्बित गरिएको छ। त्यस्तै सन् २०२३ मा प्रकाशन गरिएको सार्वजनिक खर्च तथा वित्तीय उत्तरदायित्व मूल्याङ्कनको ३१ सूचकहरूले बजेटका छवटा चक्रहरूमा नै सरकारको कमी कमजोरी रहेको र वित्तीय उत्तरदायित्व सुधारको लागि विभिन्न सिफारिस गरिएको छ। यसको अतिरिक्त वर्षपिच्छे प्रस्तुत हुने आय व्यय र वार्षिक बजेट तथा कार्यक्रम प्रस्तुत गर्ना साथ सांसद, जनता तथा सरोकारवाला वर्गहरूको प्रायः एउटै किसिमको भनाई हुने गरेको देखिन्छ, त्यो हो “बजेट त ठिकै छ तर कार्यान्वयन कस्तो हुन्छ”। यसरी बजेटको सेरोफेरोमा कुरा गरेपनि समग्र वित्तीय व्यवस्थापनको पक्षहरू नै यसको लागि जिम्मेवार देखिन्छ तर एक अर्थमा बजेटको चक्रमा हुने सम्पूर्ण क्रियाकलाप नै सार्वजनिक वित्तीय व्यवस्थापनको पक्षहरू रहेका हुन्छन्। माथि उल्लेख गरिएका सबै पक्षहरूको अनुसन्धान व्यापक हुने भएपनि सम्बन्धित पक्षको सिंहावलोकन हुने गरी यस लेखमा हाल नेपालको सार्वजनिक वित्तीय व्यवस्थापनको सन्दर्भमा चासोको रूपमा रहेको समग्र पक्षहरूको सन्दर्भमा गरिएको कानूनी, व्यवस्थापकीय पक्ष तथा कार्यान्वयनको सन्दर्भमा गरिएको अनुभवजन्य (Empirical) विश्लेषणको आधारमा समग्र सुधारका पक्षहरू प्रस्तुत गर्ने जमर्को गरिएको छ। विश्लेषणको लागि समावेश गरिएका विषयहरूमा पहिला विषयगत कमी कमजोरीहरू उल्लेख गरी सो विषयमा हुनुपर्ने सुधारका उपायहरू समग्रतामा प्रस्तुत गरिएको छ।

सार्वजनिक वित्तीय व्यवस्थापनको विश्लेषण र सुधारका पक्षहरू:

१. बजेट तथा कार्यक्रम तर्जुमा तथा विनियोजन र परिणाममुखी कार्यप्रणाली: वास्तवमा अहिलेको नेपाल सरकारको बजेट तथा विनियोजन प्रणाली र सो सम्बन्धी कार्य तथा कार्यक्रमहरू परिणाममुखी हुन नसक्नु नै सारभूत कमी कमजोरीको आधार देखिन्छ। कार्यक्रम बजेट लागु गर्ने कानूनी व्यवस्था भए पनि व्यवहारमा वार्षिक वृद्धि (Incremental) आधारमा नै बजेट तथा विनियोजन हुने प्रणाली कायमै छ। कार्यक्रमको आधारमा भनी बजेट तयार गरिए पनि सम्बन्धित मन्त्रालयहरूले आयोजना बैंकको आधारमा यथार्थ प्राथमिकता तोक्यो बजेट प्रस्ताव गर्ने अभ्यास कम र गरिहाले पनि औपचारिकता निर्वाहको रूपमा गर्ने गरेको देखिन्छ। त्यसैलाई खासै सुधार बिना राष्ट्रिय योजना

आयोग र अर्थ मन्त्रालयले रकमको सीमा (Ceiling) मानेर बजेट कटौती गर्ने अवस्था हुँदा कानूनको रूपमा कार्यक्रम बजेटको स्वरूपमा हुने तर वार्षिक वृद्धिको आधारमा विनियोजन हुने गरेको देखिन्छ। हालसालै नेपाल सरकारले जारी गरेको सार्वजनिक खरिद नियमावली, २०६४ को १४ औं संशोधन (२०८२/०१/१५) ले साविकमा बजेट विनियोजन गर्न छुट भएको वा विनियोजन गरेपनि अपर्याप्त भएको आधारमा विकास आयोजनाहरूको सम्झौताको अवधि थप गर्ने कानूनी व्यवस्थाले पनि बजेट तर्जुमाको कमी कमजोरी स्पष्ट हुन्छ। यसैले प्रमाणित गर्दछ कि परिणाममुखी बजेट प्रणालीको अभाव रहेको छ। नेपाल सरकारले सार्वजनिक खर्च पुनरावलोकन आयोग २०५७, २०६६ र २०७५ ले पनि परिणाममुखी बजेट प्रणाली लागु नभएको हुँदा समस्या भएको भनी शून्यमा आधारित तथा कार्यसम्पादनमा आधारित बजेट प्रणाली लागु गर्न सिफारिस गरेको भएता पनि उल्लिखित आयोगका सिफारिसहरू सरकारले केही रूपमा टुक्रा-टुक्रा रूपमा गरेको भएता पनि सारभूत रूपमा सुधारका सिफारिसहरू लागु गरेको छैन। शून्यमा आधारित वा कार्यसम्पादनमा आधारित बजेट प्रणालीले प्रणालीगत वस्तुगत आयोजनाहरू मात्र प्रस्तुत हुने भै राजनीतिक रूपमा तयारी बिना बजेट राख्ने अवसर हुने नदेखिँदा राजनीतिक रूपमा यस्तो सुधारतर्फ सरकार अग्रसर भएको देखिँदैन।

त्यसैले माथि उल्लिखित आयोगहरूले गरेको सिफारिस अनुसारको बजेट प्रणाली लागु गरी परिणाममुखी बनाउन अर्थ मन्त्रालयले अविलम्ब बजेट संरचनाको सुधार कार्य गर्नु आवश्यक छ। बजेट सुधारको सन्दर्भमा नेपाल सरकारको कार्य विभाजन नियमावली अनुसार मन्त्रालयगत उद्देश्य र कार्यक्षेत्र अनुसार आयोजना वा कार्यक्रमको लागि मन्त्रालयगत क्रियाकलापहरूको सूची (Chart of Activities) तयार गरी खाता सूची (Chart of Accounts) अनुसार मिलैजान गरी क्रियाकलापमा आधारित परिणाममुखी बजेट तयार गर्ने आधार तयार गर्नु आवश्यक छ। यसैले बजेट तयारी कार्यमा अभियानको रूपमा नै मध्यकालीन बजेट प्रणाली तथा प्रतिफलमा आधारित बजेट प्रणाली लागु गर्न सुधारको लागि पूर्वाधार तयार गरिनु पर्दछ। यस्तो सुधार नगरिदासम्म आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ९ र दफा १० मा उल्लेख गरिएको बजेट छलफल र तयारी तथा विनियोजनका आधारभूत पक्षहरू अनुसार बजेट तयारी र प्रस्तुत गर्ने अनिवार्य व्यवस्था गरिनु पर्दछ। जस अनुसार बजेट प्रस्ताव तथा छलफल गर्दा सो ऐन अनुसार कार्यकारी मन्त्रालयहरूको बजेट समितिले कार्य विभाजन नियमावली र आवधिक योजनाको आधार, मध्यकालीन खर्च संरचना, खर्चको मापदण्ड, दायित्व र श्रोतको प्रक्षेपण, बहुवर्षीय खरिद र विशेष परिस्थितिबाट सृजित दायित्व, आयोजनाको लागत लाभको विश्लेषण, आयोजना बैंकमा समावेश भएको तथा वित्तीय र भौतिक प्रगति समेतको आधारमा मन्त्रालयहरूले बजेट प्रस्ताव गर्ने व्यवस्था रहेकाले सो को अनिवार्य पालना हुने प्रभावकारी व्यवस्था राष्ट्रिय योजना आयोग र अर्थ मन्त्रालयले पालना गराउनु आवश्यक छ। यस्तो प्रस्ताव उपर अर्थ मन्त्रालयले क्षेत्रगत लक्ष्य र उपलब्धि, सम्भाव्यता अध्ययन प्रतिवेदन, वातावरणीय अध्ययन, विस्तृत अध्ययन, नर्म्स, ड्रइङ डिजाईन सहित आयोजना स्वीकृति सम्बन्धी कागजात, जग्गा प्राप्ति, आयोजना कार्यान्वयनको समय तालिका, खरिद गुरु योजना र वार्षिक खरिद योजना तथा आयोजनाको अपेक्षित प्रतिफलको विषयमा मन्त्रालयका सचिवको उपस्थितिमा छलफल गरी प्रतिवेदन तयार गर्नुपर्ने प्रावधान रहेको छ। यस्तो प्रतिवेदन तयार गरी सबै आयोजनाहरूको बजेट विनियोजन गरिएको भए खर्च नहुने र आर्थिक वर्षको अन्त्यमा खर्च गर्ने परिपाटीको अन्त्य गर्न सकिन्छ। त्यस्तै

अर्थ मन्त्रालयले सोही ऐनको दफा १० मा उल्लिखित प्रावधानहरू समेतको आधारमा खर्च गर्न सक्ने क्षमता समेत विचार गरी बजेट विनियोजन गर्नु अनिवार्य छ। यस प्रावधानको सम्बन्धमा नियामक निकायहरूले बजेट कार्यमा संलग्न सबै निकायहरूले सो ऐन तथा नियमावलीको प्रावधान पालना गरे नगरेको परीक्षण गरी आयोजना र कार्यक्रममा बजेट प्रस्ताव तथा स्वीकृति एवं विनियोजनको अध्ययन विश्लेषण गर्नुपर्दछ। यसमा कैफियत देखिएमा कार्यकारी मन्त्रालय, राष्ट्रिय योजना आयोग र अर्थ मन्त्रालय तथा प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयलाई सचेत गराउने वा जवाफदेहिता गराउने तथा उपयुक्त दण्डात्मक उपायहरू अवलम्बन गर्नुपर्दछ। यसो भएमा मात्र बजेट प्रस्ताव र विनियोजन यथार्थ भै बजेट प्रस्ताव, विनियोजन र खर्चमा देखिएका विसंगतीहरू नियन्त्रण र समाधान गर्न सकिन्छ।

२. **बजेट तथा कार्यक्रम खर्चको रकम कार्यान्वयन अनुगमन र दण्डात्मक प्रणाली:** आर्थिक वर्षको बजेट र कार्यक्रम पेश गर्ने समयमा कार्यान्वयनको प्रभावकारिता सबैको चासोको विषय रहने गर्दछ। त्यसपछि सबै कार्यकारी मन्त्रालय, अर्थ मन्त्रालय तथा राष्ट्रिय योजना आयोगले आर्थिक वर्षको आवधिक समयमा कार्यान्वयन र अनुगमन गर्ने प्रावधान रहेको छ। तर अहिलेसम्म पनि बजेट कार्यान्वयन प्रभावकारी हुन नसकेको, पूँजीगत खर्च कम हुने र समयमा नहुने र सरकारको वित्तीय अनुशासन कायम गर्न नसकिने। अर्थ मन्त्रालयले समग्र वित्तीय अनुशासन कायम गर्नको लागि समय समयमा बजेट नियन्त्रण गर्न निर्देशन दिने गरेको छ। त्यस्तै प्रत्येक मन्त्रालयले मासिक रूपमा र राष्ट्रिय योजना आयोगले राष्ट्रिय समस्या समाधान समिति मार्फत बजेट र कार्यक्रमको मूल्याङ्कन तथा अनुगमन समीक्षा गरिन्छ। तर यति गर्दा पनि बजेट खर्च तथा आयोजनाको प्रगति समीक्षा गरिदा कम प्रगति गरे पनि यस पछि सुधार गर्ने भनी निर्देशन दिने गरेको तर सम्बन्धित पदाधिकारीलाई दण्ड दिने गरेको अभ्यास छुँदै छैन भन्ने स्थितिमा छ। यसरी दण्डहीनताको कारणले पनि बजेट कार्यक्रम र आयोजना वार्षिक कार्यक्रमको तालिका अनुसार कार्यान्वयन हुन सक्दैन। यसको प्रमुख आधार बजेट तर्जुमाका समयमा गरिएको कमजोरी पनि रहेको छ। यसैले आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा १९ मा स्वीकृत बजेट तथा कार्यक्रम कार्यान्वयन गर्ने व्यवस्था गरिएकोमा सोही ऐनको दफा २३ मा बजेट तथा कार्यक्रमको अनुगमन र मूल्याङ्कन गर्ने व्यवस्था समेत गरिएको छ। यस प्रावधान बमोजिम मासिक रूपमा सचिवले र त्रैमासिक रूपमा मन्त्रीले अनुगमन तथा मूल्याङ्कन गर्ने व्यवस्था गरिएको छ। यसको अभ्यास हालसम्म प्रभावकारी हुन सकेको देखिँदैन। बैठक बसेको भनिएता पनि औपचारिकता मात्र हुने गरेकोले सो को प्रभावकारी अनुगमन मूल्याङ्कन गर्ने र समयमा नै काम नगरेमा दण्डात्मक व्यवस्था प्रभावकारी बनाउने प्रावधान लागु हुन सकेको देखिँदैन।

३. **सार्वजनिक खरिद प्रणालीको प्रभावकारिता:** आयोजना, बजेट तथा कार्यक्रमको वस्तुगत र प्रभावकारी कार्यान्वयन सार्वजनिक खरिद प्रणालीको प्रभावकारिता बिना सम्भव नै छैन। जतिसुकै राम्रो बजेट आयोजना वा कार्यक्रम तर्जुमा गरेपनि सार्वजनिक खरिद कानूनको पालना गरी खरिद र खर्च नगरेसम्म लक्षित कार्यक्रम बजेट तथा आयोजनाहरूको समय र तोकिएको बजेटमा सम्पन्न गर्न कठिनाई हुन्छ। खरिद कार्यको लागि बजेट तथा कार्यक्रमको तर्जुमा र आयोजना बैंकको तयारीको समय देखि नै

ध्यान दिनुपर्दछ। खरिदको तयारीको कारवाहीको रूपमा बजेट कार्यक्रम र आयोजनाको आवश्यकतानुसार खरिद कार्यको आवश्यकताको पहिचान गरी बजार अध्ययन प्रतिवेदन (Market Survey Report) सहितको वस्तुगत विश्लेषण, प्राविधिक विवरण (Technical Specification), प्याकेजको तयारी, लागत अनुमानको यथार्थ तयारी, उपयुक्त खरिद विधि र सो विधि अनुसारको खरिद सम्झौताको चयन गर्ने तथा यी सबै तयारीका कार्यहरूको आधारमा खरिद गुरु योजना र वार्षिक खरिद योजनाको तयारी गरी सो आधारमा तोकिएको समयमा खरिद कार्यको लागि क्रियाकलापगत कार्यान्वयन तालिका अनुसार हुन पर्दछ। तर यस्तो तयारी कार्यको सम्बन्धमा सार्वजनिक निकायहरूको सर्भेक्षण गर्ने हो भने यस प्रक्रियामा शृङ्खलाबद्ध आउने खरिदका चरणहरू अपवाद बाहेक विरलै प्रयोग हुने देखिन्छ। हालसम्म करिब २० वर्षको सार्वजनिक खरिदसम्बन्धी अध्ययन अध्यापनको दौरानमा तालिमको कक्षासत्रमा प्राप्त सूचनाहरूले यही कुराको पुष्टी गर्दछ। यसरी तयारीका कार्यहरू सबै पूरा नगरे पनि हचुवाको रूपमा मन्त्रालयगत बजेट सूचना प्रणालीको बजेट प्रविष्टीको समयमा अनिवार्य गरिएको हुँदा वार्षिक खरिद योजना पेश गर्ने र विद्युतीय खरिदको लागि पनि अनिवार्य गरिएको हुँदा सो को ढाँचा भरेर पेश गर्ने औपचारिकतासम्म भन्दा अत्युक्ति हुने छैन। यथार्थमा सो खरिद योजनाको तयारीको लागि आवश्यक आधारभूत सात कार्यहरूको पूर्ण तयारी शायदै गरिन्छ। यसैले खरिद योजनाले तोकिएको मितिमा खरिद कार्यको परिणाम दिने अवस्था भएपनि सम्बन्धित आयोजना वा कार्यक्रमको आधारमा खरिद कार्यको अनुगमन सो को व्यवस्थापनले विरलै गर्ने गरेको देखिन्छ भने तालुक विभाग तथा मन्त्रालयले पनि यस कार्यमा खासै चासो राखेको पाईदैन। यसैले खरिद कार्य समयमा हुन नसक्ने कारण पहिल्याउन सकिनेमा सो हुन सकेको देखिंदैन। यसले गर्दा सार्वजनिक वित्त व्यवस्थापनको एक प्रमुख उद्देश्य सञ्चालन कार्यकुशलता (Operating Efficiency) प्राप्त गर्न सकिने अवस्था रहँदैन। खरिद कार्यसम्बन्धमा महालेखापरीक्षको कार्यालयको वार्षिक प्रतिवेदनहरूमा निम्न कुराहरूको कमी औल्याईएको छः

- सार्वजनिक खरिद कानूनको कार्यान्वयनको लागि विषयगत निर्देशिका तथा प्राविधिक मार्गदर्शन सार्वजनिक खरिद अनुगमन कार्यालयले जारी गर्नुपर्ने सो नगरिदा सार्वजनिक निकायहरूमा अन्यौल हुन गएको देखिएको।
- निर्माण कार्यको नर्मसमा प्रविधिमा भएको परिवर्तन अनुसार सुधार र अद्यावधिक हुन नसकेकोले लागत अनुमानमा समस्या आएको छ भने निर्माण व्यवसायीको व्यावसायिक र प्राविधिक क्षमताको मूल्याङ्कन गरी क्षमताको मूल्याङ्कनको लागि निर्माण व्यवसायीले गर्नसक्ने काम र संख्याको अधिकतम सीमा भित्र तोक्न सकिएको देखिंदैन।
- खरिद कार्यको टुक्राउने र प्याकेजिग गर्ने कार्य यथार्थ र व्यवस्थित हुन नसकेको हुँदा खरिद कानूनले लक्षित गरे अनुसारको प्रतिस्पर्धात्मकताको स्थिति हुन कठिन भएको छ भने निर्माण कार्यको माध्यमको रूपमा रहेको उपभोक्ता समितिको पनि कानून सम्मत प्रयोग नभै यस्तो समितिले गर्ने भनिएको कार्यहरू ठेकेदार मार्फत गराउने प्रवृत्ति हावी हुन गै कानूनको मनसाय अनुसार हुन सकेको देखिंदैन। यस सम्बन्धमा गहन अध्ययन विश्लेषण र कानूनी सुधारको कार्य गरिनु आवश्यक रहेको छ।

- त्यस्तै पूर्वाधार निर्माण कार्यको लागि ड्रइंग डिजाईनको लागि सम्बन्धित प्राविधिक कर्मचारी वा परामर्शदातालाई कानून बमोजिम जिम्मेवार बनाउने तथा निर्माण कार्य समयमा सम्पन्न गराउन सहज वातावरणको निर्माण गर्ने कार्य हुन सकेको देखिदैन। किनभने सुपरिवेक्षण तथा अनुगमनलाई प्रभावकारी बनाउने तथा बाधा विरोध समयमा नै समाधान, सबै निकाय बीच समन्वय र सहकार्य हुने व्यवस्था गर्नुपर्नेमा सो हुन नसकेको बाट (उदाहरणको लागि ललितपुरको ग्वाकोमा निर्माण भएको फ्लाई ओभरको निर्माण कार्य करिब सम्पन्न हुने अवस्थामा पुनः बनाउनु पर्ने अवस्था) पनि पुष्टी हुन आउँछ।
- सार्वजनिक खरिद कानून अनुसार खरिद सम्झौताको कार्यान्वयन प्रभावकारी नहुँदा लागत र समय बढ्न जाने अवस्था सिर्जना हुनुको साथै खरिद सम्झौताको अन्त्य, वित्तीय फरफारक र क्षतिपूर्ति लिने कानूनी प्रावधानको कडाईका साथ कार्यान्वयन नहुँदा पनि आयोजना वा कार्यक्रम समयमा सम्पादन हुन सकेको देखिदैन।
- हाल विद्युतीय खरिद प्रणालीबाट खरिद कार्य भैरहेको भएता पनि सबै सार्वजनिक निकायहरूको (दातृ निकाय समेत) व्यवस्थित हुन सकेको छैन।

उल्लिखित समस्याहरूको निराकरणको लागि कार्यकारी मन्त्रालयहरूले बजेट समितिमा पेश हुने बजेट तथा कार्यक्रम वा आयोजनाको खरिद कार्यको तयारी पूरा गरेर मात्र खरिद योजना तयार गर्ने र त्यस्तो खरिद योजनाको आधारमा तोकिएको समयमा खरिद व्यवस्थापन गर्नुपर्ने व्यवस्था गरी सो अनुसार कार्य सम्पादन नगर्ने पदाधिकारीहरूलाई सम्बन्धित कानून अनुसार कारवाही गरिनु पर्दछ। यसको लागि आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ को दफा ५७ र सार्वजनिक खरिद ऐन, २०६३ तथा सुशासन ऐन, २०६४ का प्रावधान अनुसार दण्ड दिने प्रणाली स्थापित गरिनु आवश्यक छ। सोही अनुसार प्रथम प्राथमिकता र राष्ट्रिय गौरवको आयोजनाहरूको खरिद करार सम्झौता प्रशासन (Contract Administration) प्रभावकारी बनाउन विशेष अनुगमनमा जोड दिएर अनुगमन गर्नु पर्ने र आवश्यकतानुसार कार्यसम्पादनमा समस्या भए दण्ड दिन ढिलाई गर्नु हुँदैन। यसको लागि सम्बन्धित मन्त्रालयले मासिक रूपमा सचिवको अध्यक्षतामा हुने समीक्षा बैठक तथा मन्त्रीस्तरीय तीन महिनामा हुने बैठकको साथै आवश्यकतानुसार राष्ट्रिय योजना आयोगले गर्ने राष्ट्रिय समस्या समाधान समितिमा छलफल गरी समयमा खरिद कार्य र सम्झौता प्रशासन पूरा नगर्ने पदाधिकारीहरूलाई दण्ड दिने कार्य प्रभावकारी बनाउनु आवश्यक छ। त्यस्तै खरिद सम्बन्धी कार्यहरूमा सम्बन्धित मन्त्रालयहरूले गर्ने अनुगमन र निरीक्षण गरेको प्रतिवेदनको मासिक रूपमा विश्लेषण गरी अनुगमन गर्ने कार्य प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयले गर्नु अति आवश्यक छ। यसको लागि सार्वजनिक खरिद अनुगमन कार्यालयले सार्वजनिक खरिद ऐन र नियमावलीको व्यवस्था अनुसार कारवाही गर्न बजार प्रतिवेदन, प्राविधिक विवरण, प्याकेज निर्धारण, लागत अनुमान तयारी, खरिद सम्झौताको तयारी, कालोसूची लगायत समय समयमा विकासको गति अनुसार स्पष्ट गर्नुपर्ने विषयहरूमा मार्गदर्शन, निर्देशिका तथा प्राविधिक नोट (Technical Notes) जारी गरी समस्याको सहजीकरण गर्नुपर्दछ। नयाँ खरिद प्रकृया तथा निजीक्षेत्रलाई पूर्वाधारमा सहभागी गराउन सार्वजनिक निजी साझेदारी जस्ता विधिहरूको लागि खरिद तथा नमूना सम्झौता जारी गर्नुपर्ने आवश्यक छ।

४. **आन्तरिक नियन्त्रण र आन्तरिक लेखा परीक्षण प्रणालीको कार्यान्वयन:** आन्तरिक नियन्त्रण प्रणाली: यस प्रणालीले निकायगत सञ्चालन उद्देश्य प्राप्त र आर्थिक कारोबार स्वच्छ बनाई न्यून कैफियत हुने गरी संस्थाको प्रतिफल प्राप्तिको माध्यमको रूपमा काम गर्दछ। आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ तथा नियमावली २०७७ ले आर्थिक कारोबार गर्दा र निकायको उद्देश्य हासिल गर्न आन्तरिक नियन्त्रण प्रणाली निकायगत रूपमा तयार गरी लागु गर्ने व्यवस्था गरिएको भएता पनि परिणाम आउने गरी नभै औपचारिक रूपमा सतही तवरबाट लागु गरेजस्तो देखिने गरी काम भएको देखिन्छ। सो कानून अनुसार महालेखा नियन्त्रक कार्यालयले आन्तरिक नियन्त्रण प्रणाली मार्गदर्शन जारी गर्नुपर्ने र सो मार्गदर्शनको आधारमा सबै सार्वजनिक निकायहरूले यस्तो प्रणाली निकायगत रूपमा तयार गरी लागु गर्ने प्रावधान रहेको छ। सो को अनुशरण गरी शहरी विकास मन्त्रालय, स्वास्थ्य तथा जनसंख्या मन्त्रालय आदिले यस्तो प्रणाली लागु गरेको देखिएता पनि महालेखा नियन्त्रक कार्यालय र उल्लिखित मन्त्रालयहरूले एजेन्सी स्तरको (Agency Level) समग्रमा विवरण उल्लेख गरेको देखिएको भएता पनि कारोबारस्तर (Transaction Level) को आन्तरिक नियन्त्रण प्रणाली जारी हुन सकेको देखिंदैन। यसले केवल औपचारिकताको रूपमा निर्देशिका तयार गर्ने गरेको र कतिपयले त तयार गरेको पनि देखिंदैन। आन्तरिक लेखापरीक्षणले आन्तरिक नियन्त्रण प्रणालीको पर्याप्तताको समीक्षा र परीक्षण गर्ने भनिएकोमा सो कार्य हुन सकेको देखिंदैन। यसले गर्दा समयमा छलकपट वा हिनामिना पत्ता लगाउन सक्ने अवस्था देखिंदैन। स्थानीय तह र प्रदेश तहको सरकारको पनि यस्तै मिल्दो जुल्दो अवस्था रहेको देखिन्छ। सार्वजनिक निकाय र मातहतमा संचालित आयोजना वा कार्यक्रमको सञ्चालन उद्देश्यहरू तथा आर्थिक अनुशासन र जिम्मेवारी कायम हुन नसक्नुको प्रमुख कारण आन्तरिक नियन्त्रण प्रणालीको संस्थाको उद्देश्य लक्षित बजेट अनुसार हासिल गर्न अनिवार्य व्यवस्था पनि पालना हुन नसक्नु सरकारको उदासिनता स्पष्ट हुन्छ।

त्यसैले प्रस्तुत प्रणाली प्रभावकारी बनाउन मन्त्रालय वा केन्द्रीय निकायमा लेखापरीक्षण तथा आन्तरिक नियन्त्रण समितिको कार्यात्मक कार्यक्षेत्र स्पष्ट गरी समय र जिम्मेवारी तोक्नु आवश्यक छ। मातहतका निकायहरूले यस्तो प्रणाली तयार गरी लागु गरे नगरेको प्रत्येक मन्त्रालयमा गठन हुने सो समितिले मासिक रूपमा गरी लेखा उत्तरदायी अधिकृतलाई प्रतिवेदन गरी सो प्रणाली कार्यान्वयन नगर्ने निकायहरूलाई मासिक रूपमा सचिवको अध्यक्षतामा हुने बैठकमा छलफल गरी अनुगमन गर्ने र नगर्ने पदाधिकारीहरूलाई दण्ड हुने व्यवस्था गर्नुपर्दछ। तर अविलम्ब महालेखा नियन्त्रक कार्यालयले कामको प्रकृति अनुसार निकायहरूको कारोबारस्तरको आन्तरिक प्रणाली मार्गदर्शन तयार गरी लागु गर्नु अति आवश्यक छ र सो अनुसार सबै सरकारी निकायहरूले निकायगत आन्तरिक नियन्त्रण प्रणाली लागु गर्नु पर्दछ। जस्बाट निकायको उद्देश्य र प्रतिफल प्राप्तिको कार्यसम्पादन मापन तथा आर्थिक कैफियतहरूमा कमी गर्न सकियोस।

आन्तरिक लेखा परीक्षण: आन्तरिक नियन्त्रण प्रणालीसँग प्रत्यक्ष जोडिएको आन्तरिक लेखा परीक्षण (आलेप) सुधारको पर्खाइमा रहेको अर्को पक्ष हो। आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व कानूनले महालेखा नियन्त्रक कार्यालय अन्तर्गतको कोष तथा लेखा नियन्त्रक कार्यालयहरू र प्रदेश सरकारको प्रदेश लेखा नियन्त्रक कार्यालयहरू तथा स्थानीय तहको सो तहको कर्मचारीहरूले नै

आन्तरिक लेखापरीक्षण गर्ने कानूनी व्यवस्था गरेको छ। हालसम्मको महालेखापरीक्षकको वार्षिक प्रतिवेदनहरूले तीनै तहको आलेप प्रभावकारी हुन सकेको छैन। सामान्यतः महालेखा परीक्षक र मलेप कार्यालयले औचित्यको आधारमा हुने बेरुजु बाहेक नियमितता, असूल गर्ने र पेशकी बेरुजु कमी गर्न र न्यून गर्न सकिन्छ। तर आलेप प्रभावकारी बनाउन उल्लिखित ऐनमा छुट्टै उपसमूह गठन गरी आलेप प्रभावकारी बनाउने प्रयास नभएको हैन। तर आलेपको लागि कर्मचारी खटाउन समस्या हुने गरेको र सो उपसमूहमा काम गर्न नमान्ने प्रवृत्ति देखिएको छ। त्यस्तै वार्षिक रूपमा मलेनिकाले अर्थ मन्त्रालयमा आलेपको वार्षिक प्रतिवेदन पेश गरेको भएता पनि व्यवस्थापन समक्ष (मन्त्रालयको सचिव) त्रैमासिक रूपमा पेश हुन सकेको छैन। यस्तो प्रतिवेदनको माध्यमबाट समयमा नै आर्थिक हिनामिना र कैफियत समाधान गर्न सकिने भएकोमा त्यस्तो हुन सकेको छैन। वास्तवमा आलेप प्रभावकारी हुने हो भने जोखिममा आधारित समसामयिक लेखापरीक्षण (Concurrent Audit) मा आलेप लगाउने हो भने हालको बेरुजु हुने प्रवृत्ति तथा आयोजना वा कार्यक्रम कार्यान्वयनमा देखापरेका समय र लागतको समस्या अधिकांश रूपमा समाधान गर्न सकिन्छ। तीनै तहको सरकारले आलेपलाई खासै महत्त्व नदिएको कारणले यस परिप्रेक्ष्यमा आलेपलाई कानूनी औपचारिकता मात्र व्यवहार गरी वास्तवमा व्यवस्थापनको रचनात्मक अङ्ग (Constructive Arms) को रूपमा स्थापित गर्न सकेको देखिंदैन यसले गर्दा नेपालको आन्तरिक लेखापरीक्षण वास्तविक उपयोगी कार्यको रूपमा नभै कानूनी औपचारिकताको रूपमा हेर्ने गरिएको देखिन्छ। यसले गर्दा कतै सरकारी निकायहरूको व्यवस्थापन पक्षले आलेपको दार्शनिक पक्षलाई भुल्न आटेको पो हो कि भन्ने आशँका गर्नुपर्ने अवस्था सिर्जना भएको छ। जसमा व्यवस्थापनलाई मतलबै नभएको विषय पो हो कि भन्ने भान परेको देखिन्छ। वर्षेनी बढ्दै गएको बेरुजुहरूको स्थिति र मलेपको कार्यालयको वार्षिक प्रतिवेदनहरूमा कमजोर आलेप भनी गर्ने गरेको टिप्पणीले यसै कुरालाई संकेत गरेको देखिन्छ।

हालसम्मको आलेप प्रभावकारिता अध्ययन गर्दा आलेपलाई विशेष महत्त्व दिई तत्काल सुधारका कदमहरू चाल्नुपर्ने देखिन्छ। यसको लागि मुलतः चार पक्षमा सुधार गर्नु आवश्यक छ। एक, हालको आलेपसम्बन्धी संरचना र कार्यप्रभावकारितासम्बन्धी एक कार्यदल अर्थ मन्त्रालयले गठन गरी आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व कानूनको व्यवस्था अनुसार लेखापरीक्षण उपसमूहको प्रभावकारी परिचालनको व्यवस्थामा सुधार र प्रतिवेदनको गुणात्मक अभिवृद्धिको लागि कार्यदलको सिफारिसको आधारमा सुधार गर्ने। दुई, अर्थ मन्त्रालय, महालेखा नियन्त्रक कार्यालय तथा प्रत्येक मन्त्रालयका पदाधिकारी सम्मिलित टोलीले कोलेनिका र प्रलेनिकाको सट्टा विषयगत मन्त्रालयमा नै रहने गरी आलेप समूह गठन गरी बाह्य श्रोतबाट समेत विज्ञ लिने गरी विचार गरी हालको संरचना खारेज गरी मन्त्रालयबाट नै आलेप टोली खटाई काम गर्ने प्रणाली स्थापित गर्ने। तीन, प्रशासन सेवा भित्र आन्तरिक लेखापरीक्षण समूह नै गठन गरी संघीय तहमा मन्त्रालयस्तरमा लेखापरीक्षण तथा आन्तरिक नियन्त्रण समिति मार्फत आलेप गर्ने तथा प्रदेश तहमा आलेप डिभिजन खडा गरी सो डिभिजनले प्रदेश तह र कार्यक्षेत्र भित्रका स्थानीय तहका निकायहरूको आलेप गर्ने प्रणाली आवश्यक देखिन्छ। प्रदेश र स्थानीय तहमा आलेप पदाधिकारीहरू स्वतन्त्र रूपमा काम गर्न कठिनाई र पेशागत आचरणको पालना गराउन कठिन हुने भएकोले यस्तो संरचनाको बारेमा सोच्नु आवश्यक देखिन्छ। चौथो, ठूला ठूला आयोजनाहरूको लागि छुट्टै आलेप डिभिजन महालेखा नियन्त्रक कार्यालयमा खडा गरी सो

डिभिजनले आलेप गर्नु आवश्यक देखिन्छ, किनभने आलेप गर्ने कर्मचारीको स्तर तथा पेशागत स्वतन्त्रताको साथै कामको सघनताको आधारमा यस्तो व्यवस्था गरिनु आवश्यक छ।

५. **खर्चको मापदण्ड र आर्थिक क्रियाकलापहरूको मूल्य निर्धारण:** सार्वजनिक निकायले बजेट तयार गर्दा वा खर्च गर्दा वा खरिद कार्यको काम गर्दा खर्चको मापन गर्ने मानक तथा आधारहरू आवश्यक पर्दछ। राष्ट्रिय योजना आयोगले आवधिक योजनामा नीतिगत लागत पनि क्षेत्रगत रूपमा प्रकाशित गर्ने गरेको देखिन्छ। तर यो पर्याप्त देखिंदैन। यस्तै क्रियाकलापगत मूल्याङ्कन गर्ने आधार हुन सक्दैन। विषयगत मन्त्रालय जस्तै शिक्षा स्वास्थ्य कृषि वन तथा पूर्वाधार जस्ता क्षेत्रहरूमा अनुमान गर्ने कार्यको लागि मन्त्रालयगत खर्चको मापदण्ड आवश्यक पर्दछ। यस्तो मापदण्ड मन्त्रालयहरूको कार्य क्रियाकलापहरूको आधारमा सो कार्य सम्पादन गर्न फरक फरक प्रकृतिको कार्यहरूको लागि आवश्यक लागतको आधारमा तयार गर्नुपर्दछ। यस्तो लागत विगतमा भएको खर्च र कार्य वा क्रियाकलापको प्रकृति तथा परिमाणको आधारमा एकाईगत रूपमा तयार गर्नु आवश्यक छ। त्यसैले आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व कानूनमा प्रत्येक मन्त्रालयले मन्त्रालय र मातहतको निकायहरूको लागि खर्च गर्ने मापदण्ड तयार गर्नुपर्ने प्रावधान गरेको छ। हालसम्म अर्थ मन्त्रालयले आन्तरिक प्रयोजनको लागि तयार गरेको कार्यसञ्चालन निर्देशिका बमोजिमको मापदण्ड बाहेक अन्य मन्त्रालयहरूले सो कानून बमोजिम खर्चको मापदण्ड तयार गरेको देखिंदैन। यसको अभावले बजेट, कार्यक्रम र आयोजना बैंक तयारी, सार्वजनिक खरिद कार्यमा लागत अनुमान तयारीको साथै निकायगत प्रतिफल (Output) मा आधारित विनियोजन प्रणाली विकासमा व्यवधान भै बजेट रकम तथा आयोजनाको लागत यथार्थ हुन सकेको छैन भने मन्त्रालयगत खर्चको मापदण्डको अभावको कारणले लागत अनुमान तयार गर्न द्विविधा हुन गैँ उजूरी पर्दा नियामक निकायहरूले गर्ने व्याख्या आफ्नै किसिमले गर्दा सार्वजनिक निकायहरूले आधार स्पष्ट गर्न नसक्दा कारबाहीमा पर्ने संभावना देखाई निर्णय गर्न पन्छिने अवस्था सिर्जना हुन पुगेको देखिन्छ। बजेट र कार्यक्रम तयार गर्दा अनावश्यक रस्साकस्सी हुन गैँ यथार्थ बजेट पनि बन्न गाह्रो देखिन्छ जस्तै गर्दा आर्थिक वर्षको शुरुमा बजेट पारीत नहुँदै रकमान्तर श्रोतान्तर र बजेट थप गर्ने होडबाजी अर्थ मन्त्रालयको विगत र हालको अवस्थाले पनि देखाउँछ।

खर्चको मापदण्डको लागि सर्वप्रथम सम्बन्धित मन्त्रालयहरूले गत वर्षको कार्यक्रम आयोजना र बजेटमा समावेश भएका क्रियाकलापको आधारमा भएको खर्चको प्रकृति र प्रकार अनुसार (मालसामान, परामर्श सेवा, निर्माण कार्य, अन्य सेवा, मर्मत सम्भार आदि) खर्च भएको तथा प्राप्त प्रतिफलको आधारमा तयार गर्नुपर्दछ। सो आधारमा मन्त्रालयगत खर्चको मापदण्ड तयार गरी संघीय अर्थ मन्त्रालय (प्रदेशको लागि प्रदेश अर्थ वा आर्थिक मामिला मन्त्रालय र स्थानीय तहको कार्यकारी समिति) मा पेश गरी मन्त्रालयहरू, अर्थ मन्त्रालय, राष्ट्रिय योजना आयोग, महालेखापरीक्षकको कार्यालय, महालेखा नियन्त्रक कार्यालय तथा मन्त्रालयको बजेट समितिसँग छलफल गरी वार्षिक खर्चको मन्त्रालयगत मापदण्ड तयार गरी सम्बन्धित मन्त्रालयहरूलाई उपलब्ध गराउनु आवश्यक छ। यसको लागि महालेखा नियन्त्रक कार्यालयले सञ्चालन गरेको एकल खाता कोषबाट उपलब्ध हुने तथ्याङ्क तथा कम्प्युटीकृत सरकारी लेखा प्रणालीको विद्युतीय प्रणाली मार्फत हुने खर्चको विवरण अनुसार आधार

बनाउन सकिन्छ। यसको लागि महालेखा नियन्त्रक कार्यालयमा खर्च मापदण्ड निर्धारण कार्यदल गठन गरी अर्थ मन्त्रालयले सो कार्यदलको सिफारिसको आधारमा मापदण्ड स्वीकृत गरी लागु गर्नु उपयुक्त हुने देखिन्छ।

६. विद्युतीय आर्थिक कारोबार र एकीकृत वित्तीय व्यवस्थापन सूचना प्रणाली: वर्तमान समयमा नेपालको सार्वजनिक वित्तीय व्यवस्थापन प्रणालीमा विद्युतीय प्रणालीको व्यापक प्रयोग भएको छ। बजेट तर्जुमा, लेखाइकन, निकासा, खर्च व्यवस्था, विद्युतीय खरिद, आवधिक प्रतिवेदन, वार्षिक प्रतिवेदन लगायत सम्पत्तिको अभिलेख पनि विद्युतीय सूचना प्रणाली मार्फत नै उपलब्ध हुने गरेको देखिन्छ। यस्तै गर्दा सार्वजनिक वित्तीय व्यवस्थापनको क्षेत्र सूचना प्रविधिमा भएको छ। बजेटको लागि अर्थ मन्त्रालयले Line Ministry Budget Information System, Provincial Line Ministry Budget Information System (PLMBIS) प्रणाली सञ्चालन गरेको छ भने महालेखा नियन्त्रक कार्यालयले निकासा खर्चको लागि Treasury Single Account, खर्चको लेखाइकन र प्रकृयाको लागि Computerized Government Accounting System, खर्चको एकीकृत विवरण प्रतिवेदनको लागि Financial Management Information System, राजस्वको लागि Revenue Management Information System, सम्पत्तिको अभिलेखको लागि Public Assets Management System तथा स्थानीय तहको बजेट तर्जुमा, अभिलेख र प्रतिवेदनको लागि Subnational Treasury Regulatory Application (SuTRA) प्रणाली सञ्चालन गरेको छ। त्यस्तै खरिद सम्बन्धी कार्यहरूको प्रकृयाको लागि Electronic Government Procurement (e-GIP) सार्वजनिक खरिद अनुगमन कार्यालयले सञ्चालन गर्ने गरेको देखिन्छ भने राष्ट्रिय योजना आयोगले पनि आयोजना बैंकको लागि विद्युतीय सूचना प्रणाली लागु गरेको देखिन्छ। यसरी कार्यात्मक र तहगत सरकारको लागि विद्युतीय सूचना प्रणालीको व्यापक प्रयोग हुने गरेको अवस्था भए पनि संघ प्रदेश र स्थानीय तहले सञ्चालन गर्ने विद्युतीय कारोबारहरू अन्तरसम्बन्धित विद्युतीय प्रणाली एकीकृत नहुँदा बजेट निकासा, खर्च व्यवस्थापन, राजस्व तथा खर्च प्रतिवेदन प्रणाली व्यवस्थापन प्रभावकारी हुन सकेको छैन। सरकारको एकीकृत विवरण Whole of the Government प्रतिवेदन अझै गर्न सकिने व्यवस्था देखिँदैन। भौतिक प्रगति प्रतिवेदन पनि हुन सकेको देखिँदैन भने तीनै तहको एकीकृत विषय मन्त्रालयगत निकासा खर्च र भौतिक र वित्तीय प्रगति विवरण प्रतिवेदन हुन सक्ने अवस्था छैन। यस्ता विद्युतीय प्रणालीहरूको सञ्चालन सुरक्षा (Cyber Security), लाईसेन्स नवीकरण र तथ्याङ्क तथा सञ्चालन भण्डारण पनि चुनौतीपूर्ण हुँदै गएको छ भने सूचना प्रविधिको प्रणाली निर्माणको खरिद र सञ्चालनको कार्यमा विज्ञहरू निकायहरूमा टिकाई राख्न पनि कठिन हुने गरेको देखिएको छ।

७. आयोजना तथा कार्यक्रमको व्यवस्थापन: वस्तुगत र प्रतिफलमुखी कार्यक्रम वा आयोजना तयार गर्ने आवधिक योजनाको वास्तविक र अर्थपूर्ण कार्यान्वयनको लागि आयोजना बैंकको अवधारणा ल्याए पनि यसको तीनै तहको सरकारले औपचारिकतामा सीमित गरेको र वास्तवमा छिटपुट बाहेक यसको कार्यान्वयनमा गम्भीरता नै देखिँदैन, किनभने यसले “चिर्कटो बजेट” को अभ्यासमा रोक लगाउँछ। केही समय अघि नियामक निकायले आयोजना बैंक नभई बजेट तथा कार्यक्रम तर्जुमा नगर्ने भनी गरेको निर्देशन आएपछि यस्तो बैंकको सूची तयार गर्ने कार्यमा केही तदारुकता आएपनि यथार्थमा

अझै सकिएको देखिंदैन। आयोजना बैंकको मुख्य उद्देश्य राजनीतिक प्रेरित नभै आर्थिक विकासमा योगदान गर्ने आयोजना मात्र विवेकपूर्ण र सम्भाव्यताको आधारमा मात्र आयोजना वा कार्यक्रम सञ्चालन गर्ने अवधारणा रहेको छ। हालसम्मको अभ्यासमा महालेखापरीक्षकको कार्यालयको वार्षिक प्रतिवेदनहरूमा अन्य कुराको अतिरिक्त निम्न कमी कमजोरीहरू औल्याएको देखिन्छ:

- आयोजनाहरूको छनौट गर्दा विस्तृत अध्ययन लागत लाभ विश्लेषण प्राथमिकीकरण र आयोजना बैंकको अभ्यास व्यवहारमा उतार्न नसकिएको,
- आयोजनासम्बन्धी सूचना व्यवस्थित अनुगमन र मूल्याङ्कन र आयोजना व्यवस्थापन सूचना प्रणाली कार्यान्वयन हुन नसकेको,
- आयोजनाको नेतृत्व तयार गर्दा कार्यसम्पादन करार, आयोजना अवधिभर सरुवा नगर्ने नीति, कार्यसम्पादन र वृत्ति विकासको आवद्धता हुन नसकेको,
- आयोजनाका प्रारम्भिक र तयारीका कार्यहरू जस्तै जग्गा प्राप्ति वातावरणीय अध्ययन, अन्तरसमन्वय र स्वीकृति, जग्गा प्राप्ति र मूल्याङ्कन सरलीकृत र पारदर्शी हुन नसकेको,
- निर्माण कार्यको नर्मसमा सामयिक सुधार हुन नसकेको र आयोजना सुपरिवेक्षणको कार्य सबल र प्रभावकारी हुन नसकेको,
- आयोजना कार्यान्वयन गर्दा अन्तरसम्बन्धित कार्यको सडक, विद्युत, टेलिफोन, खानोपानी, वन आदिसँग सम्बन्धित कार्यमा समन्वय हुन नसकेको,
- निर्माण व्यवसायीको निर्माण क्षमताको विश्लेषण गर्दा जनशक्ति, हेभी मेशीन उपकरणहरू, निर्माण सामग्रीको उपलब्धता आदिको व्यावसायिक र प्राविधिक क्षमताको मूल्याङ्कन प्रभावकारी हुन नसकेको,
- आयोजनाको ड्रइङ डिजाइन, सर्भेक्षण, प्रक्षेपित वित्तीय विवरण तयारी विभागीय जनशक्तिबाट नहुने भएमा मात्र परामर्शदाताको प्रयोग हुनुपर्नेमा सो कुरामा ध्यान नपुगेको।

यस्तो कमी कमजोरीको समाधानका लागि हाल सार्वजनिक खरिद कानून र आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व कानूनमा उल्लिखित प्रकृयाहरू पालना गर्न सके धेरै जसो समाधान गर्न सकिन्छ। यस सन्दर्भमा कार्यकारी मन्त्रालयको बजेट समिति, राष्ट्रिय योजना आयोग र अर्थ मन्त्रालयले बजेट र कार्यक्रम प्रस्ताव र छलफल गर्ने तथा विनियोजन गर्दा कार्यान्वयन हुन सक्ने कुरा निर्धारण गरेर मात्र वार्षिक बजेट र कार्यक्रममा समावेश गर्ने गरेमा हालको उल्लिखित समस्याहरू समाधान गर्न सकिन्छ। श्रोतको सीमितताको कारणले आयोजना बैंकको कार्य पूरा गरी आयोजनाको रेडीनेस फिल्टरमा पास भएकाहरू मात्र कार्यान्वयनको लागि रेडबुकमा समावेश गरिएमा हाल पूँजीगत खर्च हुन नसक्ने समस्यालाई निकै हदसम्म सम्बोधन गर्न सकिन्छ।

८. **सार्वजनिक वित्तीय व्यवस्थापन सुधार रणनीति:** हाल नेपालको सार्वजनिक वित्तीय व्यवस्थापन सुधार गर्नुपर्दा कुन निकायले गर्ने भन्ने स्पष्ट संरचना देखिंदैन। विभिन्न निकायहरूले आ-आफ्नो कार्यक्षेत्रमा सीमित भै सुधारको कार्य गरिँदा एकीकृत सुधार कार्य गरी समग्र सुधारको कार्यको आँकलन कठिनाई हुने गरेको छ भने सुधारका कार्यहरूमा समन्वयको अभाव पनि छ। अर्थ मन्त्रालय, महालेखा नियन्त्रक कार्यालय, पेफा सचिवालय, संघीय मामिला तथा सामान्य प्रशासन मन्त्रालय, राष्ट्रिय योजना

आयोग, प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयबाट खण्ड-खण्ड रूपमा आआफ्नो कार्यक्षेत्रमा सीमित भै सुधार कार्य हुने गरेको छ। संघीयताको सम्बन्धमा एकीकृत सुधारको कार्य गरी तीनै तहको सरकारको लागि हुनुपर्नेमा सो अनुसार हुन सकेको देखिंदैन। एकीकृत सुधार हुन नसक्दा वित्तीय सुधारको कार्यक्रमको मुख्य जिम्मेवारी एकीन हुन नसक्दा वित्तीय व्यवस्थापनमा विकृति विसंगति तथा कैफियतहरू आउँदा पनि समग्रमा जवाफदेही हुने निकाय नहुँदा समग्र वित्तीय व्यवस्थापनको कार्य प्रकृया र हुनुपर्ने प्रतिफल प्रभावकारी हुन सकेको देखिंदैन।

यसैले यसको लागि अर्थ मन्त्रालयले नै नेतृत्व गर्ने गरी एकीकृत सार्वजनिक वित्तीय व्यवस्थापन सुधार एकाई गठन गरी सार्वजनिक वित्तीय व्यवस्थापन प्रणालीको चरणबद्ध सुधार गर्ने रणनीति तयार गरी संयन्त्र विकास गर्नु आवश्यक छ। सुधारको कार्य अन्य निकायले गरे पनि सो एकाईको सहमति र समन्वयमा मात्र गर्नुपर्ने र सो एकाईले नै प्रचलन भए नभएको अनुगमन र सुपरिवेक्षण गर्ने कार्य गर्नु आवश्यक छ। सामयिक रूपमा वित्तीय व्यवस्थापनको सुधारको लागि सार्वजनिक वित्त व्यवस्थापन रणनीति तयार गरी सो निकायले एकीकृत रूपमा सुधारका कार्यहरू सञ्चालन गर्नु अपरिहार्य देखिन्छ। पेफा सूचकहरूले औल्याएका कमी कमजोरीहरू पनि उल्लिखित निकायले नै रणनीतिमा समावेश गरी सुधारका कार्यहरू कार्यान्वयन गर्नु पनि उत्तिकै आवश्यक छ।

९. **सार्वजनिक वित्तीय व्यवस्थापन सम्बन्धी क्षमता विकास:** सार्वजनिक वित्तीय व्यवस्थापनको क्षेत्र व्यापक छ। नीति र योजना देखि बजेट, राजस्व, खर्च तथा खरिद व्यवस्थापन, लेखाङ्कन तथा प्रतिवेदन, आन्तरिक नियन्त्रण प्रणाली र आन्तरिक लेखापरीक्षण, अनुगमन र मूल्याङ्कन, अन्तिम लेखापरीक्षण आदि बृहद विषयहरूको क्षमता विकासको कार्य गरिनु पर्दछ। यसको लागि हाल सार्वजनिक वित्त व्यवस्थापन तालिम केन्द्रले मुख्य रूपमा र मोडुलर स्वरूपमा नेपाल प्रशासनिक प्रशिक्षण प्रतिष्ठान र स्थानीय विकास प्रशिक्षण प्रतिष्ठानको साथै हाल संघीय संरचना पछि प्रदेश सुशासन तालिम केन्द्रले स्थानीय र प्रदेश तहमा आर्थिक प्रशासनमा कार्यरत कर्मचारीहरूको लागि अल्पकालिक, पुनर्ताजगी तथा सेवाकालीन तालिमहरू सञ्चालन गर्दै आएका छन। बढ्दो वित्तीय व्यवस्थापनको जटिल पक्षहरूको लागि हालको तालिमको अवधि विषय प्रशिक्षण तरिका सुधार गर्नुपर्ने देखिएको छ भने बृहद क्षेत्र हुँदा हुँदै तालिमको एकरूपताको लागि तालिमको बृहद विषयवस्तु समावेश गरेर विषयगत मोडुल बन्न सकेको देखिंदैन। हाल तालिम केन्द्रहरूले सञ्चालन गरेका तालिम कक्षासत्रका विषयवस्तु सीमित छन र सबै तालिमका श्रोतव्यक्तिहरूको लागि मार्गदर्शन गर्न यस्तो मोडुल बन्न नसक्दा सैद्धान्तिक आधारमा मात्र हुन गै सिपमूलक र व्यवहारिक अभ्यास सहितको कक्षासत्र हुन सकेको देखिंदैन। अतः व्यवहारिक काम गर्नुपर्ने क्षेत्रमा यसले गर्दा सही रूपमा अवधारणा र अभ्यास गर्न सक्ने गरी तालिम हुन सकेको छैन भने मोडुलको जिम्मेवारी कसले लिने बारे खास निकाय जिम्मेवार देखिंदैन र कर्मचारीको स्तर अनुसार पनि क्षमता वृद्धि गर्न तालिमको कार्य हुन सकेको देखिंदैन। यसले गर्दा लोकसेवा आयोगबाट सैद्धान्तिक पक्षको ज्ञानको आधारमा निजामती प्रहरी, सशस्त्र प्रहरी वा नेपाली सेनामा भर्ना भएका कर्मचारी प्रहरी वा सैनिकले व्यवहारिक रूपमा काम गर्न कठिनाई भैरहेको देखिन्छ। प्रत्येक संस्थाको कार्य आवश्यकता र कर्मचारीहरूको स्तर अनुसार कार्य सम्पादन गर्ने ज्ञान र सिपको आवश्यकता पूरा हुने गरी क्षमता विकास कार्यक्रम सञ्चालन गरिनु आवश्यक छ।

१०. वित्तीय जवाफदेहिता, बेरुजु अनुगमन र फछ्यौट कार्यको प्रभावकारिता: महालेखापरीक्षकको हालसम्मको वार्षिक प्रतिवेदनहरूमा सैद्धान्तिक, असूल उपर, नियमित गर्ने र पेशकी बेरुजुको रूपमा वित्तीय अनियमितता तथा कैफियतहरू उल्लेख गरेको छ। तर नियमित रूपमा सार्वजनिक लेखा समितिको बैठक बसेर किनारा र फछ्यौट गर्ने निर्णय सकेको देखिंदैन भने निर्णय गरे पनि कार्यान्वयन अनुगमन पर्याप्त नहुँदा बारम्बार एकै प्रकारको बेरुजु दोहोरी रहने प्रवृत्तिलाई अन्त्य गर्न सकेको देखिंदैन। जस्तै नियमित गर्ने बेरुजु हाल ६८ प्रतिशतसम्म पुगेको छ जुन सामान्य लेखाङ्कन समयमा नै जिम्मेवार पदाधिकारीहरूको सक्रियता र कानून बमोजिमको जिम्मेवारी पूरा गर्दा फछ्यौट गर्न सकिन्छ। यसले गर्दा सार्वजनिक निकायका पदाधिकारीहरूको आर्थिक अनियमितता गर्ने प्रवृत्ति निरन्तर रहेको, यस कार्यमा जिम्मेवार व्यक्ति र लेखा उत्तरदायी अधिकृतहरू उदासिन भई बेरुजु र आर्थिक अनियमितताको कार्यमा सजाय र कारबाही नहुने भनी आर्थिक अनुशासन कायम हुन कठिनाई भएको छ।

यसैले सार्वजनिक लेखा समितिले संविधान प्रदत्त अधिकार बमोजिम सार्वजनिक कोष (Public Treasury) को पूर्ण स्वामित्व हुने गरी सरकारलाई वित्तीय जवाफदेहिता कायम गर्न गराउन बेरुजुहरूको वर्गीकरणको आधारमा अविलम्ब सुनुवाई शुरु गरी पारदर्शी रूपमा बैठक गर्ने तथा अभिलेख गर्नुपर्दछ। यसलाई अविलम्ब अभियानको रूपमा सञ्चालन गरी कार्यान्वयन अनुगमन गरिएमा विगतको साथै वर्तमान पदाधिकारीहरू आर्थिक अनुशासन प्रति प्रतिबद्ध गराउन सकिने तथा आउँदा दिनहरूमा बेरुजु न्यून गर्न प्रभावकारी हुने देखिन्छ।

निष्कर्ष:

सार्वजनिक वित्त व्यवस्थापनको कार्यक्षेत्रमा व्यापक सुधार भएको र सम्भवतः अन्य कार्यकारी क्षेत्र भन्दा बढी विद्युतीय कारोबार गर्ने क्षेत्रको रूपमा परिचित भएको देखिन्छ। विद्युतीय सुशासन भएपनि वित्तीय व्यवस्थापनको क्षेत्रमा अझैपनि व्यापक सुधार गर्नुपर्ने अवस्था रहेको छ। नीति तथा योजना र बजेट सबैभन्दा बढी सुधार गर्नुपर्ने क्षेत्र रहेको देखिन्छ। यसको साथै खर्च तथा खरिद व्यवस्थापनमा पनि चुनौती रहेको छ भने आन्तरिक नियन्त्रण र आन्तरिक लेखापरीक्षण सबै भन्दा कमजोर भै वार्षिक रूपमा बेरुजु निरन्तर बढ्न गएको छ। जिम्मेवार पदाधिकारीहरूलाई सार्वजनिक लेखा समितिले समयमा नै बेरुजुको बारेमा उचित निर्णय दिएर कारबाही गर्ने प्रयास गरिएमा वित्तीय अनुशासन कायम गर्न सकिने भए पनि सो हुन सकेको छैन। विद्युतीय कारोबार भएपनि सम्बद्ध संस्थाहरूको आ आफ्नो कार्यक्षेत्र भित्र आफै नै सुधार कार्य गर्ने सांगठनिक पूर्वाग्रह हुने गरेको परिप्रेक्ष्यमा एकीकृत विद्युतीय सुशासनको माध्यमबाट सुधार कार्य अघि बढ्दै वित्त व्यवस्थापन क्षेत्रको क्षमता विकासको लागि स्तरीय मोडुल तथा सार्वजनिक वित्त व्यवस्थापन तालिम केन्द्रलाई उत्कृष्टता केन्द्र को रूपमा विकास गरी सिपयुक्त जनशक्ति विकासमा जोड दिनुपर्ने र यसको लागि वित्त व्यवस्थापनको क्षेत्रमा सुधारको लागि एक केन्द्रीय संरचना तयार गरी लागु गर्नुपर्दछ। यसो भएमा मात्र आर्थिक समृद्धिको लागि सार्वजनिक वित्त व्यवस्थापनको रचनात्मक र अर्थपूर्ण योगदान रहन्छ।

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वित्तीय उत्तरदायित्व: नीति, कानून एवं व्यवहार

✍ रामु डोटेल*

लेखसार

राज्य सञ्चालनमा वित्तीय श्रोत साधनको प्रभावकारी व्यवस्थापन आवश्यक हुन्छ। यसका लागि सार्वजनिक पदाधिकारीहरूले वित्तीय उत्तरदायित्व वहन गर्नुपर्दछ। वित्तीय उत्तरदायित्व भन्नाले सार्वजनिक श्रोतको प्राप्ति र उपयोग गर्ने दायित्व भएका व्यक्तिले आफूलाई सुम्पिएको काम कानून बमोजिम मितव्ययी, दक्ष एवं प्रभावकारी तवरले सम्पादन गर्नुपर्ने दायित्वलाई जनाउँदछ। नेपालमा वित्तीय उत्तरदायित्व कायम गर्ने सन्दर्भमा विभिन्न नीतिगत, संस्थागत र कानूनी प्रबन्धहरू गरिएका छन्। नेपालको संविधान, आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ तथा नियमावली २०७७, सार्वजनिक खरिद ऐन, २०६३ तथा नियमावली, २०६४, लेखापरीक्षण ऐन, २०७५, र स्थानीय सरकार सञ्चालन ऐन, २०७४ आदिमा वित्तीय उत्तरदायित्व कायम गर्न आवश्यक पर्ने प्रावधानहरू राखिएका छन्। यसबाहेक कतिपय सूचनाप्रविधि प्रणालीको विकास गरिएको तथा कार्यविधि, निर्देशिका, मापदण्डहरू तयार गरी लागु गरिएको अवस्था छ। वित्तीय उत्तरदायित्व प्रवर्धनका लागि मुख्यतया: योजना तर्जुमा, बजेट निर्माण, मध्यमकालीन खर्च संरचना, राजस्व परिचालन, खर्च व्यवस्थापन, आन्तरिक नियन्त्रण, अनुगमन मूल्याङ्कन, लेखापरीक्षण जस्ता क्रियाकलापहरूसँग सम्बन्धित विधि र प्रकृयालाई व्यवस्थित गर्न खोजिएको हुन्छ।

नेपालमा वित्तीय उत्तरदायित्व कायम गर्न नीतिगत, संस्थागत र कानूनी संरचना पर्याप्त रहेको भए पनि व्यवहारिक अभ्यास भने कमजोर रहेको छ। विशेष गरी बजेटको विश्वसनियता, खर्चमा मितव्ययिता एवं दक्षता, पूँजीगत खर्चको प्रभावकारिता, सरकारी सम्पत्ति व्यवस्थापन, योजना तर्जुमा एवं कार्यान्वयन, लेखाङ्कन तथा प्रतिवेदन, अनुगमन मूल्याङ्कन र लेखापरीक्षण प्रणालीमा प्रशस्त कमजोरीहरू रहेका छन्। यी क्षेत्रमा कमजोरी रहेको व्यहोरा महालेखापरीक्षकको वार्षिक प्रतिवेदनहरू र सार्वजनिक खर्च तथा वित्तीय उत्तरदायित्व मूल्याङ्कन प्रतिवेदनमा औल्याइएको छ। जबसम्म सार्वजनिक निकायका पदाधिकारीहरूले नीति, नियम र कानूनी व्यवस्थालाई व्यवहारमा ईमान्दारितापूर्वक कार्यान्वयन गर्दैनन्, तबसम्म वित्तीय उत्तरदायित्व प्रभावकारी रूपमा स्थापित हुन सक्दैन, र सुशासनको अपेक्षित लक्ष्य प्राप्त गर्न कठिन हुन्छ। तसर्थ, नेपालमा वित्तीय उत्तरदायित्व प्रवर्धनका लागि तर्जुमा गरिएका कानूनको प्रभावकारी कार्यान्वयन, बजेट निर्माणलाई यथार्थपरक बनाई कार्यान्वयन प्रक्रियामा सुधार, श्रोत साधनको वैज्ञानिक अनुमान एवं दायरा विस्तार, खर्चमा नियन्त्रण एवं मितव्ययिता र दक्षता अभिवृद्धि, सम्पत्तिको प्रभावकारी उपयोग एवं

* पूर्व उपमहालेखापरीक्षक

व्यवस्थित अभिलेख, सार्वजनिक खरिदमा पारदर्शीता र जवाफदेहिता, सेवा प्रवाहमा सुधार एवं गुणस्तर अभिवृद्धि, पारदर्शी तथा अन्तर्राष्ट्रियमान अनुरूपको लेखाप्रणाली र नतिजामूलक एवं सुदृढ लेखापरीक्षण प्रणाली विकास गरी सुधार गर्नु आवश्यक छ।

शब्दकुञ्जी : बजेट, आर्थिक अनुशासन, योजना तर्जुमा, सुशासन, जवाफदेहिता, लेखाप्रणाली, अन्तर्राष्ट्रिय लेखामान

पृष्ठभूमि

राज्य सञ्चालन वित्तीय श्रोत साधनवेगर हुन सक्दैन। यस्तो श्रोत साधनको संकलन एवं उपयोग गरेर जनहितका कार्यहरू गर्नु सार्वजनिक निकायहरूको दायित्व हुन्छ। यस प्रयोजनका लागि लोकतान्त्रिक मूलकमा राजनीतिक, प्रशासनिक, न्यायिक निकायहरू खडा गरिएको हुन्छ। ती निकायहरूले विकास निर्माण एवं सेवाप्रवाहका लागि जनताका प्रतिनिधिमार्फत अनुमोदन गराई आवश्यक श्रोत जुटाउने र व्यवस्थित तवरले उपयोग गर्ने व्यवस्था मिलाईएको हुन्छ। सार्वजनिक हितका कार्य गर्न स्थापित यस्ता निकायहरूलाई सार्वजनिक निकाय र ती निकायमा सार्वजनिक श्रोतको प्राप्ति एवं उपयोग गर्ने दायित्व भएका पदाधिकारीलाई सार्वजनिक पदाधिकारी भनिन्छ जसले आफूलाई सम्पिएको कार्यसम्पादन वा जिम्मेवारी वहन गरे नगरेको सम्बन्धमा सार्वजनिक रूपमा उत्तरदायी हुनुपर्दछ।

सार्वजनिक उत्तरदायित्वका विभिन्न प्रकारका हुन्छन्, जस्तै: राजनीतिक, कानूनी, प्रशासनिक, पेशागत, सामाजिक र वित्तीय उत्तरदायित्व आदि। सबै सार्वजनिक पदाधिकारीले अवस्था र आवश्यकता अनुसार यी उत्तरदायित्वहरू निर्वाह गर्नुपर्दछ। राजनीतिक नेतृत्वले वहन गर्नुपर्ने जनताप्रतिको उत्तरदायित्व राजनीतिक उत्तरदायित्व हो। जस अन्तरगत राजनीतिक नेतृत्वले जनताको चाहना अनुरूपका नीति कानून निर्माण एवं कार्यान्वयन गर्दछन्। कानूनी उत्तरदायित्व अन्तरगत सबै सार्वजनिक पदाधिकारीले संविधान र कानूनको मर्म अनुरूप कार्य गर्नुपर्ने कर्तव्य लाई जनाउँदछ। प्रशासनिक उत्तरदायित्वले अड्डातन्त्रीय संरचना अन्तरगत रहेर उपलब्ध श्रोत साधनलाई मितव्ययी, दक्ष र प्रभावकारी तवरले उपयोग गर्ने दायित्वलाई समेटेको हुन्छ। पेशागत उत्तरदायित्वले कार्यसम्पादन गर्दा पेशागत संस्थाबाट जारी मापदण्ड, नर्म्श सिद्धान्तको अनुसरण गर्ने जिम्मेवारीलाई जनाउँदछ। सामाजिक उत्तरदायित्व अन्तरगत समाजप्रति जिम्मेवार भै उनीहरूका चाहना अनुरूपका कार्य पारदर्शीतवरले सम्पादन गर्ने दायित्व पर्दछ। वित्तीय श्रोत साधनको परिचालनसँग सम्बन्धित दायित्व वित्तीय उत्तरदायित्व हो।

वित्तीय उत्तरदायित्वको अवधारणा

वित्तीय उत्तरदायित्व सार्वजनिक क्षेत्रमा प्रयोग हुने महत्त्वपूर्ण अवधारणा हो। सार्वजनिक श्रोतको प्राप्ति र उपयोग गर्ने दायित्व भएको व्यक्तिले आफूलाई तोकिएको काम कानून बमोजिम मितव्ययी तवरले दक्षतापूर्वक प्रभावकारी ढंगले सम्पादन गर्नुपर्ने दायित्वलाई वित्तीय उत्तरदायित्व भनिन्छ। अर्को शब्दमा सरकार वा सार्वजनिक पदाधिकारीहरूले जनतालाई वित्तीय श्रोत साधनको पारदर्शी र जवाफदेही तवरले परिचालन गरेको सुनिश्चित गराउने दायित्व वित्तीय उत्तरदायित्व हो। यसले जनता र सार्वजनिक पदाधिकारीबीच सम्बन्ध स्थापित गर्ने प्रयास गर्दछ। वित्तीय उत्तरदायित्वको अन्तिम लक्ष्य आर्थिक

अनुशासन हो। यस अन्तरगत प्रकृया, नतिजा, परिमाण, गुणस्तर, प्रतिफलप्रति जवाफदेही हुनुपर्ने दायित्व रहन्छ। यसले निर्णय र कार्यसम्पादनमा वित्तीय ईमान्दारिता, विवेक र मुद्राको सार्थकता (Value for Money) अपेक्षा गर्दछ।

वित्तीय उत्तरदायित्वको महत्त्वलाई बुझेर नेपाल सरकारले आर्थिक कार्यविधि ऐन, २०५५ लाई खारेज गरी आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ र नियमावली २०७७ जारी गरी कार्यान्वयनमा ल्याएको छ। उक्त ऐन बमोजिम वित्तीय उत्तरदायित्व भन्नाले "वित्त सम्बन्धी प्रतिफलमा सुधार गर्न वित्तीय अनुशासन, पारदर्शिता तथा जवाफदेहिता कायम गर्न वहन गर्नुपर्ने जिम्मेवारी, जवाफदेहिता तथा सोबाट प्राप्त हुने प्रतिफलप्रतिको उत्तरदायित्व तथा परिपालना सम्झनु पर्दछ।" कानूनी रूपमा जे जसरी परिभाषित गरेपनि छोटकरीमा भन्नु पर्दा सार्वजनिक पदाधिकारीले वित्तीय श्रोत साधनको प्राप्ति र उपयोग सम्बन्धमा जिम्मेवार भै जवाफ दिनुपर्ने दायित्व नै वित्तीय उत्तरदायित्व हो।

वित्तीय उत्तरदायित्वको लागि सरकारले रोकथाममूलक, पहिचानमूलक र सुधारात्मक नियन्त्रण पद्धति अवलम्बन गर्ने गरेको हुन्छ। नेपालमा विशेष गरी वित्तीय नियन्त्रणको माध्यमबाट वित्तीय उत्तरदायित्व कायम गर्ने प्रयास गरिएको छ। वित्तीय नियन्त्रण र वित्तीय उत्तरदायित्व अन्तरसम्बन्धित विषय हुन्। वित्तीय उत्तरदायित्व वहनलाई प्रभावकारी बनाउन वित्तीय नियन्त्रणको आवश्यकता पर्दछ। वित्तीय नियन्त्रणले सार्वजनिक पदाधिकारीलाई श्रोत साधनको उपयोग गर्दा नियन्त्रित भै मुद्राको अधिकतम मूल्य प्राप्त गर्न जोड दिएको हुन्छ, जुन वित्तीय उत्तरदायित्वको मुख्य उद्देश्य हो।

आवश्यकता एवम् महत्त्व

सार्वजनिक निकाय वा ती निकायका पदाधिकारीको कार्यसम्पादनलाई आधार मानेर वित्तीय उत्तरदायित्वको मूल्याङ्कन गरिन्छ। मलेसिया, भुटान लगायतका मुलुकमा सूचकाङ्क निर्धारण गरी सरकारी निकायको वित्तीय उत्तरदायित्वको अवस्था मूल्याङ्कन गर्ने प्रचलन रहेको छ। नेपालमा निजामती सेवा ऐनले राजपत्राङ्कित प्रथम श्रेणी भन्दा माथिका कर्मचारीहरूको नेतृत्व मूल्याङ्कन गर्ने व्यवस्था गरेको छ। तथापी यस्तो मूल्याङ्कन व्यवहारमा कार्यान्वयन भएको पाईदैन। नेतृत्व मूल्याङ्कनको एक सूचकाङ्क वित्तीय उत्तरदायित्व वहन हुन सक्दछ। सार्वजनिक पदाधिकारीहरूले वित्तीय उत्तरदायित्व वहन गर्नुपर्ने आवश्यकता एवम् महत्त्वलाई देहायमा उल्लेख गर्न सकिन्छ।

- वित्तीय श्रोतको दक्षतापूर्ण विनियोजन एवम् जनचाहना अनुरूप अधिकतम उपयोग गर्न,
- अदक्षता, हानीनोक्सानी रोक्न, मितव्ययिता, कार्यदक्षता र प्रभावकारिता अभिवृद्धि गर्न,
- विधिको शासन कायम गर्न,
- दण्डविहिनता अन्त्य गर्न एवम् भ्रष्टाचार नियन्त्रण गर्न,
- मुद्राको सार्थकता (Value for Money) प्राप्त गर्न,
- कार्यसम्पादनमा सुधार, लक्ष्य तथा अपेक्षित प्रतिफल प्राप्त गर्न,
- वित्तीय जोखिमको पहिचान, विश्लेषण एवम् व्यवस्थापन गर्न,
- सम्पत्तिको संरक्षण एवम् सदुपयोग गर्न,

- सार्वजनिक निकाय वा सरकारको विश्वसनीयता एवं साख अभिवृद्धि गर्न,

वर्तमान सन्दर्भमा सुशासनको प्रमुख आधारको रूपमा वित्तीय उत्तरदायित्वलाई लिन सकिन्छ। जसले समग्रमा पारदर्शिता, जवाफदेहिता अभिवृद्धि गर्दै सुशासन प्रवर्धनमा प्रत्यक्ष योगदान पुऱ्याउँदै आएको छ।

वित्तीय उत्तरदायित्वका साधनहरू

वित्तीय उत्तरदायित्व अन्तरगत को (Who), कसप्रति (Whom), के (What) का लागि उत्तरदायी हुने र सोको सुनिश्चितता वा मापन कसरी गर्ने भन्ने विषयलाई समेटिन्छ। सामान्यतया सार्वजनिक क्षेत्रमा कार्यकारी वा सार्वजनिक पदाधिकारी वा कर्मचारीहरू आ-आफ्नो कानूनी र व्यवस्थापकीय भूमिका अनुसार नागरिक, विधायिकी निकाय, नियामक संस्था र सरोकारवालाहरूप्रति स्रोत साधनको उचित व्यवस्थापन र प्रयोगका लागि उत्तरदायी हुन्छन्। सार्वजनिक पदाधिकारीहरूलाई वित्तीय उत्तरदायित्व कायम गर्न सहयोग पुऱ्याउने प्रमुख साधनहरू देहायमा उल्लेख गरिएको छ।

- ❑ **योजना तथा कार्यक्रम:** सार्वजनिक निकायले आवधिक योजना, वार्षिक योजना तथा कार्यक्रम तयार एवम् स्वीकृति पश्चात कार्यान्वयन आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व सम्बन्धी कानूनको परिधिभित्र रही गर्नुपर्दछ। यसबाट स्रोत साधनको व्यवस्थित तवरले उपयोग गर्न र सो उपर जवाफदेही बनाउन सहज हुन्छ। योजना कार्यक्रमको कार्यान्वयन गर्ने दायित्व सार्वजनिक पदाधिकारीको हुने भएकाले सो दायित्व पूरा नहुँदा उनीहरू जिम्मेवार र जवाफदेही बन्नु पर्दछ।
- ❑ **बजेटरी नियन्त्रण:** वित्तीय उत्तरदायित्व पालना सन्दर्भमा बजेटको महत्त्वपूर्ण भूमिका हुन्छ। बजेट, विनियोजन विधेयक, आर्थिक ऐन संसदमा पेश भै स्वीकृत हुने र सो कार्यान्वयन गर्ने जिम्मेवारी सार्वजनिक पदाधिकारीको रहन्छ। बजेट कार्यान्वयन गर्न नसकेमा वा बजेटको सीमा उलङ्घन गरेमा संसद तथा संसदीय समिति, नियामक निकाय, तालुक निकाय, मन्त्रालय र सरोकारवालालाई जवाफ दिनुपर्दछ।
- ❑ **स्पष्ट जिम्मेवारी निर्धारण:** जिम्मेवारीको बाँडफाँड गरेर सार्वजनिक पदाधिकारीलाई अख्तियारी सुम्पने व्यवस्थाले त्यस्तो पदाधिकारीलाई जिम्मेवार बनाउन पनि सहज हुन्छ र पदाधिकारीहरूले काम पन्छाउन पनि सक्दैनन्। यसले वित्तीय उत्तरदायित्व प्रवर्धनमा सहयोग पुग्दछ।
- ❑ **ऐन, नियम, कार्यविधि मापदण्ड:** वित्तीय उत्तरदायित्व कायम गर्ने प्रमुख साधनको रूपमा ऐन, नियम, कार्यविधि, मार्गदर्शन, मानदण्डलाई लिन सकिन्छ। कानूनी कार्यविधिको व्यवस्था भन्दा बाहिर गएर वित्तीय स्रोत साधनको उपयोग गर्न मिल्दैन। यसबाट सार्वजनिक पदाधिकारी नियन्त्रित भै कार्यसम्पादन गर्ने भएकाले वित्तीय उत्तरदायित्व कायम हुन्छ।
- ❑ **अनुगमन:** नियमित र आवधिकरूपमा गरिने अनुगमनले सार्वजनिक पदाधिकारीलाई जिम्मेवार बनाउँछ। अनुगमन विभिन्न निकाय र पदाधिकारीबाट गरिन्छ। योजना तथा कार्यक्रममा निर्धारित लक्ष्यका आधारमा मन्त्रालय, तालुक निकाय र राष्ट्रिय योजना आयोगलगायतका निकायहरू अनुगमन गर्दछन्। फलस्वरूप पदाधिकारीहरू आफ्नो जिम्मेवारी वा दायित्व पूरा गर्न सचेत हुन्छन्।

- ❑ **आन्तरिक नियन्त्रण:** वित्तीय उत्तरदायित्व कायम गर्न सहयोग पुऱ्याउने महत्त्वपूर्ण साधन आन्तरिक नियन्त्रण हो। आन्तरिक नियन्त्रण अन्तरगत संगठन संरचना निर्धारण, जिम्मेवारीको बाँडफाँड, सक्षम कर्मचारी व्यवस्थापन, ईमानदारीता एवम् नैतिकता, समुचित नियमन व्यवस्था, जोखिमको मूल्याङ्कन र जोखिमको निवारण गर्न उपयुक्त नियन्त्रण क्रियाकलापहरूको निर्धारण एवम् कार्यान्वयन र सूचना सञ्चारमार्फत पारदर्शिता प्रवर्धन गर्ने लगायतका कार्यहरू पर्दछन्। यी विषयहरूलाई व्यवस्थित गर्न सकेमा आन्तरिक नियन्त्रण प्रणाली मजबुत हुन्छ। फलस्वरूप संस्थाको लक्ष्य हासिल गर्न र वित्तीय कारोबारहरू कैफियतरहित तरिकाले सम्पादन गर्न सहयोग पुग्ने भै वित्तीय उत्तरदायित्व प्रवर्धन हुन्छ।
- ❑ **लेखाङ्कन, प्रतिवेदन र लेखापरीक्षण:** वित्तीय उत्तरदायित्व पालना गराउने महत्त्वपूर्ण साधन लेखाङ्कन, प्रतिवेदन र लेखापरीक्षण हो। वित्तीय श्रोत साधनको प्राप्ति तथा उपयोगको लेखाङ्कन गर्ने, सोको प्रतिवेदन गर्ने, सो प्रतिवेदनको पुनरावलोकन गर्ने र आन्तरिक एवं अन्तिम लेखापरीक्षण गर्ने व्यवस्थाले श्रोतको मितव्ययी, दक्ष एवं प्रभावकारी उपयोग गर्न सहयोग पुग्दछ। लेखाङ्कन गरी कानूनबमोजिम विभिन्न निकायमा प्रतिवेदन पेश गरिन्छ। माग भएअनुसार प्रतिवेदन सार्वजनिक गर्ने, लेखापरीक्षणले जाँच गर्ने र नमिलेका विषयहरू औल्याउने भएकाले सबै पदाधिकारीहरू आफ्नो दायित्वप्रति सजग हुन्छन्।
- ❑ **कार्यसम्पादन सूचक निर्धारण एवम् मूल्याङ्कन:** वित्तीय उत्तरदायित्व पालना गर्न पदाधिकारी वा निकायको कार्यसम्पादनका सूचकहरू तय गरी मूल्याङ्कन गर्ने व्यवस्था गर्नुपर्दछ। यसबाट निर्धारण गरिएको कार्यसम्पादन सूचक प्राप्त गर्न सबै क्रियशील रहने र कार्यसम्पादन सूचकमा उल्लेख भएअनुसारको नतिजा प्राप्त नभएमा जवाफ दिनुपर्ने दायित्व हुने भएकाले वित्तीय उत्तरदायित्व पालना हुन्छ।

वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणाली (Ecosystem of Financial Accountability)

लोकतान्त्रिक मूलुकमा वित्तीय उत्तरदायित्व कायम गर्ने वातावरण सृजना गरिएको हुन्छ, जसलाई वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणाली (Ecosystem) भनिन्छ। यसले वित्तीय श्रोत व्यवस्थापनमा पारदर्शिता, जवाफदेहिता र ईमानदारीता सुनिश्चित गर्न स्थापित विधि, प्रक्रिया र कानूनहरूको अन्तर सम्बन्धित सञ्जाललाई समेटेको हुन्छ। वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणालीका मुख्य अङ्गहरू देहायमा उल्लेख गरिएको छ।

क) सरकारी निकाय: वित्तीय उत्तरदायित्व पर्यावरणीय प्रणालीको महत्त्वपूर्ण घटक सरकारी निकायहरू हुन्। जस अन्तरगत विधायिका, कार्यपालिका र न्यायपालिका पर्दछन्। विधायिकाले वित्तीय व्यवस्थापन गर्न ऐन कानून बनाउँछ। यसले सरकारी निकायबाट कार्यसम्पादन गर्न आवश्यक श्रोत तथा कानूनको अनुमोदन गर्ने, सम्पादित कार्य एवम् वित्तीय श्रोतको परिचालन सम्बन्धमा प्रश्न उठाउने, छलफल गर्ने र निर्देशन दिने लगायतका कार्य गरेर वित्तीय उत्तरदायित्व कायम गर्न सहयोग गर्दछ। साथै विधायिकाका समितिहरूले समेत वित्तीय श्रोत साधनको उपयोग सम्बन्धमा अनुसन्धान छानबिन मूल्याङ्कन गर्ने अधिकार राख्दछन्। कार्यपालिकाले विधायिकाको कार्यदिश अनुसार सार्वजनिक

कोषको प्राप्ति, उपयोग, सञ्चालन एवम् व्यवस्थापन गर्दछ। न्यायपालिकाले वित्तीय व्यवस्थापन एवम् सोसँग सम्बन्धित कानूनी विवादहरू निरूपण गर्दछ। कार्यपालिका अन्तर्गत विभिन्न मन्त्रालय, विभाग र कार्यालयहरू बजेटको तयारी, विनियोजन र श्रोत परिचालनका लागि जिम्मेवार हुन्छन्। यी निकायहरूबाट वित्तीय उत्तरदायित्व पालनाको अपेक्षा गरिन्छ। यी तीन अङ्गले वित्तीय प्रणालीको जाँच र सन्तुलनको पारस्परिक सम्बन्ध स्थापना गरी वित्तीय प्रणालीसम्बन्धी कानूनको कार्यान्वयन गर्न सघाउ पुऱ्याउँछन्।

- ख) **नियामक निकाय:** वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणाली कायम राख्न विभिन्न नियामक निकायहरूले महत्त्वपूर्ण भूमिका खेलेका हुन्छन्। उदाहरणका लागि सार्वजनिक पदाधिकारी वा सरकारी निकायमा वित्तीय उत्तरदायित्व कायम गराउन एवम् सार्वजनिक कोषको प्रभावकारी र समूचिततवरले प्रयोग भएको सुनिश्चित गर्न सर्वोच्च लेखापरीक्षण संस्थाले लेखापरीक्षण गर्दछ। भ्रष्टाचार अनुसन्धान तथा तहकिकात गर्ने निकायहरूले ठगी, मस्यौट र स्रोतको दुरुपयोगका घटनाको अनुसन्धान गरेर सदाचारिता प्रति उत्तरदायी बनाउन मद्दत गर्दछन्, भने सम्पत्तिको शुद्धीकरण सम्बन्धमा अनुसन्धान गर्ने अधिकारीहरूले समेत वित्तीय क्रियाकलापको अनुगमन गरी वित्तीय उत्तरदायित्व कायम गर्न सहयोग पुऱ्याएका हुन्छन्।
- ग) **सरोकारवाला:** सरोकारवालाहरू राज्य सयन्त्र भन्दा बाहिर रहेर पनि वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणालीमा महत्त्वपूर्ण योगदान गर्दछन्। यस अन्तर्गत सर्वसाधारण जनता, नागरिक समाजका संगठन, मिडियालगायत पर्दछन्, जसले सार्वजनिक कोषको उपयोगमा जवाफदेहिता र पारदर्शिताको माग गरिरहेका हुन्छन्। साथै यिनीहरूले वित्तीय उत्तरदायित्वको सन्दर्भमा वकालत गर्ने, अनुगमन गर्ने एवम् सचेत गराउने कार्य गर्ने भएकाले वित्तीय उत्तरदायित्व प्रवर्धनमा सहयोग मिल्दछ।
- घ) **निजी क्षेत्र र पेशाविद्:** निजी क्षेत्रका उद्यमी र करदाताहरूसमेत वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणालीका हिस्सा हुन्। उनीहरूले आर्थिक नियम कानूनहरू पालना गर्नुपर्छ र आफ्नो वित्तीय कारोबार वा गतिविधिको यथार्थ प्रतिवेदन गर्ने एवम् राज्यलाई तिर्नु पर्ने रकमहरू समयमा नै चुक्ता गर्नुपर्छ। कहिलेकाहीँ गैर-सरकारी संस्थाहरू समेत वित्तीय व्यवस्थापनमा पारदर्शिता र जवाफदेहिता ल्याउन अनुगमन एवं वकालतमा संलग्न हुन्छन्। साथै विभिन्न पेशाविद्हरू (Professionals) उपलब्ध वित्तीय सूचनाको विश्लेषण एवम् अध्ययन प्रतिवेदनको माध्यमबाट वित्तीय उत्तरदायित्व पालनामा सहयोग पुऱ्याउँदछन्।
- ङ) **कानूनी ढाँचा:** कानून र नियमहरू वित्तीय उत्तरदायित्व पर्यावरणीय प्रणालीको आधार हुन्, जसमा वित्तीय व्यवस्थापन र प्रतिवेदनसँग सम्बन्धित नियम कानून र मापदण्डहरू पर्दछन्। यसैगरी भ्रष्टाचार विरोधी कानूनहरूले कोषको दुरुपयोग रोक्न र नैतिक वित्तीय अभ्यास प्रवर्धनमा जोड दिएका हुन्छन्। पारदर्शिता सम्बन्धी कानूनले वित्तीय सूचनामा पहुँचको सुनिश्चितता गर्दछ। फलस्वरूप वित्तीय उत्तरदायित्व पालनामा सहयोग पुग्दछ।
- च) **प्रक्रिया एवं कार्यविधि:** वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणाली निर्माण गर्न सार्वजनिक निकायले निर्धारण गरेका कार्यविधि, प्रकृया एवम् प्रणालीले महत्त्वपूर्ण भूमिका खेल्दछन्। वित्तीय स्रोतको

योजना, बाँडफाँड, उपयोग, व्यवस्थित एवम् यथार्थ अभिलेख तथा प्रतिवेदन, स्वतन्त्र परीक्षण र सरोकारवालालाई पारदर्शीतवरले वित्तीय जानकारी उपलब्ध गराउने प्रक्रिया एवम् कार्यविधिहरू निर्धारण गरिएको हुन्छ। त्यसैगरी, वित्तीय प्रगति र कार्यसम्पादन समीक्षा गर्ने व्यवस्थाले वित्तीय गतिविधिहरूको प्रभावकारिता एवम् दक्षताको मूल्याङ्कन गर्दछ। सूचना प्रविधि उपकरणहरू विशेष गरी वित्तीय व्यवस्थापन सूचना प्रणाली (FMIS), बजेट व्यवस्थापन र लेखाङ्कनसँग सम्बन्धित सूचना प्रणालीहरूको प्रयोगले वित्तीय प्रक्रियालाई स्वचालित एवम् सुव्यवस्थित गर्न र वित्तीय पारदर्शिता बढाउन मद्दत गर्दछ। फलस्वरूप वित्तीय उत्तरदायित्व प्रवर्धन हुन्छ।

उपपर्युक्त बमोजिमका राज्य तथा गैर राज्य (State and Non-state) संयन्त्र आधारमा वित्तीय उत्तरदायित्वको पर्यावरण निर्माण गरिएको हुन्छ। जसले देशमा वित्तीय उत्तरदायित्व प्रवर्धन गर्दै सुशासन कायम गर्न महत्वपूर्ण भूमिका खेलेको पाइन्छ। यसरी निर्माण हुने वित्तीय उत्तरदायित्वको पर्यावरणीय प्रणालीलाई रेखा चित्रमा देखाइएको छ।

नीतिगत एवम् कानूनी व्यवस्था

जुनसूकै मुलुकमा पनि वित्तीय उत्तरदायित्वलाई व्यवस्थित गर्न संविधान, ऐन, नियम, कार्यविधि, मापदण्डहरूको व्यवस्था गरिएको हुन्छ। नेपालको सन्दर्भमा यस्तो व्यवस्था तपसिल बमोजिम रहेका छन्।

१. नेपालको संविधानको धारा ५१ मा उपलब्ध साधन श्रोतको अधिकतम परिचालन गर्ने, आर्थिक क्षेत्रका सबै गतिविधिमा स्वच्छता, जवाफदेहिता र प्रतिस्पर्धा कायम गर्न नियमनको व्यवस्था गर्ने र उपलब्ध साधन स्रोत तथा आर्थिक विकासको प्रतिफलको न्यायोचित वितरण गर्ने नीति हुने उल्लेख छ। यसैगरी संविधानको धारा ५९ मा संघ, प्रदेश र स्थानीय तहले आफ्नो अधिकार भित्र रही आर्थिक अधिकारको प्रयोग गर्न कानून बनाउने नीति तथा योजना तयार गरी कार्यान्वयन गर्ने, संघले साझा सूचीका विषयमा र आर्थिक अधिकारका क्षेत्रमा नीति मापदण्ड र कानून बनाउन सक्ने, वैदेशिक सहायता र ऋण लिने अधिकार नेपाल सरकारको हुने, तीनै तहको वित्तीय घाटा र अन्य वित्तीय अनुशासन सम्बन्धी व्यवस्था संघीय कानून बमोजिम हुने प्रावधान रहेको छ। साथै भाग १० मा कानून बमोजिम बाहेक कर लगाउन नपाउने, संघीय सञ्चित कोष, राजस्व र व्ययको अनुमान, विनियोजन ऐन, आर्थिक कार्यविधि अन्य व्यवस्था संघीय ऐन बमोजिम हुने उल्लेख छ। संविधानको भाग १६ र १९ मा प्रदेश र स्थानीय तहको बेग्ला बेग्लै सञ्चितकोष हुने, भाग २२ मा महालेखा परीक्षकले तीनै तहका कार्यालयको नियमितता, मितव्ययिता, कार्यदक्षता, प्रभावकारिता र औचित्य समेत विचार गरी लेखापरीक्षण गर्ने र भाग २६ मा राष्ट्रिय प्राकृतिक श्रोत तथा वित्त आयोगले संघ, प्रदेश र स्थानीय तहमा अनुदान र राजस्व बाँडफाँड गर्ने आधार र ढाँचा निर्धारण गर्ने व्यवस्था रहेको छ। यी व्यवस्थाहरू तीन तहका सरकारमा वित्तीय उत्तरदायित्व प्रवर्धन गर्न मार्गदर्शक रहेका छन्।
२. आर्थिक गतिविधिलाई व्यवस्थित गरी संघीय वित्तीय व्यवस्थापन प्रणाली जिम्मेवार, पारदर्शी, नतिजामूलक तथा उत्तरदायी बनाउने र संघ, प्रदेश तथा स्थानीय तहको आर्थिक कार्यविधि नियमित तथा व्यवस्थित गर्ने नीतिगत प्रतिवद्धतासहित आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन, २०७६ जारी भै कार्यान्वयनमा छ। उक्त ऐनले अन्य कानूनमा व्यवस्था गरिए बमोजिम वहन गर्नुपर्ने

उत्तरदायित्वको अतिरिक्त उच्च पदाधिकारी तथा राजनीतिक नेतृत्वले समेत वित्तीय उत्तरदायित्व वहन गर्नुपर्ने व्यवस्था गरेको छ। सो अनुसार योजना छनौट, मध्यमकालिन खर्च संरचना तयार गर्ने, बजेट प्रस्ताव गर्ने, सरकारी सम्पत्तिको संरक्षण, बजेट समर्पण गर्ने, योजना तथा कार्यक्रमको अनुगमन गरी वित्तीय उत्तरदायित्व कायम गराउने कर्तव्य संवैधानिक अङ्ग तथा निकायको प्रमुख र मन्त्रालयका विभागीय मन्त्रीको हुने उल्लेख छ। साथै खर्च गर्ने, लेखा राख्ने र बेरूजू फछ्यौट गर्ने गराउने लगायतका वित्तीय उत्तरदायित्वसँग सम्बन्धित जिम्मेवारी लेखा उत्तरदायी अधिकृतले वहन गर्नुपर्ने व्यवस्था छ।

३. आर्थिक कार्यविधि तथा वित्तीय उत्तरदायित्व ऐन तथा नियमावलीले संभाव्यता अध्ययन, विस्तृत अध्ययनपश्चात दिगो प्रतिफल दिने योजना स्वीकृत गरेर मात्र कार्यान्वयन गर्नुपर्ने, राष्ट्रिय योजना बैकमा समावेश गरी त्यस्ता योजनामा मात्र बजेट विनियोजन गर्ने, मध्यमकालीन खर्च संरचना तयार गर्ने, राजस्व र व्ययको अनुमान, बजेटको सीमा निर्धारण, बजेट प्रस्ताव उपर छलफल, बजेट तर्जुमा गरी संसदबाट स्वीकृति पश्चात कार्यान्वयन गर्ने व्यवस्थाले वित्तीय उत्तरदायित्व कायम गर्न सहयोग पुऱ्याएको छ। यसैगरी खर्च गर्दा नियम कानून बमोजिमको रित पुऱ्याउनुपर्ने, जुन प्रयोजनको लागि तोकिएको हो सोही प्रयोजनमा खर्च गर्नुपर्ने, बजेट फ्रिज हुने, बजेट रोक्का वा नियन्त्रण गर्ने, समर्पण गराउन सक्ने, बजेट कार्यान्वयनको समीक्षा, अनुगमन मूल्याङ्कन, संचित कोषको सञ्चालन, कारोबारको लेखा राख्ने, वित्तीय विवरण तयारी, कोष तथा लेखा नियन्त्रक कार्यालयमार्फत भुक्तानी आदेशको निकास दिने, आन्तरिक र अन्तिम लेखापरीक्षण गराउने, बेरूजू फछ्यौट गराउने, सरकारी सम्पत्तिको संरक्षण, जिन्सी निरीक्षण, लिलाम बिक्री, सरकारी बाँकी रकम असुली, जिम्मेवार व्यक्ति, लेखा उत्तरदायी अधिकृत, लेखा प्रमुख, कार्यालय प्रमुखको जिम्मेवारी निर्धारण लगायतका व्यवस्थाहरूले वित्तीय उत्तरदायित्व कायम गर्न महत्त्वपूर्ण भूमिका खेलेका छन्।
४. प्रदेश र स्थानीय तहबिच सहकारिता, सहअस्तित्व र समन्वय प्रवर्धन गर्दै जनसहभागिता, उत्तरदायित्व र पारदर्शिता सुनिश्चित गरी सुलभ र गुणस्तरीय सेवा प्रवाह गर्ने नीति कार्यान्वयनका लागि स्थानीय सरकार सञ्चालन ऐन, २०७४ को व्यवस्था गरिएको छ। उक्त ऐन बमोजिम राजस्व परामर्श समिति र श्रोत अनुमान तथा बजेट सीमा निर्धारण समिति गठन गर्ने, बजेट तर्जुमा गरी सभामा पेश गर्ने, आषाढ मसान्तभित्र पारित गर्ने, अख्तियारी दिने, आर्थिक कार्यविधि ऐन तर्जुमा गर्नुपर्ने, स्वीकृत कार्यक्रमको कार्यान्वयन, प्रगति समीक्षा, आन्तरिक नियन्त्रण प्रणाली तयार गरी कार्यान्वयन गर्ने, लेखा समिति लगायत विभिन्न समितिहरू गठन गर्ने, आन्तरिक तथा अन्तिम लेखापरीक्षण गराई बेरूजू फछ्यौट गर्ने लगायतका व्यवस्था गरिएको छ।
५. लेखापरीक्षण ऐन, २०७५ बमोजिम महालेखा परीक्षकले नियमितता, मितव्ययिता, कार्यक्षमता, प्रभावकारिता र औचित्यतासमेत विचार गरी लेखापरीक्षण गर्ने, लेखापरीक्षण पश्चात देखिएका कैफियत समावेश गरी तयार गरेको प्रतिवेदन राष्ट्रपति समक्ष पेश गर्ने, प्रतिवेदन प्रकाशन गर्ने, यस्तो प्रतिवेदन प्रधानमन्त्रीमार्फत संसदमा पेश हुने र सार्वजनिक लेखा समितिमा छलफल हुने व्यवस्थाले वित्तीय उत्तरदायित्व प्रवर्धन गर्न सहयोग पुऱ्याएको छ।

६. सार्वजनिक खरिद प्रकृत्यामा प्रतिस्पर्धा, स्वच्छता, ईमानदारीता, जवाफदेहिता र विश्वसनीयता प्रवर्धन गरी मितव्ययी तथा विवेकपूर्ण बनाई सार्वजनिक खर्चको अधिकतम प्रतिफल प्राप्त गर्ने नीति कार्यान्वयनको लागि सार्वजनिक खरिद ऐन, २०६३ कार्यान्वयन गरिएको छ। उक्त ऐन तथा सो अन्तरगत बनेको सार्वजनिक खरिद नियमावली, २०६४ ले खरिद कार्यको जिम्मेवारी, खरिद विधि निर्धारण, मालसामान, निर्माण कार्य, परामर्श तथा अन्य सेवा खरिदको प्रकृया निर्धारण, खरिद योजना तयारी, सूचना प्रकाशन गरी प्रतिस्पर्धात्मकतवरले सारभूतरूपमा प्रभावग्राही बोलपत्रदाताबाट खरिद गर्नुपर्ने, बोलपत्र मूल्याङ्कन, उपभोक्ता समितिबाट खरिद, विशेष परिस्थितिमा खरिद, खरिद सम्झौता, सम्झौताको कार्यान्वयन, संशोधन, म्याद थप, खरिदमा संलग्न पदाधिकारीको आचरण, खरिद कारवाही वा निर्णयको पुनरावलोकन, पुनरावलोकन समिति गठन, सार्वजनिक खरिद अनुगमन कार्यालय स्थापना लगायतका व्यवस्था गरिएको छ।

७. सार्वजनिक पदाधिकारीलाई वित्तीय उत्तरदायित्व वहन गराउन सुशासन सञ्चालन तथा व्यवस्थापन ऐन, २०६४ ले प्रशासनिक कर्मचारीको जिम्मेवारी, कार्यसम्पादन गर्दा अपनाउनुपर्ने कार्यविधि, पदिय उत्तरदायित्व, अनुगमन मूल्याङ्कन, वार्षिक प्रतिवेदन पेश गर्ने, सार्वजनिक सुनुवाई गर्ने, स्वार्थ वाझिन नहुने लगायतका व्यवस्था गरेको छ। साथै सार्वजनिक पदाधिकारीमा नैतिकता ईमानदारीताको प्रवर्धन गर्दै भ्रष्टाचार सम्बन्धी गतिविधिलाई नियन्त्रण गर्न सो सम्बन्धी कानूनी व्यवस्था मिलाईएको छ।

८. प्रतिनिधि सभा नियमावली, २०७९ बमोजिम संसदीय समितिहरूको व्यवस्था गरिएको छ। सार्वजनिक लेखा समिति लगायत अन्य संसदीय समितिले सरकारी काम कारवाहीको अनुगमन एवं निर्देशन दिने व्यवस्था छ। जसले सार्वजनिक पदाधिकारीलाई उत्तरदायी बनाउन सहयोग पुग्दछ। साथै सालवसाली बजेट, विनियोजन ऐन, आर्थिक ऐन, आयकर ऐन, मूल्य अभिवृद्धि कर ऐन, भन्सार अन्तःशुल्क लगायतका राजस्व संकलनसँग सम्बन्धित कानूनहरूले राजस्व सङ्कलन र खर्च व्यवस्थापनलाई व्यवस्थित गर्ने प्रयास गरेका छन्। यसैगरी संघ, प्रदेश र स्थानीय तहबीच श्रोत साधनको समन्यायिक वितरण गर्न अन्तर सरकारी वित्त व्यवस्थापन ऐन तथा राष्ट्रिय प्राकृतिक श्रोत तथा वित्त आयोग ऐन कार्यान्वयनमा रहेका छन्।

सार्वजनिक खर्चलाई मितव्ययी तथा प्रभावकारी बनाउने सम्बन्धि मापदण्ड, २०८१ कार्य सञ्चालन निर्देशिका, बजेट तर्जुमा दिग्दर्शन, बजेट कार्यान्वयन सम्बन्धी मार्गदर्शन (सालवसाली) तर्जुमा गरी कार्यान्वयन गरिएको कारण श्रोत साधनको उपयोगमा मितव्ययिता, दक्षता र प्रभावकारिता कायम गर्न मार्गदर्शन प्राप्त भएको छ।

९. सोह्रौ योजना (२०८१।८२-२०८५।८६) ले सार्वजनिक श्रोतको परिचालन तथा वित्त व्यवस्थापन सम्बन्धमा अनुशासन कायम गर्ने, प्रतिफलदायी प्राथमिकता क्षेत्रमा सार्वजनिक खर्च केन्द्रित गर्ने, विनियोजन कार्यकुशलता हासिल गर्ने, उत्पादनमा आधारित राजस्व प्रणाली स्थापित गर्ने, सार्वजनिक ऋणको महत्तम उपयोग गर्ने, आन्तरिक नियन्त्रण प्रणाली सुदृढीकरण गर्ने, आय व्यय अनुगमन प्रणाली प्रभावकारी बनाउने, वैदेशिक सहायताको प्राप्ति र उपयोगको अन्तर न्यून गर्ने, उत्पादनशील क्षेत्रमा सहायता परिचालन गर्ने लगायतका वित्तीय उत्तरदायित्व प्रवर्धनसँग सम्बन्धित नीतिहरू लिएको देखिन्छ।

१०. नेपाल सरकारको नीति तथा कार्यक्रम २०८२।८३ ले भौतिक पूर्वाधारका क्षेत्रमा सबै परियोजनाको पुनः प्राथमिकीकरण गर्ने, सार्वजनिक खर्चमा विनियोजन कुशलता वृद्धि गरी उच्च प्रतिफलयुक्त आयोजनामा लगानी केन्द्रित गर्ने, चालु खर्चलाई वाञ्छित सीमामा राख्ने, विकास आयोजनाको नतिजामूलक अनुगमन गर्ने, भ्रष्टाचारमा शून्य सहनशीलता अपनाईने, वित्तीय प्रणालीमा पारदर्शिता र उत्तरदायित्व सुदृढ गर्ने, योजना तथा नीति निर्माणका लागि तथ्याङ्क प्रणालीलाई भरपर्दो र प्रभावकारी बनाउने, सार्वजनिक खरिद कार्यलाई परिणाममुखी र प्रभावकारी बनाउने, फजुल खर्च रोक्न अनावश्यक संरचना खारेज गर्ने, एकीकृत परियोजना बैंक प्रणाली लागु गर्ने लगायतका नीतिगत व्यवस्था वित्तीय उत्तरदायित्वसंग सम्बन्धित छन्। साथै सालवसाली बजेटले समेत कर प्रणालीमा सुधार, मितव्ययी र प्रतिफलमुखी सार्वजनिक खर्च व्यवस्थापन र उद्देश्यमूलक वित्तीय हस्तान्तरण सुनिश्चित हुने गरी सार्वजनिक वित्त प्रणालीमा सुधार गर्ने र सार्वजनिक उत्तरदायित्व प्रवर्धन गर्ने नीति निर्धारण गरेको देखिन्छ।
११. राजस्व संकलनलाई प्रभावकारी बनाउने, राजस्व प्रशासनलाई व्यवस्थित एवं पारदर्शी बनाउने, अनुगमन बढाउने लगायतका राजस्व सम्बन्धी नीति रहेका छन्। राष्ट्रको आवश्यकता र प्राथमिकता अनुरूप उत्पादनशील र उच्च प्रतिफल प्राप्त हुने क्षेत्रमा वैदेशिक सहायता परिचालन गर्ने, राष्ट्रिय उपयोग क्षमता बढाउने, राष्ट्रिय प्रणालीसँग तादात्म्यता कायम गरी वैदेशिक सहायता परिचालन गर्ने, छनौटपूर्ण प्राविधिक सहायता उपयोग गर्ने, राष्ट्रिय आवश्यकता र प्राथमिकताका आधारमा वस्तुगत सहायता उपयोग गर्ने लगायतका व्यवस्था सहितको वैदेशिक सहायता परिचालन नीति, २०८२ ले समेत वित्तीय उत्तरदायित्व कायम गर्न भूमिका खेलेको छ।
१२. लेखाङ्कन र प्रतिवेदनलाई व्यवस्थित गर्न लेखा निर्देशिका, २०७३, एकीकृत आर्थिक संकेत तथा वर्गीकरण र व्याख्या, २०७४, मलेप फारमहरू, सरकारी कारोबार निर्देशिका, नेपाल सार्वजनिक क्षेत्र लेखामान जारी गरिएको छ। यसैगरी सरकारी काम कारवाही तथा लेखाङ्कन एवं प्रतिवेदन व्यवस्थामा सूचना प्रविधि सम्बन्धि सफ्टवेयरको प्रयोगले वित्तीय उत्तरदायित्व प्रवर्धनमा महत्त्वपूर्ण भूमिका खेल्ने भएकाले मन्त्रालयगत बजेट सूचना प्रणाली, आसिकुडा, आन्तरिक राजस्व विभागको आईटिस सफ्टवेयर, ईजिपी, सीग्यास, एकल कोष खाता, राजस्व व्यवस्थापन सूचना प्रणाली, मालपोत कार्यालय, राहदानी विभाग, यातयात व्यवस्था विभागबाट सञ्चालित सफ्टवेयरहरू, नेपाल लेखापरीक्षण व्यवस्थापन प्रणाली र सुत्र लगायतका प्रणालीहरू प्रयोगमा ल्याईएको छ। फलस्वरूप लेखाङ्कन एवं प्रतिवेदनको माध्यमबाट वित्तीय उत्तरदायित्व वहनमा सहयोग पुऱ्याउने प्रयास भएको छ।
१३. नेपालले सन् २००७ देखि नै सार्वजनिक खर्च तथा वित्तीय उत्तरदायित्व (पेफा) मूल्याङ्कन गर्दै आएको छ। पहिलो मूल्याङ्कन प्रतिवेदन सन् २००८, दोस्रो मूल्याङ्कन प्रतिवेदन सन् २०१५ र तेस्रो मूल्याङ्कन प्रतिवेदन सन् २०२४ मा सार्वजनिक भएको थियो। यी प्रतिवेदनहरूमा नेपालमा वित्तीय उत्तरदायित्वको अवस्थामा धेरै कमजोरीहरू देखिएका थिए। सोही बमोजिम सुधारका रणनीतिहरू तयार गरिएको छ। हाल नेपाल सार्वजनिक वित्तीय व्यवस्थापन सुधार रणनीति दोस्रो चरण (२०१६/१७-२०२५/२६) कार्यान्वयनमा छ। हालसालै गरिएको तेस्रो पेफा मूल्याङ्कनबाट देखिएका कमीकमजोरीहरूलाई सम्बोधन गर्न सार्वजनिक वित्तीय व्यवस्थापनको तेस्रो रणनीति तयार भई स्वीकृतिको चरणमा रहेको छ।

वित्तीय उत्तरदायित्वको व्यवहारिक पक्ष

नेपालमा वित्तीय उत्तरदायित्व प्रवर्धनका लागि गरिएका नीतिगत तथा कानूनी व्यवस्थाहरू पर्याप्त नै देखिन्छन्। यी व्यवस्थाहरू निरोधात्मक र उपचारात्मक प्रकृतिका छन्। तथापि वित्तीय उत्तरदायित्वको अवस्था मूल्याङ्कन गर्दा व्यवहारमा सन्तोषजनक पाईदैन। यस सम्बन्धमा महालेखापरीक्षकले पेश गरेको वार्षिक प्रतिवेदनमा समेत वित्तीय सुशासन कमजोर रहेको व्यहोरा उल्लेख छ। तेस्रो सार्वजनिक खर्च तथा वित्तीय उत्तरदायित्व मूल्याङ्कन प्रतिवेदन, २०२४ को निष्कर्षको क्रममा बजेटको विश्वसनीयता, सरकारको वित्तीय प्रतिवेदनमा समावेश कारोबार वा गतिविधि, बजेटको कार्यान्वयन, सार्वजनिक सम्पत्ति तथा दायित्वको व्यवस्थापन, सार्वजनिक वित्तको पारदर्शिता, आन्तरिक तथा बाह्य लेखापरीक्षणका सूचकाङ्कहरू कमजोर रहेको देखिन्छ। समग्रमा विश्लेषण गर्दा वित्तीय उत्तरदायित्वको वर्तमान अवस्था देहायमा उल्लेख गर्न सकिन्छ।

१. नीतिगत एवं कानूनी व्यवस्थाको बावजूद बजेट तथा योजना प्रक्रिया व्यवस्थित हुन सकेको छैन। विस्तृत अध्ययन सर्वेक्षण एवं पर्याप्त तयारी बेगर आयोजनाहरू छनौट गरेको कारण कार्यान्वयनको समयमा समस्या उत्पन्न हुने, लागत र समय वृद्धि हुने, आयोजना बैंकको अवधारणा पूर्णरूपमा कार्यान्वयन नहुने, प्राथमिकीकरण बेगर राजनीतिक दबाव र प्रभावका आधारमा योजनाहरू कार्यान्वयनमा ल्याईने, अन्तर निकाय समन्वय नहुँदा योजना कार्यान्वयनमा दोहोरोपना हुने अवस्थाले वित्तीय उत्तरदायित्व परिपालना कमजोर रहेको देखिन्छ। साथै बजेट विश्वसनीय नहुँदा विनियोजित बजेटको कार्यान्वयन प्रभावकारी नहुनु, आवश्यक प्रयोजनका लागि बजेट नपुग्ने अनावश्यक ठाउँमा बढी रकम बजेट विनियोजन हुनु, रकमान्तरमा समूचित नियन्त्रण नहुनु, वर्षान्तमा अत्यधिक रकम खर्च गर्नु, मध्यमकालीन खर्च संरचनाको अवधारणा प्रभावकारी तवरले कार्यान्वयन नगरिनु, सबै प्रकारका आयव्ययलाई बजेटमा प्रतिबिम्बित गराउन नसकिनु, कोष खडा गरी खर्च गर्ने परिपाटी नियन्त्रण हुन नसक्नु, सहभागितात्मक बजेट तर्जुमा प्रकृया अवलम्बन नहुनु जस्ता कारणले बजेट अनुशासन कमजोर रहेको तथ्य महालेखा परीक्षकको प्रतिवेदन तथा अन्तर्राष्ट्रिय बजेट साझेदारी (आईबीपी) ले जारी गरेको खुला बजेट सर्वेक्षण, २०२३ को नतिजाले पुष्टी गर्दछ। यसबाट वित्तीय उत्तरदायित्व प्रवर्धनमा समस्या रहेको देखिन्छ।

२. बजेट कार्यान्वयनमा खरिद व्यवस्थापन एवं अनावश्यक खर्च नियन्त्रणको महत्त्वपूर्ण भूमिका रहेको हुन्छ। यस सम्बन्धमा पर्याप्त नीतिगत एवं कानूनी व्यवस्था मिलाईएको छ। तथापि खर्चमा मितव्ययिता ल्याउन नसकिएको, चालु खर्च बढ्दै गएको कारण राजस्व संकलनले धान्न नसकी ऋण लिनुपर्ने अवस्था सृजना भएको, तीनै तहका सरकारमा अनुत्पादक तथा वितरणमुखी खर्च नियन्त्रण हुन नसकेको, खर्चमा अनुदान तथा सहायताको अंश उल्लेख्य रहेको तर सोको उपलब्धि सुनिश्चित हुन नसकेको कारण खर्च व्यवस्थापन मितव्ययी छैन। पूँजीगत खर्चलाई उपलब्धि मूलक बनाउन खरिद प्रणालीलाई स्वच्छ, पारदर्शी, प्रतिस्पर्धी, मितव्ययी र दक्षतापूर्ण बनाउने भनिएपनि कतिपय ठेक्काका कामहरू समयमा सम्पन्न नभई अधुरो रहने, समयमा ठेक्का बन्दोबस्त नहुने, घटीवालाको कबोल अङ्क स्वीकृत गर्नु पर्दा कामको गुणस्तरमा प्रश्न उठिरहने, खरिद सम्बन्धी कानूनको परिपालना कमजोर हुने, पर्याप्त अध्ययन विश्लेषण बेगर डिजाइन लागत अनुमान तयार गरेबाट डिजाइन तथा

लागत अनुमानमा बारम्बार फेरबदल हुने, पर्याप्त तयारीबेगर ठेक्का बन्दोबस्त हुँदा कार्यान्वयन चरणमा विवाद सृजना हुने जस्ता समस्याहरूले खरिद व्यवस्थापन प्रभावकारी नभएको तथ्य प्रत्येक वर्ष महालेखापरीक्षकले पेश गर्ने वार्षिक प्रतिवेदनहरूले उजागर गर्ने गरेका छन्। फलस्वरूप वित्तीय उत्तरदायित्व परिपालनाको स्थिति कमजोर रहेको छ।

३. सरकारी सम्पत्तिको प्रभावकारी व्यवस्थापन तथा उपयोग हुनुपर्दछ। यस सम्बन्धमा नीतिगत एवं कानूनी व्यवस्थाहरू मिलाईएको छ। तर हालसम्म सरकारको सम्पत्तिको एकीकृत अभिलेख तयार भैसकेको छैन। सार्वजनिक सम्पत्ति व्यवस्थापन प्रणाली तयार गरिएपनि सबै निकायहरूले त्यसमा आफ्नो सम्पत्ति अभिलेख गरिसकेका छैनन्। निर्मित पूर्वाधारको अभिलेख गर्ने व्यवस्था छैन। सरकार तथा सार्वजनिक निकायका सम्पत्तिहरू दुरुपयोग भएको, जग्गा जमिन, वन जङ्गल अतिक्रमण भएको, सरकारी निकायका पदाधिकारीले प्रयोग गर्ने जिन्सी समान तथा पूर्वाधार सम्बन्धी मापदण्ड नहुँदा कुनै निकायमा आवश्यकता भन्दा बढी भौतिक पूर्वाधारहरू रहने र कुनै निकायमा अभाव रहेको, जिन्सी निरीक्षण पश्चात सम्पत्ति संरक्षण तथा लिलाम बिक्रीका प्रक्रिया अवलम्बन नगरिएको कारणले सम्पत्ति व्यवस्थापनलाई चुस्त दुरुस्त मात्र सकिदैन। यसबाट सार्वजनिक पदाधिकारीहरूले वहन गर्नुपर्ने वित्तीय उत्तरदायित्वमा नकारात्मक असर परेको छ।
४. श्रोत साधनको प्रक्षेपण वैज्ञानिक नहुँदा उठन सक्ने राजस्व उठाउन सकिएको छैन। प्रदेश तथा स्थानीय तहहरू संघीय सरकारले प्रदान गर्ने अनुदानमा निर्भर रहेका छन्। राजस्व वक्यौता बढ्दै गएको छ। राजस्व चुहावट नियन्त्रण गर्न नसकिएको, सालबसाली आर्थिक ऐनमार्फत नीतिगत रूपमा राजस्व छुट मिनाहा दिने परिपाटी मौलाएको, न्यूनबिजकीकरणको समस्या नियन्त्रण गर्न नसकिएको, अनौपचारिक अर्थतन्त्रको हिस्सा ५० प्रतिशतको हाराहरीमा रहेको, राजस्वको दायरा विस्तार नभएको, राजस्व सङ्कलनमा प्रभावकारी अनुगमन हुन नसक्दा अनुमान गरे अनुरूप राजस्व नउठेको, वैदेशिक सहयोगमा अनुदान भन्दा ऋणको अंश बढ्दै गएको र प्राप्त वैदेशिक सहायताको प्रभावकारी उपयोग नहुँदा श्रोत व्यवस्थापन कमजोर देखिन्छ। यसले गर्दा श्रोत परिचालनमा संलग्न निकायहरू वित्तीय उत्तरदायित्व परिपालना कमजोर रहेको अनुभूति हुन्छ।
५. वित्तीय उत्तरदायित्व प्रवर्धनका लागि पारदर्शी एवं यथार्थपरक लेखाङ्कन, प्रतिवेदन तथा लेखापरीक्षण प्रणाली हुनुपर्दछ। यसका लागि तीनै तहका सरकारले प्रयोग गर्ने गरी लेखामानदण्ड, सूचना प्रविधि प्रणाली निर्धारण गरिएको र स्वतन्त्र लेखापरीक्षणको व्यवस्था मिलाईएको छ। तथापि सरकारको वित्तीय प्रतिवेदनले यथार्थ चित्रण गर्न नसकेको, सबै कारोबार समेटेर वित्तीय विवरण तयार हुन नसकेको, स्वीकृत लेखामानदण्डको पूर्ण पालना नभएको, सूचना प्रविधिको प्रयोगसँगै कागजरहित लेखाप्रणाली अवलम्बन गर्न नसकिएको, आन्तरिक नियन्त्रण कमजोर रहेको, आन्तरिक लेखापरीक्षण प्रभावकारी नभएको अवस्था छ। यसैगरी अन्तिम लेखापरीक्षणको गुणस्तरमा समस्या रहेको, कार्यमूलक लेखापरीक्षणलाई प्राथमिकता दिन नसकिएको, लेखापरीक्षणबाट औँल्याईएका व्यहोराहरू समयमा नै फछ्यौट हुने नगरेको, महालेखा परीक्षकको प्रतिवेदनमा समावेश व्यहोरा उपर सार्वजनिक लेखा समितिहरूले समयमा नै छलफल गरी टुङ्गो लगाउने नगरेको, सार्वजनिक लेखा समिति र महालेखा परीक्षकको कार्यालयबीच समय समयमा विवाद सृजना भएको कारण अपेक्षा गरे अनुरूप वित्तीय उत्तरदायित्व वहन हुन सकेको छैन।

६. तीनै तहका सरकारी निकायहरूको कार्यसम्पादन तथा सेवा प्रवाह दक्ष, प्रभावकारी एवं सेवाग्राही मैत्री हुनपर्दछ। तर तोकिएको लक्ष्य अनुरूप प्रगति हासिल नहुने, कार्यसम्पादनका सूचकहरू निर्धारण गरी उपलब्धी हासिल गर्ने गरी कार्यसम्पादन नहुने, सेवाग्राहीहरू सरकारी सेवाप्रति सन्तुष्ट नदेखिने, न्यून लागतमा गुणस्तरीय सेवा प्रवाह गर्ने अवधारणाको कार्यान्वयन प्रभावकारिरूपमा नहुनु, सूचना प्रविधिको प्रयोगबाट सेवा प्रवाहको पहुँच तथा गुणस्तर वृद्धि र लागत कम गर्न भएका प्रयासहरू सार्थक नदेखिनु जस्ता समस्याहरूले सार्वजनिक निकायहरू सेवा प्रवाह र कार्यसम्पादन सम्बन्धी उत्तरदायित्व वहन गर्न प्रभावकारी रहेको भन्न सकिँदैन।

वित्तीय उत्तरदायित्व प्रवर्धनका लागि सुझावहरू

उपर्युक्त बमोजिम नेपालका संघ, प्रदेश र स्थानीय सरकारको वित्तीय उत्तरदायित्वको अवस्था विश्लेषण गर्दा संरचनागत, नीतिगत र कानूनी व्यवस्थाहरू भएपनि व्यवहारिक कार्यान्वयनमा समस्या रहेको देखिन्छ। जारी भएका नीति तथा कानूनहरू सरकारी निकायले पूर्णरूपले कार्यान्वयन नगर्दा वित्तीय उत्तरदायित्व परिपालना कमजोर भै सरकारको साख समेत खस्केको अवस्था छ। यस स्थितिमा सुधार ल्याई वित्तीय उत्तरदायित्व प्रवर्धन गर्न देहायका सुझावहरू कार्यान्वयन गर्नुपर्दछ।

१. संस्थागत प्रणाली

- प्रत्येक सार्वजनिक निकायले दूरदृष्टि र गन्तव्य सहितको रणनीतिक योजना तथा कार्य सञ्चालन योजना तयार गरी प्रभावकारी रूपमा कार्यान्वयन गर्ने,
- निकायहरूले संगठनात्मक संरचना अनुरूप कार्यविभाजन एवं अधिकारको प्रत्यायोजन गरी कार्यसञ्चालन गर्ने, अनावश्यक तथा दोहोरोपना देखिएका संरचना खारेज गर्ने,
- सूचना प्रविधि प्रणालीको कार्यान्वयन व्यवस्थापन, संस्थामा जोखिम पहिचान एवं निवारणको सयन्त्र र प्रक्रियाहरू विद्यमान रहनुपर्ने,
- श्रोत साधनको प्रभावकारी व्यवस्थापन गर्न आवश्यक उपयुक्त कानूनी आधार, संरचना तथा कार्यविधि निर्धारण गर्ने,
- नागरिक समाजका संस्थासँग सहकार्य गर्ने।

२. बजेट व्यवस्थापन

- बजेट निर्माण, कार्यान्वयन, अनुगमन र मूल्याङ्कनका असल अभ्यासहरूको अवलम्बन गर्ने,
- सहभागितात्मक तवरले निश्चित मापदण्डको आधारमा यर्थाथपरक ढंगले बजेट निर्माण गर्ने,
- सम्भाव्यता अध्ययन, विस्तृत सर्वेक्षण पश्चात खर्च हुने सुनिश्चिताको आधारमा बजेट विनियोजन गर्ने,
- सबै तहका सरकारले मध्यमकालिन खर्च संरचना तयार गरी पूर्ण परिपालना गर्ने,
- सबै प्रकारका आय व्ययहरूलाई बजेटमा प्रतिबिम्बित गराउने,

- बजेटमा हुने अन्तर एवं रकमान्तरलाई न्यून गरी बजेटको विश्वसनीयता अभिवृद्धि गर्ने,
- नियमित रूपमा बजेटको वित्तीय र भौतिक अनुगमन, मूल्याङ्कन एवम् पृष्ठपोषणमार्फत सुधार गर्ने।

३. श्रोत साधन प्राप्ति

- श्रोतको प्रक्षेपणका वैज्ञानिक विधि अवलम्बन गर्ने, सबै तहका सरकारले आफ्नो क्षेत्राधिकारको राजस्व सङ्कलन गर्दै दायरा विस्तार गर्ने,
- राजस्व निर्धारण, पुनरावलोकन, असुली, दाखिला सम्बन्धमा प्रभावकारी नियन्त्रण अनुगमन र लेखाङ्कन गर्ने, राजस्व प्रशासनमा संलग्न जनशक्तिको विशिष्टिकरण एवं क्षमता अभिवृद्धि गर्ने,
- कानूनी उपाय अवलम्बन गरी वक्यौता असुली गर्ने, राजस्व संकलनमा सूचना प्रविधिको प्रयोग र राजस्व प्रशासनको कार्यसम्पादन मूल्याङ्कन एवं दण्ड पुरस्कारको व्यवस्था मिलाउने,
- राजस्व सम्बन्धी विवादको समयमा नै निरूपणको व्यवस्था मिलाउने,
- अनौपचारिक अर्थतन्त्रको अध्ययन गरी औपचारिकीकरण गर्ने रणनीति तर्जुमा एवं कार्यान्वयन गर्ने।

४. खर्च नियन्त्रण

- सबै तहका सरकारले अनुत्पादक एवं अनुत्पादक खर्च नियन्त्रण गर्ने, खर्च सम्बन्धी मापदण्ड निर्धारण गरी खर्चमा मितव्ययिता ल्याउने,
- अनुदान तथा सहायता खर्चलाई निरुत्साहित गर्दै उपलब्धिमा केन्द्रित गर्ने,
- चालु खर्च र कार्यक्रम सञ्चालनमा मितव्ययिता एवं कार्यदक्षता ल्याउने र पूँजीगत खर्च गर्ने क्षमता अभिवृद्धि गरी खर्च व्यवस्थापन गर्ने,
- उच्च प्राथमिकताका क्षेत्रमा वैदेशिक सहायता एवं ऋणको प्रभावकारी उपयोग गर्ने।

५. सम्पत्ति व्यवस्थापन

- सबै प्रकारका सम्पत्तिको निकायगत र एकीकृत अभिलेख खडा गर्ने तथा तीनै तहका सरकारले निर्माण गरेका पूर्वाधारहरूको समूचित अभिलेख राख्ने व्यवस्था मिलाउने,
- सबै तहका सरकारको स्वामित्वमा रहेका सम्पत्तिहरूको समूचित उपयोग गर्ने,
- सरकारी सम्पत्तिको दुरुपयोग तथा अतिक्रमण नियन्त्रण, भौतिक पूर्वाधार एवं जिन्सी सामानको उपयोग सम्बन्धी मापदण्ड निर्धारण गर्ने,
- जिन्सीको सुरक्षण भण्डारण, जिन्सीको भौतिक निरीक्षण, आवधिक मर्मत, काम नलाग्ने सामानको पहिचान, लिलाम बिक्री लगायतका व्यवस्थाहरूको माध्यमबाट सम्पत्ति व्यवस्थापनलाई प्रभावकारी बनाउने।

६. खरिद व्यवस्थापन

- तीनै तहका सरकारी निकायले स्वच्छ, पारदर्शी, प्रतिस्पर्धी, मितव्ययी र दक्षतापूर्ण ढंगले वस्तु, सेवा तथा निर्माण कार्य खरिद गर्ने,
- पर्याप्त तयारी पश्चात समयमा नै ठेक्का बन्दोवस्त गर्ने, आवश्यकता पहिचान, खरिद योजनाको तयारी एवं परिपालना गर्ने,
- खरिद सम्बन्धी कानूनको प्रभावकारीतवरले पालना गर्ने,
- खरिद कार्यमा संलग्न पदाधिकारीहरूले आचरणको पालना गर्नुपर्ने, उनीहरूको क्षमता अभिवृद्धि गर्ने
- विस्तृत सर्वेक्षणका आधारमा यथार्थ लागत अनुमान तयारी गर्ने, बोलपत्र प्रक्रियाको पूर्ण परिपालना गर्ने,
- ठेक्का सम्झौताको कार्यान्वयनको प्रभावकारी अनुगमन सुपरीवेक्षण गर्ने, गुणस्तर परीक्षण, भुक्तानी, समयमा कार्यसम्पन्न, मर्मत सम्भार एवं सञ्चालन लगायतका क्रियाकलापहरू व्यवस्थित तवरले सञ्चालन गर्ने ।

७. आयोजना व्यवस्थापन

- पूर्वतयारी बेगर आयोजना कार्यान्वयनमा नल्याउने,
- लागत लाभ विश्लेषण गरी आयोजनाको प्राथमिकीकरण गरी आयोजना बैंक तयार गर्ने, आयोजना बैंकमा समावेश नभएका आयोजना कार्यान्वयन नगर्ने, दबाव र प्रभावका आधारमा योजना छनौट नगर्ने,
- आयोजना सञ्चालनमा अन्तर निकाय समन्वय, आयोजना कार्यान्वयनसँग सम्बन्धित समस्याहरू समाधान गर्न पूर्वाधार सम्बन्धी ऐन ल्याई कार्यान्वयन गर्ने,
- विभिन्न तहका सरकारबाट दोहोरो पर्ने गरी आयोजना कार्यान्वयनमा नल्याउने,
- योजना समयमा सम्पन्न नभई अधुरो रहने अवस्थाको अन्त्य गर्ने र समय एवं लागत वृद्धिका घटनाहरू न्यूनीकरण गर्ने ।

८. कार्यसम्पादन एवं सेवाप्रवाह

- सेवाग्राहीलाई सर्वसुलभ ढंगले न्यून समय र लागतमा गुणस्तरीय सेवा उपलब्ध गराउने,
- सेवास्तर र मापदण्ड निर्धारण एवं परिपालना,
- विद्युतीय माध्यमबाट सेवा प्रवाह, सेवाग्राहीलाई मानवसम्पर्क रहित ढंगले सेवा प्रवाह गर्ने व्यवस्था मिलाउने,
- सेवाको पहुँचमा व्यापकता र ग्राहक सन्तुष्टीमा ध्यान दिने, सेवाग्राही सन्तुष्टी सर्वेक्षण गरी सुधारका रणनीति अवलम्बन गर्ने,

- निरन्तर अनुगमन एवं दिईएका सुझावहरूको प्रभावकारी कार्यान्वयन गर्ने,
- निकाय प्रमुखसंग कार्यसम्पादन सम्झौता गरी मूल्याङ्कनका आधारमा दण्ड पुरस्कारको व्यवस्था गर्ने।

९. लेखाङ्कन प्रतिवेदन, लेखापरीक्षण एवं नियमन

- अन्तर्राष्ट्रिय मानदण्डको अनुसरण गरी सबै तहका सरकारले पारदर्शी तवरले यर्थाथपरक लेखा राख्ने एवं सबै कारोबार समावेश गरी प्रतिवेदन गर्ने,
- आन्तरिक नियन्त्रण प्रणाली तयार गरी प्रभावकारी कार्यान्वयनको व्यवस्था मिलाउने तथा आन्तरिक लेखापरीक्षणलाई सक्षम, प्रभावकारी एवं गुणस्तरीय बनाउने,
- गुणस्तर नियन्त्रण तथा आश्वस्ततालाई सवल बनाउँदै अन्तिम लेखापरीक्षणको प्रतिवेदनमा एकरूपता ल्याउने एवं गुणस्तरीयता अभिवृद्धि गर्ने, कार्यमूलक लेखापरीक्षणमा जोड दिने, प्रविधिको प्रयोग गरी फेसलेस लेखापरीक्षणको अवधारणा कार्यान्वयन गर्ने,
- लेखापरीक्षणबाट औल्याईएका व्यहोराहरू समयमा नै फछ्यौट गर्ने,
- महालेखा परीक्षकको वार्षिक प्रतिवेदन उपर सार्वजनिक लेखा समितिले समयमा नै छलफल टुंग्याउने तथा छलफलका निर्णयहरूको प्रभावकारी अनुगमन गर्ने,
- संसदीय समितिको सकारात्मक निगरानी एवं नियमनकारी निकायबाट प्रभावकारी नियमन गर्ने ।

निष्कर्ष

वित्तीय उत्तरदायित्व सार्वजनिक क्षेत्रमा प्रचलित महत्त्वपूर्ण अवधारणा हो, जसले सार्वजनिक श्रोत साधनको प्राप्ति र उपयोगमा पारदर्शिता, जवाफदेहिता र इमान्दारिता सुनिश्चित गर्ने जिम्मेवारीलाई समेटेछ। यसले सार्वजनिक पदाधिकारीहरूलाई आफ्नो कार्यसम्पादनमा वित्तीय अनुशासन कायम गर्दै श्रोत साधनको प्राप्ति र उपयोगमा मितव्ययिता, कार्यदक्षता र प्रभावकारिता ल्याउने अपेक्षा गर्दछ। नेपालमा वित्तीय उत्तरदायित्वलाई प्रवर्धन गर्न विभिन्न नीतिगत, कानूनी, संगठनात्मक र प्रणालीगत व्यवस्थाहरू लागू गरिएका छन्। तथापि, व्यवहारमा वित्तीय उत्तरदायित्वको अवस्था सन्तोषजनक छैन। बजेट विश्वसनीयता, खर्च नियन्त्रण, सम्पत्ति व्यवस्थापन, खरिद प्रक्रिया, आयोजना व्यवस्थापन, लेखाङ्कन, प्रतिवेदन र लेखापरीक्षण जस्ता क्षेत्रहरूमा धेरै समस्याहरू देखिन्छन्। यसलाई सुधार्न संस्थागत प्रणाली मजबुत बनाउने, बजेट व्यवस्थापनमा सुधार गर्ने, श्रोत साधनको प्रभावकारीरूपमा उपयोग गर्ने, खर्च नियन्त्रण एवं व्यवस्थापन गर्ने, सम्पत्ति व्यवस्थापन प्रभावकारी बनाउने, खरिद प्रक्रियालाई स्वच्छ, पारदर्शी र प्रतिस्पर्धी बनाउने, आयोजना व्यवस्थापनमा सुधार गर्ने, सेवा प्रवाहलाई ग्राहकमुखी बनाउने र लेखाङ्कन, प्रतिवेदन एवं लेखापरीक्षण प्रणालीलाई अन्तर्राष्ट्रिय मापदण्ड अनुसार व्यवस्थित गर्ने लगायतका कार्यहरू प्राथमिकताका साथ सम्पादन गरेर वित्तीय उत्तरदायित्वलाई प्रभावकारी बनाउन सकिन्छ।

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प्रशासन सुधारको प्रयास र प्राथमिकता

✍ शिवराम न्यौपाने*

लेखसार

मुलुकको समग्र विकास एवं सुशासनको प्रत्याभूतिका लागि प्रशासनिक संयन्त्रको क्षमता र इमान्दार कार्य अग्रसरता अपरिहार्य भएको हुन्छ। समयानुकूलको क्षमता, प्रवृत्तिगत सुधार, इमान्दार जिम्मेवारी र कार्य जबाफदेहीतालाई चुस्त दुरुस्त र विश्वसनिय गराउनु आवश्यक भएको हुन्छ। सरकारका नवीन सोच, नीति, योजना, कार्यक्रमको कार्यान्वयनलाई सुनिश्चितता प्रदान गर्न प्रशासनलाई पनि नयाँ संरचना, नयाँ शैली र नयाँ क्षमतामा रूपान्तरण गर्न जरूरी हुन्छ। मुलुकको समृद्धिका लागि सरकार एवं जनताको आशा र भरोसाको मुख्य अङ्गका रूपमा रहेको प्रशासनप्रतिको विश्वास कमजोर हुँदै गएको गुनासो बढेको छ। निजी क्षेत्रमा आएको सुधार एवं प्रविधिले ल्याएको नवीन आयामहरूसँग तादात्म्य हुन नसक्दा प्रशासनप्रतिको विश्वास र भरोसालाई मजबुत गर्न सकिदैन। सुधारिएको प्रशासनिक संयन्त्रका माध्यमबाट मात्र राजनीतिक नेतृत्व र आम जनताले खोजेको परिवर्तनलाई संस्थागत गर्न सकिने भएकाले सक्षम एवं व्यावसायिक प्रशासनको अपरिहार्यता भएको छ। यस सन्दर्भमा हरेक सरकारले प्रशासन सुधारलाई मुख्य प्राथमिकताको सवाल बनाई निरन्तरको नीति एवं कार्यक्रममा समेट्नु जरूरी भएको छ।

शब्दकुञ्जी : सार्वजनिक प्रशासन, प्रशासन सुधार, नेपालको संविधान, प्रशासन सुधार आयोग, लोक सेवा आयोग र संस्थागत सुधार।

पृष्ठभूमि :

देशको सर्वाङ्गीण विकासका लागि प्रशासनिक संयन्त्र मेरुदण्डका रूपमा रहेको हुन्छ। सरकारको शासनमा मुख्य कार्यकारिणी अङ्गका रूपमा रहने यस संयन्त्रको क्षमता र सक्रियताले शासनको सफलतालाई टेवा दिएको हुन्छ। सरकारको क्षमता देखाउने मुख्य माध्यम भएका कारण यसको सुधार जुनसुकै सरकारको प्राथमिकतामा रहने गर्दछ। जनताका आकांक्षा पूरा गर्ने जिम्मेवारी बोकेको सरकारले प्रशासनको सहयोगमा आफ्ना प्रतिवद्धता पूरा गर्ने गर्दछ। सरकारका नीति, योजना, कार्यक्रम एवं महत्त्वपूर्ण निर्णय कार्यान्वयन गर्ने प्रमुख जिम्मेवारी भएका कारण प्रशासनिक संयन्त्रको क्षमतामा नै सरकारको सफलता वा असफलता निर्भर भएको हुन्छ। मुलुकको स्थायी सरकारको रूपमा चिनिएको यस संयन्त्रले नै सरकारका आवधिक

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कार्यक्रमहरू जनतासम्म पुर्‍याउने र सुशासनको अनुभूति गराउने कार्य गरिरहेको हुन्छ। सरकारको प्रतिनिधि भएर जनतासम्म पुग्ने भएकाले जनतामा सरकारको विश्वास जोगाई राख्नका लागि प्रशासनको क्षमता निरन्तर रूपमा वृद्धि गर्दै लैजानुपर्ने हुन्छ। यस सन्दर्भमा प्रशासन सुधारको कार्यलाई मुख्य सवालका रूपमा सरकारले प्राथमिकतामा राख्नुपर्ने हुन्छ। मुलुकमा प्रशासन सुधारका प्रयास लामो समयदेखि हुँदै आएको भएतापनि व्यवहारमा उल्लेख्य उपलब्धी देखिन सकेको छैन। वि.स. २००७ सालको राजनीतिक परिवर्तनका साथै २००८ सालमा लोक सेवा आयोगको गठन भई आयोगबाट निजामती सेवाका कार्यहरूलाई कानून, विधि, प्रणालीसम्म गराउने प्रयास भएपछि प्रशासन सुधारको कार्यमा बलियो आधार तयार भएको हो।

प्रशासन सुधारका लागि विभिन्न आयोग वा समितिहरूको गठन गर्ने गरिएको छ। यस्ता समिति वा आयोगहरूबाट समयानुकूलका सुझावहरू आउने गरेका छन्। नेपालको प्रशासनिक क्षेत्रको सुधारका लागि वि.स. २०४८ सालमा प्रशासन सुधार आयोगबाट आएको प्रतिवेदन महत्त्वपूर्ण रहेको मानिन्छ। आयोग वा समितिहरूबाट प्राप्त हुने यस्ता सुझावहरूको कार्यान्वयनका लागि सरकारको नेतृत्वले महत्त्व नदिएता सुधारका कार्यलाई निरन्तरता दिन सकिएको छैन। यसले गर्दा प्रशासनिक संरचना एवं कार्य पद्धतिलाई समय सुहाउँदो र नतिजामुखी गराउन सकिएको छैन। प्रशासनिक संयन्त्रलाई परिचालन गर्ने कर्मचारीहरूको कामप्रतिको सोच र प्रवृत्तिमा परिवर्तन गर्न सकिएको छैन। फलस्वरूप प्रशासनिक संयन्त्र प्रतिको आम जनताको आशा र भरोसा कमजोर हुँदै गएको छ। राजनीतिक पद्धतिमा आउने गरेको परिवर्तन, जनचेतनाको स्तरमा आएको वृद्धि, खुला समाज, सूचना र प्रविधिको क्षेत्रमा आएको विकास, व्यवस्थापकीय सिद्धान्तमा आएको नवीनतम धारणा र विश्वव्यापीकरणले ल्याएका नवीनतम मान्यताले सार्वजनिक प्रशासनको विकल्पका विषयमा छलफल एवं विश्लेषण हुन थालेको छ। कर्मचारीतन्त्रको विकल्प नभएको र यसको विकल्प सुधारिएको कर्मचारीतन्त्र नै भएकाले यस संयन्त्रको नियमित सुधारको कार्यलाई अनिवार्य गर्नु जरुरी भएको छ। साथै प्रशासनिक संयन्त्र मुलुकको समग्र आर्थिक तथा सामाजिक सुधारको मुख्य आधार भएकाले यसको सुदृढीकरण गर्न अपरिहार्य भएको छ। यस सन्दर्भमा हरेक सरकारले मुलुकको प्रशासनलाई सुधार गर्दै लैजान आफ्ना वार्षिक नीति, योजना र कार्यक्रममा प्राथमिकता दिनु आवश्यक भएको छ। यसका लागि मुख्य जिम्मेवारीमा रहेको राजनीतिक नेतृत्वको परिवर्तित सोच, प्रतिवद्धता र कार्य अग्रसरताको आवश्यकता भएको छ।

प्रशासन सुधारको आवश्यकता :

राज्यको सबै अङ्गहरूका लागि मुख्य मार्गदर्शकको भूमिकामा रहने प्रशासनिक संयन्त्रको संरचना, सोच र संस्कार नियमित रूपमा सुधार हुँदै जानु आवश्यक भएको हुन्छ। मुलुकको समग्र सुशासनको प्रवर्धन गर्नका लागि यस संयन्त्रको संस्थागत सुदृढीकरण अनिवार्य शर्तसमेत हो। सार्वजनिक सेवा प्रवाहको मुख्य भूमिकामा रहेको प्रशासनिक संयन्त्र बदलिएको सन्दर्भ र परिस्थिति अनुकूल हुन नसकेको गुनासाहरू रहेका छन्। राजनीतिक नेतृत्वले समेत कर्मचारीतन्त्रबाट अपेक्षित रूपमा कार्य सम्पादन हुन नसकेको गुनासो गरिरहेको छ। विकास निर्माणको कार्य तोकिएको समयमा लक्ष्य अनुरूप हुन सकेको छैन। आफ्नो पदीय जिम्मेवारीप्रति कर्मचारीहरूको सोच, व्यवहार र कार्यशैली पुरानै रहेको कारण विकास निर्माणको कार्यमा

लक्ष्य अनुरूपको प्रगति हुन नसकेको सहज अनुमान गर्न सकिन्छ। साथै सार्वजनिक सेवा प्रवाह गुणस्तरीय हुन नसकेका कारण सेवाग्राहीहरूको गुनासाहरू निरन्तर रहिरहेकै छन्। सरकारका नीति, योजना, कार्यक्रमहरूको कार्यान्वयनका लागि सरोकारवाला निकायहरूबीच हुनुपर्ने कार्यगत समन्वय कमजोर भएका कारण उपलब्ध श्रोत साधनको पूर्ण उपयोग हुन सकेको छैन। यसबाट प्रशासनिक संयन्त्रको क्षमताप्रति निरन्तर प्रश्न उठिरहेको छ। कर्मचारी प्रशासनमा राजनीतिक नेतृत्वको अनावश्यक हस्तक्षेप, प्रविधिले ल्याएको सुधारका आयामहरूको प्रयोग हुन नसकेको, विद्युतीय कार्यपद्धतिलाई कर्मचारीले सहज रूपमा नस्वीकार्ने भएका कारण प्रशासनका कर्मचारीहरूको सोच, क्षमता, प्रवृत्ति र कार्यसंस्कारमा सुधार गर्न सकिएको छैन। मुलुकको प्रशासन सरकारको नतिजा देखाउने अर्थात् काट्ने धार भएकाले यस संयन्त्रलाई सधैं धारिलो, सबल र प्रतिस्पर्धी गराउनुपर्ने हुन्छ। यस सन्दर्भमा सरकारले प्रशासन सुधारलाई आफ्नो नियमित कार्ययोजना अन्तर्गत व्यवस्थापन गरिरहनु पर्दछ। हाम्रो मुलुकको सन्दर्भमा प्रशासन सुधारको आवश्यकता मूलतः निम्नानुसार रहेका छन् :

- सरकारको सोच, योजना, रणनीति, मार्गचित्रलाई दुरुस्त रूपमा व्यवहारमा कार्यान्वयनमा लैजानका लागि,
- सरकारको स्थायी कार्यकारिणी संयन्त्रलाई सधैं सबल, सक्षम, चुस्त, दुरुस्त राख्नका लागि,
- मुलुकमा देखिएको तत्कालको समस्या समाधानका लागि,
- जनताको बढ्दो आकांक्षालाई प्राथमिताका आधारमा समयमै सम्बोधन गर्नका लागि,
- सरकारको प्रतिवद्धतालाई जनतासम्म पुर्‍याई महशुस गराउनका लागि,
- सरकारको भूमिकामा आएको परिवर्तनलाई आत्मसात गर्नका लागि,
- संघात्मक शासन प्रणालीको भावना एवं उद्देश्य अनुरूपको प्रशासनिक कार्य सञ्चालन गर्नका लागि,
- नवीन प्रशासनिक तथा व्यवस्थापकीय मूल्यमान्यताहरूलाई अवलम्बन गर्दै लैजानका लागि,
- प्रविधिले ल्याएको परिवर्तनलाई आत्मसात गर्नका लागि,
- विगतमा भएका प्रशासन सुधारका प्रयासहरूको कार्यान्वयनको अवस्थाको मूल्याङ्कन गरी, सुधारका नयाँ विधिहरू अवलम्बन गर्नका लागि,
- देशको समग्र सार्वजनिक प्रशासनलाई नतिजामुखी बनाउनका लागि,
- विद्यमान प्रशासनिक विधि र प्रक्रियालाई पुनरावलोकन गर्नका लागि,
- सार्वजनिक सेवा प्रवाहलाई प्रभावकारी बनाउनका लागि,
- सार्वजनिक प्रशासनमा समावेशीकरणलाई व्यवस्थित गर्नका लागि,
- विकास प्रशासनलाई देशव्यापी रूपमा प्रभावकारी गराउनका लागि,
- राजनीति र प्रशासनबीचको सीमा रेखा कोरी अन्तर्सम्बन्धलाई मजबुत गर्नका लागि,
- सुशासनलाई सुदृढ गरी सरकारप्रतिको जनताको विश्वास जोगाई राख्नका लागि,
- मुलुकको विविधताको व्यवस्थापन गर्नका लागि,
- कानूनको शासनको सुदृढीकरण गर्नका लागि,
- कर्मचारीतन्त्रलाई व्यावसायिक र प्रतिस्पर्धी बनाउनका लागि,

- संगठनभित्र हुनसक्ने द्वन्द्व व्यवस्थापन गर्नका लागि,
- कर्मचारीको सेवा, शर्त र सुविधाको पुनरावलोकन गर्दै लैजानका लागि,
- मुलुकको सामाजिक एवं भौगोलिक विविधता अनुरूपको सार्वजनिक सेवा प्रवाहलाई सहज र सरल बनाउनका लागि,
- सरकारी स्रोत साधनको उपयोग र संरक्षणलाई प्रभावकारी गराउनका लागि,
- दीगो विकासको अवधारणालाई प्रभावकारी रूपमा कार्यान्वयनमा ल्याउनका लागि,
- मुलुकको समग्र सुरक्षा व्यवस्थालाई प्रभावकारी गराउनका लागि,
- परिवर्तित मूल्यमान्यता अनुसार प्रशासनलाई रूपान्तरण गर्नका लागि,
- प्रशासनिक संयन्त्रको साख र विश्वसनियतालाई जोगाई राख्नका लागि,
- संघ, प्रदेश र स्थानीय तहको प्रशासनिक संयन्त्रबीचको समन्वय, सहकार्यलाई प्रभावकारी गराउनका लागि ।

प्रशासन सुधारका लागि भएका प्रयासहरू :

राज्यको शासन पद्धतिसँग प्रशासनिक जिम्मेवारी र दायित्व स्वाभाविक रूपमा जोडिएर आउँदछ। शासनको अभिन्न अङ्ग भएका कारण प्रशासन क्षेत्रको सुधारका लागि हरेक शासकहरूले प्रयास गरेको पाइन्छ। लिच्छविकाल देखिनै प्रशासन सुधारको प्रयासहरू हुँदै आएको इतिहासले देखाएको छ। प्राचीन कालमा शासनमा सहयोग गर्न सर्वदण्डनायक, दण्डनायक, महाप्रतिहार, प्रतिहार जस्ता अधिकारी नियुक्ति भएका थिए। राज्यलाई विभिन्न द्रङ्ग (जिल्ला), ग्राम (गाउँ), र तल (बजार) मा विभाजन गरी विकेन्द्रित शासन गरिन्थ्यो। राजा पृथ्वीनारायण शाहले योग्य र सक्षम व्यक्तिलाई नियुक्ति र पदोन्नति गर्दै जाने उद्देश्यले सैनिक सेवा मार्फत पजनी प्रणालीको सुरुवात गर्नुका साथै युद्धमा वीरगति प्राप्त गर्ने सैनिकहरूका परिवारलाई उनका सन्तानहरू नहुर्किउन्जेलसम्म भत्ताको रूपमा जग्गा प्रदान गर्ने मरवट नीति अवलम्बन गरिएको थियो। साथै उनको शासन कालमा घुस खाने देशका शत्रु हुन्, यिनलाई देश निकाला गर्नु भन्ने कथन प्रख्यात थियो। राणा शासन कालमा जिल्लामा प्रमुख प्रशासकको रूपमा बडा हाकिमको व्यवस्था, कार्यालय समय बिहान १० बजेदेखि साँझ ५ बजेसम्म हुने, सरकारी सेवामा प्रवेश गर्न चार पास गर्नुपर्ने र कर्मचारीलाई तालिम दिने, सैनिक र निजामती कर्मचारीलाई निवृत्तिभरण दिने व्यवस्था गरिएको थियो। राणा शासनको अन्त्य गरी प्रजातन्त्रको स्थापना भएपछि प्रशासन संयन्त्रलाई समेत सुधार गर्नुपर्ने महसुस गरियो। नेपालको अन्तरिम शासन विधान २००७ को व्यवस्था बमोजिम निजामती कर्मचारीको नियुक्ति निष्पक्ष र तटस्थरूपमा स्वतन्त्र निकायबाट गर्ने उद्देश्यले वि.सं. २००८ साल असार १ गते लोक सेवा आयोगको स्थापना भयो। तत्पश्चात् आयोगबाट निजामती सेवा सञ्चालनका लागि आधारभूत कानून निर्माण गर्नुपर्ने र सोही कानूनका आधारमा प्रशासन सञ्चालन गर्नुपर्ने सुझाव आएपछि प्रशासन सञ्चालनको लागि आवश्यक कानून निर्माण गर्ने प्रक्रिया थालनी भयो। यसरी मुलुकको प्रशासन सुधारको औपचारिक वा अनौपचारिक रूपमा प्राचीनकालदेखि नै निरन्तर प्रयासहरू हुँदै आएको देखिन्छ। मुलुकको प्रशासन सुधारमा मूलतः राजनीतिक परिवर्तन पश्चातको क्रियाशीलता बढी हावी हुने गरेको देखिन्छ। राजनीतिक वा शासन प्रणालीमा परिवर्तन भएपछि प्रशासन सुधारको महशुस गरी गठन हुने समितिबाट प्राप्त हुने सुझाव साथै सरकारले विभिन्न समयमा गर्ने अन्तर्राष्ट्रिय सन्धि, सम्झौता, वैदेशिक सहयोग संस्थाको शर्तका कारण

सुधार प्रभावित हुने गरेको देखिन्छ। प्रशासन सुधारका लागि विभिन्न समयमा गठन भएका आयोग र समितिहरूको विवरण निम्नानुसार रहेको छः

- लोक सेवा आयोगबाट निजामती सेवालाई कानून बनाई सञ्चालन गर्नुपर्ने सुझाव, २००८
- प्रशासनिक पुनर्गठन समिति, २००९
- प्रशासन पुनर्गठन योजना आयोग, २०१३
- प्रशासन सुधार आयोग, २०२५
- प्रशासन सुधार आयोग, २०३२
- प्रशासन सुधार आयोग, २०४८
- सार्वजनिक प्रशासनको पच्चीस वर्षीय गुरुयोजना अध्ययन प्रतिवेदन, २०५५
- भ्रष्टाचार नियन्त्रण सुझाव समितिको प्रतिवेदन, २०५६
- संगठनात्मक स्वरूप, तालिम र भ्रष्टाचार नियन्त्रण सम्बन्धी प्रतिवेदन, २०५६
- सार्वजनिक खर्च पुनरावलोकन आयोग, २०५७
- स्वेच्छिक अवकाश प्रणाली अध्ययन प्रतिवेदन, २०६१
- तलब आयोगका विवरणहरू:
 - पे कमिशन, २००९
 - पे कमिशन, २०१६
 - तलब आयोग, २०३८
 - तलब सुविधा सुझाव आयोग, २०४७
 - तलब आयोग, २०४८
 - तलब निर्धारण कार्यदल, २०५३
 - तलब आयोग, २०५५
 - उच्चस्तरीय तलब आयोग, २०६१
- प्रशासन पुनःसंरचना आयोगको प्रतिवेदन, २०६५
- मानव संसाधन मन्त्रालयको गठन सम्बन्धी कार्यदलको प्रतिवेदन, २०६२
- निजामती सेवामा तहगत प्रणाली लागू गर्ने सम्बन्धी अध्ययन प्रतिवेदन, २०६४
- निजामती सेवामा उत्प्रेरणाको विद्यमान अवस्था सर्भेक्षण अध्ययन प्रतिवेदन, २०६८
- प्रशासन सुधार सुझाव समितिको प्रतिवेदन, २०७०
- अधिकार सम्पन्न संघीय प्रशासनिक पुनर्संरचना समितिको प्रतिवेदन, २०७४

प्रशासन सुधारका आयोग वा समितिहरूबाट हालसम्म प्राप्त सुझावहरूको समग्र स्वरूपः

नेपालको एकीकरण पश्चात् मुलुकको सार्वजनिक प्रशासनको सुधारका लागि औपचारिक रूपमा प्रयास हुँदै आएका छन्। निजामती पदमा कर्मचारी नियुक्ति गर्नका लागि निष्पक्ष भूमिका निर्वाह गर्ने संस्थाका रूपमा लोक सेवा आयोगको स्थापना भई यस सम्बन्धी कार्य प्रारम्भ भएपछि निरन्तर रूपमा प्रयास हुँदै आएको छ। सार्वजनिक प्रशासन सुधारका लागि वि.स. २००९ सालमा भारतबाट आएको प्रशासनविद्को समूहले कार्य थालनी गरेदेखि प्रशासन सुधारका लागि सुधार आयोग वा समिति बनाई अध्ययन विश्लेषण सहितको सुझावका आधारमा कार्य गर्ने गराउने पद्धतिको थालनी भयो। राजनीतिक परिवर्तन, नागरिकको सामाजिक एवं आर्थिक सुधारको अवस्था, शासन प्रणालीमा सुधार, प्रविधिजन्य विकास लगायतका विषयहरूमा प्रशासन सुधारका लागि समितिहरूले अध्ययन विश्लेषण गरी सुझाव उपलब्ध गराउने गरेका छन्। मुलुकका आवधिक योजना, दीर्घकालीन नीति, क्षेत्रगत योजनाहरूका साथै संविधान लगायतका कानूनी व्यवस्थाहरूमा समेत प्रशासन सुधारका लागि प्रशस्त नीति, रणनीति, योजना एवं कार्यक्रमहरू संलग्न गरी कार्यान्वयनमा ल्याउने गरिएको छ। यसरी हालसम्मका सुझाव समिति, आवधिक योजना, वार्षिक नीति एवं कार्यक्रम, कानूनी व्यवस्थामा उल्लेख भएका प्रशासन सुधारका सुझावहरूलाई अध्ययन गर्दा निम्न अनुसारका विषय वा क्षेत्रमा सुधारका सुझावहरू केन्द्रित भएको पाइन्छ :

१. प्रशासनसँग सम्बन्धित मौजुदा पूराना कानूनहरूमा समयानुकूल सुधार गरी नयाँ कानूनी एवं नीतिगत आधार तयार गर्ने,
२. परिवर्तित सन्दर्भ अनुकूल मौजुदा संगठन संरचनामा सुधार (मन्त्रालयको संख्या घटाउने, गाभ्ने वा नयाँ गठन गर्ने) गरी कार्य सञ्चालनलाई सहजता प्रदान गर्ने,
३. कर्मचारीको तलब लगायतका वृत्ति विकासका सुविधामा सुधार गरी कार्य उत्प्रेरणा वृद्धि गर्ने,
४. कर्मचारी व्यवस्थापन, कार्यपद्धति, निर्णय प्रक्रियामा सुधार गरी संगठनात्मक संस्कारमा सुधार गर्ने,
५. भ्रष्टाचार नियन्त्रणका लागि आवश्यक संरचनागत एवं पद्धतिगत सुधार गर्ने,
६. विकेन्द्रीकरणको सिद्धान्तलाई आत्मसात् गरी व्यवहारमा प्रभावकारी गराउने,
७. लोक सेवा आयोगको सुदृढीकरण गरी निजामती सेवामा आपूर्ति हुने जनशक्ति व्यवस्थापनलाई मजबुत गराउने,
८. निजामती सेवाको कर्मचारी संख्यालाई आवश्यकता र औचित्यका आधारमा छरितो गराउने,
९. बेरुजु, आर्थिक अनियमिता, लेखाप्रणालीको सुधार गरी आर्थिक प्रशासनलाई मजबुत गर्ने,
१०. लोक सेवा आयोगको सिफारिसमा मात्र कर्मचारी नियुक्ति गर्ने, सेवाका शर्त सुविधामा पुनरावलोकन गर्ने,
११. एकै प्रकृतिका संगठनहरूलाई गाभ्ने तथा अनावश्यक संगठनहरू खारेज गर्ने,
१२. कर्मचारीहरूको अनुशासन, आचारसंहिता, विभागीय सजायलाई व्यवस्थित गर्ने,
१३. सार्वजनिक सेवा प्रवाहलाई प्रभावकारिता गराउन सेवाग्राहीमुखी सेवा प्रवाहको प्रवृत्ति विकास गर्ने,

१४. सार्वजनिक संस्थानहरूको प्रभावकारिताका लागि संस्थानहरूको सामयिक सुधारका कार्यहरू गर्ने,
१५. निजामती सेवालाई प्रविधिमैत्री बनाउने, प्रतिस्पर्धी र क्षमतावान बनाउने,
१६. परिवर्तित राजनीतिक परिवेश अनुकूल निजामती सेवाको संरचनामा आवश्यक सुधार गर्ने,
१७. कर्मचारीको सरुवा, बढुवालाई गुनासा र विवादरहित गराउन आवश्यक व्यवस्था गर्ने,
१८. सार्वजनिक प्रशासनलाई समावेशी गराउन मौजुदा कानूनी व्यवस्थाका साथै पदपूर्ति पद्धतिमा आवश्यक सुधार गर्ने,
१९. मुलुकको विविधिकरणको व्यवस्थापनका लागि प्रशासनको क्षमता वृद्धि गर्दै लैजाने,
२०. सार्वजनिक प्रशासनको संघीय प्रणाली अनुरूपको संरचनागत सुधार गरी आवश्यकता अनुरूप कर्मचारी समायोजन वा मिलैजान गर्ने,
२१. प्रविधिको विकास र जनताको स्वभावमा आएको परिवर्तनले काम कारबाही घटेका अनावश्यक कार्यालयहरूको दरबन्दी घटाई छरितो प्रशासनिक संयन्त्र बनाउने,
२२. प्रशासनिक संयन्त्रलाई विद्युतीय प्रणाली अनुकूल गराउँदै लैजाने,
२३. प्रशासनिक कार्यलाई उत्तरदायी र सेवाग्राहीमैत्री बनाउने,
२४. कार्यप्रक्रियामा पारदर्शिता, छरितोपना, मितव्ययिता र उत्तरदायित्व कायम गर्ने,
२५. संघीय शासन प्रणालीको भावना अनुकूल प्रशासनिक कार्य, श्रोत साधन र अधिकारको विकेन्द्रीकरण गर्ने,
२६. सेवाग्राहीप्रति प्रशासनिक कार्यको उत्तरदायित्व बढाउँदै लैजानका लागि सार्वजनिक सुनुवाई, आवधिक कार्य प्रगतिको सार्वजनिकीकरण गर्ने,
२७. उच्च तहका पदाधिकारीहरूको कार्यसम्पादन सम्झौता गर्ने र सोही आधारमा मूल्याङ्कन एवं जिम्मेवारीलाई प्रभावकारी गराउने,
२८. सार्वजनिक पदमा रहेका कर्मचारीहरूको सूचकमा आधारित भई कामको निष्पक्ष मूल्याङ्कन गर्ने र सोही मूल्याङ्कनका आधारमा दण्ड र जरिवाना गर्ने कार्यलाई प्रभावकारी गराउने,
२९. नागरिकहरूलाई नजिकको केन्द्रबाट सेवा प्रवाह गर्नका लागि सेवा केन्द्रहरू विस्तार गर्ने, घुम्ती सेवा जस्ता कार्यहरूलाई प्राथमिकतामा राख्ने,
३०. कर्मचारीको कार्यक्षमता, उत्प्रेरणा र उत्पादकत्व वृद्धि गर्नका लागि नियमित रूपमा तालिम, सिप र ज्ञान वृद्धिका कार्यक्रम सञ्चालन गर्ने,
३१. कर्मचारी प्रशासनमा राजनीतिक हस्तक्षेप कम गर्न राजनीतिक नेतृत्वले ध्यान दिने।

नेपालको संविधान २०७२ तथा पछिल्ला पाँचवटा आवधिक योजनाहरूले प्रशासन सुधारका लागि गरेको व्यवस्था :

नेपालको संविधान २०७२ मा भएको व्यवस्था :

राज्यका नीतिहरूमा राज्यले सार्वजनिक प्रशासन सम्बन्धी नीति तयार गर्दा सार्वजनिक प्रशासनलाई स्वच्छ, सक्षम, निष्पक्ष, पारदर्शी, भ्रष्टाचारमुक्त, जनउत्तरदायी र सहभागितामूलक बनाउँदै राज्यबाट प्राप्त हुने सेवा सुविधामा जनताको समान र सहज पहुँच सुनिश्चित गरी सुशासनको प्रत्याभूति हुने गरी गर्नुपर्ने व्यवस्था भएका छन्।

बाह्रौँ योजना (आ.व. २०६७/०६८—२०६९/०७०) मा भएको व्यवस्था :

यस योजनाले देशमा सुशासनको प्रत्याभूति गर्न कानूनी राज्यको मूल्य र मान्यता स्थापना गर्दै जनसहभागिता, पारदर्शिता, जवाफदेहीपन र भ्रष्टाचारमुक्त अवस्थाको सिर्जनामा जोड दिनुका साथै सरकार र निजी क्षेत्रबाट नागरिकलाई पुऱ्याइएको सेवाको प्रभावकारिता अभिवृद्धि गरी विकासलाई परिणाममुखी र नतिजामुखी बनाउने समेत रणनीति लिएको थियो।

तेह्रौँ योजना (आ.व. २०७०/०७१—२०७२/०७३) मा भएको व्यवस्था :

यस योजनाले सार्वजनिक प्रशासनले नियामक, समन्वयकर्ता, सहजकर्ता, सुपरीवेक्षक, निर्देशक एवं सेवा प्रदायकसमेतको भूमिका निर्वाह गर्दै सुशासन अभिवृद्धि गरी जनतालाई पुऱ्याइने सेवा तथा सुविधा समयमै न्यायोचित रूपमा पाउन सक्ने अवस्था सिर्जना गर्ने उद्देश्य राखेको थियो।

चौधौँ योजना (आ.व. २०७३/०७४-२०७५/०७६) मा भएको व्यवस्था :

यस योजनाले सार्वजनिक सेवाहरूलाई गुणस्तरीय र सर्वसाधारणको पहुँचयोग्य बनाउन तीन तहको शासन पद्धति अनुरूप हालको प्रशासन यन्त्रको पुनर्संरचना गर्ने, सार्वजनिक निकायका काम कारबाही सम्बन्धी सूचनामा नागरिकको पहुँच बढाउने, राष्ट्रसेवकहरूलाई कामप्रति परिणाममुखी र उत्तरदायी बनाउने रणनीति लिइएको थियो।

पन्ध्रौँ योजना (आ.व. २०७६/०७७-२०८०/०८१) मा भएको व्यवस्था :

यस योजनाले प्रशासन सुधारका लागि निजामती सेवाको राष्ट्रिय नीति तथा मानव संसाधन विकास योजना बनाई कर्मचारी एवम् तालिम प्रदायक संस्थाको क्षमता विकास गर्ने, अन्तर सरकार समन्वय र सहकार्यलाई प्रभावकारी एवम् व्यवस्थित बनाउने, सेवा प्रवाहलाई नागरिक र विकासमैत्री बनाई विकास व्यवस्थापनमा सहकारी तथा निजी क्षेत्रलाई आवद्ध गर्ने, राष्ट्र सेवकलाई आफ्नो कार्यजिम्मेवारीप्रति थप परिणाममुखी र उत्तरदायी बनाउने रणनीति लिएको थियो।

सोह्रौँ योजना (आ.व. २०८१/०८२—२०८६/०८६) मा भएको व्यवस्था :

यस योजनाले खुल्ला सरकारको अवधारणा अवलम्बन गरी सार्वजनिक सेवामा सुशासन कायम गर्न जनउत्तरदायी, पारदर्शी, सहभागितामूलक कानूनको परिपालना गर्ने वातावरण तयार गर्ने, उच्च पदाधिकारीहरूको

अनिवार्य रूपमा सूचकको आधारमा निष्ठाको मूल्याङ्कन गर्ने संयन्त्रको विकास गर्ने, सूचना प्रविधिको प्रयोग, छरितो प्रशासनिक संरचना, उच्च मनोबल र अभिप्रेरित कर्मचारीतन्त्र मार्फत सार्वजनिक सेवालाई प्रभावकारी बनाउने रणनीति लिएको छ। साथै सार्वजनिक पदाधिकारीको स्पष्ट उत्तरदायित्व निर्धारण गर्न कानूनी व्यवस्था मिलाउने, अनुगमन तथा मूल्याङ्कन प्रणालीमा प्रविधिको अधिकतम प्रयोग गर्ने, नतिजामूलक अनुगमन तथा मूल्याङ्कन प्रणालीको विकास गर्न पृष्ठपोषणलाई अनिवार्य कार्यान्वयन गर्ने गराउने, प्रशासनिक सुशासनलाई नतिजामूखी बनाउन सेवाग्राहीबाट सम्बन्धित पदाधिकारीको मूल्याङ्कन गर्ने प्रणाली विकास गर्ने लगायतका रणनीतिहरू लिइएको छ।

प्रशासन सुधारको क्षेत्रमा भएका प्रमुख कठिनाईहरू :

प्रशासन सुधारका लागि सुझाव दिने कार्य र कार्यान्वयन गर्ने कार्यका बीच तादात्म्यता कायम हुन सकेको छैन। प्रशासन सुधारको मुख्य जिम्मेवारी राजनीतिक नेतृत्वको नै हो। प्रशासन सुधारका लागि राजनीतिक नेतृत्वले जुन सक्रियताका साथ सुझाव समिति गठन गर्ने र सुझाव लिने कार्य गर्दछ त्यत्तिकै उत्साह कार्यान्वयनमा रहेको पाइँदैन। मूलतः शासकीय स्वरूप परिवर्तनपछि सक्रिय हुने राजनीतिक नेतृत्वले प्रशासन सुधारको लागि आवश्यक निरन्तरको प्रयासलाई प्रभावकारी गराउन सकेको छैन। राजनीतिक नेतृत्वको अस्वभाविक परिवर्तन, राजनीतिक एवं प्रशासनिक नेतृत्वको अग्रसरताको कमी, श्रोत साधनको अनिश्चितता, निकायगत समन्वयको कमी लगायतका प्रमुख कारणहरू प्रशासन सुधारका मुख्य अवरोधका रूपमा रहेका छन्। प्रशासन सुधारका लागि समितिहरूबाट आउने गरेका सुझावहरूको कार्यान्वयन अवस्थाका बारेमा नियमित अनुगमन मूल्याङ्कन गरी सुधारलाई निरन्तरता दिने कार्यलाई संस्थागत गर्न सकिएको छैन। फलस्वरूप प्रशासनिक संयन्त्रप्रतिको विश्वास र साख कमजोर हुँदै गएको छ। प्रशासन सुधारका प्रयासहरू प्रभावकारी हुन नसक्नुमा मूलतः निम्नानुसारका कठिनाईहरू रहेका छन् :

क) नीतिगत कठिनाईहरू:

- प्रशासन सुधारको कार्य क्षेत्र बृहद् भएका सन्दर्भमा सुधारका लागि निजामती सेवा एवं गैर निजामती सेवाको कार्यक्षेत्र, अधिकार, जिम्मेवारी र उत्तरदायित्वलाई स्पष्ट गर्न नसकिएको,
- प्रशासन सुधारको लागि आवश्यक स्पष्ट दृष्टिकोण र प्राथमिकीकरण हुन नसकेको,
- सुधारका रणनीति र कार्य योजना स्पष्ट नभएको,
- प्रशासन सुधार समितिहरूबाट महत्वाकांक्षी, कार्यान्वयनमा कठिन हुने सुझावहरू प्राप्त हुने गरेको,
- सुधार कार्यका लागि बजेट व्यवस्थाको सुनिश्चितता हुन नसकेको,
- परिवर्तित राजनीतिक परिवेश अनुकूल प्रशासनिक संरचनाको स्वरूप तयार गर्ने जिम्मेवारी र अग्रसरता नदेखिएको,
- सुशासनका मूल नीति, आवधिक योजना र प्रशासन सुधारका वार्षिक कार्ययोजनाहरूबीच तादात्म्यता कायम हुन नसकेको,
- सुधारका क्षेत्रगत नीति, कार्यक्रमलाई प्राथमिकतामा राख्न नसकिएको।

ख) संरचनागत कठिनाईहरू:

- प्रशासन सुधारका नीति, योजना, कार्यक्रमहरूको कार्यान्वयनका लागि सक्षम, सुदृढ स्थायी संस्था स्थापना हुन नसकेको,
- प्रशासन सुधारको सवाललाई सबै संगठनहरूले साझा सवालका रूपमा स्वीकार्न नसकेको,
- संघीय प्रणालीको अवधारणा बमोजिमका प्रशासनिक संगठन एवं व्यवस्थापन सर्भेक्षण हुन नसकेको,
- संघीय मामिला तथा सामान्य प्रशासन मन्त्रालयको प्रशासन सुधारको कार्य प्रभावकारी हुन नसकेको,
- केन्द्रीय निकायहरूमा प्रशासन सुधार इकाईहरू गठन हुन नसकेको,
- सुधार कार्यको आवश्यक समन्वय एवं सहजीकरणका लागि प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयबाट प्रभावकारी भूमिका निर्वाह हुन नसकेको,
- उच्चस्तरीय प्रशासन सुधार समितिका सुझाव बमोजिम सुधारका कार्य कामयावी हुन नसकेको।

ग) कार्यविधिगत कठिनाईहरू:

- राजनीतिक एवं प्रशासनिक कार्यक्रमहरूमा प्रशासन सुधारका सवालहरूलाई मूलप्रवाहीकरण गर्न नसकिएको,
- प्रशासन सुधारका लागि नियमित रूपमा पर्याप्त स्रोत साधन उपलब्ध हुन नसकेको,
- संघीय मामिला तथा सामान्य प्रशासन मन्त्रालयको कार्य अग्रसरता एवं समन्वयको भूमिका प्रभावकारी हुन नसकेको,
- लोक सेवा आयोग, प्रधानमन्त्री एवं मन्त्रिपरिषद्को कार्यालय, अर्थ मन्त्रालय, संघीय मामिला तथा सामान्य प्रशासन मन्त्रालयबीचको समन्वय, सहकार्य कमजोर रहेको,
- प्रशासन सुधारका सुझावहरूलाई कार्ययोजनासहित कार्यान्वयनमा लैजान नसकिएको,
- प्रशासन सुधारका कम लागत र तत्काल गर्न सकिने कार्यमा कर्मचारीको उत्प्रेरणाको कमी भएका।

घ) व्यवहारगत कठिनाईहरू :

- सुधारका लागि राजनीतिक प्रतिबद्धता र अग्रसरताको कमी,
- राजनीतिक परिवर्तनका कारण सुधारका महत्त्वपूर्ण कार्यहरू समेत ओझेलमा परेको,
- प्रशासन सुधारका तत्कालका आवश्यकता र परिवेश अनुकूलका सुधारतर्फ प्रशासनिक नेतृत्वको बेवास्ता भएको,
- नयाँ र जोखिमयुक्त कार्य थालनी नगर्ने प्रवृत्ति रहेको,
- सुधारका लागि आवश्यक बजेट तथा अख्तियारीको पहल हुन नसकेको,

- सुधारका लागि सरोकारवाला निकायहरूबीच समन्वय र सहकार्य हुन नसकेको,
- प्रशासन सुधारको कार्यलाई राजनीतिक नेतृत्व एवं प्रशासनिक नेतृत्वले बेवास्ता गर्ने गरेको ।

ड) अनुगमन मूल्याङ्कनको कमजोर अवस्था:

- प्रशासन सुधारका प्राप्त सुझावहरूको कार्यान्वयन अवस्थाको अनुगमन मूल्याङ्कन हुन नसकेको,
- सुधारको कार्यको नियमित अनुगमन गरी सुझाव दिन स्पष्ट अधिकार र जिम्मेवारी भएको संस्था एकिन हुन नसकेको,
- प्रशासन सुधारको अनुगमन मूल्याङ्कनका लागि आवश्यक स्रोत, साधनको उपलब्धता हुन नसकेको,
- नियमित अनुगमन, मूल्याङ्कन, विश्लेषण, पृष्ठपोषणका आधारमा भावी सुधारका योजना तयार गर्ने कार्यलाई प्राथमिकता दिन नसकिएको,
- हरेक केन्द्रीय निकायहरूमा प्रशासन सुधारका संभावना र भएको अवस्थाको नियमित रिपोर्टिङ गर्ने एकाई खडा गर्न नसकिएको,
- उच्चस्तरीय प्रशासन सुधार समितिको अनुगमन, निगरानी, दिशानिर्देशको काम कमजोर रहेको ।

प्रशासन सुधारले प्राथमिकता दिनुपर्ने क्षेत्रहरू:

कर्मचारीतन्त्र सरकारको मुख्य प्रशासनिक संयन्त्र हो। आफ्ना नीति, योजना, कार्यक्रम र निर्णयको प्रभावकारी कार्यान्वयन गरी जनताको विश्वास प्राप्त गर्नका लागि कुनै पनि सरकारले यस संयन्त्रको सुधारलाई मुख्य आधार बनाउनु जरुरी भएको हुन्छ। परिवर्तित सन्दर्भ अनुरूपका नयाँ अवधारणा साथै सरकारको भावना अनुरूपका कार्ययोजनासँग तादात्म्यता कायम भई काम गर्न सक्ने प्रशासनिक संगठन सरकारका लागि निरन्तर जरुरी भएको हुन्छ। यस सन्दर्भमा सरकारले प्रशासन सुधारका कार्यलाई निरन्तर प्राथमिकतामा राखी कार्य गर्नु अपरिहार्य भएको हुन्छ। संघीय शासन प्रणालीले सृजना गरेको जनताको महत्वाकांक्षा एवं राजनीतिक नेतृत्वले खोजेको उपलब्धिबीचको अन्तर कायमै रहेका कारण प्रशासनिक संरचना र कार्य संस्कारमा सुधार गर्नु जरुरी भएको छ। प्रशासन सुधारका प्रयासहरू परम्परागत रूपमा कानूनी, संरचनागत, कर्मचारी प्रशासनका क्षेत्रमा मात्र सीमित नभई परिवर्तित सन्दर्भ अनुकूल हुनुपर्ने माग रहेको छ। मौजुदा संगठन संरचना, कर्मचारीको कामप्रतिको सोच र व्यवहार, सरोकारवाला निकायहरूबीचको समन्वय, संस्थागत कार्य संस्कार, कार्यपद्धतिमा नयाँ प्रविधिको प्रयोग लगायतका क्षेत्रमा प्रशासन सुधार केन्द्रित हुनुपर्दछ। मूलतः अबको प्रशासन सुधारको कार्यक्षेत्र निम्नानुसार केन्द्रित हुनु पर्दछ:

क) राजनीतिक नेतृत्व र प्रशासनिक नेतृत्वका बीच सौहार्दता कायम गर्ने: राजनीति र प्रशासनको लक्ष्य एउटै भएका कारण गन्तव्यमा पुग्नका लागि संगसंगै मिलेर काम गर्नुपर्ने भएको छ। राजनीतिक एवं प्रशासनिक नेतृत्वबीचको सौहार्दताको अन्तरलाई घटाई समन्वय र सहकार्यको संस्कार कायम गर्नुपर्ने भएको छ। यसबाट एक अर्कालाई दोषी देखाई जिम्मेवारीबाट उम्कने प्रवृत्तिको अन्त्य हुन सक्दछ।

- ख) अनावश्यक राजनीतिक हस्तक्षेपबाट प्रशासलाई मुक्त गर्ने: राजनीतिक नेतृत्वले निहित राजनीतिक स्वार्थलाई टेवा पुग्ने गरी काम गर्न रुचाउने भएकाले गैर कानूनी हस्तक्षेप एवं अनावश्यक दबावको विरोध गर्ने प्रवृत्ति विकास गर्न आवश्यक भएको छ। प्रशासनिक जिम्मेवारी निर्वाह गर्दा प्रशासनिक मूल्य, मान्यतालाई शिरोधार्य गरी पदीय जिम्मेवारी निर्वाह गर्ने संस्थागत संस्कार विकास गर्न जरूरी भएको छ। यसबाट प्रशासन संयन्त्रलाई निष्पक्ष संस्थाका रूपमा चिनाइ राख्न सकिन्छ।
- ग) जनताप्रति उत्तरदायी हुने प्रशासनिक संयन्त्र कायम गर्ने: जनतालाई दिने सेवाका बारेमा जनताप्रति उत्तरदायी नहुँदा समन्वय, सहकार्य, सौहार्दता कमजोर भएको छ। यसबाट समग्र सार्वजनिक सेवाको गुणस्तर कायम हुन सकेको छैन। सार्वजनिक सेवाको लागि जनताप्रति उत्तरदायी हुने कानूनी तथा व्यवहारगत सुधार गर्नु जरूरी भएको छ। यसबाट सेवाको गुणस्तर वृद्धि भई सार्वजनिक सेवाप्रतिको विश्वसनीयता कायम हुन सक्दछ।
- घ) जोखिम लिएर काम गर्ने क्षमता र प्रवृत्ति विकास गर्ने: निजामती सेवालाई कमजोर कार्यान्वयन क्षमता भएको आरोप लागेको छ। संभावना भएको र कानूनले मिल्ने कामलाई जोखिम निर्वाह गरेर भएपनि सम्पादन गर्न अग्रसर हुने क्षमता र व्यवहार विकास गर्नुपर्दछ। यसबाट प्रशासनिक संयन्त्रलाई सक्षम र कामयावी संस्थाका रूपमा चिनाउन सकिन्छ।
- ङ) निष्पक्ष र तटस्थ कार्य गर्ने संस्कार विकास गर्ने: प्रशासनिक संयन्त्र जनता र नेताको बीचको सेतूका रूपमा रहेको हुन्छ। राजनीतिक नेतृत्वको सोच, नीति, योजनाहरू जस्ताको त्यस्तै जनतासम्म पुर्‍याउने र जनताको माग वा आकांक्षालाई निर्णय तहमा पुर्‍याउने कार्यमा निष्पक्ष र तटस्थ कार्यसंस्कार विकास गर्न आवश्यक भएको छ। यसबाट गलत कार्य नियन्त्रण भई जनताको मागका आधारमा कार्यगर्ने संस्कार वृद्धि हुन सक्दछ।
- च) सरकारलाई सही सल्लाह र सुझाव दिने आँट र प्रवृत्ति विकास गर्ने: स्वार्थका लागि गलत रायसल्लाह दिने आरोप लागेका सन्दर्भमा प्रशासनले आफ्नो अनुभव एवं विज्ञताका आधारमा नेतृत्वलाई अप्रिय लाग्न सक्ने राम्रा सुझाव दिन तत्पर हुन सक्ने कार्य वातावरण तयार गर्नु पर्दछ। यसबाट प्रशासनले परामर्शदायी भूमिकामा आफूलाई कामयावी गराउन सक्दछ।
- छ) सेवाग्राहीमैत्री कार्यसंस्कार र व्यवहार विकास गर्ने: सेवाग्राहीलाई वेवास्ता गर्ने, दुःख दिने, वहानामा जिम्मेवारी पन्छाउने आरोप प्रशासनलाई लाग्ने गरेको छ। यस सन्दर्भमा कर्मचारीहरूले सेवाग्राहीप्रति नरम र सहयोगी भई सेवकका रूपमा आफ्नो कार्यशैलीमा सुधार गर्न जरूरी भएको छ। यसबाट प्रशासनिक कर्मचारीहरूलाई सेवकका रूपमा चिनाउन सकिने हुन्छ।
- ज) परिवर्तित सन्दर्भ अनुकूलको संगठन संरचना र कार्य संस्कार विकास गर्ने: प्रशासनिक सेवाको परम्परागत सोच, व्यवहार, कार्यसंस्कारका कारण परिवर्तित सन्दर्भलाई सम्बोधन गर्न सकिएको छैन। प्रशासनिक संयन्त्रले आफ्नो संरचना, कार्य प्रणाली र संस्थागत संस्कारलाई परिवर्तित परिवेश अनुकूल चल्न सक्ने गराउन आवश्यक भएको छ। यसका लागि मौजुदा संरचना, कानूनी आधार, कार्य प्रणाली र कर्मचारीको क्षमतामा सुधार गर्नु जरूरी भएको छ।
- झ) नयाँ प्रविधि, ज्ञान, सिप र कार्यशैलीको आन्तरिकीकरण गर्नसक्ने क्षमता विकास गर्ने: कर्मचारीले

जागिरे मानसिकताबाट मुक्त भई नवीन प्रविधि, ज्ञान, सिपका आधारमा आफूलाई जीवन्त राख्न जरूरी भएको छ। विकास प्रशासनको नवीनतम मूल्य मान्यता अनुरूप नयाँ कार्यप्रणालीलाई अवलम्बन गरी नतिजा देखिने कार्यमा अग्रसर हुन आवश्यक भएको छ। यसबाट प्रशासनिक सेवालाई परिवर्तनको बाहकको रूपमा चिनाउन सकिने हुन्छ।

- ज) राजनीतिक निष्पक्षता र तटस्थता कायम गर्ने: प्रशासन सुधारको मुख्य जिम्मेवारीमा रहेको राजनीतिक नेतृत्वले प्रशासन सुधारका कार्य सञ्चालनलाई निष्पक्ष र तटस्थ गराउनु अपरिहार्य भएको छ। सार्वजनिक पदमा रहँदा राजनीतिक आस्थाका आधारमा निहित व्यक्ति समूहलाई फाइदा हुने गरी गैर कानूनी कार्य गर्ने गराउने प्रवृत्ति हावी भएको छ। यस सन्दर्भमा राजनीतिक नेतृत्वले इमान्दारीपूर्वक आफूलाई अनुकरणीय भूमिकामा राख्ने प्रवृत्ति विकास गर्नुपर्दछ।
- ट) कामप्रति सदाचार, इमान्दार र निष्पक्ष हुने सोच र प्रवृत्ति विकास गर्ने: सीमित व्यक्तिहरूको अनियमित एवं भ्रष्टाचारजन्य कार्यका कारण समग्र प्रशासनिक संयन्त्र कलङ्कित भएको छ। यस सन्दर्भमा सार्वजनिक पदमा रहने राजनीति नेतृत्व वा कर्मचारीहरूले सदाचार, इमान्दार र निष्पक्ष भई कार्य गर्ने प्रतिवद्धता र कार्य आधारहरू तयार गर्नुपर्दछ। यसका लागि अनियमित कार्यको निगरानी गर्ने र अध्ययन अनुसन्धानलाई प्रभावकारी गराउनु आवश्यक भएको छ।
- ठ) कार्य प्रक्रियालाई सरल, सहज र गुणस्तरीय गराउने: प्रशासनिक सेवा अझै प्रक्रिया उन्मुख, ढिलासुस्ती, झणझटिलो रहेको छ। यस अवस्थामा यस संयन्त्रलाई प्रभावकारी गराउन नसकिने भएकाले सेवामा क्रमशः विद्युतीय प्रणाली अवलम्बन गर्ने, सेवाको गुणस्तर बढाउने, कर्मचारीको क्षमता एवं अनुभवलाई उपयोग गरी सेवालाई विश्वसनीय र गुणस्तरीय गराउनु आवश्यक भएको छ। यसबाट सार्वजनिक सेवा प्रवाहहरूलाई प्रभावकारी गराउन सकिने हुन्छ।
- ड) सेवाग्राहीको गुनासो तत्काल सम्बोधन गरी आवश्यक सुधार गर्ने: सार्वजनिक सेवाप्रति प्रशस्त गुनासाहरू रहेका सन्दर्भमा कर्मचारीलाई जनताको गुनासो छिटो सुन्ने र सम्बोधन गर्ने मुख्य अभियन्ताका रूपमा खडा गर्न आवश्यक भएको छ। यसका लागि कानूनी, संरचनागत आधार तयार गर्नुका साथै कर्मचारीको सोच र क्षमता विकास गर्नुपर्ने हुन्छ। यसबाट सार्वजनिक सेवाको मूल्य, मान्यता स्थापित भई यसको विश्वसनीयता बढ्न सक्ने हुन्छ।
- ढ) संस्थागत सूचना प्रवाहलाई व्यवस्थित गर्ने: कर्मचारीको पुरानो सोच र व्यवहारका कारण सार्वजनिक सेवाका बारेमा अनावश्यक गोप्यता, सूचना लुकाउने प्रवृत्ति कायमै रहेको छ। यसबाट सेवाग्राहीहरूको सूचनाको हकको सुनिश्चितता हुन सकेको छैन। त्यसैले जिम्मेवारीमा रहेका कर्मचारीहरूले आफ्नो कार्यका बारेमा पारदर्शी हुनु, जानकारीमूलक हुनु जरूरी भएको छ। यसका लागि नियमित प्रशिक्षण, प्रविधिको प्रयोग, अधिकारको सुनिश्चितता जस्ता कार्य गर्नु जरूरी भएको छ।
- ण) राजनीतिक आस्थाका आधारमा ट्रेड युनियन गठन गर्न निषेध गर्ने: कर्मचारीतन्त्र राजनीतिक आस्थाका आधारमा विभिन्न समूहमा विभाजित भएका कारण प्रशासनिक सेवाको मूल्य, मान्यता, विश्वास र प्रतिष्ठामा हास आएको छ। यस सन्दर्भमा कर्मचारी ट्रेड युनियनको अधिकार कानूनी रूपमा स्पष्ट गर्ने र कर्मचारी वर्गले पेशागत आचरण र व्यवहारमा अनुशासित हुने कार्यमा ध्यान दिनुपर्ने भएको छ।

- त) सेवाको भावनासहित राष्ट्रहितको काममा केन्द्रित हुने: सेवाभिन्नको सेवा सुविधामा सधैं असन्तुष्ट हुने, हरेक काममा स्वार्थ खोज्ने प्रवृत्ति बढ्दै गएका कारण कर्मचारीहरूको विरोध हुने साथै संगठनको कार्य सम्पादनमा प्रभाव पर्ने गरेको छ। यस सन्दर्भमा उपलब्ध सुविधामा सन्तुष्ट भई कार्यप्रति उत्प्रेरित हुने व्यवहार तथा राष्ट्रसेवाको भावनाले काम गर्ने गराउने संस्कार विकास गर्नुपर्ने भएको छ।
- थ) सार्वजनिक सम्पत्तिको संरक्षण र सदुपयोगको जिम्मेवारी लिने: सार्वजनिक सम्पत्ति हिनामिना गर्ने, व्यक्ति वा संस्थाको नाममा लैजाने कार्य भई रहेको छ। यस्ता कार्य नियन्त्रणका लागि प्रत्यक्ष भूमिका निर्वाह गर्न सक्ने प्रशासनिक संगठनका जिम्मेवार पदाधिकारीहरूलाई यसतर्फ सचेत र जिम्मेवार गराउन जरुरी भएको छ। यसका लागि मौजुदा संगठन संरचनामा आवश्यक सुधार र कर्मचारी दरबन्दी एवं जिम्मेवारीमा स्पष्टताको आधार तयार गर्नु जरुरी भएको छ।
- द) जनशक्ति टिकाउन सेवालाई आकर्षक र भरपर्दो गराउने: सरकारी सेवा अन्य सेवाभन्दा बढी जिम्मेवार र संवेदनशील सेवा भएका कारण यस सेवालाई निरन्तर आकर्षक र भरपर्दो गराइ राख्न जरुरी भएको छ। लोकसेवा आयोगबाट आपूर्ति भएको जनशक्तिलाई संगठनमा टिकाई राख्न र उत्प्रेरित भई काम गर्न गराउनका लागि सेवाभिन्न तलब, भत्ता आकर्षक बनाउने र अन्य वृत्तिविकासका अवसरहरू सुनिश्चित गर्न निरन्तर कार्य भई रहनु आवश्यक भएको छ।
- ध) सेवाको साख संरक्षणमा निरन्तर संवेदनशील र तत्पर हुने: निजामती कर्मचारीको प्रवृत्ति र व्यवहारमा आएको स्खलनले समग्र प्रशासनिक सेवाको विश्वसनीयता गिँदै गएको छ। यस सन्दर्भमा संगठनको प्रशासनिक नेतृत्वदेखि कार्यालय सहयोगीसम्मका सबै कर्मचारीले आफ्नो सोच, व्यवहार र चरित्रलाई सेवाग्राहीमैत्री र इमान्दार बनाउन आवश्यक भएको छ। यसका लागि संगठनभिन्न नियमित रूपमा अध्ययन, तालिम, अभिमुखीकरण, पुर्नताजगी कार्यक्रम, चरित्र एवं व्यवहार सुधारका अभ्यास गर्नु गराउनु जरुरी भएको छ ।

निष्कर्ष:

मुलुकको राजनीतिक एवं सामाजिक परिवर्तनले जनताका माग र आकांक्षामा स्वाभाविक वृद्धि गर्दै लगेको छ। विकासको विश्वव्यापी प्रतिस्पर्धा, छिमेकी मुलुकको आर्थिक एवं शासकीय सुधार, जनताको विश्व समुदायसँगको सम्पर्क लगायतका सुधारका परिवेशले मुलुकको समग्र राजनीतिक एवं प्रशासनिक क्षेत्रमा प्रशस्त चुनौतीहरू खडा गरेको छ। राजनीतिक नेतृत्वको कार्यशैली, प्रशासनिक संयन्त्रको कार्यपद्धति एवं सरकारको कार्यप्रगतिका सम्बन्धमा प्रशस्त जनगुनासाहरू रहेका छन्। जनताको बढ्दो महत्त्वकांक्षाका साथै सरकारले प्रशासनिक संयन्त्रबाट अपेक्षा गरेको कार्यप्रगतिलाई सम्बोधन गर्नका लागि प्रशासन सुधारको अपरिहार्यता कायमै रहेको छ। यसका लागि प्रशासनिक संगठनको संरचनागत सुधार, क्षमता वृद्धि, कार्य पद्धतिलाई प्रविधियुक्त गराउने र कार्य जिम्मेवारीको स्पष्टता एवं तत्परता निरन्तर चुस्त दुरुस्त गराउनु जरुरी भएको छ। प्रशासन संयन्त्रको सुधारबाट मात्रै सरकारले सुशासनको प्रत्याभूति गराउन सक्ने भएकाले सुधारको कार्यलाई सरकारले निरन्तर प्राथमिकतामा राखी वार्षिक कार्यक्रममा समावेश गर्नु अपरिहार्य भएको छ। सुशासनका लागि सरकारले ल्याउने हरेक नवीन सोच, रणनीति एवं कार्ययोजनालाई

कार्यान्वयन गर्ने मुख्य शक्तिको रूपमा रहेको प्रशासनिक संयन्त्रलाई सक्षम, कामयावी र विश्वसनीय बनाउनु आजको प्रमुख आवश्यकता पनि हो। सुधारिएको प्रशासनिक संयन्त्रका माध्यमबाट राजनीतिक नेतृत्व र आम जनताले खोजेको परिवर्तनलाई संस्थागत गर्न सकिने भएकाले सक्षम एवं व्यावसायिक प्रशासनिक संयन्त्रको अपरिहार्यता भएको हो। यस सन्दर्भमा प्रशासनिक सुधारको सवाललाई हरेक तहको सरकारले प्राथमिकतामा राखी नियमित रूपमा वार्षिक नीति तथा कार्यक्रममा समावेश गर्नु पर्दछ। यस्ता नीति तथा कार्यक्रमहरूको कार्यान्वयनका लागि आवश्यक श्रोत साधन र समन्वयको सुनिश्चितता गरिनु पर्दछ। यसका लागि मूलतः प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयभित्र अधिकार सम्पन्न स्थायी संयन्त्र स्थापना गर्न जरुरी भएको छ। यसबाट सरकारको मुख्य कार्यकारिणी प्रशासनिक संयन्त्र निरन्तर सक्षम, कामयावी र विश्वसनीय भई सरकारले प्रत्याभूत गर्न खोजेको सुशासनको सुनिश्चितता गर्न सकिन्छ।

सन्दर्भ सामग्री:

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संघीय मामिला तथा सामान्य प्रशासन मन्त्रालय, *प्रशासन पत्रिकाका विभिन्न अंकहरू*।

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निर्वाचनमा आधारित लोकतन्त्र: विश्वमा नेपालको अवस्था

✍ कमल ज्ञवाली*

लेखसार:

लोकतान्त्रिक शासन प्रणालीको मेरुदण्ड मानिने निर्वाचनमा मतदाताको व्यवहार र मतदानको अवस्थाका साथै सदर मत र बदर मतको अंश लोकतन्त्रको एक महत्वपूर्ण सूचक हो। नेपाल र विश्वमा सम्पन्न निर्वाचनहरूको विश्लेषण गर्दा पछिल्लो दशकमा निर्वाचनमा सहभागिता औषतमा ६५ प्रतिशत रहनुका साथै बदर मतको अवस्था औषतमा ९ प्रतिशत रहेको छ। निर्वाचनमा सहभागिता बढाउन र बदर मत न्यूनीकरणका लागि मतदाता शिक्षा, सहज मतदान प्रक्रिया र राजनीतिक प्रणाली प्रतिको जनविश्वास तथा पारदर्शिता अपरिहार्य हुन्छ। बदर मत प्राविधिक त्रुटि मात्र होइन, यो निर्वाचनमा आधारित स्वस्थ लोकतान्त्रिक प्रणाली मापनको महत्वपूर्ण सूचक हो। वास्तवमा बदर मत निर्वाचनमा आधारित लोकतान्त्रिक अभ्यासमा “शान्त प्रतिवाद” को “अदृश्य असन्तोष” को सूचक पनि हुन सक्छ। निर्वाचनमा सहभागिता केवल संख्यात्मक दृष्टिले मात्र मूल्याङ्कन गर्नु पर्याप्त हुँदैन, त्यसका आधार तत्वहरूको विश्लेषण, राजनीतिक संरचना, लोकतान्त्रिक अभ्यासको गुणस्तर र नागरिकहरूको स्वतन्त्रताको स्तरलाई समेटेर हेरिनु पर्दछ। निर्वाचन प्रक्रियामा मतदाताको सहभागिता, सदर मत र बदर मतको विश्लेषण केवल एक प्राविधिक पक्ष मात्र होइन, यो निर्वाचनमा आधारित लोकतान्त्रिक प्रणाली सुदृढीकरणका लागि सुधारको मार्गचित्र कोर्ने आधार समेत हो।

शब्दकुञ्जी : अदृश्य असन्तोष, निर्वाचन, सदर मत, बदर मत, शान्त प्रतिवाद।

पृष्ठभूमि:

निर्वाचन भन्नाले जनताको अभिमतलाई प्रतिनिधिमूलक सिटमा रूपान्तरण गर्ने प्रक्रियालाई जनाउँदछ। मानव सभ्यताको विकाससँगै शासन व्यवस्थाका विभिन्न स्वरूपहरू देखा परे, जसमा निर्वाचन प्रणाली एक महत्वपूर्ण अवयवका रूपमा स्थापित हुँदै आएको छ। विश्वमा निर्वाचनको अभ्यास प्राचीन कालदेखि नै आरम्भ भएको पाइन्छ। विशेष गरी प्राचीन ग्रीसको एथेन्स सहरमा करिब पाँचौं शताब्दी इसापूर्वमा सिधा लोकतन्त्रको अभ्यास थियो, जहाँ स्वतन्त्र पुरुष नागरिकहरूले प्रत्यक्ष निर्वाचनबाट सरकारी निर्णय प्रक्रियामा भाग लिन पाउने अधिकार राख्दथे। यस्ता निर्वाचन प्रक्रियामा महिलाहरू, दासहरू र देश बाहिरका

* उपसचिव, नेपाल सरकार।

नागरिकहरूले मताधिकार प्रयोग गर्न पाउँदैनथे। त्यसैगरी प्राचीन रोमको गणराज्यमा पनि सीमित रूपमा निर्वाचनको अभ्यास थियो, जहाँ उच्च वर्गका नागरिकहरूले सार्वजनिक पदमा कसलाई छनौट गर्ने भन्ने निर्णय निर्वाचनकै माध्यमबाट गर्ने प्रचलन थियो। मध्ययुगको अवधिमा आइपुग्दा निर्वाचन प्रणाली शासक वर्गसम्म मात्र सीमित रह्यो। पुनर्जागरणपछि १६औँ र १७ औँ शताब्दीमा यूरोपमा संविधान निर्माण र नयाँ शासकीय स्वरूपहरू विकसित भए, जसले लोकतन्त्रको अवधारणालाई विस्तार र सुदृढ गर्न निर्वाचन प्रणालीलाई नै आधार मान्न थाले। १८औँ शताब्दीमा अमेरिकी र फ्रान्सेली क्रान्तिको प्रभावले मानव अधिकार र समानताको सचेतनालाई गहिरो बनाउँदै लोकतान्त्रिक मूल्यहरूको अभ्यासलाई गतिशील बनायो। महिलाहरू, मजदुर वर्ग र अन्य बञ्चित समुदायहरूले पनि निर्वाचनमा आफ्नो मताधिकारको माग गर्दै आन्दोलन सुरु गरे। १९ औँ शताब्दीको अन्त्यसम्म आइपुग्दा अधिकांश पश्चिमी राष्ट्रहरूमा महिलाहरूले पनि निर्वाचन प्रक्रियामा मतदानको अधिकार संविधान र कानूनी व्यवस्थाबाटै प्राप्त गरे। २०औँ शताब्दीतिर सार्वभौम नागरिकको मताधिकारको अभ्यासले विश्वभर मान्यता पाउँदै गयो। अहिलेको २१औँ शताब्दीमा भने सूचना प्रविधिको विकासले निर्वाचन प्रक्रियालाई अझ पारदर्शी, निष्पक्ष, स्वतन्त्र, भयरहित र विश्वासिलो बनाउने पक्षमा सक्षमता हासिल गर्दै आएको छ। विद्युतीय-मतदान, स्वतन्त्र तथा सक्षम निर्वाचन व्यवस्थापन निकायहरूको गठन तथा प्राविधिक निगरानीद्वारा निर्वाचन प्रणालीलाई जनताका आवाज सुन्ने प्रमुख माध्यमको रूपमा स्थापित गरेको छ।

नेपालको सन्दर्भमा हेर्दा आधुनिक लोकतान्त्रिक निर्वाचनको सुरुवात विधिसम्मत रूपमा सम्वत् २००४ साल जेष्ठ २९ गते सम्पन्न भएको काठमाडौँ नगरपालिका निर्वाचनबाट भएको मान्न सकिन्छ। यद्यपि यसअघि पनि नेपालमा प्रतिनिधि छनौट अभ्यास भएको इतिहास पाइन्छ। लिच्छविकालमा 'पान्चाली' र मल्लकालमा 'पञ्चसमुच्चय' मा सामुदायिक प्रक्रियामार्फत जनताको सहभागिता रहने गरी प्रतिनिधि छनौट गर्ने गरेको इतिहास छ। राणाशासनको आगमनसँगै यस्तो जनसहभागिता कमजोर हुँदै गयो। शासन अधिक केन्द्रीकृत र निरंकुश बन्दै गए। राणा शासनको अन्त्यतिर जनप्रतिनिधिमूलक इकाइको रूपमा पञ्चायतहरू गठन गरिए र केही हदसम्म प्रतिनिधि छनौटको प्रक्रिया पुनः सुरु गरिएको थियो। तर ती निर्वाचनहरू आजको अर्थमा स्वतन्त्र र निष्पक्ष थिएनन्, किनभने तिनमा मताधिकारको प्रयोग नभई प्रत्येक घरको घरमुलीको भेलाद्वारा प्रतिनिधि चयन गर्ने प्रचलन थियो। नेपालमा पहिलो आम निर्वाचन भने सम्वत् २०१५ सालमा सम्पन्न भएको थियो। यस निर्वाचनले समग्र देशवासीलाई प्रतिनिधित्व गर्ने अवसर दिएको थियो। यसअघि भएका निर्वाचनहरूमा देशका सबै भूभाग समेटिएका थिएनन् र तिनीहरू निर्वाचनको मूल मर्म तथा सिद्धान्तअनुसार नभएका देखिन्छन्। सम्वत् २०१५ सालपछिका सबै निर्वाचनहरू भने संविधान र कानूनी प्रावधान अनुसार स्वतन्त्र निर्वाचन आयोगको नेतृत्वमा सम्पन्न भएका छन्। सम्वत् २०१५ सालदेखि सम्वत् २०७९ सालसम्म भएका विभिन्न निर्वाचनहरूले जनतालाई शासन प्रक्रियामा सहभागिता जनाउने अवसर प्रदान गर्नुका साथै लोकतान्त्रिक अभ्यासको बलियो आधार निर्माण गरेका छन्। मतदाताको सहभागिता, मतदान प्रक्रियाको प्रभावकारिता र जनतामा बढ्दो राजनीतिक सचेतनाको पृष्ठभूमिमा नेपालको निर्वाचन प्रणाली क्रमशः परिपक्व बन्दै गएको छ।

निर्वाचन केवल जनप्रतिनिधि चयन गर्ने प्रक्रिया मात्र नभई नागरिक र शासनबीचको संवादको एक बलियो माध्यम हो। यसका सफलताका सूचकहरूमा मतदाता सहभागिता, निर्वाचनको निष्पक्षता, पारदर्शिता र बदर मत (Invalid Vote) रहेका हुन्छन्। हालैका वर्षहरूमा विश्वव्यापी रूपमा बढ्दो बदर मतको दरले निर्वाचन

प्रणालीको गुणस्तर र जनसचेतनाको स्तरबारे गम्भीर प्रश्नहरू खडा गर्दै लगेको छ। ल्याटिन अमेरिका, एशिया, अफ्रिका, युरोप र अमेरिकासम्म फैलिएको यस प्रवृत्तिले निर्वाचन व्यवस्थापनको समग्र सुधार, नागरिक शिक्षाको विस्तार र लोकतान्त्रिक मूल्यहरूको पुनः संरचनाको आवश्यकतालाई कसरी सम्बोधन गर्ने भन्ने जटिल प्रश्न समेत सृजना गरेको छ। प्रस्तुत लेखमा नेपालको निर्वाचनको ऐतिहासिक पृष्ठभूमिदेखि वर्तमान अवस्था, मतदाताको सहभागिता र बदर मतसँग सम्बन्धित विश्वव्यापी र क्षेत्रीय विश्लेषणको समालोचनात्मक दृष्टिले बहुआयामिक विवेचनाबाट दीर्घकालीन रणनीतिक सोच र नीति निर्माणमा सघाउने अपेक्षा सहित समीक्षात्मक विश्लेषण गर्ने प्रयास गरिएको छ।

सम्बत् २०१५ साल देखि २०७९ सम्म सम्पन्न निर्वाचनः

सार्वभौमसत्ता सम्पन्न नागरिकहरू निर्वाचन प्रक्रियामा भाग लिन पाउने अधिकार राख्छन्, जसका लागि उनीहरूले सम्बन्धित कानूनद्वारा तोकिएका मापदण्डहरू पूरा गर्नुपर्छ। निर्धारित उमेर पुगेका, अन्तिम मतदाता नामावलीमा नाम सूचीकृत भएका, मानसिक रूपमा सक्षम तथा कानूनतः अयोग्यता नभएका आम नागरिकहरू नै मतदाता हुन्। यस्ता नागरिकहरूले आवधिक रूपमा सम्पन्न हुने निर्वाचनहरूमा मतदान गर्ने अधिकार प्राप्त गर्छन्, जुन लोकतान्त्रिक शासन प्रणालीको मूल आधार समेत हो।

नेपालमा राष्ट्रियस्तरका निर्वाचनहरूको औपचारिक सुरुवात सम्बत् २०१५ सालबाट भएको हो। त्यसयता विभिन्न कालखण्डहरूमा संविधान र कानूनअनुसार आवधिक रूपमा संघीय, प्रदेश तथा स्थानीय तहका निर्वाचनहरू सम्पन्न हुँदै आएका छन्। यी निर्वाचनहरूमा मतदाता संख्या, खसेको मतको प्रतिशत, सदर तथा बदर मतको विवरणले मतदाता सहभागिताको अवस्था र निर्वाचन प्रक्रियाको गुणस्तरको अवस्था के-कस्तो रहेको थियो भन्ने विषयमा आकलन गर्न सकिन्छ।

यस सन्दर्भमा, सम्बत् २०१५ सालदेखि हालसम्म सम्पन्न राष्ट्रिय तहका विभिन्न निर्वाचनमा मतदाता संख्या, वास्तविक खसेको मत संख्या, सदर (मान्य) मत र बदर (अमान्य) मतको विवरणलाई तल तालिका नं. १ समावेश गरिएको छ। यस तालिकाबाट निर्वाचनमा जनताको सहभागिता, मतदाता सचेतनाको अवस्था र निर्वाचनको प्रणालीगत सुधारको अवस्थाबारे विश्लेषण गर्ने पृष्ठ आधार तयार हुन सक्दछ।

तालिका नं. १ः

सम्बत् २०१५ साल देखि हालसम्म सम्पन्न राष्ट्रियस्तरका निर्वाचनहरूको झलक

निर्वाचन	कुल मतदाता	खसेको मत	प्रतिशत	सदर मत	प्रतिशत	बदर मत	प्रतिशत
प्रतिनिधि सभा निर्वाचन, २०१५	४२४६४६७		४२.१८				
जनमत संग्रह, २०३७	७९९२४९९	४८९३४८६	६६.९२	४४३५४९४	९२.९४	३७०२५४	७.६९
रा.पं.स.निर्वाचन, २०३८	७८२७२२०	४०८९७२४	५२.९४	३४८५२४९	८५.३८	५९६४८३	१४.६२
रा.पं.स.निर्वाचन, २०४३	९०४४९६४	५४५५६७२	६०.३९	५९९७९५३	९५.२७	२५७७९९	४.७२
प्रतिनिधिसभा सदस्य निर्वाचन, २०४८	९९९९९७७	७२९०९९४	६५.९४	६९६९०६९	९५.५८	३२२९००	४.४९

निर्वाचन	कुल मतदाता	खसेको मत	प्रतिशत	सदर मत	प्रतिशत	बदर मत	प्रतिशत
प्रतिनिधिसभा सदस्य निर्वाचन, २०५१	१२३२७३२९	७६२५३४८	६१.८५	७३८४२७७	९६.८३	२४१०७१	३.१६
प्रतिनिधिसभा सदस्य निर्वाचन, २०५६	१३५१८८३९	८८९४५६६	६५.७९	८६४९६६४	९७.२४	२४४९०२	२.७५
संविधानसभा सदस्य निर्वाचन, २०६४	१७६११८३२	१०८६६१३१	६१.६९	१०३०६१२०	९४.८५	५६००११	५.१५
संविधानसभा समानुपातिक निर्वाचन, २०६४	१७६११८३२	१११४६५४०	६३.२९	१०७३९०७८	९६.३४	४०७४६२	३.६५
संविधानसभा सदस्य निर्वाचन, २०७०	१२१४७८६५	९५१६७३४	७८.३४	९०४४९०८	९५.०४	४७१८२६	४.९६
संविधानसभा समानुपातिक निर्वाचन, २०७०	१२१४७८६५	९७७६७०३	८०.४८	९४६३८६२	९६.८	३१२८४१	३.२
प्रतिनिधिसभा सदस्य निर्वाचन, २०७४	१५४२७९३८	१०५९३९७१	६८.६७	१००४५४७४	९४.८२	५४८५७०	५.१८
प्रतिनिधिसभा समानुपातिक निर्वाचन, २०७४	१५४२७९३८	१०५५०५२०	६८.३८	९५४४७७९	९०.४७	१००५७४१	९.५३
प्रदेशसभा सदस्य निर्वाचन, २०७४	१५४२७९३८	१०५८१६१३	६८.५९	१०१३१११९	९५.७४	४५०४९४	४.२६
प्रदेशसभा समानुपातिक निर्वाचन, २०७४	१५४२७९३८	१०५५०५२०	६८.३८	९०१९२९७	८५.४९	१५३१२२३	१४.५१
प्रतिनिधिसभा सदस्य निर्वाचन, २०७९	१७९८८५७०	११०४७०३४	६१.४१	१०४८७९५८	९४.९४	५५९०७६	५.०६
प्रतिनिधिसभा समानुपातिक निर्वाचन, २०७९	१७९८८५७०	१११२६२२६	६१.८५	१०५६००८२	९४.९१	५६६१४४	५.०९
प्रदेशसभा सदस्य निर्वाचन, २०७९	१७९८८५७०	११०३४५००	६१.३६	१०५८५३००	९५.१३	४४९२००	४.०७
प्रदेशसभा समानुपातिक निर्वाचन, २०७९	१७९८८५७०	११०२८३७६	६१.३१	१०३०६०२०	९३.४५	७२२३५६	६.५५

श्रोत: निर्वाचन आयोगका वार्षिक प्रतिवेदनमा प्रस्तुत विवरणहरू

सम्बत् २०३७ सालदेखि २०६४ सालसम्मको अवधिमा नेपालमा सम्पन्न भएका विभिन्न राष्ट्रिय तहका निर्वाचनहरूमा मतदाताको सङ्ख्यामा उल्लेखनीय वृद्धि हुँदै आएको विवरण माथि तालिका-१ मा प्रस्तुत तथ्याङ्कीय अवस्थाबाट स्पष्ट हुन्छ। यद्यपि यस अवधिसम्म मतदाता नामावली संकलन तथा व्यवस्थापनमा परम्परागत पद्धतिको अवलम्बन गरिँदै आएको थियो। मतदाताको पहिचानका लागि उनीहरूको नाम, थर, उमेर र ठेगानालाई आधार बनाइन्थ्यो भने नागरिकताको प्रमाण पत्र अनिवार्य थिएन। फलस्वरूप मतदाता नामावलीमा दोहोरो वा त्रुटिपूर्ण नाम दर्ता हुने समस्या आम रूपमा थियो र उक्त समयमा यस पक्षको वैधानिकता माथि समेत प्रश्न गर्ने गरेको देखिँदैन।

सम्बत् २०३८ सालको राष्ट्रिय पञ्चायत निर्वाचनमा मतदाताको सङ्ख्या बढेको भए तापनि खसेको मतको प्रतिशत घटेको, सदर मतको प्रतिशत कम भएको र बदर मतको प्रतिशत उच्च रहेको तथ्याङ्कले देखाउँछ। यस्तो हुनु पछाडिको कारण केलाउँदा निर्वाचन प्रक्रियामा मतदाता शिक्षाको अभाव, व्यवस्थापकीय कमजोरी र निर्वाचनप्रति जनताको विश्वासमा कमी थियो भन्न सकिन्छ।

सम्बत् २०४६ सालको जनआन्दोलनपछि नेपालमा बहुदलीय प्रजातन्त्र पुनःस्थापित भई सम्बत् २०४७ सालमा नयाँ संविधान जारी भयो। त्यसपछिका निर्वाचनहरू विशेषतः सम्बत् २०४८, २०५१ र २०५६ सालमा मतदाताको सक्रिय सहभागिता बढेको, खसेको मत र सदर मतको प्रतिशतमा उल्लेखनीय वृद्धि हुँदै गएको अवस्था देखिन्छ भने बदर मतको अनुपात क्रमशः घट्दै गएको पाइन्छ। तर, सो अवधिमा पनि मतदाता नामावली संकलनको प्रणालीमा गुणस्तरीय सुधार हुन सकेको थिएन। यसअघिका कमी कमजोरी मतदाता नामावलीमा कायमै रहेको अवस्था थियो। नागरिकता प्रमाणपत्र अनिवार्य नबनाउँदा मतदाताको पहिचान प्रणाली अस्पष्ट रहिरह्यो, जसले लोकतान्त्रिक प्रक्रियामा पारदर्शिता र निष्पक्षताका पक्षमा अनेकौं प्रश्न चिन्ह कायमै थिए।

सम्बत् २०६२/६३ को जनआन्दोलनपछि नेपालमा लोकतान्त्रिक गणतन्त्रलाई स्वीकार गर्दै अन्तरिम संविधान, २०६३ जारी गरियो, जसको आधारमा सम्बत् २०६४ सालमा पहिलो संविधान सभाको निर्वाचन सम्पन्न भयो। मतदाताको सङ्ख्या अघिल्लो निर्वाचनको तुलनामा बढे पनि खसेको मतको प्रतिशत र सदर मतको प्रतिशत दर घटेको देखिन्छ भने बदर मतको अनुपात उच्च नै रहेको थियो। मतदाता नामावलीमा अघिल्ला निर्वाचनमा भएका त्रुटिहरूलाई निरन्तरता दिइएकाले दोहोरो नाम दर्ता, मतदाता पहिचानको अस्पष्टता र प्रमाण बिना समेत मतदाता नामावलीमा नाम समावेश हुने प्रणालीको निरन्तरताको अभ्यासले निर्वाचन प्रक्रियाको गुणस्तरमा प्रश्न चिन्ह कायमै रहेको थियो।

यी समस्याहरूलाई सम्बोधन गर्न निर्वाचन आयोगले सम्बत् २०६४ सालदेखि यस अघि संकलन भएका मतदाता नामावलीलाई शून्य पारी सूचना प्रविधिमा आधारित फोटोसहितको जैविक पहिचानयुक्त नयाँ मतदाता नामावली संकलन प्रणालीको थालनी गर्यो। यस प्रक्रियामा नागरिकता अनिवार्य बनाउँदै प्रत्येक मतदाताको प्रमाणित अभिलेख डिजिटल प्रणालीमा आवद्ध गर्दै लगियो। यसबाट दोहोरो वा नक्कली नाम दर्ता हुने अवस्थामा धेरै हदसम्म कमी आयो। यसको प्रभाव सम्बत् २०७० को दोस्रो संविधान सभा निर्वाचनमा प्रत्यक्ष देखियो, जहाँ मतदाताको सङ्ख्या २०६४ को तुलनामा अत्यधिक घटे तापनि मतदानको प्रतिशत उल्लेखनीय रूपमा बढ्यो, बदर मतको दर घट्यो र नेपालको निर्वाचन इतिहासमै सबैभन्दा बढी मत खसेको अभिलेख कायम भयो।

यसपछि सम्पन्न भएका सम्बत् २०७४ र २०७९ सालका स्थानीय तह, प्रदेश सभा र प्रतिनिधि सभा निर्वाचनहरूमा मतदाता सङ्ख्या जनसङ्ख्या वृद्धिको अनुपातमा क्रमशः स्वाभाविक वृद्धि हुँदै आएको देखिन्छ। ती निर्वाचनहरूमा मतदाताका लागि पहिचान खुल्ने परिचयपत्र अनिवार्य गरिएपछि गलत मतदाताको प्रयोग, मतदान केन्द्र कब्जा वा नक्कली मत हाल्ने जस्ता समस्याहरूमा उल्लेखनीय कमी आएको छ। यदि कतै यस्ता गतिविधि देखिएमा आयोगले तुरुन्तै त्यस्ता केन्द्रको मतदान रद्द गरी पुनः मतदानको व्यवस्था गर्ने अभ्यासलाई सुदृढ बनाएको छ।

समग्रमा हेर्दा, सम्बत् २०३७ सालदेखि २०७९ सालसम्म नेपालमा मतदाता व्यवस्थापन प्रणाली उल्लेखनीय रूपमा रूपान्तरण भएको छ। प्रारम्भमा परम्परागत र त्रुटिपूर्ण प्रणाली रहँदाको अवस्था क्रमशः हट्दै गएको छ र आधुनिक, जैविक विवरणमा आधारित, डिजिटल मतदाता नामावली प्रणालीले निर्वाचन प्रक्रिया विस्तारै पारदर्शी र विश्वसनीय हुने वातावरण सिर्जना हुँदैछ। यस अवधिमा मतदाता सहभागिता स्थिर रहँदै गएको छ, बदर मतको अनुपात घट्दो क्रममा छ र निर्वाचनप्रति जनविश्वास वृद्धि हुँदै गएको छ, जसले नेपालको लोकतान्त्रिक अभ्यासलाई थप संस्थागत बनाउँदै लगेको सङ्केत गर्छ।

सन् २०२४ मा विश्वमा सम्पन्न निर्वाचनमा मतदाता सहभागिता र मतदानको अवस्था:

सन् २०२४ लाई विश्वको इतिहासमै सबैभन्दा ठूलो र व्यस्त निर्वाचन वर्षको रूपमा लिइएको छ। इन्टरनेशनल फाउण्डेशन फर इलेक्ट्रोल सिस्टम्स (IFES) का अनुसार यस वर्ष विश्वभर ७८ देशमा विभिन्न तहका ११९ वटा निर्वाचनहरू सम्पन्न भएका थिए। ती निर्वाचनहरू मार्फत १०४ वटा राष्ट्रिय कार्यकारिणी र विधायिकी निकायहरू गठन भए भने २० वटा राष्ट्रिय जनमत संग्रहहरू पनि सम्पन्न भए। सन् २०२४ मा विश्वको कुल जनसङ्ख्या ८ अर्ब १६ करोडभन्दा बढी रहेकोमा करिब ४ अर्ब ३५ करोड अर्थात् लगभग ५२ प्रतिशत जनसङ्ख्याले निर्वाचनमा सहभागी हुने अवसर प्राप्त गरे, जुन अहिलेसम्मकै मानव इतिहासकै सबैभन्दा धेरै सहभागिताको अवस्था हो। यस वर्ष २ अर्ब ६९ करोडभन्दा बढी मतदातामध्ये करिब १ अर्ब ७० करोड अर्थात् झन्डै ६४ प्रतिशत मतदाताहरूले आफ्नो मताधिकार प्रयोग गरेका छन्। तथापि, यो सहभागिता दर सबै देशमा समान भने देखिदैन। अफ्रिकी देश ट्युनिसियामा राष्ट्रपति निर्वाचनमा मात्र २८.८ प्रतिशत मतदाताहरूले आफ्नो मताधिकार प्रयोग गरे, जबकि सोही महादेशको रुवाण्डामा भने ९८.२ प्रतिशत मतदाताहरूले मतदानमा भाग लिए।

भौगोलिक रूपमा हेर्दा निर्वाचन सम्पन्न भएका ७८ देशमा अफ्रिकाका १६ (५४ मध्ये), अमेरिकाका १२ (३५ मध्ये), एसियाका २० (४८ मध्ये), युरोपका २३ (४४ मध्ये) र ओसेनियाका ७ (१४ मध्ये) रहेका छन्। यस तथ्यबाट के निष्कर्ष निकाल्न सकिन्छ भने सन् २०२४ मा सबै महादेशमा उल्लेखनीय रूपमा निर्वाचनको अभ्यास भएको थियो। जनसङ्ख्याको हिसाबले हेर्दा, अफ्रिकाको १.५१ अर्ब जनसङ्ख्यामध्ये २९ करोड ५१ लाख, अमेरिकाको १.०४ अर्ब जनसङ्ख्यामध्ये ५५ करोड १८ लाख, एसियाको ४.८० अर्ब जनसङ्ख्यामध्ये २ अर्ब ५९ करोड, युरोपियन क्षेत्र ७४ करोड ५० लाख जनसङ्ख्यामध्ये ९१ करोड ४६ लाख (युरोपियन यूनियनसहित), र ओसेनियाको ४ करोड ६० लाख जनसङ्ख्यामध्ये १५ लाख २५ हजार जनसङ्ख्या निर्वाचनमा सहभागी भएका थिए। यसरी सन् २०२४ को निर्वाचनहरूले विश्वव्यापी रूपमा लोकतान्त्रिक अभ्यासको सशक्त अभिव्यक्ति गर्दै जनसहभागिताको ऐतिहासिक उचाइ स्थापित गरेको देखिन्छ।

सन् २०२४ मा विश्वका विभिन्न देशहरूमा सम्पन्न भएका राष्ट्रिय निर्वाचन तथा जनमतसंग्रहहरूको विश्लेषण गर्दा जनसहभागिताको दृष्टिकोणले निकै रोचक र महत्त्वपूर्ण परिदृश्य देखिन्छ। यस वर्ष सम्पन्न भएका निर्वाचनहरूबाट प्राप्त तथ्याङ्कहरूले के देखाउँछ भने राजनीतिक तथा आर्थिक रूपमा कम विकसित मानिने अफ्रिका र एशियाका देशहरूमा जनसहभागिता तुलनात्मक रूपमा उच्च रहेको छ। त्यस्ता देशहरूमा नागरिकहरू मतदान प्रक्रियामा उल्लेखनीय रूपले सक्रिय छन्, जुन उनीहरूको राजनीतिक सचेतनाको सूचक मान्न सकिन्छ। तथापि त्यहाँ राजनीतिक स्थायित्वको अभाव र प्रायः अधिनायकवादी शासन प्रणालीको प्रभावसमेत देखिन्छ, जसले उच्च सहभागिताका आँकडाहरूको यथार्थता र स्वच्छतामा भने प्रश्न चिन्ह खडा गरेको छ।

सन् २०२४ मा ७८ देशमा सम्पन्न निर्वाचनमा सबैभन्दा बढी मतदान प्रतिशत भएका १० देशहरूको विश्लेषण गर्दा, पाँच वटा देशहरू अफ्रिका र एशिया महादेशका रहेका छन्। तीमध्ये चार एशियाबाट र एक अफ्रिकी देश छन्। बाँकी पाँच देशमध्ये दुई युरोपबाट, दुई अमेरिका (उत्तर र दक्षिण) महादेशका र एक ओसेनिया क्षेत्रान्तर्गतका देश देखिन्छ। वास्तवमा विकासशील देशहरूमा अझै पनि निर्वाचनलाई लोकतान्त्रिक सहभागिताको महत्त्वपूर्ण साधनका रूपमा लिने प्रवृत्ति बलियो रहेको छ। त्यसको विपरीत सबैभन्दा कम मतदान प्रतिशत भएका १० देशहरूको सूचीमा युरोप महादेशका छ देशहरू रहेका छन्। बाँकी चार देशमध्ये दुई अफ्रिका, एक एशिया र एक ओसेनियाका क्षेत्रका रहेका छन्। विकसित र बलियो शासकीय संरचना भएका युरोपेली देशहरूमा राजनीतिक उदासीनता, जनताको निर्वाचन प्रतिको कम चासो वा शासकीय व्यवस्थाप्रति मोहभङ्गका कारण मतदाताहरूको सहभागिता कमजोर देखिएको हुन सक्छ। यस्तो अवस्था प्रायः लोकतान्त्रिक व्यवस्था प्रतिको निरासा र थकान (democratic fatigue) को संकेत पनि हुन सक्छ, जहाँ जनताले निर्वाचनबाट शासकीय परिवर्तन हुन्छ भन्ने तर्फ क्रमशः विश्वास गुमाउँदै गएको अवस्थाको संकेत समेत हुन सक्दछ।

सबैभन्दा बढी मतदान भएको देश रुवाण्डा देखिन्छ, जहाँ कुल मतदातामध्ये ९८.०२ प्रतिशतले मतदान गरे। रुवाण्डाको यस्तो अत्यधिक सहभागिता सतहमा हेर्दा लोकतान्त्रिक चेतनाको प्रमाण जस्तो देखिए तापनि प्रायः यस्तो आँकडा अधिनायकवादी प्रवृत्ति वा राज्यको अत्यधिक नियन्त्रणको परिणाम पनि हुनसक्छ। अर्कोतर्फ सबैभन्दा कम मतदान भएको देश ट्युनिसिया रह्यो, जहाँ केवल २८.८ प्रतिशत मतदाताहरूले आफ्नो मताधिकार प्रयोग गरे। राजनीतिक संक्रमण, शासनप्रतिको असन्तुष्टि र युवापुस्ताको उदासीनताले यस्तो न्यून सहभागिता भएको हुनसक्छ।

यस विश्लेषणले विश्वभरका निर्वाचन प्रणाली र जनसहभागिताको विविध स्वरूप उजागर गर्छ। एकातिर विकासशील देशहरूमा जनताको सक्रिय सहभागिता राजनीतिक चेतना र समावेशी अभ्यासको संकेत हो भने अर्कोतिर कतिपय अवस्थामा ती आँकडाहरू सत्ताको दबाव, निर्वाचनको अनिवार्यता वा नियन्त्रण प्रणालीको असर पनि हुनसक्छ। विकसित देशहरूमा देखिएको न्यून सहभागिता भने राजनीतिक स्थायित्वसँगै नागरिकहरूको अपेक्षा, विकल्पको अभाव वा समग्र प्रणालीप्रतिको उदासीनता प्रकट गर्ने संकेत पनि हुन सक्दछ। माथि गरिएको विश्लेषणको तथ्याङ्कलाई तल तालिका-२ मा प्रस्तुत गरिएको छ।

तालिका '२:

निर्वाचन वर्ष २०२४ मा सबैभन्दा बढी र कम मतदान भएका १० देश र क्षेत्रहरू

धेरै मतदान भएका १० देश र महादेश क्षेत्रहरू				कम मतदान भएका १० देश र क्षेत्रहरू			
क्र.सं.	देश	मतदान प्रतिशत	महादेश	क्र.सं.	देश	मतदान प्रतिशत	महादेश
१	रुवाण्डा	९८.०२	अफ्रिका	१	ट्युनिसिया	२८.८	अफ्रिका
२	सिरिया	९२.८२	एशिया	२	स्लोभेनिया	४१.४२	यूरोप
३	उरुग्वे	८९.८८	अमेरिका	३	भानुअतु (Vanuatu)	४४.१६	ओसेनिया
४	बेल्जियम	८७.४२	यूरोप	४	आयरल्याण्ड	४४.३६	यूरोप
५	कतार	८४.३१	एशिया	५	बुल्गेरिया	४५.४५	यूरोप
६	अरूबा	८४.००	अमेरिका	६	स्विट्जरल्याण्ड	४६.६१	यूरोप
७	उजबेकिस्तान	८३.०७	एशिया	७	जोर्डन	४६.६६	एशिया
८	सोलोमन टापु	८२.२६	ओसेनिया	८	उत्तरी म्यासेडोनिया	४७.४४	यूरोप
९	इन्डोनेसिया	८२.२३	एशिया	९	अल्जेरिया	४९.७७	अफ्रिका
१०	आइसल्याण्ड	८०.७८	यूरोप	१०	यूरोपेली संघ	५०.७३	यूरोप

स्रोत : IFES (2025), Worldometer Database (2025)

निर्वाचनमा जनसहभागिता केवल संख्यात्मक दृष्टिले मात्र मूल्याङ्कन गर्नु पर्याप्त हुँदैन । त्यसका पछाडिका तत्वहरूको विश्लेषण, राजनीतिक संरचना, लोकतान्त्रिक अभ्यासको गुणस्तर र नागरिकहरूको स्वतन्त्रताको स्तरलाई पनि समेटेर गरिनु पर्दछ । मतदानको प्रतिशतले मात्र देशको लोकतन्त्रको स्वास्थ्य मापन हुन सक्दैन, तर त्यो महत्त्वपूर्ण संकेत भने अवश्य हुन सक्दछ ।

सन् २०२१ देखि २०२४ सम्म कागजी मतपत्र प्रयोग भएका देशको निर्वाचनमा बदर मत:

निर्वाचन प्रक्रियामा मतपत्रमा पुर्वनिर्धारित विधि तथा तरिकाबाट मत संकेत नगरिएमा वा तोकिएको प्रक्रिया पूरा नभएको अवस्थामा मतदाताको त्यस्ता मत गणना गरिँदैन, यो नै मत बदरको अवस्था हो । सामान्यतया प्रविधियुक्त निर्वाचनमा मत बदर नै हुँदैन । जहाँ कागजी मतपत्रको प्रयोग हुन्छ, त्यहाँ भने मत बदर हुने संभावना रहन्छ । भारत जसलाई विश्वको सबैभन्दा ठूलो लोकतान्त्रिक मुलक मानिन्छ, त्यहाँ इलेक्ट्रोनिक भोटिङ मेसिन (EVM) को प्रयोगले मत संकेत गर्दा मत बदर हुने अवस्था नै छैन । मतदाताले यदि कसैलाई पनि मत दिन मन नलागेमा इलेक्ट्रोनिक भोटिङ मेसिन (EVM) को अन्तिम लहरमा भएको "नोटा" अर्थात Non of the Above (NOTA) बटन थिची मतदान गर्ने र त्यस्ता मतको छुट्टै अभिलेख राखिने व्यवस्था छ । संयुक्त राज्य अमेरिका (अमेरिका) को निर्वाचन प्रणाली अलिक फरक

प्रकृतिको छ। त्यहाँ संघीय संरचना अनुसार राज्यहरूमा आ-आफ्ना निर्वाचन कानून अनुसार निर्वाचन सम्पन्न हुने गर्दछ। अमेरिकाको सन्दर्भमा “बदर मत” (spoiled, overvotes, undervotes) को अवस्थालाई विशेषगरी मेल-इन भोटिङ (mail-in voting), अभौतिक मतदान प्रणाली वा निर्वाचन यन्त्रमा हुने त्रुटिसँग सम्बन्धित रूपमा विश्लेषण गरिन्छ।

सन् २०२१ देखि २०२४ सम्म विभिन्न महाद्वीपका मुलुकहरूमा सम्पन्न संसदीय निर्वाचनहरूको अध्ययन गर्दा विशेषतः ल्याटिन अमेरिकी मुलुकहरूमा बदर मतको अनुपात अत्यन्तै उच्च रहेको देखिन्छ। पेरुमा २७.४४ प्रतिशत, ग्वाटेमालामा २५.८३ प्रतिशत, मौरिटानियामा २४.१२ प्रतिशत, र इक्वेडोरमा २२.५८ प्रतिशतसम्म मत बदर भएको पाइएको छ। स्वस्थ लोकतान्त्रिक विकासको निमित्त यसरी बदर मतको प्रतिशत उच्च हुनुलाई अत्यन्तै चिन्ताजनक अवस्था भएको विश्लेषण गरिएको छ। यस्तो उच्च अनुपातमा मत बदर हुनुको पछाडि केवल मतदानका कमी कमजोरी वा गल्ती वा जानकारीको अभावको कारण मात्रै नभई आम मतदातामा राजनीतिक असन्तुष्टि र विद्यमान प्रणालीप्रतिको जनआक्रोशको प्रत्यक्ष अभिव्यक्तिका रूपमा समेत विश्लेषण गरिएको छ। पेरुमा सन् २०२१ को संसदीय निर्वाचनमा करिब ४६ प्रतिशतसम्म मतदाताले जानाजान मत बदर गर्ने मनसाय राखेरै मतदान गरेको अवस्थाले राजनीतिक व्यवस्थाप्रतिको असन्तुष्टिलाई निर्वाचनको माध्यमबाट व्यक्त गरे भन्ने विश्लेषण रहेको छ। यो व्यवहार बदर मतको परम्परागत बुझाइभन्दा फरक छ र यो जनअसन्तोषको तीव्र आक्रोशको प्रतिविम्ब समेत हो।

यस्तो प्रवृत्ति ल्याटिन अमेरिकामा मात्र सीमित देखिँदैन। एशियाली मुलुकहरू फिलिपिन्स (१२.५८%), श्रीलंका (५.६५%), नेपाल (५.०९%), इन्डोनेसिया (८.८०%) र कम्बोडिया (५.३६%) मा पनि उल्लेखनीय बदर मतको अवस्था विद्यमान छ। यस्तो अवस्था आउनुको प्रमुख कारण नागरिक शिक्षाका साथै निर्वाचन शिक्षा एवम् मतदाता शिक्षाको कमजोर अवस्था र जनचेतनाको कमी, मतदाता प्रशिक्षण कार्यक्रमको अभाव तथा मतदान प्रक्रियामा प्राविधिक जटिलता र नमूना मतदान अभ्यासको कमी समेत हुन सक्छन्। नेपालमा सम्बत् २०७९ सालमा सम्पन्न प्रतिनिधिसभा तथा प्रदेश सभा निर्वाचनमा बदर मत ५ प्रतिशत नाघ्नु पनि मतदाता शिक्षाको क्षेत्र अझ सुदृढ गर्नुपर्ने आवश्यकताको सूचक हो।

त्यसै गरी युरोपका विकसित लोकतन्त्रहरूले समेत बदर मतको समस्याबाट उन्मुक्ति पाएका छैनन्। बेल्जियम (५.६३%), इटाली (४.४७%), पोर्चुगल (४.३६%) र लिथुआनिया (३.६१%) मा पनि बदर मतको उल्लेखनीय अनुपात देखिन्छ। युरोपका कतिपय देशहरूमा अनिवार्य मतदानको व्यवस्था रहेकोले, जनताले मत हाल्न बाध्य भए तापनि सशक्त राजनीतिक विकल्पको अभाव वा शासन व्यवस्थाप्रतिको अविश्वासका कारण जानाजान अमान्य हुने गरी मत दिने प्रचलन रहेको पाइन्छ। यस्तो प्रवृत्तिलाई लोकतान्त्रिक अभ्यासमा एउटा “शान्त प्रतिवाद” को रूपमा समेत व्याख्या गर्ने गरिन्छ।

अफ्रिकी मुलुकहरूको सन्दर्भमा हेर्दा अल्जेरिया (१८.१८%), लाइबेरिया (५.९०%) र ट्युनिसिया (५.१३%) जस्ता देशहरूमा पनि बदर मतको अनुपात उल्लेखनीय नै देखिन्छ। यी देशहरूमा प्रायः राजनीतिक अस्थिरता, कमजोर शैक्षिक संरचना र अपर्याप्त निर्वाचन अभिमुखीकरण कार्यक्रमहरूको कारण बदर मत उच्च हुने गरेको छ। साक्षरता र राजनीतिक चेतनाको कमीले मतदाताले सही तरिकाले मतदान गर्न नसक्ने अवस्था सिर्जना गर्छ, जसको परिणामस्वरूप बदर मत वृद्धि हुन्छ। माथि विश्लेषण गरिएको तथ्य तथ्याङ्कलाई तल तालिका ३ मा प्रस्तुत गरिएको छ।

तालिका ३:

सन् २०२१ देखि २०२४ सम्म कागजी मतपत्र प्रयोग गर्ने देशमा मत बदरको अवस्था

क्र.सं.	निर्वाचन वर्ष	निर्वाचन भएको देश	बदर मतको प्रतिशत	कैफियत
१	२०२१	पेरु	२७.४४%	
२	२०२१	अल्जेरिया	१८.१८%	
३	२०२१	चिली	१०.५२%	
४	२०२१	किर्गिस्तान	९.२९%	
५	२०२१	इराक	७.५०%	
६	२०२१	निकारागुआ	५.८४%	
७	२०२१	अल्बानिया	४.९९%	
८	२०२१	लिकटेन्स्टाइन	३.५३%	
९	२०२२	फिलिपिन्स	१२.५८%	
१०	२०२२	ब्राजिल	१०.५४%	
११	२०२२	बोस्निया हर्जगोभिना	८.३८%	
१२	२०२२	कोलम्बिया	७.६०%	
१३	२०२२	अस्ट्रेलिया	५.१८%	
१४	२०२२	नेपाल	५.०९%	
१५	२०२२	इटाली	४.४७%	
१६	२०२२	डोमिनिका	३.१३%	
१७	२०२३	ग्वाटेमाला	२५.८३%	
१८	२०२३	मौरिटानिया	२४.१२%	
१९	२०२३	इक्वेडर	२२.५८%	
२०	२०२३	अर्जेन्टिना	११.१०%	
२१	२०२३	क्युबा	९.७२%	
२२	२०२३	मोनाको	९.२०%	
२३	२०२३	लक्जमबर्ग	७.४५%	
२४	२०२३	लाइबेरिया	५.९०%	
२५	२०२३	पाराग्वे	५.७७%	
२६	२०२३	कम्बोडिया	५.३६%	
२७	२०२३	ट्युनिसिया	५.१३%	

क्र.सं.	निर्वाचन वर्ष	निर्वाचन भएको देश	बदर मतको प्रतिशत	कैफियत
२८	२०२३	थाइल्याण्ड	३.८२%	
२९	२०२४	इन्डोनेसिया	८.८०%	
३०	२०२४	उरुग्वे	६.२७%	
३१	२०२४	मेक्सिको	५.६६%	
३२	२०२४	श्रीलंका	५.६५%	
३३	२०२४	बेल्जियम	५.६३%	
३४	२०२४	पोर्चुगल	४.३६%	
३५	२०२४	लिथुआनिया	३.६१%	
३६	२०२४	एल साल्भाडोर	३.५४%	
	औषत मत बदर अवस्था		८.९९%	

स्रोत : IFES (2025), Worldometer Database (2025)

माथि तालिकामा प्रस्तुत बदर मतको यो विश्वव्यापी प्रवृत्तिले निर्वाचन व्यवस्थापन निकायहरू, राजनीतिक दलहरू र नागरिक समाजका लागि गम्भीर प्रश्न गर्ने गरेको छ। के निर्वाचन प्रणाली सबैका लागि बुझ्नसक्ने र सहभागी हुने खालको छ? के मतदातामा पर्याप्त लोकतान्त्रिक चेतना र जानकारीको पहुँच सुनिश्चित गरिएको छ? के निर्वाचन नतिजाले जनइच्छाको साँचो प्रतिनिधित्व गर्छ? यस्ता प्रश्नहरूको जवाफ खोज्न र समस्याको जड पहिल्याउनका लागि व्यापक नीतिगत हस्तक्षेप आवश्यक छ। बदर मत न्यूनीकरणका लागि बहुआयामिक उपायहरूको अवलम्बन गर्नु अनिवार्य हुन्छ। पहिलो र सबैभन्दा महत्त्वपूर्ण उपाय भनेको व्यापक एवम् सघन र लक्षित निर्वाचन शिक्षा र मतदाता शिक्षा कार्यक्रम संस्थागत रूपमा नियमित सञ्चालन गर्नु हो। निर्वाचन अघि बृहत्तर जनचेतना अभियान सञ्चालन गरी मतदान प्रक्रियाको प्रष्ट जानकारी दिनुपर्छ। मतपत्रको संरचना सरल, स्पष्ट र प्रयोगमैत्री बनाउनुपर्छ, जहाँ सबै स्तरका मतदाताले सहज रूपमा बुझ्न र प्रयोग गर्न सक्ने हुनु पर्दछ। प्राविधिक पहुँच, मतदान केन्द्रमा प्रशिक्षित स्वयंसेवकको उपस्थिति र विशेष सहयोगको आवश्यकता भएका मतदातालाई केन्द्रित सुविधा पनि बदर मत न्यूनीकरणमा सहयोगी हुन्छ। साथै, राजनीतिक दलहरूप्रति जनविश्वास पुनःस्थापना गर्न सकिएन भने बदर मतको समस्या केवल प्राविधिक नभई राजनीतिक संकटको लक्षणका रूपमा क्रमशः विकसित हुँदै जान सक्छ।

निर्वाचन व्यवस्थापन निकायहरूले निष्पक्षता, पारदर्शिता र दक्षतामा निरन्तर सुधार गर्नुपर्छ। वास्तवमा बदर मत केवल एउटा तथ्याङ्क मात्र होइन। यो त लोकतन्त्रको गहिरो समालोचक हो। कुनै देशमा बदर मतको अनुपात अस्वाभाविक रूपले उच्च हुनु भनेको त्यहाँ राजनीतिक संरचनामा जटिल समस्या लुकेको छ, जनताको असन्तुष्टि वा निर्वाचन प्रक्रियाको सहभागिता प्रणालीमा कमीकमजोरी रहेको स्पष्ट सङ्केत गर्छ। त्यसैले बदर मतको निरन्तर अनुगमन, विश्लेषण र सुधार प्रयासहरू लोकतान्त्रिक प्रणालीलाई सशक्त, समावेशी र विश्वसनीय बनाउने दिगो उपायको रूपमा स्वीकार गर्नु आवश्यक हुन्छ।

नेपालको सन्दर्भमा सम्बत् २०७९ सालमा सम्पन्न प्रतिनिधिसभा तथा प्रदेश सभा निर्वाचनमा बदर मतको प्रतिशत झण्डै ५.०९ प्रतिशत छ। नेपाल जस्तो बहुभाषिक, बहुसांस्कृतिक, र भौगोलिक विविधता भएको देशमा यस स्तरको बदर मत हुनु गम्भीर विषय हो। यसले नेपाली मतदाता शिक्षाको सीमितता, मतपत्रको जटिल अवस्था र ग्रामीण भेगमा सूचना पहुँचको कमीलाई उजागर गर्छ। विशेषतः समानुपातिक र प्रत्यक्ष निर्वाचन प्रणाली दुबै प्रयोगमा रहेको हुँदा मतदाताहरू दोहोरो मतपत्र प्रयोगमा अलमलमा पर्नाले पनि बदर मतको दर उच्च हुने गरेको देखिन्छ। निर्वाचन आयोगले विभिन्न मतदाता शिक्षा कार्यक्रम सञ्चालन गरे तापनि त्यसको प्रभावकारिता सीमित रहन गएको हो भन्ने स्पष्ट छ। वास्तवमा बदर मत लोकतन्त्रको “अदृश्य असन्तोष” को सूचक पनि हुन सक्छ। त्यसैले बदर मतको विश्लेषणलाई केवल एक प्राविधिक कमजोरीको रूपमा होइन, लोकतान्त्रिक सुदृढीकरणको अवसरका रूपमा बुझेर यसको सम्बोधनका लागि उचित कदम चाल्नु अनिवार्य हुन्छ।

लोकतन्त्रमा आधारित नेपालका निर्वाचनहरूको मापनः

नेपालको निर्वाचन प्रणालीमा सम्बत् २०१५ सालदेखि २०७९ सालसम्मको समग्र अवस्थालाई तुलनात्मक रूपमा विश्लेषण गर्दा निर्वाचनमा आधारित लोकतान्त्रिक मूल्यहरूको क्रमशः संस्थागत विकास हुँदै गएको छ। प्रारम्भिक चरणमा प्रयोगमा आएको परम्परागत प्रणाली, अपारदर्शी मतदाता नामावली, न्यून मतदाता शिक्षा र व्यवस्थापन पक्षमा कमजोरीहरूका कारण निर्वाचन प्रक्रियामा मतदाता सहभागिता अपेक्षित स्तरमा थिएन। निर्वाचन प्रक्रियामा समयक्रमसँगैका सुधारका क्रममा फोटो सहितको जैविक विवरणयुक्त मतदाता नामावली, मतदाता दर्ताका लागि अनिवार्य नागरिकता प्रमाण, मतदाता परिचयपत्रको कार्यान्वयन र सूचना प्रविधिको प्रयोगजस्ता संरचनात्मक सुधारहरूले क्रमशः पारदर्शिता, विश्वसनीयता र जनसहभागिताको स्तरमा उल्लेखनीय वृद्धि हुँदै गएको छ। नेपालमा हालसम्म सम्पन्न प्रतिनिधिसभा तथा संविधानसभा निर्वाचनहरूमा ६० देखि ८० प्रतिशत मतदाता सहभागिता देखिन्छ, जुन विश्व औसत ६४ प्रतिशतभन्दा उच्च वा तुलनायोग्य रहेको छ। सन् २०२४ को तथ्यांक अनुसार, विश्वमा मतदाता सहभागिता दर २८.८% देखि ९८% सम्म फराकिलो दायरामा रहेको अवस्था छ। यस्तो परिवेशमा नेपालको सहभागिता दर विश्वको औसत देखि माथिल्लो तहमा पर्दछ। उदाहरणका लागि अत्यधिक सहभागिता भएका देशहरू (रुवान्डा, सिरिया, कतार) र न्यून सहभागिता भएका देशहरू (ट्युनिसिया, स्लोभेनिया, भानुअतु) सँग तुलना गर्दा नेपाल लोकतान्त्रिक चेतनाको दृष्टिकोणले सन्तुलित र समावेशी अभ्यासमा रहेको भन्न सकिन्छ।

नेपालमा पछिल्ला निर्वाचनहरूमा बदर मतको दर २ प्रतिशत देखि ५ प्रतिशत सीमामा सीमित रहनु अत्यन्त सकारात्मक संकेत हो, जुन तथ्यले मतदाता शिक्षा, निर्वाचन सम्बन्धी सूचना र जानकारी प्रवाह र मतदानस्थल तथा मतदान प्रक्रियाको स्पष्टतामा जस्ता क्षेत्रमा गरिएको सुधार प्रयासको नतिजा मान्न सकिन्छ। धेरैजसो अफ्रिकी तथा एसियाली मुलुकहरूको औसतको तुलनामा मतदाता सहभागिता दर निकै कम भएको अवस्थामा नेपालमा मतदाताको सहभागिताको स्तरलाई औषतभन्दा माथि नै रहेको मान्न सकिन्छ। दक्षिण एसियाली सन्दर्भमा तुलना गर्दा भारतमा औसत ६५-७०% मतदान दर देखिन्छ, जुन विविधता र जनसंख्याको हिसाबले अत्यन्तै प्रभावशाली मानिन्छ। त्यहाँ निर्वाचन आयोगको स्वतन्त्रता, विद्युतीय मतदान यन्त्र (EVM) को प्रयोग र व्यापक जनचेतना अभियानको अभ्यास लोकतान्त्रिक सुदृढीकरणमा सहयोगी सिद्ध भएको छ। श्रीलंकामा औसत मतदान दर ७५% आसपास रहँदै आएको छ,

जुन राजनीतिक अस्थिरता र आन्तरिक द्वन्द्वपछिको लोकतान्त्रिक पुनर्संरचनामा सकारात्मक सूचक हो। बंगलादेशमा हालै सम्पन्न भएको निर्वाचनमा मतदाताको सहभागिता दर औषतभन्दा कम रहनुमा विपक्षी दलहरूको निर्वाचन बहिष्कार र हिंसात्मक गतिविधि जिम्मेवार हुनुका साथै आवधिक निर्वाचनको माध्यमबाट संसदमा दुई तिहाई बहुमत रहेको दलको सरकार भए तापनि यसको वैधानिकतामा प्रश्न उठी जनविद्रोहका कारण अपदस्थ भएको हुँदा त्यहाँको निर्वाचनमा आधारित लोकतान्त्रिक प्रक्रियामाथि नै गम्भीर प्रश्नहरू उठिरहेका छन्। पाकिस्तानमा मतदाता सहभागिता दर सामान्यतया ४०-५०% को हाराहारीमा सीमित रहँदै आएको छ, जसमा अस्थिर लोकतान्त्रिक अभ्यास, सुरक्षाजन्य चुनौतीहरू, र संस्थागत कमजोरीहरू जिम्मेवार मानिन्छन्। यी र यस्ता सन्दर्भमा नेपालको निर्वाचन अभ्यास neither over-controlled nor apathetic न अत्यधिक नियन्त्रणयुक्त सहभागिता, न त राजनीतिक बेवास्ता, बरु सन्तुलित, सचेत र क्रमिक रूपमा परिस्कृत लोकतान्त्रिक अभ्यासमा केन्द्रित हुँदैछ भनी निष्कर्ष निकाल्न सकिन्छ।

विश्वव्यापी रूपमा देखिएको "डेमोक्रेटिक फ्याटिग" अर्थात् निर्वाचन प्रक्रियाप्रति आम मतदाताको बढ्दो उदासीनता र विश्वासको संकटका सन्दर्भमा नेपाल अझै पनि सक्रिय सहभागिता र सचेत आलोचनात्मक विवेक सहितको लोकतान्त्रिक संस्कृतितर्फ उन्मुख छ भनी विश्लेषण गर्नुपर्ने हुन्छ। निर्वाचन आयोगको संवैधानिक मान्यता, कमी कमजोरी भएको अवस्थामा पुनःमतदानका अभ्यास र विवाद समाधानका कानूनी व्यवस्था तथा नागरिक स्वतन्त्रताको सुनिश्चितताले स्वच्छ निर्वाचन संस्कारलाई संस्थागत बनाउँदै लैजान सकिने यथेष्ट आधारहरू छन्। यद्यपि सुधारका सम्भावना ढोकाहरू अझै बाँकी नै छन्। विशेषगरी विकट ग्रामीण क्षेत्रहरूमा मतदाताको निर्वाचन प्रक्रियाको पहुँचमा अभिवृद्धि, राजनीतिक दलको आन्तरिक लोकतान्त्रिकरण, समावेशी प्रतिनिधित्व, दलहरूको संविधान, कानून प्रतिको निष्ठा र निर्वाचन खर्चको पारदर्शिताका साथै निर्वाचनमा राजनीतिक दललाई कानूनबाटै राज्यकोषबाट सहयोग परिचालन जस्ता पक्षमा गहिरो सुधार आवश्यक छ। समग्रमा विश्लेषण गर्दा नेपालको निर्वाचन प्रणाली विश्व सन्दर्भमा औसतभन्दा माथिल्लो स्तरमा रहेको छ। आगामी वर्षहरूमा मतदाता नामावलीमा शुद्धिकरण गर्दै बहुविकल्पका साथ प्रविधिमा आधारित विवेकपूर्ण मतदाता सहभागिता, निर्वाचन चक्रका हरेक चरणमा व्यवस्थापकीय चुस्तता, क्यालेण्डरमा आधारित निर्वाचन र निर्वाचन आयोगको संस्थागत आर्थिक स्वायत्तता सुनिश्चित गर्दै लैजान सकियो भने निर्वाचनले नेपालको लोकतान्त्रिक प्रणालीलाई दिगो, समावेशी र प्रभावकारी बनाउने सम्भावना प्रबल छ।

निष्कर्ष:

निर्वाचन लोकतान्त्रिक शासन प्रणालीको आधारभूत प्रक्रिया हो, जसले नागरिकलाई प्रतिनिधि छान्ने वैधानिक अधिकार प्रदान गर्दछ। निर्वाचनको प्रभावकारिता केवल मतदाता सहभागिताको संख्यात्मक दरले मात्रै होइन, सदर मत र बदर मतको अवस्थाजस्ता गुणात्मक पक्षहरूबाट समेत मापन गर्ने गरिन्छ। नेपालमा हालसम्म सम्पन्न भएका निर्वाचनका साथै सन् २०२१ देखि २०२४ सम्म विभिन्न देशहरूमा सम्पन्न संसदीय निर्वाचनहरूको तथ्याङ्क अध्ययन गर्दा बदर मत (invalid or null votes) को दर फरक फरक रहेको पाइन्छ। पछिल्ला दशकका निर्वाचनहरूमा मतदाताको सहभागिता विश्वव्यापी रूपमा क्रमशः घट्दो क्रममा छ। विशेषगरी ल्याटिन अमेरिकी मुलुकहरूमा अत्यधिक उच्च दरमा मत बदर भएको देखिएको छ। पेरुमा २७.४४%, ग्वाटेमालामा २५.८३%, र इक्वेडोरमा २२.५८% बदर मत देखिनुले यस क्षेत्रमा राजनीतिक

असन्तोष, अविश्वास, र जनचेतनाको न्यूनताको पक्षमा गहिरो संकेत गर्दछ। एशियाली सन्दर्भमा पनि बदर मतको अवस्था चिन्ताजनक छ। फिलिपिन्स, श्रीलंका, इन्डोनेसिया, नेपाल लगायतका देशहरूमा पाँच प्रतिशतभन्दा बढी मत बदर हुने गरेको छ। युरोप र अफ्रिकाका केही मुलुकहरूमा पनि बदर मतको दर उल्लेखनीय छ। बेल्जियम, इटाली, पोर्चुगल, अल्जेरिया, र लाइबेरिया जस्ता देशहरूमा पनि यो दर पाँच प्रतिशतभन्दा माथि रहेको पाइन्छ, जसको पछाडि अनिवार्य मतदान, कम नागरिक उत्प्रेरणा वा मतदाता असन्तुष्टि जस्ता कारण रहेका छन्।

पछिल्लो समयमा निर्वाचनमा युवाको सहभागिताको दर बढाउन र बदर मत न्यूनीकरणका लागि आवश्यक उपायहरूमा मतदाता शिक्षाको सुदृढीकरण, सरल मतपत्र डिजाइन, मतदानमा प्रविधिको उपयोग, मतदाताका लागि बहुविकल्प, निर्वाचन व्यवस्थापनमा पारदर्शिता र मतदाता उत्प्रेरणा कार्यक्रमहरू प्रमुख छन्। बदर मत केवल प्राविधिक गल्ती होइन, लोकतन्त्रको स्वास्थ्य संकेत गर्ने महत्वपूर्ण सूचक पनि हो। यसर्थ निर्वाचन सुधारको सन्दर्भमा बदर मतको विश्लेषणलाई केन्द्रमा राखी दीर्घकालीन रणनीतिहरू बनाउनु आवश्यक छ, जसले नागरिक सहभागिता, राजनीतिक विश्वसनीयता र निर्वाचनमा आधारित लोकतान्त्रिक अभ्यासको गुणस्तरलाई समुन्नत तुल्याउन मद्दत पुर्याउनेछ।

सन्दर्भ सामग्रीहरू:

निर्वाचन आयोग, नेपाल, *निर्वाचन आयोगका वार्षिक प्रतिवेदनहरू*।

निर्वाचन आयोग, नेपाल, *निर्वाचन इतिहास (भाग १, २ र ३)*।

निर्वाचन आयोग, नेपाल, *निर्वाचन प्रश्नोत्तर*।

निर्वाचन आयोग, नेपाल, *निर्वाचन परिणाम प्रतिवेदनहरू*।

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PSC and Diplomatic Service- Areas of Convergence and Divergence

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Abstract

The Public Service Commission (PSC) is the constitutional body enjoying permanent place in all our constitutions at least since 1951 without any break truly highlighting the prominence and primacy it enjoys in terms of vital functions involving all categories of government employees, civil service, defence and police, and even organized sectors of the government.

While the impact of the work of the PSC is positively felt in all sectors of public administration, there seems to be a curiously intimate connection between the PSC and the diplomatic service in the sense that many people who have served as diplomats or members of diplomatic service, are found to have assumed top positions in the PSC.

At the same time, there are divergences between the two as there is an inherent belief on the part of the PSC and Ministry of General Administration that the Foreign Ministry has possibly been less sacrosanct in following the directions of the PSC.

Keywords: Constitution, PSC, Civil Service, Foreign Service, Ambassador

It is gratifying to note that the Public Service Commission (PSC) remains one of the most trusted and reputed organizations of the country, if not the only such instance in the case of current scheme of things when most of the units of the government are not beyond blemish or accusations of politicization and lack of impartiality and fairness.

While there may be many legal provisions governing a plethora of these organizations, there is absolutely no doubt that the PSC enjoys best of appreciation and moral strength to show that things are running in an absolutely fair manner.

Even in Nepali, it was called by the English name until sixties when most of the names in the constitution and elsewhere were translated into Nepali and from that time, Nepal Public Service Commission was written as Nepal Lok Sewa Aayog or simply Lok Sewa Aayog in Nepali.

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As the most glorious unit of the government that has seen so many wide-ranging changes, both systemic from monarchical to republican, and individuals, in terms of driving seats of the political governance or administrative milieu, PSC retains a position of prominence and excellence never diluted by any other issue that may have affected rest of our administrative culture from time to time.

This is all the more important in a country like ours as it is alleged that either we are ruled by people who are less worthy or we are forced to follow the whims and fancies of the people who claim to rule the country impartially and dispassionately but such transparency and integrity are hardly visible if we examine their acts from different manifestations.

The PSC rose to occupy its place of pride after the end of the Rana regime in 1951 though its seeds seem to have been sown by Shri Teen Maharaj Prime Minister Juddha Shumshere taken as Nepal's last strong ruler in Rana period, who wished to separate the executive and judicial branches of the government and also introduced a modicum of permanency of civil service along with the provisions of provident fund.(1)

Shri Teen Maharaj Prime Minister Padma Shumshere took some major steps ahead both by instituting legal and constitutional reforms in the form of the first written constitution of the land in 1948. For this purpose, he enlisted the support of his family and local administration, and also invited a team of legal and constitutional experts from India for recommending suitable reforms in our country.

The Darkhast Parishad, predecessor organization of the PSC, came into being despite almost immediate departure of the chief executive to India in a manner taken as not less than forced political exile. In fact, Padma Shumshere seems to have negotiated with the first official delegation of India that came to Nepal in December 1947 to seek support for supply of foodgrains from Nepal to cope with the acutely precarious food shortage prevailing in India on the eve of independence.

The Indian side readily offered to present a tract of land at Doranda, Ranchi, present-day capital of the state of Jharkhand, to Nepali Maharaja for construction of his house.(2) The site used to serve as the summer capital of Bihar as all governments offices used to be shifted to Ranchi for six months every year. A team of people led by Engineer Bed Prasad Lohani visited the site and constructed the new building for the use of erstwhile Maharaja of Nepal. The impressive edifice called Nepal House still exists there.

It is also a matter of sheer coincidence that all the last three Maharaj Prime Ministers of Nepal namely Juddha Shumshere who was in power for more than thirteen years and Padma Shumshere and Mohan Shumshere each with less than three years of stewardship of the country, found it politically expedient to move to India after their rules within a period of three to four years.

The last Rana Prime Minister Shri Teen Maharaj Mohan Shumshere who is blamed for doing everything to sabotage the constitution and reforms that were introduced by his predecessor Padma Shumshere,

was rather unknowingly involved in formally setting the PSC as he headed both the last administration of Rana regime with a total length of about 104 years, and chaired the first democratic government involving a coalition of both Rana elements and people supposed to represent the masses of Nepal.

The PSC was formally established as per the provisions of the second constitution of Nepal called the Interim Government of Nepal Act, 1951, under Part V of the document that is also taken as one of the key agreements that was reached as part of the so-called Delhi Settlement worked out among King Tribhuvan, government of Nepal and government of India, with a view to introducing a fully responsible and representative government in Nepal under a democratic setup.

One interesting aspect is that despite the PSC being a constitutional authority designed and established for promotion of an impartial system of civil service in the country that had seen arbitrary and perfunctory system of appointments, promotions, transfers and dismissals of government servants, the first head of the PSC was no other than a senior civil servant of the Rana period. He was Sardar Nagendra Man Singh Pradhan.

Pradhan who was the sixth and last hereditary head of the Munshi Khana, had earlier resigned as the head of the Munshi Khana (department of foreign affairs) to protest against the appointment of a learned person with experience of more than seven years in our Embassy in London. After the political change of 1951, he was the first Finance Secretary of Nepal albeit for a very short tenure, and had trained top officials for taking over as the top bureaucrats in the changed circumstances.

Pradhan's father and grandfather too had headed Nepal's foreign office for a long period. He had the essential gut, something unusually bold, to tender his resignation during the Rana regime in protest against the appointment of Professor Sardar Narendra Mani Acharya Dixit as Sanyukta Hakim (joint head) of Munshi Khana.

As the matter lingered with Dixit executing his job on an ad hoc basis and quite defiant Pradhan not attending office for quite a longer period despite persuasion from the Rana authorities, there were legally and technically two heads of Munshi Khana for a period of fifteen months until Pradhan's resignation as the last Munshi head of the Munshi Khana was formally accepted by the government of Nepal.(3)

Sardar Nagendra Man Singh Pradhan formally took over as the first Chairman of the PSC in 1951 and vowed to establish and promote development of impartial civil service in the country. His first grievance was what he found excessive interference in the work of the nascent commission both from political actors as well as designated advisors deputed by the government of India.

While he could not do anything in terms of checkmating the pervasive influence that Govind Narain, ICS, exercised in the country in his capacity as both Secretary to King Tribhuvan and Advisor to the PSC, his attitude towards unnecessary interference by other people was pronounced as he confronted all moves to sabotage the work of the organization.(4)

Pradhan successfully prevented another advisor of the government of Nepal, Balakrishna Ganesh (B.G.) Murdeshwar, from interfering in the functioning of the PSC as he staunchly refused to cooperate him as he insisted on speaking in Newari rather than English. Murdeshwar with a very impressive track record in Indian legal service, was quick to realize the issue, and stopped entering PSC premises from that day.(5)

Sardar Nagendra Man Singh Pradhan had second occasion to not only resign from his position but also deny accepting other government jobs as he was fed up with what he found blatantly negative attitude on the part of the political masters who possibly harboured grudges against Rana era officials possibly considering them inferior in their performance.(6)

This applied to the government's decision to mutually transfer him as PSC Chairman and Badakaji Manik Lal Rajbhandary who was then heading the Nepal Law Commission. While it was quite suitable for Rajbhandary who had a long stint in Nepali administration including posting in London and his writing a very relevant piece on Rana era administration to take over as the Chairman of the PSC, it was completely out of place for Pradhan to be entrusted with the work of the law commission as he was never involved in the field.(7)

One area that the new PSC seems to have not been able to exercise the authority is waiver in matters of appointment by the government as provided by the promulgation of the Nepal Public Service Commission (Limitation of Functions) Regulations or Nepal Public Service Commissionko Karbahi Bandeji Sawal 1951 that came into vogue almost immediately after the formal institution of the constitutional authority, PSC.

Interestingly, these regulations along with the Nepal Public Service Commission Regulations that can be taken as the pith and marrow of the constitutional body, came into force on the same day, September 3, 1951, only some weeks after the assumption of the position of the Chairman by Pradhan.

This pertained to, among others, giving the government arbitrarily unrestricted and blank rights to appoint people enjoying constitutional authority, and some posts like ambassadors to New Delhi and London, consul-general to Kolkata, consul to Rangoon (Myanmar), envoy to Lhasa and liaison officer to Malaya along with their staff members.(8)

In a way, all important appointments taken as diplomatic positions were kept outside the purview of the PSC. This was something like a precursor to later activities in relation to diplomatic service whether it was a full-fledged service or something hyphenated with the administrative service. There were also special provisions giving the government blanket right to appoint private secretaries to prime minister and ministers, without reference to the constitutional body.(9)

Pradhan called the new provisions a black hole.(10) This latitude has now evolved into a fairly big exercise on the part of politicians to make excessively random and unchecked appointments as advisers

and secretaries irrespective of their need, suitability, merit or qualification, as a cruel joke and heavy cost to the country's exchequer.

As the coalition government faced various problems mostly due to internal contradictions, another government headed by Matrika Prasa Koirala took office at the end of 1951 making Koirala the first commoner Prime Minister of Nepal for more than a century. As per the negotiations and supposed request of the Nepali side, a stream of Indian advisers started to come to Nepal. Among such people were three senior bureaucrats namely M.N. Buch, ICS, K.P. Mathrani, ICS, and S.K. Anand, IPS.

The last three senior bureaucrats came to Nepal in the second week of May 1952 as the office-bearers of the Nepal Administrative Reorganization Committee, popularly called Buch Commission after the name of its leader. Two senior bureaucrats from Nepali side to be deputed to the committee by the Nepal government were Col. Tilak Shumshere Thapa, then Secretary, Ministry of Law and Justice, and Lt. Col. Himalaya Shumshere Rana, then Finance Secretary.

The Buch Commission presented its 169-page recommendatory report to the government of India on June 23, 1952 for necessary compliance. The report was kept confidential for some time from the Nepali side before it was published in the PRASHASAN, a government magazine relating to administration.

It may be recalled that B.G. Murdeshwar that we referred to earlier, was involved in drafting the Nepal Kanun Byakhya Sambandhi Ain, 2010 that can roughly be translated as Nepal law interpretation act. One legal expert conversant with all these matters, opines that this particular act heavily borrowed from the Indian statute, was possibly the single greatest contribution of Murdeshwar to the realm of Nepali legal scene and judiciary.(11)

While the PSC was involved in the reorganization of Nepal's foreign service as was the case with the entire administrative machinery of the government of Nepal, there is a curious coincidence that many of Nepal's top diplomats and officials of the foreign service, have been involved with the constitutional body as its chairmen or members.

Apart from the inaugural Chairman Sardar Nagendra Man Singh Pradhan, last Munshi head of Munshi Khana, some important people to be involved as Chairmen of the constitutional organization were Badakaji Manik Lal Rajbhandary, Anirudha Prasad Singh, Kaisher Bahadur KC, Meer Subba Krishna Bam Malla, Professor Sardar Yadunath Khanal and Meer Subba Pradyumna Lal Rajbhandary. They were all senior bureaucrats with the experience of serving as ambassadors except Manik Lal Rajbhandary and the noted scholar Khanal even serving as Foreign Secretary twice.

Likewise, Sardar Narendra Mani Acharya Dixit, first Foreign Secretary of the country, served as a member of the commission. Dixit considered his stint in the PSC as one of the most satisfying moments in his public career despite his strong resentments against the political class that tended to

make inroads and interferences with the working of the commission for their nefarious or outright partisan interests.(12)

At least two members had a glorious pedigree in the PSC in the sense that Chairman Manik Lal Rajbhandary's son Ganpat Lal Rajbhandary who had retired as Additional Secretary in the government, was appointed the member of the commission and Uma Pandey whose father Professor Kulnath Lohani had served as the Secretary to the PSC, later took over as the member.

The other senior bureaucrat who started as a junior officer in the Ministry of Foreign Affairs and later took over as the Chairman of the PSC was Yogendra Nath Ojha. Bhuwan Man Singh Pradhan who is generally taken as the permanent fixture of the PSC as he started from the junior rank to reach the position of Secretary, belonged to the family of Munshis who controlled Nepal's foreign affairs for a period of 168 years from the period of King Rana Bahadur Shah to almost the end of the Rana regime in 1951.

Bhuwan Man Singh Pradhan who spent most of his career in the organization, is duly given the credit for strengthening PSC and enhancing its role as an impartial body as he was the one to bring about various reforms including introduction of the double coding system to promote confidentiality and secrecy in the whole working system of the organization to keep up the faith and confidence of every citizen in the functions of the body.

While the above account shows intimate ties between Nepal's PSC and our diplomatic machinery, not everything was smooth in terms of working relations between the two. There were many areas of divergence apart from the points of convergence that we dealt above.

There have been allegations on the part of the PSC and General Administration Ministry that the Ministry of Foreign Affairs, irrespective of its status as a government organization supported and inspired by the Royal Palace bureaucracy or elected governments showing signs of outright partisanship, has been demonstrating highhandedness.

Bhuwan Man Singh Pradhan accuses the line ministries in general and Ministry of Foreign Affairs in particular for their overtly and covertly interfering attitude in the works of the PSC. He calls the selection process pursued by the Ministry of Foreign Affairs in the intake of eight officers in 1977 as something smacking of due process and even the rule of law.(13)

Anirudha Prasad Singh as Chairman was forced to confront what he called double pressures from both the executive head and Home Minister who were keen to recruit their favourites in the newly created foreign service. He told that he was forced to follow a middle of the course path as a way out in the recruitment of seven officers as part of the reorganized foreign service under Foreign Secretary Narapratap Shumshere Thapa.(13).

Similar resentments were expressed on the part of the PSC on the allegedly non-transparent modality adopted by the Foreign Ministry in the intake of officers from other services. Two officers who had passed out the examination in 1967 were ultimately denied opportunity to enter the foreign service with three more accepted after a long gap of six years. Even people with less than average records have entered the foreign service through political and administrative patronage.

Chairman Krishna Bam Malla was particularly perturbed at the way the Ministry of Foreign Affairs almost independently ran the show with least regard for administrative norms. He was the one to prevent outright transfers of people into the foreign service stream on the basis of patronage, political links and other acts of favouritism. He was frank to acknowledge that the Ministry would have its way after his leaving the position of the Chairman. Malla died in harness but his prophesy proved true in many cases.(14)

Recent endeavours made by the Foreign Ministry to phenomenally increase its strength though supported by other agencies of the government seem to have met with inherent and subtle resistance though in subdued forms, from both the PSC and the General Administration Ministry. There is a thinking that such expansions could have been introduced in a phasewise manner rather than in an unplanned manner. There are also questions about its sustainability and maintenance of standards with distinct possibility of chokeage of promotion opportunities in due course.

To conclude, there is absolutely no doubt that the PSC has traversed a lot in its journey to provide services in the matters relating to recruitment, posting, transfer, training and promotion, and even in the aspect of ensuring that the interests of the civil servants are safeguarded at all costs preventing summary or arbitrary dismissals of people who may not be liked by the political class.

It is the only organization of the government that has its uninterrupted role in the country despite having a record of seven constitutions so far. Unlike in countries, for example, India, where the PSC is basically involved in recruitment process apart from other supervisory functions, in our case, the PSC is intimately connected with all the strands of administration and that too at all levels. This is in itself a huge challenge to its effective functioning.

After the country adopted federal system of governance, the work of the commission has undergone changes. On the one hand, the PSC is now the sole recruiting agency in terms of civil service, army, police and all organized sectors of the government and oversees all promotions and other matters, it seems to have a resource crunch in the form of budgetary grants and supply of adequate manpower to oversee its vast array of works and responsibilities.

While the system of inclusion howsoever efficient and transparent it may be, is against the principle of merit, there are some resentments that the system of reservations for various communities on the basis of ethnicity, remoteness or differently abled status is perhaps stretched too far having an indelibly negative impact on both efficiency and standard of the service.

After all, some services like foreign, defence, police and others may have difficulties in fully applying reservations on various grounds. There is also a genuine demand that the system of reservations be applied only at the point of entry into service and not multiple times as applied to promotions to higher levels or appointments to positions like secretaries to the government.

While the PSC retains its image, there is also an institutional problem in the commission to retain good manpower from the level of Secretary to the lower echelons as there is a wrong impression that the transfer to the commission is a punishment posting. This is indicated at the way secretaries in the commission change so frequently.

The only lurking fear is that while the commission has so far safeguarded its status as a proudly independent and impartial body imbibing the faith and trust of all citizens of the country, the provision of separate public service commissions in the provinces after the declaration of the country as a federal democratic republic may dent its overall image.

There are views that the regional offices of the parent organization could have been entrusted with these works instead of separate constitution of such bodies in provinces. In a nutshell, there is no alternative for the PSC to do everything to retain, strengthen and keep up its status in the interest of good governance and justice to the entire populace.

Notes and References:

1. Madan Kumar Bhattarai, PhD/DLitt, is a former Foreign Secretary, Ambassador to Germany and Japan and a writer. After reaching superannuation, he was appointed Foreign Policy Advisor to the President of Nepal for 770 days from February 2016 to March 2018. He topped the PSC examinations held in 1977 and joined the Ministry of Foreign Affairs in 1978. Prior to joining government service, he had shorter stints with academics and journalism.
2. In his endeavour to separate executive and judicial units of the government, Juddha Shumshere took steps to "elect" one suitable member of the family as the Judge General, something like that of Chief Justice. Incidentally, his own son, Commanding General Bahadur Shumshere was the first Judge General of the land. He was also first head of mission to the United Kingdom when we opened our diplomatic mission there in 1934 making him Nepal's first residential diplomatic representative heading an Embassy.
3. B.D. Pande, in the Service of Free India: Memoir of A Civil Servant, New Delhi: Speaking Tiger Books LLP, 2021, p. 48-51. Pande who later became Cabinet Secretary and Governor to two important states of India, West Bengal and Punjab, had accompanied Food and Finance Minister of the government of Bihar, Anugrah Narayan Singh, to Nepal in December 1947. Pande has given details of the observations the team made in Nepal during its short stay.
4. Periodic Chats with Sardar Nagendra Man Singh Pradhan at his residence at Khichapokhari, Kathmandu.

5. Ibid. Govind Narain, ICS, told me that he held both Sardars, Nagendra Man Singh Pradhan and Sardar Narendra Man Dixit, in high esteem, but found the former as more of a practical man than the latter.
6. Ibid. Among three daughters of BG Murdeshwar, the second, Professor Kusum Shrestha, married a Nepali and wrote a book on Nepal, and the third and youngest, Laksmi Murdeshwar Puri is married to Hardeep Singh Puri who is currently a central minister in the government of India. Both Puris joined the Indian Foreign Service (IFS). Hardeep Singh Puri retired from the IFS after serving as Ambassador to a number of key stations. Lakshmi Puri joined the international organization after serving in the IFS for some time.
7. Ibid.
8. Ibid; conversation with Chairman of the PSC, Chief Secretary and Ambassador Pradyuman Lal Rajbhandary who was closely related to Chairman Pradhan.
9. A notification of the Home Ministry published in Nepal Gazette published on September 3, 1951.
10. Ibid.
11. Talks with Sardar Nagendra Man Singh Pradhan, Ibid.
12. Conversation with a senior bureaucrat and Minister Madhab Paudel. The original text drafted by Murdeshwar in English was translated into Nepali by Shambhu Prasad Gyawali who served in Nepal's legal field for a long time as judicial officer, Attorney-General and Senior Advocate and also as Minister.
13. Conversations with Secretary Bhuwan Man Singh Pradhan from time to time.
14. Talks with Professor Sardar Narendra Mani Acharya Dixit.
15. Interactions with former Chief Justice, former Chairman of the PSC, former Minister and Ambassador Anirudha Prasad Singh.
16. Views of Chairman Meer Subba Krishna Bam Malla who also served as Chief Secretary and Ambassador to India, and was a litterateur.

The Role of Meritocracy in Public Sector Recruitment: A Critical Evaluation

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Abstract

This article examines the significance of meritocracy in the context of public personnel selection. Meritocracy, defined as a system that provide opportunities and rewards based on individual talent rather than favoritism, plays a vital role in promoting fairness, motivating excellence, and placing capable individuals in positions where they can make meaningful contributions. This, fosters innovation, productivity, and social mobility which contributing to a more equitable and efficient society. The principle of meritocracy applies across all public appointments, although its interpretation has evolved over time. The article also analyzes the diverse challenges and highlights the complexities involved in maintaining meritocracy, underscoring its ongoing relevance in today's context.

Keywords: democracy, governance, meritocracy, personnel selection, public administration, qualification.

“Meritocracy’s promise of equality-the theory that anyone can succeed simply by excelling, because meritocratic universities admit students based on academic achievement and employers hire workers based on skill-proves false in practice.”

-Daniel Markovits, (2019).

Introduction

In a democracy, leadership selection remains a subject of debate, as various individuals or groups wield authority over the population. People value different qualities in their leaders, such as integrity, intelligence, experience, or relatability. While fair elections are a widely accepted method of selecting rulers, popular democracy-where leadership reflects the collective will of the people-is increasingly favored for its emphasis on equal participation and representation. This approach enhances governance legitimacy by fostering inclusivity and ensuring alignment between leaders and the electorate. However,

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the selection process for public administration differs from that of political positions, highlighting the distinct nature of bureaucratic appointments (Costa, 2025).

Meritocracy in the selection of employees for public offices refers to a system in which hiring, promotions, and career advancements are based primarily on an individual's skills, qualifications, and performance rather than non-merit-based factors such as nepotism, political connections, or social status. This system aims to ensure that the most capable individuals occupy positions of public responsibility, ultimately enhancing effective and efficient governance. The merit-based approach to personnel selection in public administration has undergone significant evolution, influenced by societal changes and advancements in management theories. Historically, the idea of assigning government roles based on ability rather than birthright is rooted in ancient practices like China's Imperial Examinations and the Enlightenment's focus on individual merit. (Mirayanti et al., 2025)

The merit-based selection system in public positions has evolved through governance shifts, societal changes, and administrative reforms. Initially, appointments relied on patronage and political connections, restricting opportunities for qualified candidates. Over time, transparency, qualifications, and competency became key priorities, though political instability occasionally hindered progress. Despite setbacks, ongoing efforts to refine recruitment standards, implement standardized testing, and uphold accountability have strengthened the system, ensuring personnel are chosen based on ability rather than influence, promoting efficiency and integrity in public administration

Box 1: Selected Perspectives and Opinions on Merit-Based Selection

Confucius (551-479 BCE): Promoted the idea that government officials should be chosen based on moral integrity and competence, emphasizing the importance of ethical leadership.

Plato (c. 427-347 BCE): In "The Republic," he proposed that rulers should be philosopher-kings, selected based on their wisdom and knowledge, emphasizing that governance should be entrusted to the most capable individuals.

Aristotle (384-322 BCE): In "Politics," he argued for the importance of selecting public officials based on virtue and ability, advocating for a meritocratic approach to governance.

Francesco Patrizi di Siena (1413-1494), Italian Renaissance political philosopher. He argued that governance should be based on virtue and merit rather than wealth or hereditary privilege.

Max Weber (1864-1920): Emphasized the importance of a bureaucratic structure based on rational-legal authority, advocating for meritocracy to ensure efficiency and fairness in administration.

Woodrow Wilson (1856-1924): Advocated for a distinct separation of politics and administration, highlighting that merit-based selection is essential for a competent and impartial bureaucracy.

Henri Fayol (1841-1925): Stressed the need for administrative principles, including the selection of personnel based on their capability, to enhance organizational effectiveness.

Frederick Taylor (1856-1915): Introduced scientific management, arguing that personnel should be selected based on their skills and performance potential to improve productivity.

Chester Barnard (1886-1961): Discussed the importance of cooperative systems in organizations, suggesting that merit-based selection fosters loyalty and efficiency among employees.

Herbert Simon (1916-2001): Critiqued traditional decision-making processes and supported meritocracy as a means to improve rationality and effectiveness in public administration.

Dwight Waldo (1913-2000): Highlighted the role of ethics in public administration, suggesting that merit-based selection aligns with the principles of democratic accountability and professionalism.

Charles E. Lindblom (1917-2018): Advocated for a pragmatic approach to decision-making in public policy, emphasizing that merit-based selection can enhance the quality of governance.

Source: Compiled from various documents, with primary reference to Basu (2015)

The journey of merit-based personnel selection systems is a captivating evolution from ancient practices to contemporary complexities. The early forms of meritocracy can be traced back to ancient China during the Qin and Han Dynasties, where a sophisticated network of officials was established to govern a vast empire. Importantly, these dynasties allowed individuals from rural backgrounds to ascend through civil service examinations, emphasizing merit over nobility. This marked a significant shift towards assessing officials based on their abilities rather than their birthright, laying a foundational framework for future meritocratic systems (Mulligan, 2023).

Over time, the concept of meritocracy began to spread westward, reaching British India by the 17th century and subsequently influencing continental Europe. This diffusion highlighted the practical advantages of selecting capable individuals for governance. In stark contrast to this progress, the 19th century saw the rise of the "spoils system" in the United States, particularly after Andrew Jackson's presidency in 1829, where political loyalty overshadowed competence, leading to government positions being awarded to supporters and cronies. The inherent inefficiencies and corruption within this system eventually spurred significant calls for reform.

One pivotal moment in the evolution of merit-based selection was the enactment of the Pendleton Civil Service Reform Act in 1883 in the United States. This reform was partly a response to the assassination of President James A. Garfield by an office seeker frustrated by the spoils system. The Pendleton Act fundamentally transformed the federal bureaucracy by mandating that appointments be based on merit, determined through competitive written examinations overseen by a bipartisan Civil Service Commission. The act aimed to eliminate political favoritism and establish a more competent civil service, introducing features such as competitive examinations, anonymous submissions, and ranked eligible lists. This initiative inspired other nations to adopt similar merit-based systems, with Canada's formal implementation of such practices in 1967 serving as a noteworthy example (Mulligan, 2023).

As the merit-based selection system evolved, the understanding of "merit" expanded beyond mere written examination scores to encompass a broader range of assessment methods. Modern methods now include interviews to evaluate communication skills and personality, performance tests for job-specific

abilities, and assessment centers that simulate real-world scenarios to gauge various competencies (Costa, 2025). Additionally, today's practices emphasize job-relatedness and validity, ensuring that selection methods align with job requirements and accurately predict future performance. Despite substantial advancements, challenges remain in defining and measuring merit, addressing fairness and equity concerns, and balancing merit with other strategic organizational goals, such as diversity and inclusion. The integration of technology into personnel selection has introduced efficiency but also poses questions regarding data privacy and algorithmic bias. Ultimately, the evolution of merit-based personnel selection reflects an ongoing effort to enhance the efficiency, effectiveness, and fairness of hiring practices, while the need for continuous evaluation and adaptation remains critical in an ever-changing environment.

Dimensions:

Meritocracy encompasses multiple causes and effects and is influenced by various contexts. It surrounds under distinct principles and priorities. Numerous dimensions of meritocracy can be identified within the public office selection process. (Kim & Choi, 2017)

Table 1. Different Dimensions of Merit Based Selection System

S. No.	Dimension	Description
1	Competence and Qualifications	Emphasis on relevant skills, knowledge, and educational qualifications required for the role.
2	Performance-Based Evaluation	Assessment based on actual job performance, measurable outcomes, and contributions to the organization.
3	Transparency and Fairness	Open selection processes with clear criteria and procedures to minimize biases and ensure equal opportunity.
4	Standardized Assessment Tools	Use of objective evaluation methods such as tests and interviews focused on job-related competencies.
5	Training and Development	Encouragement of continuous professional growth and skill enhancement for employees.
6	Diversity and Inclusion	Commitment to promoting a diverse workforce by intentionally including varied perspectives and backgrounds.
7	Accountability	Holding employees responsible for their actions, ensuring consequences for poor performance and rewards for high achievers.
8	Ethical Standards	Adherence to ethical principles that discourage corruption, favoritism, and discrimination in the selection process.
9	Adaptability	Flexibility to adjust the meritocratic approach based on changing job requirements and societal expectations.
10	Public Trust	Building confidence in governmental institutions by demonstrating a commitment to fair and competent governance.

Source: based on (Kim & Choi 2017).

Meritocracy in the selection process for public office encompasses several critical dimensions that ensure a fair and effective approach to human resource management. At the core of this framework

is the emphasis on competence and qualifications. Candidates are required to possess relevant skills, knowledge, and educational credentials that meet specific professional standards for their roles, ensuring that only the most capable individuals are considered for public service positions. (Costa, 2025) Another vital aspect is performance-based evaluation, where employees are assessed according to their actual job performance. This evaluation includes measurable outcomes, goal achievement, and contributions to the organization. Regular performance reviews and metrics are implemented to uphold accountability, reinforcing the importance of tangible results in public administration.

The principles of transparency and fairness play a significant role in the meritocratic selection process. Conducting the process openly allows for equal opportunity among candidates, with clear criteria and procedures communicated to minimize biases. Standardized assessment tools, such as objective evaluations and job-related competency tests, further support a level playing field for all applicants, ensuring that decisions are based on merit rather than subjective judgments. A true meritocracy values diversity and inclusion, recognizing that varied perspectives enrich the workforce. (Mirayanti et al., 2025) Continuous training and development opportunities foster a culture of lifelong learning, enhancing employee skills and adaptability to changing job requirements. By adhering to ethical standards that discourage corruption and favoritism, meritocratic systems build public trust in governmental institutions, demonstrating a commitment to fair and competent governance that responds effectively to community needs.

Other process to Selection Systems

Selecting individuals for policy-level roles in public office can be achieved through various processes, each presenting unique benefits and challenges. Elections are one of the most prevalent methods, allowing candidates to be chosen through popular vote. This democratic approach gives citizens direct influence over their governance, enhancing accountability and responsiveness from elected officials. Elections can vary in format, including direct elections, primaries, and general elections, depending on the jurisdiction and the level of office contested. Another method is appointment, where individuals are selected by authorities like governors or presidents. This approach often prioritizes qualifications and expertise, enabling leaders to choose candidates they believe will effectively fulfill specific roles. While appointments can facilitate efficient decision-making, they may also raise concerns about political favoritism or insufficient public involvement.

Nominations by political parties or organizations are also integral to the selection process, as candidates are frequently chosen through conventions or committee selections that reflect party values and priorities. This can simplify voter choices but may restrict options to those aligned with major political affiliations. Merit-based selection is particularly important for bureaucratic positions, emphasizing candidates' qualifications, skills, and performance to ensure that capable individuals hold key roles. In some local governance contexts, lotteries may be employed to randomly select officials from a pool of qualified candidates, promoting fairness and representation. Consensus building, often

utilized in smaller communities, involves leaders or stakeholders agreeing on candidates through mutual respect and collaboration, fostering unity but potentially lacking the broad representation characteristic of electoral systems. Furthermore, civil service exams may be mandated in certain jurisdictions for individuals aspiring to public office, evaluating their knowledge and skills relevant to the positions they seek. Each of these selection processes embodies different governance values, such as representation, efficiency, and accountability, influencing how public officials are chosen and how they serve their communities.

Selection methods for public office positions vary beyond just political appointments. Among them, merit-based selection stands out as the most convincing and widely accepted approach, emphasizing qualifications, skills, and performance to promote fairness and equal opportunity. In contrast, seniority-based selection relies on tenure, which may perpetuate inequities if it does not align with actual competence. Political patronage, based on personal or political connections, is often seen as unfair and nepotistic, lacking transparency. Lastly, random selection employs a chance-based method that can appear arbitrary and meritless, though it is transparent in its process.

Table 2. Various Methods for Selecting Personnel in Public Administration

S No	Selection Method	Merit-Based Selection	Seniority-Based Selection	Political Patronage	Random Selection
1	Meaning	Selection based on qualifications, competency, skills, and performance	Selection based on tenure or length of service	Selection based on connections or political influence.	Selection based on chance or lottery
2	Criteria	Objective criteria (e.g., Exams, tests, interviews)	Length of service or experience	Personal or political connections	Random draw or selection process
3	Fairness	Promotes fairness and equal opportunity	Can perpetuate inequities if seniority does not reflect competence	Often seen as unfair and nepotistic	Can be perceived as arbitrary or lacking merit
4	Transparency	Generally transparent, with clear criteria.	Less transparent; decisions may not be clearly articulated	Often lacks transparency; decisions are made behind closed doors	Transparent in process, but not in outcomes
5	Effectiveness	Aims to place the most qualified individuals in roles.	May not necessarily lead to the most capable leadership	Often results in unqualified individuals in key positions	May result in a mix of qualified and unqualified individuals
6	Impact on Morale	Can enhance morale by rewarding competence.	May demotivate high performers if they see less capable individuals promoted	Can lead to distrust and dissatisfaction among staff	Can create randomness that may frustrate employees
7	Examples	Competitive exams, performance evaluations.	Automatic promotions based on years served	Appointments based on political loyalty	Lottery systems for public roles.

Source: Calculated by the authors based on Salgado and Moscoso (2008)

Rationale of Merit based Selection Process

Merit-based selection systems in public administration are designed to ensure that individuals are chosen for positions based on their qualifications, skills, and performance rather than on arbitrary factors such as nepotism, favoritism, or political connections. Here are some major rationales behind this approach:

Fairness and Equality: Merit-based systems promote equal opportunity by ensuring that all candidates are evaluated based on the same criteria. This helps mitigate discrimination and ensures that everyone has a fair chance of being selected for a position.

Competence and Performance: By focusing on candidates' qualifications and competencies, merit-based selection helps to ensure that the most capable individuals are in positions of responsibility, leading to improved job performance and efficiency in public administration.

Public Trust: When public officials are selected based on merit, it fosters trust and confidence among the public. Citizens are more likely to support governmental institutions when they believe that leaders are chosen fairly and are qualified for their roles.

Accountability: A merit-based selection system creates a culture of accountability, as individuals know they are being held to a standard based on their abilities and achievements. This can lead to a more dedicated workforce.

Diversity and Inclusion: By implementing a structured selection process, organizations can create pathways for diverse candidates to enter public service. This can enrich the workplace with varied perspectives and experiences, ultimately leading to better decision-making and representation.

Long-Term Stability: A merit-based system contributes to the stability and continuity of public administration by ensuring that hiring practices are systematic and based on qualifications rather than changing political dynamics.

Encouragement of Professional Development: Knowing that promotions and career advancements are based on merit can incentivize employees to pursue continuous learning and professional development.

Control of Corruption: Minimizing bias in the selection process helps reduce opportunities for corrupt practices, such as bribery or favoritism, thereby promoting integrity within public service.

Each of these justifications highlights the importance of adopting a merit-based selection system to improve the effectiveness and legitimacy of public administration. While meritocracy fosters fairness by rewarding individuals according to their skills and accomplishments, it also encounters various challenges. Below are some key issues related to meritocracy:

Challenges:

Merit-based selection presents several significant challenges, including biases in evaluations, unequal access to opportunities, and differing interpretations of merit. Recognizing these obstacles is crucial, but it's also important to develop strategies that bridge these gaps. A more equitable system is needed that not only values merit but also fosters inclusivity and fairness, ensuring that all qualified individuals can succeed in the selection process.

Equity vs. Inequality of Opportunity: Equity prioritizes fairness and justice by tailoring support to address the unique needs of individuals in order to attain similar outcomes, while equality emphasizes treating everyone the same and providing uniform resources or opportunities, regardless of their different circumstances. Individuals do not all begin from the same baseline; factors such as socioeconomic status, access to education, and social networks can greatly affect their opportunities. Meritocracy may unintentionally benefit those who are already privileged, perpetuating a cycle of inequality. By prioritizing equity, there is a potential risk of compromising the principles of meritocracy.

Assessment Bias: The evaluation of merit can be subjective and affected by biases stemming from selection tests, as well as factors such as test methods, gender, race, ethnicity, and more. Unconscious biases can distort perceptions of qualifications and abilities, thereby compromising the fairness of the selection process.

Neglect of Non-Academic skill and Behaviour part: Behavioral attributes is a significant issue in strictly meritocratic systems, which often place excessive emphasis on quantifiable metrics like standardized tests and grades. This narrow focus can fail to adequately capture an individual's potential, creativity, and soft skills, resulting in a workforce that lacks essential interpersonal and practical abilities such as leadership, emotional intelligence, and collaboration. Moreover, the relentless pressure to succeed and continually validate one's worth can lead to stress, burnout, and anxiety, adversely affecting mental health and overall well-being. In such high-pressure environments, crucial factors like a candidate's attitude, behavior, and mental background—vital for success in real-world situations—are frequently overlooked.

Sustainability of Talent and possibility of conflict: The potential for conflict can be significant concerns in a purely meritocratic system, as it may discourage collaboration and teamwork in favor of individual advancement. This competitive culture can harm overall organizational health. Furthermore, established hierarchies and structures might resist adopting meritocratic principles out of fear of losing power or status, leading to conflicts that hinder progress toward a more equitable system.

Cultural and Contextual Differences: The concept of "merit" can vary greatly across different cultures and situations. Let's, look In the 18th century, merit was frequently linked to wealth, physical prowess, and elite connections, whereas today, those with greater knowledge, innovative ideas, and persuasive skills are often deemed meritorious. A meritocracy that works well in one context may not

be effective or applicable in another, leading to misunderstandings and misalignments. Additionally, in some contexts, there may be an erosion of traditional values, as the focus on individual merit can overshadow community values or support systems, resulting in a diminished appreciation for collaboration and the significance of community.

Short-Term Focus: A meritocracy can promote an emphasis on immediate results and achievements, potentially compromising long-term development and sustainability, which in turn impacts the overall growth potential of both individuals and organizations. To tackle these challenges, a thoughtful and nuanced approach to talent management and organizational design is necessary to ensure that meritocracy effectively fosters equity and opportunities for everyone.

Meritocracy vs Inclusive Participation: The tension between meritocracy and inclusive participation is a key issue in merit-based selection systems. While meritocracy promotes rewards based on individual skills and achievements, it can inadvertently exclude marginalized groups who face systemic barriers to demonstrating merit. Conversely, inclusive participation emphasizes equitable access and representation, acknowledging that merit is influenced by diverse backgrounds and experiences. The challenge lies in balancing these concepts to create selection processes that uphold high standards while ensuring fairness and inclusivity, thereby addressing existing inequalities in opportunities.

Talent management and Meritocracy: Talent management and meritocracy are interconnected concepts focused on optimizing human resources within organizations. Talent management involves strategies to attract, develop, and retain employees, while meritocracy emphasizes rewarding individuals based on their performance and capabilities. For effective talent management in a meritocratic environment, it's crucial to ensure fair, transparent, and inclusive selection criteria that minimize biases against marginalized groups. Balancing these elements fosters a culture of excellence, promotes diversity, and provides equal opportunities, ultimately enhancing organizational performance and harnessing the full potential of all employees.

Future of Merit-Based Personnel Selection System

The future of merit-based personnel selection systems in public administration is set for considerable transformation, influenced by advancements in technology, shifting societal expectations, and an increasing focus on diversity and inclusion. Key trends are emerging that will shape this evolution, highlighting the need for systems that are not only effective but also responsive to the changing landscape of public service.

One major trend is the integration of technology, particularly the use of artificial intelligence (AI) and data analytics. These innovations are anticipated to revolutionize the selection process by enabling automated systems to sift through vast amounts of candidate data to identify the most suitable candidates for various positions. This approach promises to enhance objectivity and efficiency in assessments

while utilizing predictive analytics to better inform decision-making, predicting candidates' potential performance by analyzing historical data.

The methods used for candidate assessment are likely to become more sophisticated. Future selection processes are expected to incorporate diverse assessment tools, such as virtual simulations and situational judgment tests, which offer deeper insights into candidates' problem-solving capabilities and interpersonal skills. By aligning these assessments more closely with job requirements, organizations can make better-informed decisions that align with the specific needs of their roles. (Mulligan, 2023)

There will be a growing emphasis on diversity and inclusion within merit-based systems. Recognizing the value of a diverse workforce in enriching decision-making and enhancing public service, recruitment practices will aim to attract candidates from various backgrounds. This commitment to inclusivity will be essential to ensure that meritocracy is not sacrificed for the sake of uniformity. Furthermore, as the job landscape continues to evolve, there will be an increased focus on continuous learning and professional development, prioritizing candidates' potential for growth and adaptability alongside their current qualifications. Ultimately, the future of merit-based personnel selection systems holds great promise for improving the effectiveness and integrity of public administration by embracing technological advancements, fostering diversity, and adhering to strong ethical principles.

In the early 19th and 20th centuries, socialists viewed meritocracy as a vital solution to combat nepotism and social hierarchies, while conservatives expressed concerns that it could disrupt established structures. This perspective has since reversed; contemporary socialists often advocate for quotas and preferential treatment, whereas the liberal right emphasizes equal opportunity. Public sentiment largely reflects this liberal viewpoint, recognizing that while merit-based systems can contribute to some level of social stratification, alternatives like identity-based reward systems may undermine social cohesion and provoke economic challenges. To enhance merit-based selection, it is crucial to address systemic biases and ensure that equal opportunities are available to all individuals, irrespective of their backgrounds. Historical evidence supports that meritocracy promotes both economic and social benefits by encouraging effort and talent, reinforcing the idea that, while acknowledging the importance of hard work, meritocracy must be refined to guarantee fairness and boost social mobility—an idea strongly advocated by educator Horace Mann, who believed in education as the great equalizer.

In conclusion, the principles of merit-based selection and meritocracy are foundational to a functioning bureaucracy, guaranteeing that qualified individuals are appointed to roles where they can effectively serve the public. Nonetheless, it is vital to acknowledge potential shortcomings within this framework, caused by ingrained inequalities and biases that can obstruct genuine meritocratic outcomes. To ensure the delivery of sustainable and effective services, it is essential to confront these issues through policy reforms, equitable access to opportunities, and continuous training and support. By taking these steps, we can cultivate a bureaucratic culture that not only prioritizes merit but also promotes fairness and inclusivity.

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Provincial Financial Management in Nepal: Struggles and Opportunities

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Abstract

This article examines the state of public financial management (PFM) at Nepali provincial level in the context of its federal governance structure. It examines the state of PFM at the provincial level, highlighting persistent challenges and emerging opportunities. Despite constitutional mandates and legal frameworks, provinces face critical issues including weak institutional capacity, limited internal revenue mobilization, unrealistic budgeting, and dependence on federal transfers. The imbalance between recurrent and capital expenditures, along with growing budget sizes unaligned with actual revenue potential, reflects deeper structural problems in provincial fiscal management. However, the article identifies opportunities for reform. The constitutional and legislative framework provides a strong foundation for fiscal federalism, enabling provinces to exercise financial autonomy and improve governance. Functional institutions, such as the National Natural Resources and Fiscal Commission and provincial planning commissions, offer potential for improved intergovernmental coordination and equitable resource distribution. Strengthening institutional capacity, improving transparency, and promoting evidence-based budgeting are critical steps toward building a more accountable and sustainable provincial PFM system. The study concludes that existing legal provisions and institutional structures enable provinces to better meet development objectives and strengthen Nepali evolving federalism.

Keywords: public financial management, fiscal federalism, provincial governance, budget discipline, intergovernmental transfers

Introduction

Public Financial Management (PFM) simply refers to the management of public income and expenditure. The methods, processes, procedures, and systems adopted to manage government receipts

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and payments are collectively referred to as Public Financial Management. This includes managing all types of government receipts (taxes, non-tax revenue, grants, loans etc.) and payments (allocations, grants, repayment of borrowings etc.). Public finance management encompasses a range of critical components—including budgeting, accounting, reporting, treasury and revenue management, procurement, and management information systems all of which are essential for the effective operation of government functions (Adhikari & Shrestha, 2019). A PFM system, in any country, aims to ensure aggregate fiscal discipline by fostering a predictable, transparent, and accountable financial governance framework, while institutionalizing principles of good governance across all levels of government (Dahal, 2013). Effectively operating the public financial resources in a manner that achieves the intended objectives and results is what constitutes public financial management. Public resources should be used in the most effective manner to meet the highest needs of the people. Income and expenditure-related activities require parliamentary approval and oversight. Financial transactions and activities must be transparent, results-oriented, accountable, and responsible (Kumagai et al., 2019).

Nepal made a significant shift from a unitary to a federal system of government with the adoption of the 2015 Constitution. The establishment of seven provinces, each with its own government, held out the prospect of increased autonomy and decentralization, particularly with regard to financial management. Provincial governments, as per the current governance systems in Nepal, have their own responsibilities and functions in fiscal management including the collection of taxes, allocation of budgets, and provision of services. However, Nepal's provincial governments still struggle with adequately handling their financial affairs in spite of the country's decentralized federal governance system.

The challenges of managing their financial affairs at the province level stand out as an area of priority in reform endeavors. This paper aims to examine the challenges faced by PFM at the provincial level in Nepal, particularly in the context of its ongoing efforts toward improvement. It also explores the opportunities presented by the current framework of fiscal federalism to strengthen the effectiveness and sustainability of federalism in the country.

Literature Review

Scholars of Public Administration and Management have consistently emphasized that financial resources constitute the vital foundation upon which public organizations operate and sustain their functions (Kioko et al., 2011). Effective PFM is about good governance and sustainable development. PFM enables countries receiving donor funding to build institutional capacity and utilize resources more efficiently (Pokharel, 2022). Financial management breeds trust between the citizens and the government by ensuring efficient and equitable use of public resources. This will, in turn, provide an avenue for governments to implement policies for economic growth, enhanced service delivery, and reduction of poverty.

To achieve economic growth, stability, and social justice, the primary goal of PFM is to make sure the system is accountable, transparent, responsible, and result-oriented. Achieving national development goals, maintaining economic stability, and practicing good governance all depend on effective PFM. Effective PFM covers more than simply financial management; it includes fostering citizen-government trust.

Effective financial management is not only about the management of money, but it is also something more valuable: trust between governments and citizens. Well-managed public finances can contribute to development at the national level, improve service delivery, and increase social equity. Particularly in developing countries, sound PFM systems lie at the very heart of fostering development and improving the lives of the poorest and most marginalized groups.

The procedures of budgeting, revenue creation, expenditure management, and fiscal accountability that take place within the government are together referred to as public financial management. These financial activities in the public sector are cyclical, and they remain continuously active, passing through various stages each fiscal year. Strong financial management institutions are built on the effectiveness of all these stages.

Reviewing the implementation achievements of past fiscal policies, analyzing the economic and financial situation, and outlining the necessary policy programs for the nation. In this stage, the technical work of formulating the budget based on the policy is carried out, involving various institutions and sequential tasks. The proposed budget is presented to the parliament for discussion and approval on both a theoretical and subject-specific basis. Implementing the income and expenditure management in alignment with parliamentary approval and set targets, within the specified timeframe. Financial transactions are recorded and reported in the prescribed format, providing information about the financial activities. Detailed and systematic audits are conducted to verify compliance with parliamentary approvals and to ensure the correct implementation of the budget. Citizens' participation through various mechanisms such as civic forums, beneficiary evaluations, and public dialogues also helps in financial oversight.

The PFM domains are essential areas for ensuring the effective, accountable, and transparent management of public funds. Governments can establish mechanisms that enhance service delivery and enhance governance by concentrating on the budgeting process, income generation, expenditure control, sustainability of debt, and fiscal accountability. These mechanisms are considered as the fundamental areas of PFM.

Fiscal Distribution in Federal Structure

The Constitution of Nepal, 2015 established the structure of the country as federal democratic republic. The national and broader issues like defense, foreign affairs, and fiscal policy are included within the federal authority. The country is divided into three tiers: one center, seven provinces, and 753 local

governments. Each level, therefore, enjoys its own legislature, government, and is supposed to ensure good governance through shared and self-rule.

The federal structure pursued decentralization for wider political representation and autonomy of diversified communities in Nepal. Each level enjoys different powers and responsibilities, including the management of public finances. Fiscal decentralization is widely recognized as fundamental, emphasizing that financial resources should be allocated in a manner that effectively supports local development priorities.

The Constitution of Nepal (2015), along with subsequent legislation such as the Intergovernmental Fiscal Management Act (2017), governs the distribution of financial resources among the different tiers of government. This distribution is carried out through mechanisms including revenue generation and collection rights, revenue sharing arrangements, and the provision of grants. The underlying principle in revenue collection and sharing mechanisms is designed to ensure all levels of government have sufficient resources to perform their functions.

Most of revenue is collected by the federal government under the revenue raising rights, and it is then redistributed to provincial and local governments with the help of predefined sharing formulae. It considers population size, incidence of poverty, and special needs. Provinces and local governments still suffer from fiscal imbalance, a situation wherein revenues collected within their respective jurisdictions are not enough to meet local development requirements. They have limited revenue sources and have limited mobilization capacity and rely mostly on revenue sharing and intergovernmental transfers due to limited potential revenue on their own.

Constitution has provided a structure for Intergovernmental Fiscal Transfer, where the federal government constitutionally has to provide four kinds of grants to the provincial as well as local government. Provincial government also provide the same type of grants to the local governments as well. These are equalization, conditional, special, and Matching grants. Equalization Grants are designed to reduce fiscal disparities in various provinces and local government levels, conditional grants have specific purposes and could be intended for education, health, and infrastructure development, while special grants would be given for certain projects or development initiative activities in underprivileged areas.

Provincial Financial Management

Provincial Financial Management involves building strong frameworks of budgeting, revenue collection, and expenditure management, while introducing transparency and anti-corruption mechanisms. With strategic financial planning, PFM allows governments to pursue long-term fiscal health, high performance in the public sector, and proper resource allocation to infrastructure, education, and healthcare, among other priorities. However, Nepal's provincial governments still

struggle with adequately handling their financial affairs in spite of the country's decentralized federal governance system.

With the adoption of the new Constitution, Nepal's PFM system shifted from a unitary to a federal structure. However, over the past seven years, the experience of provincial governments suggests that the PFM system has yet to achieve the desired level of effectiveness. As Pant (2012) observed, Nepal's PFM framework-similar to that of many developing nations-remains largely centered on control and accountability, rather than on the strategic allocation of limited public resources to targeted programs that support national development goals. This has led to ongoing challenges in provincial financial management, which can be viewed as part of a broader struggle to adapt systems and practices to the federal context.

Effectiveness of Fiscal Policy

Fiscal policy is the course of action taken by the government regarding taxation, public spending, and borrowing. It means visioning a structured plan or process as to how the government will handle its finances to attain certain economic objectives like growth, stability, employment, poverty reduction etc. Despite a guiding framework, fiscal policies are not being effective as desired. Political instability and frequent changes in the leadership is degrading the development of consistent fiscal policies. There is no adequate workout and discussion on revenue mobilization, capital formation, employment generation and overall fiscal issues during budget formulation and approval. The principles and priorities of the budget, the policies and programs of the provincial government do not even sometime come at the time specified by law. These all makes the fiscal policy more limited, theoretical and formal rather than effective, implantable and result oriented.

Fiscal Gap

One of the hitting issues that the provinces are facing is the presence of horizontal and vertical fiscal gaps. These gaps have led to difficulties in the use of resources, development budgeting and the daily operations of the provinces. There exists a fiscal discrepancy between the sources required for expenditure and revenue generated from provincial revenue rights. In other side there also exist the differences in revenue capacity among provinces. As a means to fill these gaps, it is required constitutionally to provide financial equalization grants on the basis of the revenue capacity and expenditure requirements. However, an objective review of spending needs and careful analysis of tax capacity and effort taken has not been taken in account. As a result, the tax effort has been lower, and the overall ability of the provinces to manage finance has been poor.

Internal Revenue Mobilization

The proportion of internal revenue to the total expenditure of provinces is negligible, and they are

forced to rely heavily on federal government finances. Provinces have very limited rights when it comes to generating revenue. The only exclusive revenue they can rely on is agricultural income tax, and they haven't been able to tap into it effectively. Some taxes, such as vehicle taxes, fall under shared rights, and provinces receive a portion from their distribution.

There are differences in revenue potential, capacity, and efforts among provinces. Some provinces have potential but there is lack of capacity and effort, while others have low levels in all three measures (potentiality, capacity, and efforts). Despite this, the provincial tax administration system is still in its early stages of development. Provinces do not have the institutional capacity or infrastructure same like Internal Revenue Department (IRD) in Center. This results in inefficiencies like poor tax collection, inadequate monitoring, and a dearth of comprehensive data systems for tax assessment and enforcement.

Ballooning of Budget

Provincial governments in Nepal are facing 'ballooning' syndrome in budget sizes. Each year, these governments ambitiously plan their budget size to fund new programs and projects, often ignoring the actual income and spending patterns from the previous year. The resource estimation in Nepal is mostly based on accounting information and expenditure trends. (Pant, 2012). Provinces often overestimate their internal revenue projections, resulting in a significant mismatch between the proposed budgets and the actual funds available. This not only undermines fiscal discipline and weakens the credibility of the budgeting process but also contributes to ineffective budget implementation, inefficient use of resources, and an increase in fiscal liabilities. The problem is worsened by the lack of strong tax administration systems at the provincial level. Inaccurate revenue projections further complicate the budgeting process, making it unrealistic and unsustainable. As a result, provinces are stuck in a cycle of increasing budget sizes without matching revenue growth, which weakens budget credibility and adds to financial burdens.

Budget Structure

Provincial governments are fighting with serious financial challenges due to shortcomings in their budget structures. The lack of improvement in how revenue is generated and spent has left provinces struggling to expand their budgets. Since internal revenue remains weak, provinces are unable to achieve economic self-reliance and often rely on external support. To make matters more difficult, they lack the ability to mobilize internal loans, which means they cannot operate deficit budgets—an essential tool for driving growth.

At the same time, the failure to implement necessary reforms has hurt efforts on capital formation. Instead of directing funds toward productive investments, rising recurrent expenditures such as

administrative costs continue to consume a large portion of resources (Devkota et al., 2021). The creation of parallel structures, increasing number of political appointments, and other distribution-focused programs have further stretched already limited funds. This ongoing trend is making it harder for provinces to achieve long-term development goals and allocate resources toward essential infrastructure and capital-building initiatives.

Selection of Budget and Programs

Budget formulation is a fundamental pillar of PFM, directly influencing how public resources are allocated to meet provincial priorities and support sustainable development. It involves strategic planning and coordination among political leaders and public officials to ensure resources are directed toward impactful programs. However, the process often faces challenges, particularly the prioritization of infrastructure projects without adequate preparation and studies. Development work is often not based on actual needs, as officials tend to focus only on their own constituencies; subnational entities must take citizens' voices seriously and coordinate more effectively to meet the rising public expectations (Devkota, 2021, p26). This results in inefficient spending, uncertain outcomes, and reduced sustainability of public investments.

Beyond these challenges, significant inefficiencies stem from fragmented budgeting and the influence of personal or political interests, which often result in resources being dispersed across a wide array of small-scale projects. This dilution of funds weakens their potential to contribute meaningfully to capital formation and long-term infrastructure development. Furthermore, inadequate coordination between different levels of government leads to overlapping responsibilities and duplicated efforts, undermining the coherence and effectiveness of public investment. As a result, the average cost allocated per project continues to shrink year after year, reducing the scale, impact, and sustainability of development initiatives.

Inter-Governmental Fiscal Transfer and Revenue Sharing

The constitutional framework of Nepal mandates equitable revenue allocation among federal, provincial, and local governments to uphold fiscal autonomy and promote balanced resource distribution. However, the current fiscal transfer and revenue-sharing practices face multiple structural and operational challenges. Delays in fund disbursement, unpredictable allocations, and lack of transparency in the transfer process create significant uncertainty for subnational governments in planning and executing development programs and ensure effective service delivery.

The criteria for revenue sharing are often imprecise and inconsistently applied, leading to disparities across provinces and local governments. Furthermore, excessive dependence on fiscal transfer has discouraged subnational governments from mobilizing their own revenue sources, thereby weakening

their financial autonomy and long-term sustainability. There is a growing need to streamline fiscal transfer processes, ensuring timely and equitable distribution to reduce intergovernmental conflicts and strengthen fiscal discipline and coordination among governments.

Debt Management

The constitution provides the federal government exclusive right to obtain foreign aid and loans. Under the Loan and Guarantee Act, 2025 BS, the federal government is permitted to obtain bilateral, multilateral, concessional, or other types of loans to address fiscal deficits across all levels of government. Provincial governments can raise internal loans as per the recommendation of the National Natural Resources and Fiscal Commission (NNRFC). Despite this provision, no province has successfully mobilized internal loans to date.

Some provinces include internal loan as a funding source in their annual budgets without necessary groundwork or institutional preparedness. The NNRFC has advised that such borrowing should follow due processes, including proper assessments and regulatory compliance. However, legal complexities, weak institutional capacity, and lack of financial discipline have hindered implementation. As a result, internal loan announcements remain largely symbolic, with no practical execution, posing challenges to fiscal stability and long-term development.

Unsecured Commitments and Liabilities

Provincial governments increasingly face a widening gap between available financial resources and their approved budgets. As budgets size expand, numerous new projects are added without understanding of fiscal capacity, creating long-term financial liabilities. Many of these are multi-year commitments approved without adequate planning and secured funding, leading to incomplete implementation and the accumulation of unpaid obligations year after year. This cycle places significant strain on provincial finances, as limited resources are insufficient to meet past commitments, yet new projects continue to be introduced annually.

This pattern has led to a growing fiscal crisis at the provincial level. Development funds are continuously expanded to accommodate new programs yearly, while earlier commitments remain neglected. Inefficient budgeting, driven by fragmented planning and poor coordination between government tiers, further hampers the effective use of public funds. Over time, these inefficiencies limit governments' ability to allocate resources effectively, causing financial constraints that weaken sustainable development efforts.

Institutional Capacity

A major challenge in provincial financial management is the persistent institutional capacity gap. Many provincial ministries and departments, including the Ministry of Economic Affairs, lack skilled

professionals in key areas such as financial planning, budgeting, accounting, auditing, and monitoring. This shortage hinders effective fiscal management and policy implementation. Moreover, there is a notable absence of structured training programs to build and enhance technical skills, limiting staff capacity to adapt to modern financial systems and evolving practices. In addition, experience-sharing between different levels of government-especially between federal and provincial institutions-remains limited and largely underutilized. This lack of coordination and knowledge exchange constrains the dissemination of best practices and valuable lessons that could strengthen institutional performance.

Budget Discipline and Governance

Provinces are facing several challenges to maintain budget discipline and governance, which continue to weaken public financial management system. A key issue is the imbalance in budget spending, resulting in rushed and excessive expenditures in the final quarter of the fiscal year. Meanwhile, recurrent (operating) expenditures are steadily increasing each year, while capital expenditures remain relatively low which indicates limited long-term developmental outcomes.

General syndromes of provincial PFM, mid-year revisions of budgets and programs, along with frequent fund transfers and reallocations etc. disrupt the consistency and reliability of PFM system. Lack of transparency, Corruption and delays in project implementation further undermine budget governance. Another growing concern in provinces is the annual increase in Irregularities, signaling weak financial accountability. Overall, Nepal's budgeting system struggles with unrealistic planning, weak project execution, and insufficient oversight. Budgets are often not aligned with actual spending capacity, and fiscal discipline is compromised by structural inefficiencies and governance lapses.

Opportunities in Provincial Financial Management

Provincial financial management in Nepal faces persistent challenges, including limited fiscal capacity, institutional inefficiencies, and weak intergovernmental coordination. However, these challenges also present opportunities for growth and reform. With an evolving federal structure, provinces now have greater autonomy, legal authority, and untapped potential for local revenue generation. By strategically identifying and leveraging these strengths, provinces can enhance fiscal discipline, improve service delivery, and strengthen accountability. Transforming existing challenges into opportunities through effective financial governance will be critical in building fiscally resilient, responsive, and capable provincial governments-laying a strong foundation for inclusive development and sustainable federalism in Nepal.

Constitution provides the foundation for Financial Management in Federal Structure Nepal's Constitution lays a strong foundation for public financial management across all tiers of government-federal, provincial, and local. Article 56 outlines the three-level structure, while Article 57 distributes powers among them as detailed in constitutional Schedules. Each level has the authority to make laws,

formulate budgets and policies, and implement financial decisions within its jurisdiction, as stated in Article 59(1). The Constitution grants sub-federal levels both functional responsibilities and the power to raise revenue. Article 60 empowers provinces to levy taxes and collect revenue, while also mandating the federal government to ensure equitable revenue distribution. Fiscal transfers, including grants and shared revenues, are recommended by NNRFC.

Further, Article 204 requires each province to maintain a Consolidated Fund for all revenues, loans, and repayments received. Provisions in Articles 231-237 ensure coordination and cooperation between different levels of government. Additionally, Articles 59(3) and 59(7) obligate provincial and local governments to align their budgetary and financial practices with federal laws, promoting fiscal discipline and consistency nationwide. This constitutional framework presents a significant opportunity for provinces to strengthen their public financial management systems by leveraging their fiscal authority, ensuring accountability and delivering services more effectively within a well-defined legal and institutional structure.

Federal and provincial laws on provincial finance are under implementation to strengthen fiscal governance.

Nepal's federal parliament has enacted several key laws to operationalize the constitutional provisions for public financial management across all levels of government. These laws provide a structured framework for managing intergovernmental fiscal transfers, defining institutional responsibilities, and ensuring financial accountability (Devkota et al., 2021). The Intergovernmental Fiscal Arrangement Act, 2074 lays out processes for grants, revenue-sharing, borrowing, and fiscal discipline among federal, provincial, and local governments. The National Natural Resources and Fiscal Commission Act, 2074 establishes the NNRFC's structure and mandates, aligning with principles of fiscal federalism. Similarly, the Finance Procedure and Fiscal Responsibility Act, 2076 promotes transparency, accountability, and results-based financial management at the federal level, with guidelines for budgeting, expenditure, reporting, and audits.

Discussion

At the local level, the Local Government Operations Act, 2074 defines the financial procedures and responsibilities of local governments, including fund management, budgeting, and procurement. Furthermore, the Federal, Provincial and Local Level (Coordination and Interrelations) Act, 2077 addresses mechanisms for intergovernmental coordination. Each province has also enacted its own Financial Procedures Act, along with laws governing intergovernmental transfers and revenue sharing. This comprehensive legal framework presents a valuable opportunity for provinces to enhance their public financial management systems within a clearly defined institutional and legal structure.

Nepal has established a functional institutional framework to support effective Financial Management across all levels of government. At the national level, the National Planning Commission leads the formulation of strategic and periodic development plans, allocates resources, and monitors implementation. At the provincial level, Provincial Planning Commissions perform similar functions by developing and facilitating provincial plans and policies. The Ministry of Finance plays a central role in managing fiscal federalism and preparing the federal budget, while the Ministry of Economic Affairs and Planning performs similar responsibilities at the provincial level. The NNRFC is an independent constitutional body responsible for designing fiscal transfer mechanisms and estimating resources for equitable distribution.

The Financial Comptroller General Office (FCGO) oversees treasury operations, budget execution, and consolidated accounting for all government tiers. In provinces, Provincial Treasury Controller Offices manage the Province Consolidated Fund, monitor provincial spending, and prepare annual financial statements. For audit and oversight, the Office of the Auditor General (OAG) conducts final audits at all government levels. Provincial assemblies, through finance and public accounts committees, exercise financial oversight. Each province also has a Resource Committee to assess economic indicators and a Province Development Council to guide development, led by the chief minister.

To ensure coordination, the Inter-Provincial Council resolves disputes among provinces, while the Intergovernmental Fiscal Council facilitates consultation on fiscal matters among the three tiers of government. These institutional provisions create significant opportunities for provincial financial management by enabling structured planning, equitable resource allocation, transparent budgeting, and coordinated oversight within a federal framework.

Nepal's constitutional framework for fiscal federalism is well-established, providing clear guidelines for expenditure and revenue assignments among different levels of government. The Constitution establishes the core functional responsibilities of provincial governments, which have been further detailed through federal laws and decisions regarding the unbundling of functions. These responsibilities are reflected in each province's business allocation rules (Devkota et al., 2021). Provincial taxation powers are also defined in the Constitution, granting provinces authority over their tax base and rates within their jurisdiction. To promote balanced national development, a structured fiscal transfer system ensures equitable distribution of national resources, recognizing the fiscal rights of sub-national governments. NNRFC recommends criteria for these transfers, emphasizing fairness. For example, the Karnali Province, which trails in socioeconomic development, receives the largest portion of equalization grants.

Provinces have shown progress in enhancing their revenue collection capacities. They have begun expanding their tax base by tapping into new areas such as FM radio licensing, business registration, and water usage charges, demonstrating their commitment to fiscal self-reliance (Devkota et al.,

2021). A revenue-sharing mechanism has also been implemented, where both provincial and local governments receive 15 percent of value added tax (VAT) and excise duty collections, and 25 percent of royalties from natural resources like water, forests, electricity, mining, and mountaineering. To ensure fiscal discipline, limits on internal borrowing have been introduced. The NNRFC advises that sub-national units restrict their internal debt to a fixed percentage of their total revenue, which includes both intergovernmental transfers and revenues generated independently.

Provincial planning and budgeting systems in Nepal are now well-established and operational. All seven provinces have formed dedicated institutions called Province Policy and Planning Commissions (PPPCs) to lead strategic planning processes. These bodies have formulated provincial periodic plans, with some provinces already implementing their second periodic plan, reflecting institutional continuity and evolving governance capacity.

Provinces have adopted structured budgeting practices, including the use of fiscal calendars, expenditure guidelines, and strategic priority frameworks. Most have begun systematically prioritizing projects and programs to align with development goals and available resources (Devkota et al., 2021). To support informed fiscal decisions, each province has established a resource estimation committee tasked with forecasting revenue and setting expenditure ceilings. The issuance of advance budget ceilings is also being practiced, improving the predictability and discipline of the budgeting process.

Policy Recommendations

There is increasing alignment between federal and provincial plans, both in terms of overarching development objectives and policy direction. Provincial periodic plans are closely aligned with the goals and strategies outlined in the national development framework, ensuring coherence and integration across governance levels (Devkota et al., 2021). In addition, provinces have begun institutionalizing tools such as the Medium-Term Expenditure Framework (MTEF) to enhance fiscal discipline and support multi-year planning.

Advancing ICT Integration in Provincial Financial Management

Provinces are increasingly leveraging Information and Communication Technology (ICT) to enhance the efficiency and transparency of financial management. Software-based systems, including the Provincial Line Ministry Budget Information System (P-LMBIS), are being used to streamline budget formulation and execution. Efforts are underway to integrate P-LMBIS with the federal LMBIS, promoting greater coherence and data sharing between levels of government (Devkota et al., 2021). Provinces have also adopted digital tools such as the Provincial Treasury Single Account (PTSA) for accounting and expenditure management. These ICT systems have significantly improved the quality of financial data compilation and have strengthened transparency and accountability in PFM.

In parallel, provinces are establishing project banks to better manage and prioritize investments. These databases support the identification and evaluation of projects, especially large-scale infrastructure initiatives, often designated as “province pride projects.” Several sectoral ministries have begun aligning their project proposals with project bank guidelines during budget formulation, promoting strategic planning and resource allocation. A robust PFM system is now operational across all provinces, encompassing the full budget cycle from preparation to execution and reporting. Key PFM tools, such as the unified Chart of Accounts, PTSA (linked with the federal TSA), standardized accounting formats, and internal control guidelines, have been institutionalized. These tools ensure fiscal discipline and enable consistent integration of provincial expenditures with the national financial reporting system.

Strengthening Financial Reporting and Oversight at the Provincial Level

A structured financial reporting and oversight system has been established across provincial governments, contributing to greater transparency and accountability in public financial management. The use of unified accounting codes enables the integration and consolidation of financial data across all three tiers of government, facilitating comprehensive and standardized financial reporting at the provincial level.

Provincial governments now prepare financial statements in accordance with the Nepal Public Sector Accounting Standards (NPSAS), which are aligned with federal practices. In addition, accounting formats have been developed to support the gradual transition from a cash-based to an accrual-based accounting system, enhancing the quality and relevance of financial information.

An internal control framework, developed by the FCGO, is applicable across federal, provincial, and local governments. Provincial agencies are required to design and implement their own internal control systems in accordance with the COSO framework and the International Standards of Supreme Audit Institutions (ISSAI), ensuring consistency and effectiveness in financial oversight.

Internal audits are conducted by the Provincial Treasury Comptroller Offices to monitor compliance and financial integrity. The OAG carries out the final audit of provincial accounts annually, with the primary objectives of verifying the accuracy of financial statements, assessing compliance with laws and regulations, and identifying potential areas of improvement. The OAG's audit reports are being formally submitted to the respective Provincial Chiefs, reinforcing public accountability and institutional transparency.

These efforts and developments provide mark significant progress and opportunities toward strengthening sub-national governance, deepening fiscal federalism, and improving the overall quality and effectiveness of provincial financial management in Nepal.

Conclusion

Nepal's transition to a federal governance system represents a landmark move toward decentralization and inclusive development. While this framework permits provincial governments greater autonomy over financial affairs, the gap between potential and practical implementation has become increasingly evident over the years. Provinces continue to grapple with limited fiscal capacity, excessive reliance on federal transfers, weak institutional infrastructure, and fragmented planning processes, all of which undermine their ability to deliver essential services efficiently and foster sustainable development. Addressing these challenges requires strengthened fiscal governance, enhanced institutional capacity, and strategic resource mobilization to ensure that the federal system effectively supports regional development and sustainable national prosperity.

The framework for reform and progress is well-established, supported by a robust constitutional foundation and an expanding set of legislative provisions that define clear fiscal mandates and operational protocols for subnational governments. Institutional arrangements, including Provincial Planning Commissions, resource committees, and oversight mechanisms, have been instituted and are progressively strengthening their role in governance. Notable advancements such as the adoption of digital systems, the implementation of project banks, and the integration of public sector accounting standards demonstrate a promising shift toward enhanced accountability and transparency in provincial financial management.

Looking ahead, advancing provincial financial systems requires building upon existing momentum and implementing strategic reforms. Provinces must prioritize enhancing internal revenue generation, strengthening budget discipline, investing in institutional and human capacity, and fostering effective intergovernmental collaboration to ensure efficient fiscal governance. Equally essential is the promotion of transparency, adoption of performance-based planning, and reinforcement of financial accountability as core principles of fiscal management.

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Building Public Trust in Government: Issues and Prospects

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Abstract

Trust is one of the most predominant factors in building and sustaining trust in personal, social, political and economic relationships. It provides assurance to related parties that their interests shall be taken care of and ensure mutual respect. Trust is more crucial to government because it has the power to exercise authority and possibilities of misusing its mandate. Public concern on the performance of government has been significantly increased in recent decades which have necessitated assessing the degree of trust on different levels of governments and stakeholders. The major reasons to pay a greater attention on public trust on government include slow economic growth, rising cases of corruption, complains against public institutions for not performing well as compared to resources available and authority entrusted, lack of transparency, weaknesses in holding managers accountable for performance and stewardship of public resources and inefficiency in managing international relations. In addition, failure of people's representative in identifying challenges of society and nation. The main factors influencing trust in government are behaviour and performance of public officials, coordination among public institutions and consistency in their approaches to manage public issues, integrity and public service values, capacity of managing economy and international relations, selection of key officials, response and address to public concerns. In Nepal, uncertainty public policies, negative perception on the capacity of public officials and the practice of governance has remained key challenges in building trust in government. Government is required to greater attention in enhancing the capacity of state machineries, strengthening knowledge management, oversight and regulatory mechanism, pragmatic system of reviewing performance and encouraging organizational learning.

Keywords: Transparency, Public Trust, Judicial Verdict, Political Influence, Efficiency and effectiveness and representative democracy.

Introduction

What is the best government? That which teaches us to govern ourselves.

Johann Wolfgang von Goethe

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Trust is fundamental to promote harmony, coexistence and mutual respect in social life. It binds people together and creates a favourable environment to achieve common goals. Public trust is vital for the credibility and legitimacy of a government. Securing trust is both a challenge and an opportunity. It is a challenge because government should constantly appraise the state of its performance, adopt sufficient and relevant measures and remain pro-active in addressing public concerns and expectations. It is an opportunity because victory in election and legitimacy of government depend to a great extent on public trust. It is more critical in crisis and post-conflict situations where the delivery of public services and the fulfilment of basic needs depend on the coordination and cooperation between the actors who were or are in rebellion and rivalry positions. Clear strategic direction, predictability of public policies and the capacity of public entities to meet the challenges that affect the quality of public life are the major issues in securing public trust. Government are facing more critical challenges than before because of the fast changing international environment and rising public expectations.

Government must be proactive in addressing public concerns and expectations. But in Nepal, it is generally perceived that government did not pay adequate attention to people voice and listen unless they organise protests.

This article aims to discuss the perspectives on public trust in government, its significance, elements that affect trust, major issues and prospects.

Elements of Trust

Trust is a complex interpersonal and organizational concept. As an interpersonal concept, it is a “confident expectation or firm belief in someone or something.” (Concise Oxford English Dictionary, 2001), Trust is a positive perception among people which encourages them to communicate freely, seek cooperation and support. When there is lack of trust, we hesitate sharing of thoughts, feelings, and emotions. It gradually widens differences. We assume that a trusted party seeks to fulfil policies, ethical codes, law and previous commitments. Public trust in government is a complex mix of ideologies, experiences, aspirations and images. Trust is usually understood as “holding a positive perception about the actions of an individual or an organisation” (OECD, 2017) The degree of trust on the same issue may vary among people for a number of reasons such as personal expectation, feeling and emotion, understanding of the capacity and limitations of government agencies etc. “Trust is not merely an emotional attitude, it is an intellectual belief in someone. The attitude and belief associated with trust are what make trust a vital social energy. Trust in oneself also creates trust in other. Thus trust is not a matter of the individual only but the person to whom you trust.” (Gupto, Arun 2011). Increased public consciousness to democratic values, accountability, transparency, fair distribution of socio-economic opportunities, expectations for efficient and effective public services and the need to respond to a changing international environment effectively, promote competitiveness and the growing demand for inclusive and participatory governance has posed new challenges to government.” The components of trust are as follows:

To have or place confidence in: rely

To expect: hope

To entrust: custody

Something given to one's care for the benefit or interest of another: charge/authority

To account for entrusted power and authority: accountability. (World Public Sector Report, 2008)

Trust is placed in the person who is reliable, has the authority and opportunity to make decisions in time of need and accepts accountability for results and the custody of resources. It is the outcome of abiding established procedures, addressing issues in a timely manner and providing a sense of satisfaction to stakeholders. The commonly held criteria to judge public trust are the capacity of providing basic living standards, availability of infrastructure and the access to public services which may not always be equal to all citizens.

People are constantly assessing the performance of government and eventually deciding to what extent they should trust in government. The major factors that are eroding public trust on government (executive, judiciary and legislature) are as follows:

Continuing slow economic growth and its impact on incomes, jobs and promoting social and economic equality;

Public anger over persistent problems of corruption, lack of transparency, tax evasion, waste and mismanagement of public resources, impunity, weaknesses in using regulatory authority and other signs of weak respect for rule of law;

Weaknesses in managing global pressures and risks such as climate change, geopolitical tensions, terrorism and large-scale migration; and

Constant public dissatisfaction over the quality and timeliness in performance of government agencies and service delivery;

The quality (timeliness, efficiency) and coverage of decisions made by executives, issues raised in the Parliament and efficiency in settling court cases and the quality of verdicts made by judiciary.

According to the Organization for Economic Cooperation and Development (OECD), the share of people who trust their national government in selected 15 countries 2020 was as was follows:

Table 1: Trust of people in their national government in selected 15 countries

Name of Country	Above 75%	Name of Country	50 – 75%	Name of Country	Less than 50%
Uzbekistan	94.5	Canada	72.6	Hungary	48.6
Norway	94.3	Egypt	72.2	Slovenia	48.1
Switzerland	93.3	Uruguay	70.2	Russia	47
Myanmar	91.8	India	66	Argentina	43.9
New Zealand	83.7	Sweden	64.7	Greece	40.7

Source: <https://ourworldindata.org/grapher/share-who-trust-government>

In that year, Nepal and USA scored 50.2 and 52.5 percentage respectively.

Importance of Public Trust in Government

Public trust is crucial for the efficient functioning of governments. Citizens have the legitimate right to choose their leaders and decide whether to keep them in office. Public trust supports in securing vote. Conversely, when the actions of governments create mistrust – for example by displaying inconsistency in positions, being perceived to favour some and hinder others in designing reforms, or by not carrying out announced reforms – results failure. It makes policy outcomes sub-optimal. Generally, trust in government is the share of people who report having trust in national government. Governments must ensure policy coherence and provide a comprehensive package of solutions the problems citizens are facing. The measures of reform in areas which affect the well-being of the entire population cannot be effective without the active support and trust of citizens. “Lack of opportunity, authoritarian rule, gross inequity, exclusion and deprivation – all increase the likelihood of a state’s de-legitimization and withdrawal of its citizen’s support, leading to social disintegration, conflict and violence.” (Ortiz Isabel, 2007), The importance of public trust can be viewed from two perspectives i.e., what are its benefits to government and what can happen if the degree of trust decreases or the situation of mistrust arise. The main benefits of public trust can be summarised as follows:

It is the most important predictor of the support and smooth implementation of government policies and programs and enhances the potentials of winning elections.

It reduces the burden of public administration and eventually the potentials of conflict between state and citizen. This enables the state to allocate resources for development and welfare rather than focusing more on law and order.

The legitimacy and durability of government depends to a great extent on public trust. Fairness, efficiency and effectiveness of public sector institutions help building such trust.

The results of the lack of trust in government and its institutions can be enormous such as:

Citizens may become cynical about the political system, disaffected with the existing order and attempt to disrupt the functioning of the state machinery. They will circumvent government institutions and adopt informal means to realize their goals – and thereby lead to a situation of instability, if not outright chaos; vigilante groups will emerge.

People will alienate and withdraw from the political process, leaving a shallow, fragile state that cannot mobilize national resources and shape a collective vision for national development.

Erosion in trust not only costs elections, but also has severe economic consequences. Investors may flee if they perceive state machineries as unfriendly, unstable or corrupt. Once damaged, restoring public trust can take years. They may choose more hospitable and efficient alternatives.

Continued mistrust can lead to the situation and symptoms of a failed state.

Table 2: The importance of trust in public institutions for governance processes (UNDP, 2021)

Policy Making	Trust in public institutions can expand the range of politically viable policy options and the timeframe within which policies are expected to deliver results.
Policy Implementation	Trust in public institutions is important for the implementation of policies requiring citizens' cooperation and compliance
Service Delivery	Trust in public institutions is required for people to be willing to use the services of the state, especially when alternative options are available
Regime Stability	Trust in public institutions can tide a political regime over bad times, thus avoiding extreme regime volatility
Democratic Life	Trust in the ability of institutions to protect the losers of an election is indispensable for the peaceful transfer of power

Public trust comprises political and social trust.

Political trust-implies the judgment/perception of citizenry that political institutions are responsive to public needs and aspirations and do right things in the right way even in the absence of an oversight mechanism for scrutiny. It also comprises moral values, attributes and positive perspectives on the capacity and trustworthiness of politicians and elected representatives. It is mainly based on the capacity of reasoning, sincerity to the commitments made to people, diligence in public events, consistency between speeches and behaviours. 'Political trust can be directed towards the political system and its organizations as well as the individual political incumbents.' (Blind, Peri K., 2006). Mistrust of specific incumbents especially of those in influential positions can transform distrust to political institutions and ultimately to the political system as a whole. "Once in office, governments must maintain the trust of their citizens in order to fulfil the mandates they were given. These mandate often concern reforms, which are on the agenda of just about every government in the world." (Angel Gurria , 2007) Political trust happens when the majority of the population appraise that the government, its institutions and political leaders meet their promises and are efficient, fair, and honest and maintain high moral values.

Social trust-means the positive perception of people in the social systems and institutions and the quality of relations among groups, communities and government. It is largely influenced by the degree of civic engagement, public participation in the governance process, the efficiency of social capital and confidence among the members of social networks. Due respect to democratic values, human rights, dignity, rule of law, accountability and transparency, professional integrity and objectivity are critical to build social trust. Democracy must give people something. Social trust erodes if government fails to assure people that democratic values, merit and rule of law are respected and people treated fairly.

Trust between different actors of public life and its dividend can be shown as follows. (OECD, 2017)

Table 3: Types of Trust & Trust Dividend

Types of Trust	Trust Dividend
Citizens towards other citizens	Social capital gains; more cohesive communities.
Citizens toward government	Greater compliance with and support of government programs and policies. Lower enforcement costs.
Business toward government	Greater propensity to invest. Easier compliance with regulations.
Government toward citizens	More streamlined public services optimized for efficiency and effectiveness.
Within government	Promotes effectiveness as government institutions increase the level of collaboration among government services and with outside providers.
Citizens toward political leaders	Greater public confidence can allow government leaders the support to see through implementation of their policies. Less deadlock.
Among government leaders	Enhanced effectiveness in approaching shared, complex challenges (i.e. climate change, security, etc.).

Diversities in ethnic composition, religious practices and cultural and social traditions are the common features of modern nations. Such feature can be a great treasure and support to national development if managed efficiently. Mutual trust between citizens, communities and ethnic groups is fundamental to build and sustain peace. The absence of trust creates chaos in society, increases the burden of government and leads to the use of power for controlling the incidents arising due to mistrust. Government has to play a leading role in enhancing the strengths of diversities by creating a conducive environment through support to multicultural and multi-ethnic societies and the elimination of discriminatory practices that prevent building mutual confidence and respect.

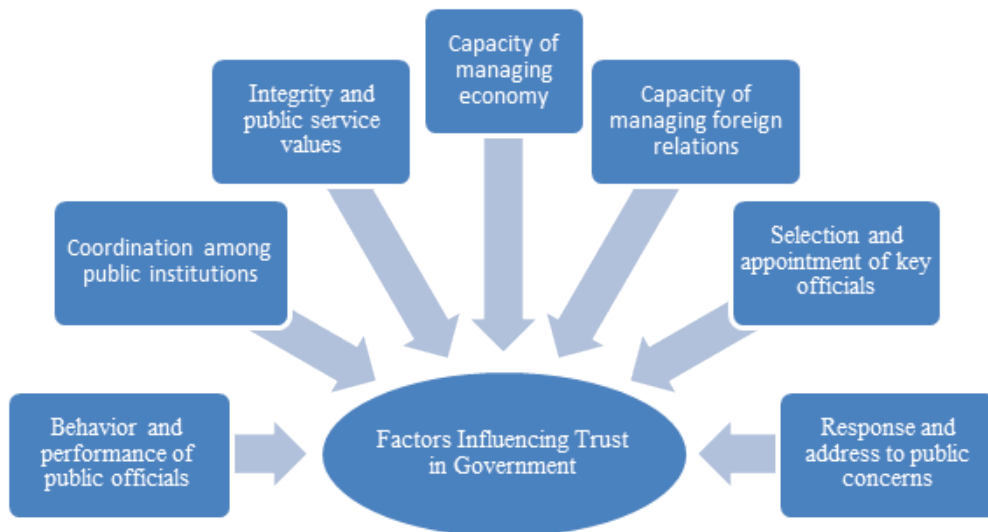
Building public trust is a two way process. Government alone cannot meet public aspirations without the active support of citizen and their institutions. Partners aspiring to achieve common goals should have confidence on each other. As national development and prosperity is a common objective of citizen and government, it demands a high degree of trust among government and community based organizations (CBOs) which can be built by a number of measures including encouraging citizen's participation in planning, policy making, implementation and monitoring. This brings governance closer to people and helps smooth implementation of public policies, programs and eventually promotes trust.

Economic prosperity of a nation depends to a great extent on the capacity of business community to invest, boost production, stand firm in the face of competition and protect from internal and external shocks. Government needs to provide necessary support and establish trust with business community to achieve optimum benefit from their capacity.

Trust of citizen in government can be built by enhancing the capacity and responsiveness of government in addressing major concerns such as public services, security and social order.

Multiple mutually exclusive factors contribute in building Public trust in government.

Figure 1: The key factors influencing public trust in government



These factors are mutually connected. In absence of service motive and ignorance to public service values and

- (1) Behaviour and performance of public officials (commitment, action, acceptance of responsibility and accountability)-Behaviour is like a mirror through which a person can reveal his image. It is about what a person does, but not he thinks, feels or believes. People carefully assess how public officials behave publicly and treat them. People have a general concern over the processes they are served or provided access to services. Gradual expansion in educational opportunities, the access to the media and contact with the external world have made people more aware of their rights, socio-economic status, dignity and prospects of development. Any case of unequal treatment or discrimination in the delivery and access to public services seriously erodes public trust. People constantly appraise the performance of public officials (ministers, Parliamentarians, judiciary, civil servants and the police force etc.) in terms of the responsiveness to their concerns and the capacity of analysing situation and taking measures effectively.

Trust depends to a great extent on the fairness of application of legal and administrative procedures. The qualities of judicial verdict, integrity of judges and the delays in delivering justice have been the major issues to criticise the judiciary's performance. The quality of verdict may be the subject of wider public debate and retrospection but delays in delivering justice and the lack of integrity are vivid and can be frustrating. The maxim 'justice delayed, justice denied' clearly reflects the need of delivering justice on time. In addition, the approach of politicians and elected representatives in

settling issues of broader public concern have also been a matter of criticism because of frequent changes in strategies and lack of clarity of vision and purpose. In Nepal, large number of legal cases remained pending which has resulted severe pain to people seeking justice. Recent data published in Kantipur daily reveals this fact.

Table 4: Total number of court cases, settled and pending

Level of Courts	Total Cases	Settled	Pending (outstanding)
Supreme Court	42,917	16,689	26228
High Courts	84,533	59,198	25,539
District Courts	365,387	286,555	118,832
Total	492,837	362,442	170599

Source: Kantipur, 19 Baishakh 2082 (2 May 2025)

In legislature, large number of bills is not presented for approval. Prominent bills such Federal Civil Service Bill and Education Bill has been pending for a long time and affected seriously.

- (2) Trust among the institutions of governance-Horizontal and vertical coordination and coherence among the institutions of governance in the interpretation and implementation of public policies is critical to build a positive image of government. Executive, legislative and judiciary play distinct roles in the process of governance. But this does not mean that there should be a sense of suspicion or mistrust. A constructive relationship between Parliament and the executive is essential to build trust. Mistrust between them impairs legislative and administrative processes. Different branches of government should be able to perform their duties and exercise authorities as stipulated in the Constitution. Any attempt of the executive to influence judiciary and the confrontation between the executive and legislature leading to the instability of government and unethical influence to stay on power erodes the credibility of democratic system. The more people notice or perceive that there is a lack of coordination and support, the more the degree of trust is affected. Horizontal coordination in executive branches of government is important to smoothly implement public policies and programs. Vertical coordination is essential to efficiently deliver public services. Anomalies in procedures should be avoided to ensure smooth implementation of public policies and programs.
- (3) Integrity and public service values-Public servants are the guardians of public trust. Therefore, people expect that the officials holding public positions maintain morality, integrity and respect public service values because of the authorities and privileges entrusted to them. Public service values are the collectively shared principles that guide judgment about what is good and proper and they provide guidance on how public servants should act and behave. Values form the foundation of public service. The decisions of senior public officials have a significant impact on our daily lives, development, peace and social order. "Integrity in public service is the cornerstone of good governance. To serve in the public interest, civil servants are

to discharge their official duties honestly, fairly and in a manner consistent with soundness of moral principle.” (Misuzarde, Mariam 2022). The cases of corruption manifested in a number of forms and the government’s inability to curb them has been one of major factors challenging the legitimacy of government. The reports of the Commission for the Investigation of Abuse of Authority (CIAA) reveal the cases of corruption as follows:

Table 5: Number of cases filed in courts by the CIAA in last five years

Year	Number of Cases filed, gender and total amount claimed for recover					
	Number of Cases filed	Male	Female	Institutions	Total	Amount Claimed (Rs.)
2076/77	441	1060	152	-	1212	2,53,66,98,268
2077/78	114	390	53	-	443	1,89,47,35,434
2078/79	131	538	101	-	639	2,79,27,48,100
2079/80	162	622	138	6	766	1,74,52,16,634
2080/81	201	1117	380	48	1545	8,40,06,49,407

Source : 30th to 34th Reports of the CIAA

The public service values set by the Treasury Board Secretariat of Canada include democratic, professional, and ethical and people (www.tbs-sct-gc.ca) and the seven principles of public life selflessness, integrity, objectivity, accountability, openness, honesty and leadership (www.archive.official-documents.co.uk) provide balanced guidelines on the values that every public servant should respect. The conduct of public officials and the lack of respect for public service values have raised serious doubts in their integrity.

- (4) Capacity of managing the economy-People carefully watches the capacity of state in managing economy because the results of economic performance are apparent and affect the present and also the future. “An effective state is vital for the provision of the goods and services -and the rules and institutions-that allow markets to flourish and people to lead healthier, happier lives. Without it, sustainable development, both economic and social, is impossible.” WDR, 1997) People expect their government to be capable of managing the economy which implies adoption of appropriate monetary and fiscal policy measures, their indiscriminate implementation, keeping the economy running and addressing major issues that affect daily lives such as supply of essential items, minimising unemployment and sustaining economic growth. Continued and rapid departure of youth force to foreign soil despite harsh working conditions is one of the results of the failure to provide gainful employment within the country. Government that cannot efficiently manage national economy faces serious consequences, makes daily life burdensome and loses public confidence.
- (5) Capacity of managing international relations – We are living in an interdependent world. National prosperity and image depends to a great extent on the skill of securing benefits from

international relations. The wave of globalization has influenced all countries. “Globalization poses an additional challenge for governments: increased global connectivity has enabled citizens to continually compare products and services around the world, and the same holds true for government policies. As citizens become more aware of policy solutions in different countries, their expectations and demands vis-à-vis their own governments increase. This pressure is an additional incentive for governments to increase their efficiency and effectiveness. (Angel Gurria, 2007).

Government should constantly endeavor to use political influence, relationships and consolidate the right political climate to promote international trade and investments, improve the functioning of markets, and reduce the cost and risks of cross-border transactions, to achieve internationally accepted standards, to secure private property rights and to develop international telecommunications, energy and transport networks. Economic diplomacy has to be used as the specialized diplomatic skill of negotiating and advocating national economic interests with external partners. It requires the application of technical expertise that analyzes the effects of a country's economic situation on its political climate and on the economic interests of partner countries. It is mainly about advancing contacts between businesses and international organizations to promote economic interests, seek ways to resolve bilateral trade disputes and negotiate with trading partners to liberalize world trade, formulate foreign policy for economic development, facilitating negotiation on trade-related agreements and treaties, identifying and coordinating financial assistance to troubled areas.

- (6) Selection and appointments of key officials-Constitution and acts provide government the authority to select and appoint key officials. People keep on watching how competent people are selected to hold key positions. It is obvious to expect that they are selected on the basis of merit which encompasses academic degree, experience in related field, track record of high quality of performance etc. However, people are highly concerned that government has ignored merit but political and personal connections have become major yardsticks have of selection and appointment. This has resulted lack of trust on government.
- (7) Response and address to public concern-People have the legitimate right to expect that their government timely responds and addresses public concerns. They want government listen to their concerns and respond in a timely manner. However, government agencies did not pay adequate attention in identifying public concerns and respond them in a timely manner. It is generally perceived that government does not listen unless people organize protests and demonstrations. It has eventually urged to people to consider that government is not serious of people's problems.

Issues and Challenges

Building and sustaining trust is an on-going process. Periodic and objective assessment of the factors that cause depletion in trust helps identifying potential measures to build trust. Factors leading to

distrust have a vicious circle. For example: political instability and uncertainty affect the quality of governance (leading to weak governance) which exacerbates public accountability, policy making, administrative and social order. “When people do not see themselves and their interests represented by their government, trust is compromised and the general public interest is undermined. When citizen’s expectations are not satisfied with how the state operates and what it delivers, a dissonance may result which can be heightened in the context of globalization. This leads to distrust and apathy.” (Vienna Declaration, 2007). The major issues and challenges in building public trust can be broadly categorised as follows:

- (a) Political uncertainty-Predictability in public policies and programs is critical to encourage investment and to build a sound foundation for sustainable growth. Political uncertainty cannot ensure predictability and build a favourable environment for investment. Government fails to provide clear direction to administrative machineries if its political status is uncertain. Changes in political leadership affect administrative leadership, policies and programs because parties want to implement their policies. The process of objective review of policies and programs is seriously constrained by political uncertainty. The public trust will be at stake unless the political system is stabilised and people feel that the vision of government is clear. Effective public-private sector partnership is crucial to build a sound economy. It is difficult to build such partnerships unless the political environment is stabilized and business community feel a sense of security in their investments.
- (b) Public perception on public officials-The behaviour, performance and capacity of public officials is one of the significant factors of building trust in government. People may have differing views on this matter. However, there are some common features which are widely recognised such as integrity, responsiveness to major public concerns, contribution and/or participation in policy making and the allocation of public resources. Elected representatives have to play a meaningful role in representing the voices of their constituencies, contributing to the making of public policies and programs to achieve their goals and overseeing the performance of the executive to uphold the principles of public accountability and transparency. Civil servants are responsible to sincerely implement public policies and program and to ensure the compliance with the legal framework giving due care to austerity. If people realise that their representatives are not meeting their expectations and public resources are wasted and used for the benefits of limited elites, the degree of public trust will be adversely affected.
- (c) Clarity of vision and strategy - Citizen have the legitimate right to know the what, why, were, when, how of government plans and priorities because they answer basic questions. The vision and strategy of government can provide such information. If people do not get clear answers those questions, they will doubt the capacity of government to lead the country.
- (d) Practice of governance-The quality of governance affects the quality of public life. Trust, both in political and social forms, is the sine qua non of good governance. It sets institutional

mechanisms that effectively respond to current and future needs of societies. Trust encourages good governance and vice versa. Governance, in general, is the process of decision-making and implementing decisions to achieve desired outcomes. Government fails to build trust if it lacks a sincere commitment to provide good governance (essentially making the right decision at the right time and implementing them correctly). Good governance comprises characteristics such as participation, rule of law, transparency, responsiveness, consensus orientation, equity and inclusiveness, efficiency and effectiveness, accountability and protection of human rights. It assures that issues relating to equity are properly focused in the development process, corruption and misuse of public resources are minimized, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making. It may be difficult to achieve all these characteristics in totality at once.

Government should constantly endeavor to achieve them through policy orientation and implementation of programs and administrative procedures and be capable of designing, formulating and implementing policies for public well-being and managing the country's economic and social resources for development. In 21st century government is expected to play four major roles i.e., developing institutional capacity, creating an enabling environment by enacting and implementing policies that create a conducive environment for dynamic and responsive economy, formulating pro-poor policies that combat poverty and enhance the capacity of the weaker sections of society and strengthen the capacity of public administration to promote socially equitable economic growth and enable participation in a changing international environment. Accountability is central to representative democracy. Public officials are obliged to demonstrate, review and take responsibility for performance-in terms of both the results obtained and the means used. When problems occur they need to be corrected and actions taken to ensure that they do not recur.

Weak governance fails addressing public concerns, makes public life difficult, erodes the credibility of the state machinery, slows the pace of growth and development and creates chaos in society. Public officials who are in the front seat of governance neither reasonably care for it nor realize its need. It cannot be improved unless its major actors change their mindset and aspire to achieve better results and service quality.

- (d) Administrative capacity-It is crucial to ensure that government is capable of providing public services and to address people's concerns. "Capacity comprises abilities, skills, understandings, attitudes, values, relationships, behaviours, motivations, resources and conditions that enable individuals, organizations, networks/sectors and broader social systems to carry out functions and achieve their development objectives over time." (Bogler, Joe 2000) Citizen assess government performance considering the abilities of public officials, responsiveness that demonstrates a service-oriented work culture of its implementation apparatus i.e., public

administration. A sound and competent public administration is essential to:

- ensure laws work as intended with a minimum of waste and delay;
- exercise administrative authority in a lawful and sensible manner;
- recommend new policies and propose changes in existing policies and programs as needed;
- enhance the efficiency and responsiveness of organizations;
- manage public affairs and resources in a just, democratic and transparent manner; and
- secure public confidence over the institutions and the processes of governance.

A worsening situation of law and order and inefficiency in the delivery of public services reflects the situation of administrative capacity.

- (e) Corruption and lack of integrity-These are the major features of the low quality of governance and most prominent elements that deter public trust. Corruption implies use of public office for private gain. This is breach of trust and misuse of authority entrusted by the virtue of public position. Corruption is the shame to humanity because it makes life of the majority miserable and promotes illicit interests of the minority. There is rising apprehension on the manifestation of corruption in a wide variety of forms despite continued commitment of government to combat it and to take action against the perpetrators. Corruption is seriously hurting our nation where resources are scarce and poverty alleviation has been a major challenge for a long time. One of the major reasons that give rise to corruption is a lack of integrity. The widespread perception of people of the low level of integrity of public officials and failure to combat corruption is eroding public trust.
- (e) Performance review-A systematic and objective process of performance review is critical to identify the gaps between what was planned and achieved. This process contributes in taking appropriate measures to bridge performance gaps. Establishing relationships between objective, indicators of achievement and expected achievement is essential to make performance review meaningful and trust worthy. But in many cases, no serious attention is given to establish such a relation to provide valid ground to assess performance in an objective manner.

Assessment of Nepalese Scenario

It may be a timely initiative to assess where the Government of Nepal stands in terms of securing public trust in government. There are certainly some noteworthy positive changes in recent decades in terms of infrastructure development, number of schools, colleges, hospitals, communication systems increase in life expectancy and literacy. Political awareness has grown substantially. But the gravity of things that are not going well is much more than the achievements of which we can be proud. Good governance is vital to build trust in government. The approaches of political parties, the

conflicting views of partners of government on a number of important issues and attempts to politicise administration by ignoring the principles of merit have seriously weakened the foundation of a sound state system. Nepali people have been living in a vortex of different political philosophies which was focused mainly on fulfilling the interests of limited people and parties. People are disappointed with the performance of public entities and with the approaches and visions of political parties. Winning election is important to secure legitimacy but it is not the only factor. Elections can be won in countries like ours by using various means but securing the confidence of people by demonstrating real commitment to people and translating it into actions remains the main challenge. People are carefully watching the performance of public entities because they have a direct impact on their lives and help in framing public perception. The capacity of government to provide security and control corrupt practices remains a serious issue which has largely disappointed majority of population.

Much has been said about democracy and its positive features. However, the government has not been capable of providing those benefits to people for a number of reasons including the mind-set of those who are in governing seats and their self-centred attitude. Constant violation of human rights, the phenomenal growth in extra-judicial activities and constant obstructions in daily life of people all over the country are glaring examples of the humiliation of the rule of law. These situations demonstrate the lack of preparedness in building social trust. Currently, Nepal is in a situation where major issues that the country faces must be resolved in priority through a pragmatic approach and by building consensus. But the political culture which has evolved in the country seriously undermines the logical process of addressing national issues. Government faces the challenge of pursuing progressive and forward-looking policy and strategy, solving the problem of unemployment and boosting the national economy. Government has failed to ensure proper public accountability for a number of reasons. Over focus on political issues has opened venues for compromise and diminished the value of accountability. Continued ignorance of major issues affecting public life have given an impression that we do not have other agenda to consider than playing political games and blaming each other for the things gone wrong. Definitely, this is a critical time to decide our future. Political issues should be top of the agenda but that does not mean we should ignore other factors that have so much impact on public life. Balanced consideration of all factors is vital to building a sustainable, just and evolutionary nation is needed. But we are often missing this very important factor. Accountability requirements and relationships are not always clearly defined. As a consequence, people are not held accountable for weak performance and serious measures are not initiated for improvement.

Prospects in Building Trust

Securing and sustaining public trust should be the ultimate goal of any democratic government. People always seek justice, equity and socially responsible behaviour from government. On-going assessment the major concerns of citizens and the ways to best address them is essential to sustain trust in government. Any government should consider the following factors to build trust:

1. Assess and maintain the capacity of state machineries – The state has to play a leading role in managing the economy and society irrespective of political philosophy and the level of development. The role of a state is diverse which can be broadly categorised as: (a) promote and maintain public service values, ethical standards and integrity; (b) maintain law and order; (c) manage economy; (d) develop right public policies and programs and implement them efficiently; and (e) deliver public services. Adequate attention should be paid to upkeep the capacity of state machineries to effectively discharge these roles. The state machineries should focus on critical issues that most affect citizens.

The capacity of a state is important to achieve a number of objectives including: (a) achieving development objectives, (b) ensuring fairness and equity, (c) optimising the use of available resources, (d) selecting the best alternative, and (e) providing a sense of safety and security to people.

Respect for ethical standards, integrity and public service values are crucial to sound governance. Ethics set a standard for the behaviour in the public domain. Values are collectively shared principles that guide judgement in daily life. Integrity is the notion of honesty and the courage to say no to any act that is illegal or does not deserve merit. The Organization for Economic Cooperation and Development (OECD) identified the most frequently stated public service values i.e., (a) impartiality, (b) legality, (c) integrity, (d) transparency, (e) efficiency, (f) equality, (g) responsibility, (h) justice. (OECD, PUMA 2000) Public trust can be built if these values are respected and people consider that government is serious in translating them into actions.

Law and order is the most visible element to judge how effectively a government in providing decent living to its citizen. Every individual can feel the state of law and order irrespective of their professional and political affiliation and beliefs. Failure to maintain law and order erodes public trust and encourages people to circumvent the rule of law. Judiciary, quasi-judicial bodies, police administration are the leading institutions that contribute in maintaining law and order and demonstrate respect to rule of law. Building capacity of these institutions is vital to maintain law and order. Enhancing the capacity of public sector institutions is urgent to mitigate the arbitrary use of power, enhance reliability and consistency in administrative practices and to achieve the following:

- a) success in making a clear distinction between public and private;
- b) strong commitment to prevent private use of public resources;
- c) clarity in rules and regulations that minimizes arbitrary and discretionary use of authority;
- d) provide reasonable degree of flexibility and autonomy to promote smooth functioning of organizations;
- e) ensure consistency between development objectives and operational priorities for the efficient allocation of resources;
- f) institutionalise (1) broad based and transparent decision making process, and (2) sound performance measurement and public information system.

There is growing emphasis on paying greater attention in improving the delivery of public services. There are four mechanisms of delivery public services:

- (a) Delivery through public sector institutions-Combined efforts of line ministries and local government institutions (LGIs) are best to expand the coverage of social service, to reduce poverty and social exclusion. Among them line ministries set policy, monitor the coverage and quality of service whereas LGIs deliver services to people.
- (b) Delivery through private sector-business organizations may be encouraged or involved to deliver public services where government agencies cannot meet increasing demand.
- (c) Non-profit or charitable institutions-these institutions may be involved in delivering public services considering their mandate on not-for-profit basis.
- (d) Mixed system-More than one mechanism may be involved to deliver public service under certain agreement which ensures mutual accountability.

All these mechanism may have certain limitations. Therefore, government should carefully review how these mechanisms are performing.

- 2. Effective oversight mechanism-This is critical to make public officials accountable in the exercise of authorities delegated to them. 'Pure deference to authority does not provide a sound foundation for effective governance; rather it invites abuse of power. A certain questioning scepticism can be healthy for good governance indeed vital for democracy, leading citizens and civil society organizations to scrutinize what government does and check abuse. (Diamond, Larry 2007) Sound and independent oversight institutions and government's commitment to provide them reasonable resources, adequate legal frameworks and support for enforcement of their decisions are the issues that demand attention to build trust. These institutions should also be sincere to the responsibilities entrusted to them.
- 3. Develop the culture of performance review and organizational learning-The review of performance is important to determine accountability and to improve the delivery of outputs. It provides an opportunity to learn lessons from what was done or not done. The capacity of analysing history and learning from mistakes and deficiencies leads to better performance and results.

The Global Forum on Reinventing Government held its seventh meeting on the topic 'Building Trust in Government' (26-29 June 2007) in Vienna, Austria. The summary of recommendations made during the meeting (The Vienna Declaration on Building Trust in Government) is as follows:

- (a) The state must be and seen to be legitimate, fair and institutionally strong. Government derives its legitimacy from the respect and adherence to fundamental human rights and the constitution, including the separation of powers between the executive and legislative branches of government and the independence of the judiciary. Free, fair and regular elections, rule of law, constructive relationship between parliament and executive and shared understanding of the role and functions of the state and different socio-economic

actors are important to sustain trust.

- (b) Trust in government depends in part upon the degree to which it ensures citizens receive consistent and responsive access to the basic services on which they largely depend. Locally provided services often constitute the first contact that citizens have with government processes. The efficiency in delivering public services by local authorities makes lasting impact on public trust. Regular collection and analysis of citizen feedback on the efficiency and quality of public service delivery helps to gain trust.
- (c) Corruption is one of the greatest challenges facing the world today. Involvement of officials from private and public services in corrupt practices is a serious misuse of authorities entrusted to them. Strengthening the transparency of policy making processes, ensuring the access to information, improving enforcement mechanisms, promoting accountability, increasing public awareness and strengthening anti-corruption strategies and institutions are essential to combat corruption.
- (d) Effective knowledge management can help to improve public service capacities, by enabling better coordination with the public sector and between governmental agencies, improving efficiency, permitting improvements in service delivery, enabling better response time to citizens and strengthening the effectiveness of e-government initiatives. As e-government is recognized as a measure with tremendous potential to improve transparency, foster greater citizen engagement and participation in policy making process and improving the quality of policy decisions and their implementation, improving access to information and communication technology (ICT) can build confidence among the partners of governance and stakeholders.
- (e) Meaningful dialogue and regular face-to-face involvement of civil society organizations (CSOs) in deciding the process and models of governance are the most direct and effective ways of building trust and also trusting communities. Constant interaction of CSOs with government authorities can promote trust in government because such interaction provide the opportunity of understanding the issues and challenges and identifying reasonable pathways to address issues they consider important.
- (f) The role of media in creating public perceptions about government has been well recognised in recent years. Revolution in the dissemination of information has brought people close to the clues of governance. Securing legitimacy requires the existence of a free and responsible media to enable greater public participation in planning and policy making.
- (g) Decentralization and local governance are the most effective ways of bridging gaps between citizens, political representatives and administrators. They contribute in strengthening democratic governance, the legitimacy of government, promoting the notion of citizenship, citizen empowerment and public service. Transferring powers and resources to local authorities, devolution of administrative authorities, developing the method of local

accountability and institutionalizing local participatory processes bring government closer to people.

- (h) Sound development of societies and the economy depends to a great extent on the partnership between public and private sectors. Such partnership helps improving the design and implementation of public policies and development programs by capitalizing on the respective strengths and resources of partners. Comprehensive governance agreements should be in place to strengthen the environment of trust between partners and to promote mutual accountability.
- (i) The capacity of the public sector is critical to earn the trust of citizens. Governments should employ incentive-based strategies which reward public sector employees who successfully introduce innovations that improve public service. Leadership should play an important role in instilling public sector ethics, ensuring full participation of women in the decision making process, reinforcing shared values and motivating staff. The issues that affect the capacity of the public sector to deliver services and to play an effective role in policy development and their implementation must be assessed periodically.
- (j) The interplay of social and political trust is more crucial in crisis and post-conflict countries. Building trust in countries where conflict still exists in various forms although armed struggle has stopped is critical because warring factions focus on their interests rather than public welfare. Post conflict societies are characterized by sweeping policy changes. Legal frameworks must be carefully designed to avoid any form of bias and to motivate warring faction to give up their partisan interest.

The agenda of good government introduced by the Government of Mexico consists of six strategies i.e., (a) honest and transparent government, (b) professional government, (c) quality government, (d) digital government, (e) government with regulatory reform, and (f) government that costs less. These strategies are also worth considering improving performance and building trust. The survey conducted by the OECD on drivers of trust in public institutions suggests that “national government can do the following to build trust:

- Engage better with citizens to enhance trust in both local and national government.
- Strengthen capacity to address complex policy challenges especially at national government level.
- support a healthy information ecosystem and invest in evidence-based communication.
- Invest in improving perceptions of integrity in daily interactions and complex decision making.
- Invest in reliable, responsive and fair public services, especially to enhance trust in the civil service and local government. (OECD, 2024)

Conclusion

Development, peace, security, stability and equity in the distribution of resources and the benefits of development are a matter of prime concern to every nation. Building public trust is a collective responsibility although its major responsibility lies with government. Other players such as civil society, media and professional organizations can also make a significant contribution. Achievement of these objectives depends to a large extent on the quality of governance and the competence of people directing and managing the institutions of governance. Accountable, efficient, responsive and dynamic administration is the foundation of effective governance. The role of government is not only to exercise power but also to interact effectively with the private sector and civil society in achieving public goals and policies.

Nepal is currently experiencing turbulence in managing the shift in its political landscape and the emergence of new political forces. The stakes are higher to get policies right and implement them carefully, both for today and for the future generations. There are certainly rays of hope for a better and prosperous Nepal. There are serious challenges in leading the peace process to its logical conclusion. There is a clear role for governments in ensuring that market mechanisms and globalisation have win-win outcomes for all, and in communicating and providing accurate information to the public about the challenges and opportunities offered by increased global integration. Governments no longer hold the monopoly on decision making, and therefore, generating trust in the relations with actors such as business and civil society is crucially important to achieve policy objectives. Governments have a reduced margin of error. Today, governments have very little room for error in policy making. Citizens' expectations are high – and growing – and in today's world, choosing the wrong policy is sanctioned almost immediately. But just as sanctions for mistrust can be heavy, so the rewards for trust can be immeasurable. Trust can be transformed into a virtuous circle which enables governments to pursue policies that bring well-being to citizens, which in turn increases the level of public support.

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Gender and Social Inclusion in Public Service: Evaluating Affirmative Action Outcomes in Nepal's Civil Service

 **Sandeep Sapkota**

Abstract

This study critically evaluates the outcomes of affirmative action policies implemented in Nepal's civil service, with a particular focus on gender and social inclusion. Following the political transformation after the 2006 People's Movement, Nepal enacted significant reforms to make its civil service more inclusive, addressing historical exclusion of women, indigenous peoples, Madhesis, Dalits, and other marginalized communities. Through analysis of government employment data, policy frameworks, and implementation mechanisms, this research examines the effectiveness of these affirmative action measures over the past decade. Findings reveal that while representation has improved quantitatively across these groups, qualitative aspects of inclusion remain challenging, with structural barriers persisting in career advancement, decision-making participation, and institutional culture. The study identifies critical gaps between policy formulation and implementation, proposing evidence-based recommendations to strengthen Nepal's inclusion framework. These insights contribute to ongoing policy discussions around embedding sustainable diversity and inclusion within Nepal's governance structures, offering valuable guidance for policymakers at the Public Service Commission, National Planning Commission, and government ministries working toward genuine representation in public administration. Ultimately, this research underscores the need for a more transformative approach that goes beyond numerical targets to foster meaningful participation and equity in Nepal's civil service.

Keywords: gender equality, social inclusion, affirmative action, diversity policy, public administration, marginalized communities, policy implementation, institutional transformation

Introduction

Nepal's journey toward establishing an inclusive civil service represents a critical component of its broader democratization and state-restructuring process. Following decades of political struggle culminating in the Comprehensive Peace Agreement of 2006 and the promulgation of the Constitution of Nepal in 2015, the country has formally committed to principles of proportional inclusion and

participatory governance (Government of Nepal, 2015). These commitments emerged in response to historical patterns of exclusion that systematically marginalized women, indigenous nationalities (Adivasi Janajati), Madhesis, Dalits, Muslims, and people from remote geographical regions from state structures and services (Lawoti, 2017).

The civil service, as the permanent administrative machinery of the state, plays a pivotal role in policy implementation and service delivery. Its composition inevitably influences how policies are interpreted, resources allocated, and services delivered to diverse populations. Recognizing this, Nepal has instituted various affirmative action measures, most notably through the Civil Service Act amendments (2007) and subsequent legislation that reserved 45% of vacant positions for excluded groups, with specific quotas for women (33%), indigenous peoples (27%), Madhesis (22%), Dalits (9%), persons with disabilities (5%), and people from remote regions (4%) (Public Service Commission, 2023).

Despite these progressive policy frameworks, questions persist regarding their actual effectiveness in transforming Nepal's civil service into a truly inclusive institution. While numerical representation has shown some improvement, deeper structural issues related to workplace culture, advancement opportunities, decision-making influence, and institutional practices may continue to limit the meaningful inclusion of historically marginalized groups (Paudel & Shrestha, 2018). This gap between formal policy intentions and ground-level realities necessitates a comprehensive evaluation of affirmative action outcomes to strengthen future policy interventions.

This study therefore aims to critically analyze the implementation and outcomes of Nepal's affirmative action policies in the civil service through an intersectional lens that considers both gender and social identity dimensions. It examines quantitative trends in representation across different levels of administration while also exploring qualitative aspects of inclusion that affect the everyday experiences of civil servants from marginalized backgrounds. By identifying both achievements and persistent challenges, this research seeks to contribute to evidence-based policy refinements that can advance Nepal's constitutional vision of a diverse and representative bureaucracy.

Literature Review

Theoretical Foundations of Affirmative Action in Public Administration

Affirmative action policies in public administration draw theoretical justification from several complementary frameworks. The representative bureaucracy theory, pioneered by Kingsley (1944) and later expanded by Mosher (1968), argues that public institutions should mirror the demographic composition of the society they serve. This representation occurs at both passive levels (demographic resemblance) and active levels (substantive representation of diverse group interests). Riccucci and Van Ryzin (2017) further demonstrated that citizens perceive public services as more legitimate when delivered by a workforce reflecting the population's diversity, enhancing government-citizen relationships.

Social justice frameworks provide another theoretical foundation, positioning affirmative action as a corrective mechanism for historical discrimination. Fraser's (2009) conceptualization of justice encompasses recognition (cultural respect), redistribution (economic equity), and representation (political voice)—all dimensions relevant to civil service inclusion. These frameworks emphasize that mere numerical representation must be accompanied by substantive empowerment to achieve meaningful inclusion (Tamang, 2017).

Global Evidence on Affirmative Action Outcomes

International research presents mixed findings regarding affirmative action effectiveness. Studies from India's reservation system show significant improvements in public sector representation of Scheduled Castes and Tribes, though with continuing challenges in senior position attainment (Deshpande, 2017). Research from Malaysia's Bumiputera policies indicates improved ethnic representation in bureaucracy but raises questions about merit-based efficiency (Lee, 2021). South Africa's employment equity policies have demonstrated moderate success in racial transformation but slower progress in gender inclusion at top management levels (Burger & Jafta, 2016).

These comparative studies reveal common implementation challenges: resistance from traditionally dominant groups, difficulties in addressing intersectional disadvantages, tokenism risks, and backlash regarding perceived merit compromises. Success factors typically include strong monitoring mechanisms, leadership commitment, accountability systems, and complementary capacity-building programs (Peters et al., 2018).

Nepal's Social Exclusion Context

Nepal's social structure is characterized by complex overlapping hierarchies based on gender, caste, ethnicity, religion, language, and geography. Historical analyses by Gurung (2005) and recent studies by Lawoti (2017) document how hill high-caste males (particularly Brahmin, Chhetri) have dominated state institutions since Nepal's unification, establishing cultural, linguistic, and administrative hegemony that marginalized other communities.

The World Bank and DFID's landmark study "Unequal Citizens: Gender, Caste and Ethnic Exclusion in Nepal" (2006) provided empirical evidence of systematic exclusion across multiple dimensions. These disparities manifested in governance representation, with pre-reform civil service comprised of over 80% high-caste hill men despite representing only about 31% of the population (Awasthi & Adhikary, 2012).

Bennett et al. (2008) developed the Gender Equality and Social Inclusion (GESI) framework to analyze these intersecting forms of discrimination in Nepal, highlighting how gender disadvantages compound with caste, ethnic, and regional inequalities to create layered exclusion, particularly for women from marginalized communities. This framework has since informed policy approaches in Nepal, including civil service reforms.

Nepal's Policy Evolution Toward Inclusive Civil Service

Nepal's journey toward inclusive governance gained momentum with the post-conflict political transition. Maharjan (2018) traces how demands for inclusion, initially raised by ethnic movements in the 1990s, became central to the Maoist insurgency's agenda and ultimately found expression in the Comprehensive Peace Agreement and Interim Constitution of 2007.

The Second Amendment to the Civil Service Act in 2007 marked a watershed moment, introducing reservation quotas in recruitment. Subsequent legislation, including the Civil Servants Adjustment Act 2019 following federal restructuring, attempted to further strengthen inclusion provisions (Ministry of Law, Justice and Parliamentary Affairs, 2019). The Constitution of Nepal 2015 elevated these commitments, enshrining proportional inclusion as a fundamental right and directive principle.

Analysis by Bishwakarma (2021) highlights tensions between Nepal's inclusion frameworks and meritocratic civil service traditions, noting resistance from traditional bureaucratic elites. Khadka (2018) documents implementation challenges, including quota misuse by relatively privileged subgroups within marginalized categories and inadequate preparatory support for competitive examinations. These studies reveal gaps between policy intentions and implementation realities that require deeper investigation.

Research Gaps and Study Rationale

While existing research provides valuable insights into Nepal's affirmative action frameworks, significant gaps remain in understanding their comprehensive outcomes. Most studies focus narrowly on numerical representation without examining qualitative dimensions of inclusion or career progression patterns (Neupane, 2019). Limited attention has been paid to intersectional aspects that create distinct challenges for women from marginalized communities (Paudel, 2021).

Furthermore, the impacts of federal restructuring on inclusion dynamics remain underexplored, as do implementation variations across different government tiers. This study addresses these gaps through a comprehensive assessment of both quantitative and qualitative dimensions of inclusion outcomes, employing an intersectional analytical approach that considers multiple identity factors simultaneously.

Methodology

This research employed a mixed-methods approach to comprehensively evaluate affirmative action outcomes in Nepal's civil service, combining quantitative data analysis with qualitative inquiry to develop a nuanced understanding of both numerical representation and experiential dimensions of inclusion.

Data Sources and Collection

Primary quantitative data was obtained from the Public Service Commission (PSC) annual reports (2013-2023), Department of Civil Personnel Records, and the Ministry of Federal Affairs and General Administration's GESI audit reports. These sources provided comprehensive statistics on civil service composition across different service categories, levels, and demographic groups. Additional statistical information was drawn from Nepal's 2021 National Census and the Nepal Living Standards Survey to establish population benchmarks for proportional representation analysis.

Qualitative data collection involved semi-structured interviews with 42 key informants, including civil servants from diverse social backgrounds, human resource managers, PSC officials, policymakers, and civil society representatives working on inclusion issues. Four focus group discussions with women and members of marginalized groups in the civil service were conducted to explore lived experiences. Document analysis examined policy documents, implementation guidelines, parliamentary proceedings, and institutional reports related to affirmative action measures.

Analytical Framework

The analysis employed an intersectional analytical framework drawing on the Gender Equality and Social Inclusion (GESI) approach developed for Nepal's context (Bennett et al., 2008) and Fraser's (2009) three-dimensional justice framework. This enabled examination of inclusion outcomes across multiple dimensions:

1. **Numerical representation:** Analysis of demographic profiles across service categories and levels, comparing pre-reform and current composition with population benchmarks.
2. **Structural inclusion:** Assessment of mobility patterns, glass ceilings, access to decision-making positions, and participation in policy processes.
3. **Procedural inclusion:** Evaluation of recruitment, examination, promotion processes, and implementation of reservation provisions.
4. **Cultural inclusion:** Analysis of institutional environment, everyday discrimination experiences, and organizational practices affecting inclusion.
5. **Policy implementation gaps:** Identification of disjuncture between policy frameworks and implementation realities.

Limitations

The study faced several methodological constraints. First, inconsistencies in data categorization across different government databases complicated longitudinal analysis, particularly for subgroups within broader reservation categories. Second, the recent federal restructuring and civil service adjustment have created transitional data gaps that may affect trend analysis accuracy. Third, response bias may

be present in interview data, as participants might hesitate to discuss sensitive workplace experiences. These limitations were mitigated through data triangulation, transparent reporting of data constraints, and maintaining participant confidentiality.

Policy Framework for Inclusion in Nepal's Civil Service

Constitutional and Legal Provisions

Nepal's commitment to an inclusive civil service is anchored in its constitutional framework. The Constitution of Nepal 2015 explicitly establishes proportional inclusion as a fundamental right under Article 42, guaranteeing marginalized communities the right to participate in state structures based on principles of proportional inclusion (Government of Nepal, 2015). Article 285 specifically addresses civil service inclusion, mandating the federal government to make "inclusive provision for entry of citizens from all classes and communities into the government service" (Constitution of Nepal, 2015).

These constitutional principles are operationalized through specific legislation, most notably the Civil Service Act 1993 (with Second Amendment, 2007), which established the reservation system allocating 45% of vacant civil service positions to excluded groups. The Act carefully delineates quota distributions across six categories: women (33%), indigenous nationalities (27%), Madhesis (22%), Dalits (9%), persons with disabilities (5%), and individuals from remote areas (4%) (Public Service Commission, 2023). Subsequent amendments have refined implementation mechanisms, including the Civil Servants Adjustment Act 2019, which addressed inclusion concerns during the transition to federalism (Ministry of Law, Justice and Parliamentary Affairs, 2019).

Institutional Mechanisms

The Public Service Commission (PSC) serves as the primary implementation agency for affirmative action in recruitment, responsible for administering the reservation system in examination and selection processes. The PSC has established specialized units to handle inclusion-related responsibilities and has revised examination procedures to incorporate principles of fairness and accessibility (Public Service Commission, 2020).

Supporting this work, the Ministry of Federal Affairs and General Administration houses the Gender Equality and Social Inclusion Section, which monitors inclusion indicators across the civil service and provides policy guidance. Similarly, the National Inclusion Commission, established under Article 258 of the Constitution, has a mandate to monitor inclusion policy implementation across all state structures (National Inclusion Commission, 2022).

At the organizational level, most ministries and departments have established GESI focal units tasked with mainstreaming inclusion principles within their respective jurisdictions. These institutional arrangements create a multi-layered governance structure for implementing affirmative

action provisions, though coordination challenges between these entities have been documented (Administrative Reform Monitoring Committee, 2021).

Policy Evolution and Reform Trajectory

Nepal's journey toward an inclusive civil service has evolved through distinct phases. The initial phase (2007-2015) focused primarily on introducing reservation quotas in recruitment without substantial changes to organizational cultures or promotion systems. The constitutional codification in 2015 represented a second phase, elevating inclusion principles to fundamental rights and establishing specialized commissions for implementation oversight.

The current phase, coinciding with federal restructuring, presents both opportunities and challenges for inclusion. The massive civil service restructuring under federalism created openings for historically excluded groups but also risked reinforcing existing hierarchies if not carefully managed (Bhattachan, 2019). The emergence of provincial and local civil services under the new federal structure has necessitated harmonizing inclusion provisions across government tiers, a process still underway through the development of Provincial Civil Service Acts.

Throughout this evolution, policy approaches have gradually expanded from narrow quota-based interventions to more comprehensive frameworks addressing workplace environment, career development, and institutional transformation. However, this study's findings suggest significant gaps remain between these expanded policy intentions and implementation realities.

Quantitative Analysis of Representation Outcomes

Overall Representation Trends

Analysis of civil service composition data reveals measurable improvements in diversity since the introduction of affirmative action measures. The proportion of women in civil service increased from 8% in 2007 to 24.3% by 2022, representing a three-fold improvement, though still below their 51.5% population share (Department of Civil Personnel Records, 2022). Similarly, representation of indigenous nationalities rose from 14.2% to 21.9%, Madhesis from 11.3% to 15.8%, and Dalits from 1.8% to 5.7% during the same period (Public Service Commission, 2023).

These aggregate improvements demonstrate the reservation system's positive impact on workforce diversity. However, progress has been uneven across different excluded groups, with particularly slow advancement for Dalits and Muslims, who remain significantly underrepresented relative to their population share. The data also reveals acceleration in diversity gains following federal restructuring in 2017, when numerous new positions were created across all government levels.

Hierarchical Distribution and Glass Ceilings

Disaggregation of representation data by hierarchical level reveals persistent vertical segregation. Women and excluded groups remain predominantly concentrated in lower and non-d positions, with their representation decreasing progressively at higher administrative levels. As of 2022, women held only 12.7% of special class (highest administrative) positions despite constituting 24.3% of the overall civil service (Ministry of Federal Affairs and General Administration, 2022). Similarly, indigenous nationalities occupied only 9.8% of special class positions compared to their 21.9% overall representation.

This pattern indicates what scholarly literature terms the "sticky floor and glass ceiling" phenomenon, where marginalized groups enter the civil service but face barriers to upward mobility. Longitudinal analysis demonstrates that while representation has improved at entry levels, progress at decision-making levels has been significantly slower, requiring approximately 15 years for entry-level diversity improvements to begin reflecting in mid-level positions (Administrative Reform Monitoring Committee, 2021).

Intersectional Patterns

Intersectional analysis reveals complex patterns of advantage and disadvantage. Women from marginalized caste and ethnic groups face compound barriers, with Dalit women constituting less than 0.8% of the civil service despite representing approximately 7% of Nepal's population (Public Service Commission, 2023). Within each excluded category, more privileged subgroups tend to benefit disproportionately from reservation provisions. For instance, within the indigenous nationality's category, relatively advantaged groups like Newars have secured significantly more positions than more marginalized indigenous communities like Tamang or Tharu (Ministry of Federal Affairs and General Administration, 2022).

Geographic disparities compound these inequalities. Civil servants from remote districts remain underrepresented, particularly those from Province 2 (Madhesh Province) and Karnali Province, Nepal's least developed regions. These patterns suggest that affirmative action benefits have not been equitably distributed across all marginalized subgroups (National Inclusion Commission, 2022).

Service-wise Distribution Patterns

Representation varies substantially across different civil service segments. Women and excluded groups have achieved better representation in social sector services like health and education but remain significantly underrepresented in traditionally prestigious services such as Administration, Foreign Service, and Revenue, which offer greater authority and career advancement prospects (Department of Civil Personnel Records, 2022). Technical services show particularly low diversity, with engineering,

forestry, and agricultural services continuing to be dominated by men from traditionally advantaged groups.

This horizontal segregation creates what analysts' term "inclusion islands," where diversity improves in certain sectors while power centers remain homogeneous. Such patterns limit the transformative potential of affirmative action policies by constraining the influence of diverse perspectives in key policy domains (Bhattachan, 2019).

6. Qualitative Dimensions of Inclusion

Recruitment and Entry Barriers

Qualitative findings reveal persistent obstacles in the recruitment pipeline despite formal reservation provisions. Key informants highlighted several systemic barriers that disadvantage candidates from marginalized backgrounds. The centralized examination system, while standardized, privileges candidates with access to coaching centers and preparatory resources concentrated in urban areas, particularly Kathmandu Valley. Language barriers significantly impact candidates from non-Nepali mother tongue communities, as examinations and interviews predominantly use Nepali, disadvantaging many Madhesi and indigenous candidates (Focus Group Discussion, March 2023).

Information asymmetry constitutes another barrier, with awareness about civil service opportunities and application procedures disproportionately lower in excluded communities. A civil society representative noted: "Information about vacancies often doesn't reach rural areas until deadlines approach, and complex application procedures further discourage potential candidates from marginalized communities" (Interview, April 2023).

The financial burden of examination preparation creates additional hurdles. The protracted preparation period, coaching costs, and urban living expenses during examination phases pose substantial economic barriers for candidates from disadvantaged socioeconomic backgrounds. While some scholarship programs exist, they reach only a fraction of potential applicants (Dalit Civil Service Association, 2021).

Workplace Experiences and Institutional Culture

Interview data revealed profound gaps between formal inclusion and meaningful participation. Civil servants from marginalized backgrounds frequently reported experiencing "double standards" in performance evaluation, with their competence routinely questioned despite equal qualifications. A female indigenous civil servant in a mid-level position observed: "Even after fifteen years of service, I still face surprise when people discover my position. There's an unspoken assumption that people like me aren't qualified for decision-making roles" (Interview, February 2023).

Institutional cultures remain predominantly shaped by traditional norms, with informal networks and after-hours socialization-often inaccessible to women and those from different cultural backgrounds-continuing to influence professional opportunities. Several female respondents noted challenges navigating workplaces designed around male norms, from inflexible scheduling that conflicts with family responsibilities to inadequate facilities for women. These cultural barriers create what scholars' term "exclusion within inclusion," where formal representation occurs without substantive participation (Paudel & Shrestha, 2018).

Language and communication practices emerge as significant barriers in daily operations. Documents, meetings, and official communications predominantly use Nepali and English, disadvantaging staff from different linguistic backgrounds. This creates both practical challenges and symbolic marginalization for those whose cultural and linguistic identities differ from the dominant institutional culture (Nepal Federation of Indigenous Nationalities, 2020).

Career Advancement and Promotion Patterns

The research identified significant disparities in career progression, with promotion processes subtly disadvantaging candidates from marginalized backgrounds despite seemingly neutral criteria. Performance evaluation systems that emphasize subjective assessments by supervisors introduce potential bias into promotion decisions. A senior human resource manager acknowledged: "The current performance appraisal system gives substantial weight to supervisory evaluation, which can be influenced by conscious or unconscious biases" (Interview, March 2023).

Transfer and posting patterns reveal informal disparities, with civil servants from excluded groups more frequently assigned to remote or challenging locations, creating disruptions in career continuity. Additionally, access to career-enhancing opportunities like training, foreign exposure, and project assignments-critical for promotion eligibility-remains unequally distributed, with networks and patronage influencing selection (Administrative Reform Monitoring Committee, 2021).

Multiple respondents noted that while reservation policies have enabled entry, no equivalent mechanisms support career progression, creating what one participant called a "sticky floor" effect-entry without advancement potential. This pattern contributes to the persistent underrepresentation of marginalized groups in decision-making positions despite improved overall representation (Tamang, 2017).

Policy Implementation Challenges

The research identified several implementation gaps undermining policy effectiveness. Monitoring mechanisms remain weak, with limited accountability for achieving inclusion targets beyond recruitment. Data collection systems lack standardization across agencies, complicating consistent

tracking of representation patterns, particularly at sub-national levels (National Inclusion Commission, 2022).

Institutional resistance manifests in various forms, from passive non-compliance to active circumvention of reservation provisions. Several key informants noted cases where temporary appointments bypassed reservation requirements or where position classifications were manipulated to avoid quota applications. A senior policymaker observed: "There's sometimes strategic redesignation of positions to circumvent reservation requirements, reflecting institutional resistance to substantive change" (Interview, January 2023).

The quota system itself faces criticism for its design limitations. Current provisions treat categories as monolithic, without addressing intersectional disadvantages or significant disparities within categories. This enables relatively advantaged subgroups within each category to capture most benefits, perpetuating marginalization of the most disadvantaged (Bishwakarma, 2021).

Federalism implementation has created additional challenges, with unclear harmonization between federal and provincial civil service inclusion provisions. Provincial Service Commissions are developing varying approaches to reservation policies, potentially creating inconsistencies across government tiers (Ministry of Federal Affairs and General Administration, 2022).

7. Discussion and Analysis

Evaluating Progress Against Objectives

When evaluated against its stated objectives, Nepal's affirmative action policy shows mixed results. The primary goal of improving demographic representation has been partially achieved, with notable increases in women and marginalized groups' presence in the civil service. However, these improvements remain uneven across groups, hierarchical levels, and service categories, falling short of truly proportional representation (Lawoti, 2017).

The deeper objective of institutional transformation-creating a responsive, inclusive bureaucratic culture-shows less progress. Representation improvements have not automatically translated into influence on organizational practices or policy orientation. As Tamang (2017) notes, "numerical inclusion without voice transformation merely diversifies the implementing agents of unchanged systems" (p. 218). This assessment aligns with international scholarship distinguishing between "passive representation" (demographic presence) and "active representation" (substantive influence on governance approaches), with Nepal achieving more progress on the former than the latter (Ricucci & Van Ryzin, 2017).

Policy Design and Implementation Gaps

Analysis reveals several design and implementation shortcomings. First, the current framework emphasizes recruitment without equivalent attention to retention, workplace culture, or career advancement. This creates what Paudel and Shrestha (2018) term a "revolving door phenomenon," where marginalized groups enter but frequently exit due to unsupportive environments or limited advancement prospects.

Second, the reservation categories' broad design insufficiently addresses intersectional disadvantages and intra-group disparities. The system treats each category (women, indigenous nationalities, etc.) as homogeneous, enabling relatively advantaged subgroups to capture disproportionate benefits. This phenomenon, documented internationally as "creamy layer" effect, undermines the policy's ability to reach the most marginalized (Deshpande, 2017).

Third, implementation suffers from insufficient institutional capacity and coordination. While multiple entities hold inclusion-related mandates, coordination mechanisms remain weak, creating fragmented approaches. Limited resources allocated to supporting programs, such as preparation courses for excluded groups or mentorship initiatives, constrain policy effectiveness (National Inclusion Commission, 2022).

Structural Versus Accommodative Approaches

The findings highlight tensions between structural and accommodative inclusion approaches. Nepal's current framework predominantly employs accommodative measures that integrate marginalized groups into existing institutional structures without fundamentally transforming those structures. This approach improves representation but may inadvertently reinforce assimilation pressures, requiring excluded groups to adapt to dominant institutional cultures rather than creating genuinely inclusive environments (Bhattachan, 2019).

Structural approaches, by contrast, would address fundamental power relationships and institutional design elements that perpetuate exclusion. These include language policies, work arrangement flexibility, recognition of diverse knowledge systems, and transformation of institutional cultures. Interview data suggests limited progress on these structural dimensions, with institutional environments remaining aligned with traditional norms despite increased diversity (Nepal Federation of Indigenous Nationalities, 2020).

Federal Restructuring Implications

Nepal's transition to federalism creates both opportunities and challenges for civil service inclusion. Positively, the massive expansion of public service positions across three government tiers has opened

unprecedented entry opportunities for excluded groups. Provincial and local governments, operating closer to diverse communities, potentially offer more accessible entry points and culturally responsive working environments (Ministry of Federal Affairs and General Administration, 2022).

However, federal restructuring has also created implementation complexities. Varying approaches to inclusion across provincial civil services risk creating inconsistent standards, while the redeployment of civil servants during adjustment processes sometimes reinforced existing hierarchies. A senior policymaker observed: "The adjustment process often prioritized seniority and existing hierarchies over inclusion considerations, sometimes reversing diversity gains in certain departments" (Interview, March 2023).

These tensions reflect broader challenges in balancing technical administrative considerations with transformative inclusion objectives during Nepal's state restructuring process. How these tensions resolve will significantly influence long-term inclusion outcomes in the restructured civil service.

8. Policy Recommendations

Based on the empirical findings and analysis, this study proposes several evidence-based recommendations to strengthen Nepal's civil service inclusion framework:

Refining the Reservation System

The current quota system requires refinement to address identified limitations while preserving its positive impact on representation. Sub-categorization within broad reservation categories would address the "creamy layer" effect by ensuring benefits reach the most disadvantaged subgroups within each category. For example, within the indigenous nationality's category, disaggregated quotas for highly marginalized, marginalized, and disadvantaged groups would promote more equitable benefit distribution (National Inclusion Commission, 2022).

Implementation could be strengthened through improved monitoring mechanisms that track not only overall representation but also promotion patterns, departmental distribution, and retention rates for excluded groups. Regular public reporting of these metrics would enhance accountability for substantive inclusion beyond recruitment (Bishwakarma, 2021).

Beyond Quotas: Career Advancement Interventions

To address identified career progression barriers, complementary measures supporting advancement of excluded groups are needed. Structured mentorship programs pairing senior officials with promising staff from underrepresented backgrounds could help navigate institutional environments and build professional networks. Leadership development programs specifically targeting high-potential staff

from marginalized groups would build capacity for senior positions (Ministry of Federal Affairs and General Administration, 2022).

Performance evaluation systems require reform to minimize subjective biases affecting promotion decisions. More transparent, criteria-based assessment frameworks with diverse evaluation committees would reduce potential discrimination in career advancement processes. Special incentives for departments demonstrating exceptional progress on diversity at senior levels could accelerate cultural change (Administrative Reform Monitoring Committee, 2021).

Institutional Culture Transformation

Achieving meaningful inclusion requires addressing institutional cultures that subtly marginalize diverse perspectives. Mandatory diversity and inclusion training for managers would build awareness of unconscious biases and inclusive leadership practices. Language policy reforms expanding official use of diverse languages would create more inclusive communication environments, particularly important in a multilingual society like Nepal (Nepal Federation of Indigenous Nationalities, 2020).

Flexible work arrangements accommodating diverse needs, particularly for women balancing family responsibilities, would remove structural barriers to full participation. Recognition and celebration of diverse cultural practices within institutional settings would signal genuine valuing of diversity beyond numerical representation (Tamang, 2017).

Harmonizing Federal and Provincial Approaches

With civil service functions now distributed across federal, provincial, and local governments, harmonized approaches to inclusion are essential. Development of model provincial civil service legislation incorporating robust inclusion provisions would promote consistent standards across government tiers. Inter-governmental coordination mechanisms focusing on inclusion policy implementation would facilitate experience sharing and standard-setting across jurisdictions (Ministry of Federal Affairs and General Administration, 2022).

Special attention should be given to local governments, where numerous new civil service positions are being created. Technical assistance to local governments in implementing inclusive recruitment and workplace practices would capitalize on the unprecedented opportunity for diversification presented by local government expansion (Administrative Reform Monitoring Committee, 2021).

Strengthening Preparation and Support Systems

To address upstream barriers in the recruitment pipeline, expanded preparation support for civil service aspirants from marginalized backgrounds is needed. Scholarship programs covering examination

preparation costs would reduce financial barriers for economically disadvantaged candidates. Decentralized coaching centers in underrepresented regions would improve geographical access to preparation resources (Public Service Commission, 2020).

Information dissemination through culturally appropriate channels and languages would address awareness gaps in excluded communities. Specialized orientation programs introducing civil service career pathways to students from underrepresented groups could build longer-term interest in public service careers (Dalit Civil Service Association, 2021).

9. Conclusion

This comprehensive analysis of affirmative action outcomes in Nepal's civil service reveals a complex picture of progress, persistent challenges, and emerging opportunities. The reservation policy has demonstrably improved numerical representation of women and marginalized communities, marking significant progress from the pre-reform homogeneity of Nepal's bureaucracy. However, these quantitative improvements have not automatically translated into qualitative transformation of institutional cultures, decision-making influence, or career advancement patterns.

The findings highlight critical gaps between policy intentions and implementation realities. While legal frameworks espouse comprehensive inclusion principles, implementation has predominantly focused on recruitment quotas without equivalent attention to workplace environments, career progression barriers, or structural factors perpetuating exclusion. The result is a civil service that is more diverse in composition but not yet fundamentally transformed in its operational culture or power dynamics.

Nepal's federal restructuring presents an unprecedented opportunity to accelerate inclusion by designing more responsive governance systems across government tiers. However, realizing this potential requires addressing identified implementation challenges, harmonizing approaches across jurisdictions, and moving beyond accommodative approaches toward structural transformation of institutional environments.

For policymakers at the Public Service Commission, National Planning Commission, and Ministry of Federal Affairs and General Administration, these findings underscore the need for a comprehensive approach that addresses both entry barriers and post-recruitment inclusion challenges. The recommendations offered provide concrete pathways to strengthen Nepal's inclusion framework, ensuring it delivers on the constitutional promise of proportional, meaningful representation in governance structures.

As Nepal continues its political and administrative transformation, building a truly inclusive civil service remains fundamental to ensuring responsive governance that addresses the needs of its diverse population. The evidence presented in this study provides a foundation for evidence-based policy refinements that can advance this essential aspiration of Nepal's democratic transition.

Tables and Figures

Table 1: Representation of Different Social Groups in Nepal's Civil Service (2007-2022)

Social Group	Population Share (%)	Civil Service Representation (%)				Representation Index*
		2007	2012	2017	2022	2022
Women	51.5	8.0	15.3	19.8	24.3	0.47
Indigenous Nationalities	36.0	14.2	17.0	19.5	21.9	0.61
Madhesis	27.5	11.3	12.5	14.1	15.8	0.57
Dalits	12.6	1.8	3.1	4.5	5.7	0.45
Muslims	4.4	0.6	1.0	1.5	1.9	0.43
Persons with Disabilities	1.9	0.3	0.7	1.1	1.4	0.74
Remote Areas	3.5	2.0	2.8	3.1	3.3	0.94
Brahmin-Chhetri	28.7	67.2	61.5	55.9	49.0	1.71

*Representation Index = Share in civil service / Share in population (2022)

Source: Public Service Commission Annual Reports (2007-2022); Nepal Census 2021

Table 2: Hierarchical Distribution of Different Social Groups in Nepal Civil Service (2022)

Position Level	Women (%)	Indigenous (%)	Madhesis (%)	Dalits (%)	Brahmin-Chhetri (%)
Special Class	12.7	9.8	7.3	1.2	78.5
First Class	15.4	12.7	9.8	2.8	71.5
Second Class	17.9	16.5	11.5	4.1	65.8
Third Class	25.3	22.7	16.2	6.5	50.3
Non-Gazetted	29.5	27.9	18.6	7.2	42.5
Overall	24.3	21.9	15.8	5.7	49.0

Source: Department of Civil Personnel Records (2022)

Table 3: Service-wise Distribution of Excluded Groups in Nepal Civil Service (2022)

Service Category	Women (%)	Indigenous (%)	Madhesis (%)	Dalits (%)	Others (%)
Administration	28.5	19.8	16.3	5.9	29.5
Health	42.1	25.7	13.8	4.9	13.5
Education	34.6	27.3	15.2	7.1	15.8
Engineering	13.2	17.5	14.6	3.2	51.5
Agriculture	16.8	20.1	17.5	4.3	41.3
Forestry	12.5	24.6	12.1	3.7	47.1
Foreign Service	18.3	11.2	8.9	1.5	60.1
Revenue	21.5	14.6	17.2	2.9	43.8
Overall	24.3	21.9	15.8	5.7	32.3

Source: Ministry of Federal Affairs and General Administration (2022)

Table 4: Implementation Progress of Reservation Quotas in Civil Service Recruitment (2013-2022)

Fiscal Year	Total Vacancies	Reserved Positions	Filled Through Reservation				
			Women (%)	Indigenous Nationalities (%)	Madhesis (%)	Dalits (%)	Others* (%)
2013/14	8,342	3,754	85.6	79.8	72.3	65.1	61.7
2014/15	7,016	3,157	88.3	80.5	75.2	68.7	63.5
2015/16	9,267	4,170	92.7	84.1	77.9	71.5	66.8
2016/17	8,154	3,669	93.5	86.3	80.2	75.4	72.1
2017/18	12,563	5,653	95.8	89.7	83.5	79.2	75.4
2018/19	15,972	7,187	97.3	91.2	85.6	81.8	77.9
2019/20	11,486	5,169	98.1	93.5	87.8	84.3	80.2
2020/21	9,345	4,205	99.2	95.6	89.5	87.1	82.6
2021/22	14,267	6,420	99.5	96.2	91.3	88.5	85.3

*Others include persons with disabilities and individuals from remote areas

Source: Public Service Commission Annual Reports (2013-2022)

Table 5: Key Barriers to Meaningful Inclusion in Nepal's Civil Service (Based on Qualitative Research)

Inclusion Dimension	Identified Barriers	Implementation Challenges	Policy Gaps
Recruitment and Entry	<ul style="list-style-type: none"> ✓ Language barriers in examination ✓ Geographic concentration of preparation resources ✓ Economic cost of preparation ✓ Information asymmetry about opportunities 	<ul style="list-style-type: none"> ✓ Limited preparation support programs ✓ Centralized examination system ✓ Inadequate outreach in remote areas 	<ul style="list-style-type: none"> ✓ Focus on quotas without addressing preparatory inequalities ✓ Insufficient support mechanisms for candidates from disadvantaged backgrounds
Workplace Experience	<ul style="list-style-type: none"> ✓ Persistent discrimination and stereotyping ✓ Dominant cultural norms in institutional settings ✓ Limited recognition of diverse cultural knowledge ✓ Language barriers in daily operations 	<ul style="list-style-type: none"> ✓ Weak grievance mechanisms ✓ Limited accountability for discriminatory practices ✓ Absence of diversity training for managers 	<ul style="list-style-type: none"> ✓ Focus on numerical representation without workplace culture transformation ✓ Limited attention to linguistic inclusion
Career Advancement	<ul style="list-style-type: none"> ✓ Subjective performance evaluation systems ✓ Unequal access to career-enhancing opportunities ✓ Limited mentoring and sponsorship ✓ Disparities in transfer and posting patterns 	<ul style="list-style-type: none"> ✓ No equivalent quotas for promotion ✓ Informal networks influencing opportunities ✓ Limited tracking of promotion patterns 	<ul style="list-style-type: none"> ✓ Absence of affirmative measures for advancement ✓ Insufficient monitoring of career progression patterns

Inclusion Dimension	Identified Barriers	Implementation Challenges	Policy Gaps
Policy Implementation	<ul style="list-style-type: none"> ✓ Resistance from traditional bureaucratic elites ✓ "Creamy layer" effect within excluded categories ✓ Limited institutional capacity for implementation ✓ Poor coordination between responsible agencies 	<ul style="list-style-type: none"> ✓ Weak monitoring mechanisms ✓ Limited sanctions for non-compliance ✓ Fragmented implementation responsibility ✓ Data gaps and inconsistencies 	<ul style="list-style-type: none"> ✓ Broad category definitions without addressing sub-group disparities ✓ Limited resources allocated for implementation ✓ Focus on compliance rather than outcomes

Source: Synthesis of interview data and focus group discussions (2022-2023)

Figure 1: Trends in Women's Representation Across Civil Service Levels (2007-2022)

Year	Non-Gazetted (%)	Third Class (%)	Second Class (%)	First Class (%)	Special Class (%)
2007	9.8	7.5	5.3	3.1	0.0
2012	18.7	14.2	9.8	7.5	4.2
2017	24.9	21.5	15.1	13.9	8.5
2022	29.5	25.3	17.9	15.4	12.7

Source: Department of Civil Personnel Records (2007-2022)

Figure 2: Comparative Satisfaction Levels Among Civil Servants from Different Social Groups (2022)

Satisfaction Dimension	Women	Indigenous Nationalities	Madhesis	Dalits	Brahmin-Chhetri
Career Advancement Opportunities	3.2	3.4	3.1	2.7	4.1
Workplace Culture	3.1	3.3	3.0	2.8	4.3
Performance Recognition	3.0	3.1	2.9	2.6	4.2
Decision-making Participation	2.8	2.9	2.7	2.4	4.0
Training & Development Access	3.3	3.2	3.0	2.9	4.2
Overall Job Satisfaction	3.4	3.5	3.2	3.0	4.4

Scale: 1 (Very Dissatisfied) to 5 (Very Satisfied)

Source: Civil Service Satisfaction Survey (2022)

Figure 3: Provincial Variation in Civil Service Representation of Excluded Groups (2022)

Province	Women (%)	Indigenous Nationalities (%)	Madhesis (%)	Dalits (%)	Others (%)
Province 1	25.7	29.5	11.2	5.8	27.8
Madhesh Province	20.3	8.7	37.5	4.9	28.6
Bagmati Province	28.6	30.5	7.8	5.2	27.9
Gandaki Province	26.9	28.7	6.4	7.1	30.9
Lumbini Province	23.8	22.4	19.5	6.8	27.5
Karnali Province	19.5	13.8	4.7	6.3	55.7
Sudurpaschim Province	18.7	12.5	8.3	7.2	53.3
Federal Level	24.6	22.3	15.1	5.1	32.9
National Average	24.3	21.9	15.8	5.7	32.3

Source: Ministry of Federal Affairs and General Administration (2022)

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Local Governance in Federal Nepal: A Critical Review

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Abstract

This article highlights on local governance in Federal Nepal, including legal and institutional framework, institutional capacity and service delivery, success in local governance, accountability and transparency, inclusivity and representation, fiscal federalism and intergovernmental relations. It also describes the challenges of local governance and suggests the recommendations too.

Keywords: Local governance, Service delivery, Inclusivity, Intergovernmental relations, Fiscal Federalism

Introduction

Local governments are political subdivisions of a nation as social change agents, influencing social political and economical development. It is an organization that looks out for the needs of local communities in order to ensure the pleasure of its citizens. Good governance is concerned to the idea of local government. It was created to lessen the load on central government by putting the major five foundations of good governance into practice: participation, representation, accountability, and the application of the law.

Evolution of local governance in Nepal

Historically, local governance in Nepal has been shaped by successive political regimes: The Panchayat era (1960-1990) focused on centralized control, despite the rhetoric of decentralization. The post 1990 democratic reforms introduced the Local Self-Governance Act, 1990, creating elected local bodies with some authority. The 2015 constitution and subsequent laws like Local Government Operation Act, 2017, formally established the three-tier system of governance: federal, provincial and local.

The implementation of the constitution was a historic shift from unitary system to federal system of governance. Subsequent to this, the 2017 local elections were milestone that established 1 federal government, 7 provincial governments and 753 local governments with devolved powers to exercise.

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Now local levels have local governments in function after the 2022 election. This analysis examines how local governance evolved after elections, taking structural, administrative and socio-economic and political factors into account.

Objective of the study

The main objective of this study is to critically examine the structure, functioning and performance of the local governance in federal Nepal. More specifically, the study has following objectives:

1. Examine the legal and institutional frameworks that constitute the foundation of local governments under the federal set-up of Nepal with particular reference to the period since the promulgation of the constitution in 2015.
2. Assess the institutional capacity of the local authorities in planning, service delivery, fiscal management and building human resource capacity.
3. Analyze the achievements and deficiencies in implementing local governance with a focus on accountability, transparency, inclusiveness, and citizens' participation.
4. Evaluate the performance and effectiveness of fiscal federalism and intragovernmental relations in ensuring local autonomy and development.
5. Identify loopholes and weaknesses that undermine effective local governance and service delivery, particularly in rural and marginalized communities.
6. Advise strategic reforms and policy actions for deepening democratic local government, enhancing service delivery and promoting inclusive, transparent and accountable local governance at the grassroots.

Legal and Institutional Framework

The legal and institutional framework governing local governance in federal Nepal is mainly based on the constitution of Nepal and series of follow-up laws and policies. Individually, they identify the powers, functions and independence of local governments in federal Nepal.

Constitutional Provisions

The constitution of Nepal has established the three-tier of governments: federal, provincial and local level governments with constitutionally guaranteed jurisdiction. Schedule 5 to 9 enumerate the exclusive and concurrent powers of the governments. Schedule 8 mentions in particular 22 areas of exclusive powers of the local governments (like: basic education, health, local roads, disaster management etc.).

Municipalities and rural municipalities are established by Article 214 and Article 215 mandates elected councils and local executive heads. The local governments are given the authority to collect revenue as taxes, fees and service charges on Article 229.

Key Laws and Policies

There are several important acts that enact constitutional principles:

- a. Public Finance management Act, 2019.
- b. Local Government Operation Act, 2017
- c. Intergovernmental Fiscal arrangements Act, 2017
- d. Federation, Province and Local Level (Coordination and Inter-relation act, 2020
- e. Other sectoral laws like agriculture, health, education, procurement etc.

Institutional Arrangements

- A. National Natural Resources and Fiscal Commission (NNRFC): It offers recommendations regarding fiscal transfer and allocation of resources to ensure balanced growth.
- B. Ministries of Local Affairs
- C. Local Government Associations like Municipal Association of Nepal (MuAN) and National Association of Rural municipalities in Nepal (NARMIN)
- D. Office of Prime Minister and Council of Ministries
- E. Office of Chief Minister and Council of Ministries

Institutional Capacity of Local Governments

Institutional capacity refers to the ability of local governments to plan, implement, manage, and deliver services effectively and qualitatively. Since the federal transition, the power of local governments in Nepal has gone through drastic changes, but there are substantial gaps in their institutional strength. Some of the key areas of institutional capacity are described below:

Human Resources

There are insufficient professionals in technical fields like engineering, technology, education, health, urban planning, and financial management employed by most local governments. Recruitment has been slow and there is too much reliance on deputed officials of the federal bureaucracy or temporary personnel. Management of human resources is becoming problematic due to lack of federal civil service law.

Administrative systems

While basic administrative systems do exist (e.g. ward committee, municipal council), digitalization, record-keeping, internal control systems and monitoring of performance are still huge challenges for a majority of municipalities. Federal government appoints and posts chief administrative officer against the federalist spirit.

Policy and Planning

Medium-term and annual development plans are now mandatory but have limited technical expertise in evidence-based planning, budgeting, and public participation processes. Periodic plans and project banks have been formulated by most of the local governments that steer them towards better development in local levels.

Financial Management

Despite budget autonomy, weak financial management practices (procurement, auditing and reporting) lead local governments vulnerable to mismanagement and corruption.

Service Delivery by Local Governments

One of the most visible roles of local governments is service delivery — providing education, health services, infrastructure, agriculture support, and civil registration at the community level.

Capacity problems have plagued local governments. Municipal governments typically did not have the governance, planning, and financial expertise. Service delivery was improved in municipalities like Machhapuchhre and Banganga. These included better delivery of administrative services and greater citizen engagement.

But rural municipalities did not have much, such as inadequate staff, inadequate data systems, and inadequate technical capacity. Fiscal federalism, as constitutionally guaranteed, was yet in its infancy due to untimely disbursement of grants and weak local revenue bases.

Successes in Local Governance

Despite facing significant challenges during the transition to federalism, Nepal's local governments have demonstrated notable successes in several areas. These achievements highlight the positive impacts of decentralization and grassroots level empowerment in Nepal.

Enhanced political representation and inclusion: The constitution mandates the inclusion of women, dalits, janjatis, and marginalized groups in local level governments. Over 40% of elected representatives at the local level are women, making Nepal one of the leaders in South Asia in gender representation at local governments. Citizens are now more involved in local decision-making through public hearing, social audit, ward meetings and participatory planning process along with self-recognition, empowerment, self-respect and ownership.

Institutional development: Most municipalities have now set up functional administrative systems including financial management, procurement processes and basic e-governance facilities like online service delivery portals.

Fiscal empowerment: Local governments now raise revenues through taxes (property, business, vehicle), fees and service charges. Some municipalities have successfully introduced innovative revenue models such as tourist entry fees or land development taxes. Timely fiscal transfers from federal and provincial governments have strengthened local budgets, enabling larger and more independent local projects.

Improved access to basic services: Local governments have expanded the management of health posts and public schools. Initiatives like free basic health care programs and scholarship schemes have been strengthened under local government. Services like issuing birth, death, marriage, and migration certificates are now faster, better, effective and accessible to citizens, significantly reducing administrative burdens. Local governments also have been active in building local roads, small irrigation canals, drinking water projects and community buildings, promoting rural connectivity and urban infrastructure. Public participation is now growing higher in development projects in local levels.

Local Innovation and good practices: Some municipalities have introduced innovative practices like community-managed schools and health centers, participatory budgeting, mobile apps for service requests and complaint registrations, climate adaptation projects led at the local level. Election of women to over 90% deputy mayoral seats can potentially enhance gender-sensitive governance, particularly through the municipal judiciary committees that deal with matters of women. 41.2% women's representation can be found in local governments including 25 chiefs in Nepal.

Accountability and Transparency in Local Governance

Accountability and transparency are fundamental principles for effective local governance. In Nepal's federal system, they are essential to ensure that local governments serve citizen's interests, use public resources properly and uphold democratic values. Progress has been made, but lots of gaps are also remain.

Constitutional and legal provisions: The constitution of Nepal promotes transparency, public participation and accountability across all tiers of government. Local Government Operation Act, 2017 makes local governments to conduct public hearings twice a year, practice participatory planning and budgeting, publish financial details and projects reports for public reviews, submit financial accounts for auditing by the Office of the Auditor General. Right to information Act, 2007 guarantees citizens access to public information, binding local governments to maintain openness in decision making and service delivery. Good Governance (management and operation) Act, 2008, Corruption Control Act, 1997, Federation, Province and Local Level (Coordination and Interrelation) Act, 2020, Monitoring and Evaluation Act, 2024, Financial Procedures and Fiscal Responsibility Act, 2076 and Regulation, 2077 are also effectively ensure good governance in local level of Nepal.

Mechanisms for accountability: Local governments are mandated to organize public hearings and social audits where citizens can question elected leaders and administrators regarding governance, development, service delivery. Many oversight agencies are effectively monitor the provisions and processes of good governance at local levels which foster accountability in leaders.

Recent status: Most of the local governments now publish budget, annual programs and progress reports online or in public spaces. However, some municipalities even cannot announce the budgets and programs on time due to political conflicts in them. There has been an increase in local-level audits and investigations by federal agencies like Commission for Investigation of Abuse of Authority (CIAA). Accountability and transparency in Nepal's local governance have improved with federalization, but they are still largely "on paper" in many places. Institutionalizing meaningful citizen engagement and strengthening oversight systems will be key to making local democracy more credible.

Inclusivity and Representation in Local Governance

Inclusivity and representation are central pillars of Nepal's federal restructuring. The goal is to ensure that local governance is participatory, equitable and reflects the country's social, regional, ethnic, gender diversity.

Constitutional and legal provisions: Constitution of Nepal guarantees the right to participation for women, dalits, indigenous nationalities, madhesis, muslims, tharus and other marginalized groups at all levels of governments including local levels. Each municipal council must elect at least one woman as either the mayor/chairperson or deputy. Ward committees include at least two women, one of whom must be from dalit community. Local Government Operation Act, 1017 emphasizes the importance of promoting inclusive participation in service delivery, decision making and development planning.

Major achievements: About 41.2% of elected representatives in local governments are women including chiefs. Nepal now has one of the highest rates of women's political participation at the local governance in South Asia. Thousands of dalits. Madhesis, tharus, muslims and marginalized community members now serve as elected ward members.

Impacts: Local policies are becoming more sensitive to marginalized group's needs like scholarships for dalit children, targeted health programs. Disadvantaged communities are better able to access government services when representatives share their background and concerns. Equity and equality, proportional participation, empowerment help to maintain social justice in local governance. Increased participation has led to greater community mobilization and awareness of rights at the grassroots levels.

Fiscal federalism and intergovernmental relations

The main components of federal governance system of Nepal are fiscal federalism and intergovernmental

relations. They play crucial role for distribution, management and utilization of resources among three levels of governments in Nepal.

Fiscal federalism: The constitution of Nepal establishes the principles of fiscal federalism describing the need for resource sharing and fiscal autonomy among the federal governments. Schedule 5 to 9 allocate exclusive and concurrent rights.

Revenue sources for local governments: Taxes on property, business, vehicles, tourism fees, service charge etc. are the main sources of revenue of local governments. Grants like equalization grants, special grants, conditional grants are provided by federal and provincial governments. Local governments have rights to limited borrowing for specific development projects with approval. Intergovernmental fiscal transfer system is governed by the Intergovernmental Fiscal Arrangement Act, 2017.

Achievements: Fiscal federalism increases the budget authority, predictable fiscal transfer system and resource mobilization. Local governments have been enabled to invest in local development projects like roads, drinking water, schools, health centers etc.

Intergovernmental Relations: Both vertical (federal-provincial-local) and horizontal (among provinces and local levels) relations are being practiced in fiscal federalism. Intergovernmental coordination among the governments remains weak.

Challenges of Local Governance

As Nepal's local governments are empowered with greater authority, power and responsibility, they continue to face numerous challenges that hinders good governance in local level. Some of the major challenges are described below:

Institutional and administrative challenges: Many local governments lack skilled manpower especially in technical fields like engineering, technology which creates weak administrative system. Inconsistent coordination, capacity gaps, lack of institutional structures are the main challenges of local governance.

Financial challenges: Lack of resources, limited sources of revenue, ineffective financial management, disparity of resources are the challenges faced by the local governments.

Political and governance challenge: Elite capture, political interference in administrative and financial management, low political commitment, low accountability etc. are the challenges in local level.

Challenges of inclusion: Low public participation in development, proxy representation, lack of social harmony, lack of resources, deep rooted poverty etc. are the challenges faced by local governments to foster inclusion in local governance.

Challenges in Service delivery: Poor infrastructure, illiteracy, poor participation of citizens, ambiguity and process-oriented laws, limited e-governance, deep rooted corruption etc. are the challenges faced by local governments in federal Nepal.

Recommendations for strengthening local governance

To enhance the effectiveness of local governance in Nepal, the following recommendations are being suggested:

- a. Strengthening institutional capacity by investing in human resources, enhancing administrative system and developing local laws and policies.
- b. Improving fiscal management by simplifying fiscal transfer, ensuring financial accountability, expanding own sources of revenue.
- c. Promoting inclusive governance by empowering marginalized groups, deepening people participation.
- d. Enhancing service delivery by focusing on quality and sustainability, promoting innovation, strengthening monitoring and evaluation.
- e. Clarifying intergovernmental relation by empowering oversight institution, implementing the constitutional and legal provisions, strengthening coordination mechanism, harmonizing laws and responsibilities.
- f. Embracing technology and innovation by expanding e-governance, bridging the digital divide.
- g. Building the culture of good governance by strengthening civic education, promoting transparency and integrity.
- h. Establishing democratic values.
- i. Periodic reviews and reforms in laws and policies.

Conclusion

The federal restructuring of Nepal has transformed the landscape of local governance, granting unprecedented authority and responsibility to local governments. This enables governance, development and service delivery in participative way. Important achievements have been made in institutionalizing local democracy, improving transparency and accountability, fostering participation and representation, expanding service delivery and developments.

However, the journey towards effective good governance in local level is far to be completed. Many challenged including administrative and institutional, capacity gaps, fiscal dependency, political interference, proxy representation, elite capturing etc. continue to hinder good governance at local level of Nepal. Ambiguities in intergovernmental relations and inequalities among local units highlight the need for more coherent policies and effective stronger coordination mechanisms.

Nepal must focus on building institutional capacities, fostering fiscal autonomy with accountability and transparency, deepening participatory governance, development and service delivery, ensuring technological innovations and embracing a culture of integrity in local level. Strong, sustained and effective commitment from leaders, civil society, development partners and citizens is essential for strengthening good governance at local level in federal Nepal.

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Policy Recommendation for SME development in Nepal: Lesson from Japan for Nepal

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Deepika Sitaula[#]

Abstract

SMEs are the foundation of economy of Nepal. 99% of all registered business and 80% GDP source of industrial sector in Nepal is from Small and medium-sized enterprises (SMEs). However, there are a lot of obstacles preventing the growth of SMEs in Nepal. The high interest rates, collateral requirements and lack of institutional financing make the financing of SMEs a great problem for the beginners. Market access is limited because of poor infrastructure connectivity and lack of skills in the SME owners. The development hurdle is also posed due to the technological decline and limited resources for R&D. This paper finds out the policy suggestion for Nepal by studying the successful SME support system of Japan. This paper offers customized solution to Nepal by learning from Japan's third-party guarantee system, interest rate reduction program, initiative to market access by JETRO, SMEA, and METI. The paper suggests a way out to the technology and innovation hurdle by implementing initiatives like Innovation voucher program and local level support system.

However, there are many barriers to implement these programs in Nepal which includes limited finances, limited regulations, lack of skilled manpower, poor capacity of institutions, lack of proper laws, weak intellectual property rights and unwillingness of SMEs to participate in government support programs. Recommendations include the need for specialized SME regulations, capacity building of financial institutions, strong centralized database and international financial and technical support. Private sector engagement, strengthening local government and incentivising private sector for innovation, and cross border business is advised in this paper.

Keywords: *SMEs, financing, market access, financial aid, international support*

1. Background

Small and medium-sized enterprises (SMEs) are very important for economic growth and employment

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generation in developing country like Nepal. In Nepal, among the registered enterprises more than 99% are classified as SMEs. These SMEs account for over 80% of the contribution of Industrial sector to the country's GDP (Singh, 2023; ILO, 2005)

Industrial Enterprise Act 2076 (2020) define SMEs in Nepal based on their annual turnover or total assets. These acts classify SMEs into micro-enterprises, small enterprises and medium-sized enterprises. The industry having an annual turnover or total assets of up to NPR 2.5 million (Approximately USD 21,000) are classified as Micro-enterprises. Those having annual turnover or total assets of up to NPR 50 million (Approximately USD 420000) are classified as small enterprises and those having annual turnover or total asset of upto NPR 250 million (Approximately USD 2.1 million) are classified as medium-sized enterprises) (ILO, 2005).

Despite their role in country's economy and their contribution to GDP, SMEs in Nepal face various challenges. These challenges include but are not limited to access to finance, poor infrastructure and inadequate government support (Singh, 2023; Kharel, 2020). To overcome these challenges and define strategies to support SMEs, Nepal need to learn from the practices which are successful. Japan has well-established SME sectors and is known for its best practices, innovative approaches, and successful policy in fostering SME growth and overcoming obstacles (Kharel, 2020). By the study of the support program of Japan to its SMEs, Nepal can generate ideas which could be adapted with certain modification. The adaptation of idea to own context and implementing tailored solutions help enhance competitiveness and sustainability of SMEs of Nepal. This article analyses the current challenges faced by SMEs in Nepal and analyse some support program ideas from experience of Japan. In addition to the analysis, the article also identifies the constraints of implementing such ideas in Nepal and purpose some modification in those support program ideas for effective implementation in Nepal.

2. Analysis

2.1 Challenges of SME in Nepal

2.1.1 Access to Financing

In Nepal, financing is done by bank, micro-finance and some informal sources. For small investors and entrepreneurs' access to financing is the bottleneck for their expansion and improvement. Bank loan and micro-finance loan are not reachable to the small-scale investors, women and people of rural area because of need of high collateral and capped interest rates. World Bank's Enterprise survey also shows the average interest rate of Nepal to be around 11.4%. Because of this scenario only 20% of SMEs in Nepal have access to bank loans and others either rely on informal financing or do not have access to financing. This result in lack of expansion of production capacity or investment in new technology. Many new and innovative SMEs in various

sector could not expand because of lack of financing (Kharel, 2020; Silwal, 2020; Tiwari, 2024).

2.1.2 Limited Market Access

Market access is limited to SMEs because of their limited capacity, limited technical skills and infrastructure barriers (ESCAP, 2004). Limited capacity of SMEs implies their lack of knowledge and skills to identify market opportunity and fulfil market demands. Their capacity is sufficient only for local market and they fail to meet the standard and regulation of buyers in extended market specially in international markets. Limited technical expertise also affects the quality, safety and standards of product which in turn affect the expansion and access to global market. This causes the decrease in competitiveness of these industry (ESCAP, 2004). Infrastructure barrier includes inadequate transportation, communication and storage facilities (Exchange.). Because of lack of these facilities product storage and transportation has become difficult to SMEs and they are forced to do business in local markets only. In addition, non-tariff barriers like environment regulations, product certification and intellectual property rights also seems to be problematic to SMEs and act as barrier to market access (ESCAP, 2004).

2.1.3 Lack of Technology and Innovation

It is difficult for small business in Nepal to keep up with rapidly changing technology. Their limited capacity towards new process and advance technology also affects their efficiency and productivity. SMEs generally use outdated machinery and equipment as a result their production process is slow or less efficient and the quality of their product is also lower.

SMEs also face problems in human resources. This limits their capabilities in research and development. Lack of financial resources inhibit them from investing in Research and development and to promote innovation. They cannot keep up with changing market demand which leads to competitive disadvantage. Inviting Foreign Direct Investment (FDI) and transferring technology could be a possible solution to this. However, because of lengthy bureaucratic procedures and complicated regulatory framework to obtain permits and licenses, foreign investors are also discouraged to enter Nepali market. This also deprives SMEs from the benefit of technology transfer FDI could bring (Poudel, 2020).

2.2 Support Program ideas from Japanese Experience

2.2.1. Financial Assistance Programs

Government of Japan ensure the access to finance by all SMEs through different financial assistance Programs (OECD, 2022; Usami J., 2020). For those SMEs who do not have collateral for loans, Japanese Government provide Third Party Guarantee System (TPGS). In TPGS

program qualified and registered organisations like industrial associations or credit guarantee corporations can provide collateral on behalf of SMEs to obtain loan from financial institutions. This reduces the amount of collateral required from SMEs (Uesugi, 2017). TPGS program supports the SMEs that do not have enough collateral to access finance and invest in their growth and expansion (Uesugi, 2017; Yamori, 2015).

To solve problem on interest payment, there is Interest Rate Reduction Program. In this program, Government selects some financial institution and give interest rate subsidies to these institutions. These participating financial institutions then design a specific eligibility criterion for SMEs which include the size of the company, type of business activity and purpose of loan. Depending on these criteria the participating financial institution then offer loans to SMEs at a reduced interest rate. This program help SME to access finance for their expansion (Nakagawa, 2012).

In addition to these, Japanese government also provides commerce and regional support, and different subsidies for SMEs development. For disaster situation, government provides subsidies such as Disaster Recovery Plan and COVID-19 Countermeasure Capital Subordinated Loan. There are subsidies like Business Continuity Enhancement Plan and the Small Business Management Development Support Financing System for the time of economic crisis (Ono & Uesugi, 2014). To develop SMEs in desirable ways Japanese Government also give subsidies. For example, to encourage SMEs to contribute in environment preservation there is a special loan program called J-Support plan. Japanese Government always make sure the SMEs have enough access to finance for their growth and development in every situation (OECD, 2022).

2.2.2. Market Access

Japanese Government also support SMEs for global market access. A good example of such support is the program of Ministry of Economy, Trade and Industry (METI) called “Support Program for SME Globalization”. This program provide opportunity for SMEs to participate in worldwide trade shows and business matching events. They also provide translation and interpretation services for SMEs to participate in such program and financially support the SMEs to do market research in global market (METI, 2023; JapanGov, 2017).

In addition to that, there is an organization called Japan External Trade Organization (JETRO) to promote mutual trade and investment between Japan and other countries. JETRO also support SMEs expanding overseas for market research, business matching, and support for legal and regulatory compliance in other country (JETRO, 2023). Agency named Small and Medium Enterprise Agency (SMEA) works for capacity development of SMEs, like improving their management skills on finance, marketing, human resource management and business planning (Yoshimura & Kato, 2007).

Local governments also have different support programs for the SMEs located in their region. Most of the local government provide financial assistance, training and counseling services for

the SMEs. For regular consultation, training and networking of SMEs; small business support centers are located throughout Japan (Yoshimura & Kato, 2007). These programs are very helpful to capacitate SMEs, enhance their production capacity, link to market and even expand overseas. Such trained SMEs are capable of matching product according to the demand of the potential buyers.

2.2.3. Support programs for technology and innovation:

For continuous development and progress of SMEs, Government of Japan provides support for innovation, technology, research and development, and technology transfer (Yoshimura & Kato, 2007; OECD, Targeted support to SMEs and young innovative enterprises, n.d.). “Innovation Voucher Program” by SMEA supports Research and Development activities of SMEs by providing subsidies for such activities. METI supports the human resource development by training engineers and researchers via the program: “Support Program for the development of Human Resources in Science and Technology”. This trained human resource, then promote technology and innovation in SMEs (Yoshimura & Kato, 2007; MOFA, 2017).

Similarly, “JETRO Innovation Program” by JETRO help the collaboration of SMEs with Japanese Universities and Research Institution. This collaboration helps to develop cutting edge technologies for SMEs and make this technology accessible to SMEs (JapanGov, 2017; MOFA, 2017). For the promotion of technology and innovation in specific fields like environment and energy an organization called “New Energy and Industrial Technology Development Organization (NEDO)” works continuously (Yoshimura & Kato, 2007; MOFA, 2017).

2.3 Constraints in implementing measures

2.3.1 Financial assistance program:

The financial assistance program in Japan seems to be very beneficial for SMEs to have better access to financing and for growth and development. However, implementing such program in Nepal is quite challenging. Firstly, Nepal lacks reliable, accurate and real-time information of SMEs. So, it is difficult to determine what kind of financial assistance is needed and how much resources are required for such assistance. Secondly, the financial and technical resources of the country is limited which creates a big question mark about the sustainability of financial assistance program if we plan to start them. Thirdly, financial institutions in Nepal also have limited capacity and resources. These institutions can’t evaluate the creditworthiness of SMEs and do not meet other condition of support program like third party collateral system. Furthermore, Japanese SMEs are owned by bigger firms (i.e. a single firm owns many SMEs) but, in Nepal every SMEs are owned by different individuals. So, unlike Japan, the number of stakeholders for financial assistance program is huge which includes both the creditors and suppliers (Kharel, 2020; Adhikari, 2022).

In addition to these situations, the legal system of Nepal is not sufficient to support the financial assistance program. Regulation and law for financial support of SMEs are limited, there is no specific law for third-party financial guarantees. Because of recent federalization, the role of providing financial support to SMEs is delegated to the newly formed local government. This makes the financial assistance program more difficult and design and implementation of effective policies more challenging (Adhikari, 2022).

2.3.2 Market access:

Business support center in Japan is successful because of the active participation of private sector (APEC, 2006). However, in Nepal private sector are hesitant to participate in the programs offered by the Government due to various reasons like the fear of competition or lack of trust in Government. The support program of government of Nepal for capacity building of SMEs like , Small and Cottage Industry Development Board (SCIDB) Programs, Cottage and Small Industry Development Fund (CSIDF), Export Promotion Board (EPB) Programs, and Technology Business Incubation Program (TBIP) are also unknown to many SMEs. Lack of proper information dissemination by Government and private sector may be the reason behind low participation in these programs (Adhikari, 2022; Kharel, 2020).

After implementation of federalism, the supportive role to SMEs is now delegated to newly formed local government. Local government lacks financial and technical resources to establish such support centers for SMEs. In rural areas of Nepal, where most of the SMEs are located, it is difficult to find and retain the experts who could train SMEs and run the business support centers (ADB, 2022).

2.3.3 Support program for technology and innovation:

Technology and innovation are not the priority for SMEs in Nepal because they are unaware of the benefit they could achieve by investing in it. Therefore, it is challenging to get these SMEs participate in support program for technology and innovation. On top of that, Government of Nepal has very limited resources to allocate in research and development. In this situation, it is very challenging to conduct support program for technology and innovation. Thus, Government is unable to incentivize private sector to participate in support program and understand importance of technology and innovation. Nepal also lacks sufficient experts with skills in research, development, technology and innovation.

Additionally, because of the weak intellectual property protection in Nepal, those SMEs who has invested in innovation and technology are unable to get returns on their investment. Because of the infrastructure deficiency and very high cost to access state of the art technology and risk of intellectual property protection, it is difficult for SMEs to adopt new technology and process to improve productivity and their efficiency (Thakuri, 2023; Kharel, 2020).

2.4 Recommendation and Modification for effective implementation in Nepal

2.4.1 Financial Assistance program:

The data system of SMEs needed to be strengthen before starting the financial assistance program. A centralized database of SMEs with clear information about their financial needs and their status need to be established. This system need to be updated regularly with timely and accurate information and made accessible to financial institutions willing to take part in financial assistance program. Once the database is in place, all the required laws and policies need to be improvised or established and implemented. Laws related to third party financial guarantee, protection of financial institutions and rights of SMEs need to be established and implemented. For those institution willing to take part in financial assistance program, technical assistance and capacity building via training and workshop is needed. It is essential to capacitate them to evaluate creditworthiness of SMEs and collateral requirement to support the program. In the Government part the shortage of finances could be resolved by accessing help from the international organisations. Support on financial infrastructure development and technical assistance for capacity building would be helpful in this regards.

2.4.2 Market access:

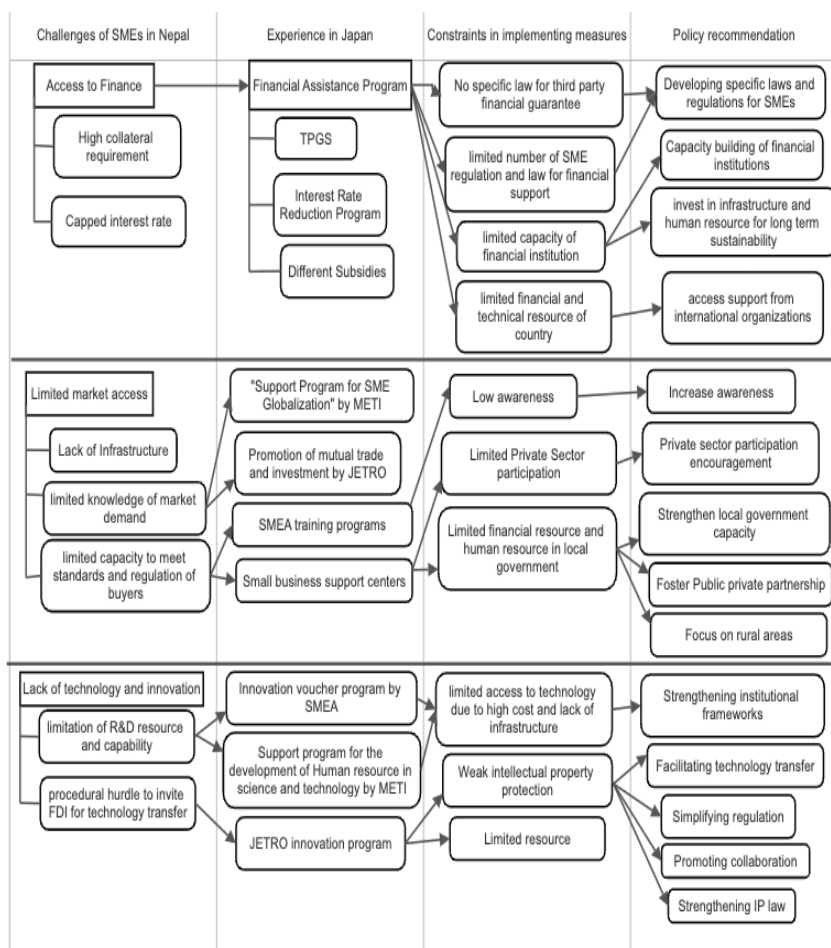
Information dissemination is the effective tool to improve market access of SMEs. The information about the support program provided by the government to SMEs should be disseminated by using effective tools such as social media, push messages, radio and television. For the establishment and sustainability of small business support centers in local level, Central government should assist the local level with required fund and expert supply. Local level need to capacitate themselves to effectively run the business support centers. They should focus on infrastructure development for better connectivity of SMEs to the potential market. For active participation of SMEs to develop business support centers and various government program, government could provide incentives to the participating SMEs like tax discount, technical assistance and access to finance. Government should collaborate with Universities and vocational training centers to design training courses to capacitate marketing strategy of SMEs and to produce certain number of trained entrepreneurs every year. In order to promote market entry of SMEs the regulations for SMEs need to be simplified and communicated effectively. Negotiating effective trade aggrement with neighbouring country and simplifying custom procedures for SMEs could be another step to promote cross border business of SMEs.

2.4.3 Support program for technology and innovation:

To support SMEs for technology and innovation, first government need to facilitate the process. Government should modify the complex and opaque laws and regulations for smooth technology transfer and innovation. In addition to that, government should collaborate with national universities and vocational training institution to perform research and development in the

designated sector for innovation. Partnership with international research institution and companies to perform joint research program, exchange and experience sharing programs and technology licensing agreement would also be helpful in this regard. In order to motivate for research and development the government should modify and strengthen the intellectual property protection law. Networking events with SMEs, research institution and universities; making innovation clusters and providing matchmaking services to innovation and SMEs needs, are another way to promote technology and innovation. In addition, government should either establish new dedicated institutions or modify existing institutions to strengthen the institutional framework for technology and innovation support. Encouraging private sector to participate in the support program and rewarding new technology and innovation in SMEs by providing tax incentives, market accessibility and funding support are also essential for technology and innovation development.

Visual illustration



3. Conclusion

Nepal needs to work a lot in the sector of SME development. The SMEs need access to finance, accessible market and technology and innovation in order to develop and expand. Japan has been proven to be a successful example of SME development. Japanese government has been providing a lot of resources and support to their SMEs. Nepal could learn from the experience of Japan's success in developing and supporting SMEs. Support programs for financial access, market access and technology and innovation could be provided to the SMEs. They can be capacitated to even have presence in cross border markets. Innovation and entrepreneurship should be encouraged with simplified process, access to finances and capacity building support system. Nepal could learn from Japan on how to link its human resources like people with financial access to people with idea and people with skills with people with industry.

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Recent Trends of Administration

✍ **Ram chandra Paudel***

Abstract:

The concept of New Public Administration (NPA), which emerged in the 1960s - 70s to promote responsiveness, efficiency, decentralization, and citizen-focused governance. It outlines how NPA principles such as transparency, inclusivity, technological integration, and accountability are shaping modern administrative trends in political, business, and educational contexts, with a strong emphasis on digital transformation, data-driven decision-making, and sustainability. Case studies illustrate the effective application of NPA principles through meritocracy, citizen engagement, technological innovation, and performance management. Meanwhile, Nepal's post-2015 federal reforms alongside ongoing efforts in decentralization, e-governance, transparency, and public service delivery despite challenges are highlighted. The article also discusses strategies for successful new governmental administration, emphasizing public engagement, economic reform, environmental stewardship, leadership development, and long-term vision building to create efficient, equitable, and future-ready governance systems.

KeyWords: *New public Administration, Decentralization, E-Government, Transperancy and Acconunability, Citizen Engagement, Digital Transformation, Public Service Delivery*

Introduction

New Public Administration (NPA) is a concept that emerged in the 1960s and 1970s, emphasizing responsiveness, efficiency, and a focus on serving the public in a more decentralized, participatory, and client-oriented manner. In the context of South Asia, countries have made various reforms aligning with the principles of NPA to improve governance and public service delivery. Administration refers to the process of organizing, managing, and overseeing activities within an organization, institution, or government. It involves planning, directing, coordinating, and controlling resources to achieve specific goals.

The term administration was used as control type in the past. These-days, it is mostly used as managing resources for the intended purpose. For these, the use of AI is essential. The term AI (Artificial

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intelligence) can be described as a set of technologies that enable computers to perform a variety of advanced functions, including the ability to see, understand and translate spoken and written language, analyze data, make recommendations. Administration is often used in various contexts, such as:

- **Business Administration:** Managing the operations of a company or organization to ensure efficiency and effectiveness.
- **Public Administration:** The management and implementation of government policies and services to serve the public.
- **Educational Administration:** The process of managing schools, colleges, or universities, including tasks like budgeting, staffing, and curriculum planning.

In essence, administration is about ensuring that resources are used efficiently to meet an organization's objectives.

"New administration" typically refers to a newly appointed or established government, leadership team, or organization in charge of managing operations, policies, or decision-making. It could be related to:

- **Political Context:** A newly elected or appointed government or leadership team in power. For instance, when a new president takes office, the new administration will refer to the group of individuals, policies, and strategies they implement during their term.
- **Business/Organizational Context:** A newly formed leadership team in a company or organization, responsible for making strategic decisions, restructuring, or implementing new policies.
- **Environmental Context:** The environment determines the pace of administration

New trends of administration:

The "new administration" often brings changes in direction, priorities, and policies compared to the previous one.

Recent trends in administration across various sectors, particularly in business, government, and education, reflect a shift toward more efficient, transparent, and inclusive practices. Some key trends include:

a. Digital Transformation and Automation

- **Automation in Administrative Tasks:** Many organizations are implementing AI (Artificial Intelligence), machine learning, and robotic process automation (RPA) to streamline administrative tasks such as data entry, scheduling, and customer service.
- **Cloud-Based Systems:** Cloud solutions are replacing traditional software, allowing for easier data sharing and collaboration. This leads to increased flexibility and cost efficiency for administrative operations.

b. Data-Driven Decision Making

- **Analytics in Administration:** The use of data analytics is helping administrators make more informed decisions. In both the public and private sectors, data is being used to improve resource allocation, optimize processes, and predict trends.
- **Performance Metrics:** There is an increasing reliance on key performance indicators (KPIs) and dashboards to monitor progress, ensuring that departments and organizations operate effectively.

c. Remote Work and Hybrid Models

- **Flexible Work Arrangements:** Remote work and hybrid work models have become mainstream. Administrative practices are evolving to support these arrangements through virtual collaboration tools, digital document management, and virtual meetings.
- **Employee Well-being:** There's a growing focus on improving the work-life balance of employees through policies that encourage flexibility, mental health support, and wellness programs.

d. Inclusive Leadership and Diversity

- **Diversity, Equity, and Inclusion (DEI):** Administrative leaders are placing a stronger emphasis on DEI in the workplace. This includes implementing policies that promote diverse hiring, creating an inclusive culture, and offering equal opportunities for growth.
- **Inclusive Decision-Making:** More organizations are adopting decision-making processes that involve a wider range of perspectives, ensuring that leadership teams better represent the diverse population they serve.

e. Transparency and Accountability

- **Open Government:** In public administration, there is an increasing trend toward transparency and open data. Governments are adopting open data policies that allow citizens to access public records and data, increasing trust and accountability.
- **Governance Models:** Many organizations are exploring more democratic or flat governance structures where decision-making is more decentralized, allowing for greater participation from various levels within the organization.

f. Sustainability and Corporate Social Responsibility (CSR)

- **Green Administration:** With increasing awareness of climate change, there is a stronger

push for sustainable practices in administrative functions. This includes reducing paper usage, energy efficiency, and sustainable procurement policies.

- **CSR Focus:** Companies are investing in social responsibility initiatives, and administrative functions are increasingly tied to the organization's broader CSR goals, such as addressing environmental issues, supporting local communities, and engaging in ethical business practices.

g. Employee Empowerment and Leadership Development

- **Decentralized Decision-Making:** More organizations are empowering employees at all levels to make decisions, fostering a sense of ownership and responsibility.
- **Leadership Training:** There's a greater emphasis on training and developing leaders at all levels to adapt to changing business environments and to manage diverse teams effectively.

h. Agility and Innovation

- **Agile Administration:** Many organizations are applying agile methodologies, which emphasize flexibility and quick response to change, to their administrative processes. This helps businesses remain competitive in fast-paced environments.
- **Innovative Administrative Tools:** The adoption of new tools and platforms (like collaborative software, project management tools, and automated workflow systems) has been rising to enhance productivity and improve communication.

i. Regulatory Compliance and Risk Management

- **Increased Regulatory Scrutiny:** Administrative bodies are adapting to the increasing complexity of regulatory environments. This includes ensuring compliance with data privacy laws (e.g., GDPR), industry standards, and local regulations.
- **Cybersecurity:** As administrative functions increasingly rely on digital systems, there is a strong focus on strengthening cybersecurity practices to protect sensitive data.

j. Customer-Centric Administration

- **Focus on Customer Experience:** In both public and private sectors, the trend is moving toward providing better customer service through streamlined administrative processes. This involves utilizing CRM (Customer Relationship Management) systems and creating more responsive customer service strategies.
- **Personalized Services:** Administrators are also using data to offer more personalized services to clients, whether in healthcare, education, or customer-facing business sectors.

These trends are reshaping how administrations function, making them more agile, technology-driven, inclusive, and responsive to the needs of a dynamic environment.

Recent Administration: Examples can be drawn as:

- a. **U.S. Biden Administration (2021 - 2024):** The administration in the United States is led by President Joe Biden and Vice President Kamala Harris. Their administration focuses on several key issues including:
- COVID-19 Response: Promoting vaccinations, economic stimulus, and public health initiatives.
 - Climate Change: Rejoining the Paris Climate Agreement and pushing for green energy policies.
 - Economic Recovery: The American Rescue Plan, aimed at economic stimulus and job recovery.
 - Social Justice: Emphasizing racial equity and reforming policing practices.
 - Foreign Policy: Strengthening alliances, particularly NATO, and addressing global challenges such as Russia's invasion of Ukraine.

b. **Recent Corporate Leadership:**

- Apple (Tim Cook, CEO): Under the leadership of Tim Cook, Apple has continued to dominate the tech industry. Some significant developments during his tenure (since 2011) include:
- Product Innovation: Continued success with the iPhone, introduction of new products like the Apple Watch, and a shift towards services (e.g., iCloud, Apple Music, and Apple TV+).
- Sustainability: A major push towards being carbon neutral by 2030, including the use of recycled materials and renewable energy for production.
- Market Performance: Apple reached a market valuation of \$2 trillion in 2020, becoming one of the first companies to do so.

Both the examples above highlight recent leadership that's had significant impacts on their respective sectors, whether it's government policy or the corporate world.

Governmental Administration: When it comes to a new governmental administration, there are several aspects to consider for creating an effective and forward-thinking leadership structure. Let us find some key recommendations that can help guide a successful transition to new governmental administration. They are:

a. **Transparency and Accountability**

- Open communication: Ensure transparency in decision-making. Regularly update the public on government activities, budget spending, and policy changes.
- Independent oversight: Set up independent bodies to oversee corruption and ensure accountability, such as anti-corruption commissions or government audits.

b. Public Engagement

- Inclusive policy development: Engage citizens and experts through consultations, public hearings, and surveys to make policies more inclusive and reflective of the people's needs.
- Civil society partnerships: Strengthen partnerships with non-governmental organizations (NGOs), community groups, and businesses to gather diverse perspectives.

c. Efficiency in Governance

- Digital governance: Invest in digital tools and platforms to make government services more accessible and efficient (e.g., e-governance, digital ID systems).
- Streamlining bureaucracy: Simplify administrative procedures to reduce red tape and increase government responsiveness.

d. Strong Rule of Law

- Judicial independence: Ensure that the judicial system operates independently, free from political influence, to maintain a fair and just legal system.
- Protection of human rights: Prioritize the protection of basic human rights, including freedom of speech, press, and assembly.

e. Economic Reform and Sustainability

- Diversified economy: Focus on diversifying the economy to reduce reliance on a single sector (e.g., oil, agriculture) and promote innovation, technology, and education.
- Social welfare systems: Invest in social programs like healthcare, education, and unemployment benefits to support vulnerable populations.
- Sustainable policies: Incorporate long-term sustainability in policies—such as renewable energy, climate change mitigation, and responsible resource management.

f. Foreign Policy and Diplomacy

- Strengthening alliances: Build and maintain strong diplomatic relationships with both neighboring countries and global powers. Prioritize peaceful cooperation and trade.
- Promote regional stability: Actively work on regional peace initiatives, especially if your country is part of volatile regions or dealing with cross-border issues.

g. Education and Innovation

- Invest in education: Reform and modernize the education system, focusing on skill development and vocational training to meet the demands of the global economy.
- Encourage innovation: Create a policy environment that promotes research and development (R&D), technological advancement, and startup ecosystems.

h. Security and Safety

- National security: Strengthen security forces and intelligence networks to ensure the safety of citizens, but ensure that this does not infringe upon civil liberties.
- Crime reduction: Focus on both preventive measures and rehabilitation in criminal justice to reduce crime rates and improve community safety.

i. Environmental Stewardship

- Climate change action: Implement policies that tackle climate change, such as carbon reduction initiatives, renewable energy investments, and sustainable infrastructure.
- Conservation and biodiversity: Protect natural habitats, wildlife, and ecosystems through stronger environmental regulations.

j. Leadership Development and Succession

- Training future leaders: Invest in leadership training for public servants at all levels to build a robust and efficient government workforce.
- Succession planning: Establish clear plans for leadership succession to ensure stability and continuity in the event of political transitions.

k. Health System Overhaul

- Access to healthcare: Work towards ensuring that all citizens have access to affordable and quality healthcare.
- Public health systems: Strengthen public health infrastructure and respond proactively to potential health crises (e.g., pandemics, epidemics).

In short, a new governmental administration should aim for a holistic approach, balancing governance efficiency with the promotion of social justice, economic growth, environmental sustainability, and international co-operation. By focusing on these areas, the administration can create a foundation for a more prosperous, peaceful, and inclusive future.

An example of New Public Administration (NPA) in Asia can be seen in Singapore. The country has incorporated many NPA principles, such as efficiency, responsiveness, and a focus on outcomes, in its public sector management. Let us discuss a few aspects of how Singapore implements NPA principles:

Public Sector Reforms in Singapore:

Singapore is widely regarded for its efficient and highly effective public administration. The government has embraced the principles of NPA by focusing on results-based management and performance metrics. Policies and reforms in public administration prioritize responsiveness to citizen needs, quality of services, and accountability.

Meritocracy and Professionalism:

The public service in Singapore is known for its commitment to meritocracy, with recruitment based on qualifications, skills, and the ability to perform. This is a key element of the NPA, which stresses the importance of professional public servants who can efficiently manage public resources.

Citizen-Centered Governance:

Singapore's government emphasizes citizen engagement and strives to improve the quality of life through direct involvement of citizens in the policymaking process. This approach involves continuous feedback mechanisms to adjust services to meet the changing needs of the population, a principle central to NPA.

Technological Innovation:

Singapore has heavily invested in digital government initiatives to improve public services. This includes developing an e-government platform for easier access to services, enhancing transparency, and facilitating citizen participation. Through technology, the government aims to provide more accessible, efficient, and responsive services.

Performance Management Systems:

Singapore uses performance management systems to monitor and evaluate the effectiveness of public programs and services. For example, public agencies are required to set clear performance goals, and regular audits are conducted to ensure that they meet these goals, aligning with NPA's emphasis on accountability and results.

In summary, Singapore's public administration, with its focus on meritocracy, citizen engagement, accountability, and efficiency, reflects key elements of the New Public Administration approach.

Nepalese Context:

The application of New Public Administration in Nepal is ongoing, with notable strides toward decentralization, public service delivery improvements, and transparency. While challenges persist, especially due to political instability and limited resources, the principles of NPA align well with the country's efforts to create a more responsive, accountable, and citizen-oriented public administration. As Nepal continues to navigate the complexities of federalism, the New Public Administration approach offers a useful framework for improving governance and public service delivery.

Nepal has been undergoing various reforms in its public administration, particularly after the promulgation of the 2015 Constitution, which transformed the country's governance structure from a centralized system to a federal system. This shift has introduced a new model of public administration that aims to enhance service delivery, promote decentralization, and ensure more participation from local communities. Some examples of changes in Nepal's new public administration can be described as:

a. Federal Structure of Government

- The 2015 Constitution of Nepal established a federal system, dividing the country into 7 provinces, with local governments and the central government having distinct responsibilities.
- The federal structure means that certain functions, resources, and authority are now decentralized and devolved to provincial and local governments, making public administration more local-focused and responsive.

b. Creation of Local Governments (Municipalities and Rural Municipalities)

- Nepal implemented local elections in 2017, which were held for the first time in two decades, enabling the creation of 753 local governments (municipalities and rural municipalities).
- These local governments now have more autonomy in decision-making and are responsible for local service delivery, infrastructure development, education, health services, etc.
- They also manage revenue generation (through taxes and other local sources), contributing to a more responsive and accountable public administration.

c. Provincial Governments

- Each of Nepal's 7 provinces now has a provincial government with its own legislative, executive, and judicial authority, as defined by the Constitution.
- Provinces can make decisions about specific sectors like education, health, agriculture, etc., and create policies that suit their local needs.
- This decentralization promotes more equitable development and helps tailor governance to regional diversity.

d. Civil Service Reforms

- As part of its governance reforms, Nepal has been working on civil service reforms, including efforts to modernize and professionalize the public administration system.
- The Public Service Commission (PSC) oversees the recruitment, promotion, and management of civil servants, focusing on merit-based systems rather than political appointments.
- There have also been efforts to make the public service more inclusive, with attention to gender and ethnic diversity, ensuring that various communities have representation within government positions.

e. E-Governance Initiatives

- Nepal is increasingly embracing e-governance to improve the transparency, efficiency, and accessibility of public services. Several services are being digitized, including online tax collection, issuance of certificates, and public service applications.
- Digital platforms are being used for citizen engagement, making it easier for people to access government services and interact with local and provincial governments.

f. Transparency and Accountability Mechanisms

- New administrative structures in Nepal emphasize greater transparency in governance. Anti-corruption measures and initiatives like the Right to Information Act (RTI) have been strengthened to ensure better public accountability.
- Citizens' participation is being encouraged through various mechanisms, including public hearings, budget consultations, and grievance redress systems.

g. Decentralized Planning and Budgeting

- Local governments are involved in planning and budgeting based on the local needs of communities, allowing for a more tailored approach to development projects.
- The Local Level Planning Commission helps formulate plans for development at the local level, ensuring that resources are allocated according to the region's priorities.

h. Policy Reforms in Governance and Public Services

- The government has introduced policies to promote gender equality, inclusive governance, and the empowerment of marginalized groups, including women, Dalits, indigenous peoples, and minorities.
- Public service delivery has also seen innovations like mobile health services, community schools, and social welfare programs, all aiming to improve life in rural areas.

i. Judicial Reforms

- Efforts have been made to make the judicial system more efficient and accessible to the public, in alignment with Nepal's goals of good governance.
- New laws and regulations have been introduced to speed up court processes, enhance legal education, and ensure citizen access to justice.

These reforms are a work in progress and aim to address the diverse needs of Nepal's population while moving towards a more decentralized, transparent, and efficient public administration system.

Conclusion:

The conclusion of a new administration typically reflects on the early successes, challenges, and directions of the incoming leadership. We can summarize the new administration, whether in a political, business, or organizational or environmental context. They are as follows:

1. **Assessment of Initial Impact:** The new administration's effectiveness in implementing its agenda in the first months or years is critical. This includes evaluating any significant policy changes, initiatives, or reforms that have been successfully passed or launched. For a political administration, this could involve assessing new laws, changes in foreign policy, or shifts in the domestic economy.
2. **Challenges and Obstacles:** Every administration faces hurdles. These might include opposition from other political parties, internal disagreements, resistance from interest groups, or unforeseen crises (e.g., economic downturns, global conflicts, or pandemics). The ability of the administration to navigate these challenges is crucial to its overall effectiveness and public perception.
3. **Public Reception:** How the administration is viewed by the public, media, and other key stakeholders is important. This involves public opinion, approval ratings, and the administration's ability to build relationships with different sectors of society. A successful administration typically has a strong connection with its constituents, though this may evolve over time as political realities change.
4. **Economic or Organizational Performance:** For political administrations, the state of the economy is often a key point of evaluation. For businesses or organizations, the focus would be on the administration's ability to improve productivity, manage resources effectively, and drive growth.
5. **Vision for the Future:** The new administration should ideally conclude with a clear vision for the future, outlining its goals and priorities for the coming years. This could include long-term strategic plans for development, growth, stability, or other major changes.
6. **Legacy Building:** Early in the life of an administration, the groundwork is laid for its potential legacy. This includes the framing of long-term projects, reforms, or ideas that could define its historical impact.

Economic Security and Connectivity in the BIMSTEC Region: Charting a Course for Enhanced Cooperation

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Abstract

The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC) stands as a crucial regional organization, bridging the distinct yet interconnected realms of South and Southeast Asia. This report examines the multifaceted dimensions of economic integration, economic security, and connectivity within the BIMSTEC framework, underscoring their pivotal role in fostering regional prosperity and stability. By synthesizing insights from recent summits, strategic frameworks, and expert analyses, this report identifies key strategies for building resilient supply chains, mitigating risks from external disruptions, enhancing trade facilitation through streamlined procedures and digital advancements, strengthening financial integration, and improving transportation connectivity, including critical port infrastructure. The findings highlight the significant potential of BIMSTEC, while also acknowledging the persistent challenges that necessitate focused and coordinated policy interventions to achieve its vision of a prosperous, resilient, and open Bay of Bengal region.

Keywords: economic integration, connectivity, trade facilitation, economic security

Introduction

BIMSTEC, established in 1997 and expanded in 2004, is a vital organization connecting South and Southeast Asia. By bridging SAARC and ASEAN members, BIMSTEC leverages the economic strengths of both regions to promote integration and prosperity. The BIMSTEC region is home to 22% of the world's population, with a combined GDP of approximately 5.2 trillion USD. While demonstrating significant economic potential, the region requires deeper integration and cooperation to fully capitalize on its resources and market. Enhanced cooperation can unlock substantial economic growth, strengthen the region's global economic standing, and create a more robust internal market.

The Bay of Bengal's strategic location is critical, serving as a key maritime link between the Indian and Pacific Oceans for global trade. The region's rich natural resources, including energy reserves,

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necessitate strong regional cooperation for energy security and trade. BIMSTEC's location also places it at the center of evolving Indo-Pacific strategies, increasing its geopolitical importance. BIMSTEC is increasingly seen as a valuable alternative to SAARC, providing a platform for regional collaboration unhindered by the political challenges that SAARC has faced. This is particularly important for India, as BIMSTEC facilitates stronger ties with both South and Southeast Asian nations.

Recent years have witnessed significant institutional developments within BIMSTEC, marking a renewed commitment towards deeper regional integration. The adoption of the BIMSTEC Charter in 2022, which came into force in May 2024, provides a formal structure and a strengthened legal framework for the organization's operations and objectives. Furthermore, the Bangkok Vision 2030, adopted during the 6th BIMSTEC Summit in April 2025, outlines a comprehensive roadmap for regional prosperity, emphasizing key pillars such as economic integration, resilience to global challenges, and an open approach to cooperation. These institutional advancements signify a growing consensus among member states on the need to invigorate BIMSTEC and pursue more structured and goal-oriented cooperation across a range of sectors, paving the way for a more integrated and prosperous future for the Bay of Bengal region.

1. Building Resilient Supply Chains in BIMSTEC

1.1 Analyzing Current Supply Chain Vulnerabilities and External Disruption Risks

Supply chains within the BIMSTEC region face a complex array of vulnerabilities that threaten their stability and efficiency. These vulnerabilities arise from a combination of external shocks and internal weaknesses, requiring a comprehensive approach to risk management. The key sources of vulnerability can be categorized as:

- **Natural Disasters:** The BIMSTEC region is highly susceptible to natural disasters, including cyclones, earthquakes, and floods. These events can cause widespread damage to infrastructure, disrupt transportation networks, and halt production, leading to significant supply chain disruptions. The increasing frequency and intensity of extreme weather events, potentially linked to climate change, exacerbate these risks. The interconnectedness of supply chains means that even localized disasters can have ripple effects throughout the region.
- **Global Economic Instability:** Economic downturns, recessions, and financial crises in major economies can disrupt trade flows, reduce demand for exports, and create financial uncertainty for businesses in the BIMSTEC region. Fluctuations in exchange rates, interest rates, and commodity prices can also impact the cost of inputs and the profitability of businesses, affecting supply chain resilience. The increasing integration of BIMSTEC economies into the global economy exposes them to external economic shocks.
- **Geopolitical Tensions and Trade Disputes:** International conflicts, political instability, trade sanctions, and protectionist policies can disrupt trade routes, restrict access to markets, and

create uncertainty for businesses involved in cross-border trade. These factors force businesses to reconfigure supply chains, seek alternative sourcing options, and navigate a more volatile international environment. The rise of economic nationalism and protectionism poses a significant challenge to global and regional trade.

- **Health Crises:** Pandemics, such as the COVID-19 pandemic, demonstrate the vulnerability of supply chains to widespread disruptions. Lockdowns, travel restrictions, and factory closures can disrupt production, transportation, and logistics, leading to significant delays and shortages. The long-term impact of health crises includes changes in consumer behavior and supply chain design.

Beyond these macro-level risks, BIMSTEC supply chains also face internal weaknesses:

- **Fluctuating Material Costs:** Volatile commodity prices can impact profitability and create uncertainty in production planning.
- **Over-Reliance on Single Suppliers:** Dependence on a single source for critical inputs creates a single point of failure and increases the risk of disruptions.
- **Limited Supply Chain Visibility:** Lack of transparency across the supply chain hinders the ability to monitor and respond to potential problems.
- **Insufficient Real-time Monitoring:** Inability to track goods and identify bottlenecks limits the ability to anticipate and mitigate disruptions.

Given the geographical characteristics of the Bay of Bengal region, building resilience against climate-related shocks and natural disasters is crucial. Climate change is projected to increase the intensity of extreme weather events, posing a growing threat to supply chains.

1.2 Strategies for Developing Robust Supply Chains Within and Beyond BIMSTEC

Developing resilient supply chains is essential for BIMSTEC countries to ensure economic stability and mitigate the impact of future disruptions. Key strategies include:

- **Diversification of Suppliers and Sourcing Locations:** Reducing reliance on single sources or specific regions minimizes the impact of localized disruptions. Expanding supplier networks across different countries enhances operational continuity. This is particularly important for multinational manufacturers.
- **Strengthening Supplier Relationships:** Building strong relationships through clear communication, collaboration, and long-term partnerships improves reliability, pricing, and quality. It also facilitates a coordinated response to disruptions.
- **Adopting Agile Practices:** Implementing flexible and adaptable processes allows for rapid adjustments to changing conditions. Agility includes the ability to switch suppliers, modify production, and respond to market shifts.
- **Promoting Regional Sourcing:** Increasing sourcing within the BIMSTEC region strengthens regional value chains and reduces dependence on external sources. This approach fosters economic integration and regional self-sufficiency.
- **Integrating Technology:** Utilizing technologies such as ERP systems, AI, IoT, and blockchain

enhances real-time monitoring, predictive analytics, and automation. These tools improve visibility, decision-making, and responsiveness.

- **Developing Regional Value Chains:** Creating regional value chains that integrate into global value chains allows BIMSTEC countries to participate more effectively in the global economy, driving economic growth and reducing poverty.
- **Building "Anti-Fragile" Supply Chains:** Implementing strategies to not only withstand disruptions but also learn and improve from them, including adaptive inventory management and continuous improvement processes.

1.3 Mitigating Risks to Supply Chains from Natural Disasters, Economic Crises, and Geopolitics

Mitigating risks requires a comprehensive and proactive approach:

- **Developing Robust Contingency Plans and Alternative Sourcing Strategies:** Preparing for various disruption scenarios with backup plans for suppliers, logistics, and production. Scenario planning helps anticipate potential risks.
- **Establishing Regional and National Stockpiles of Essential Goods:** Creating strategic reserves of critical goods, such as medical supplies, food, and fuel, to ensure availability during crises.
- **Enhancing Data Visibility and Real-time Monitoring:** Improving the flow of information across the supply chain to enable early detection of issues and proactive responses.
- **Regionalizing Supply Chains:** Shifting towards more localized production models to increase agility and reduce reliance on distant and complex global networks.
- **Engaging in Comprehensive Scenario Planning Exercises:** Conducting "what if" analyses to anticipate potential disruptions and develop effective mitigation strategies.
- **Strengthening Regional Cooperation on Disaster Management:** Establishing disaster management monitoring centers and coordinating responses to natural disasters.
- **Diversifying Supply Chains to Reduce Over-Dependence on Specific Countries:** Mitigating geopolitical risks by diversifying sourcing and production locations.

1.4 Identifying Key Technologies and Products Requiring Supply Chain Resilience

Resilience is particularly important for:

- **Critical Minerals and Rare Earth Elements:** Essential for clean energy technologies and electronics, requiring secure and stable supply chains.
- **Semiconductors:** Foundational for the digital economy, disruptions in their supply chain can have widespread economic impacts.
- **Pharmaceuticals:** Crucial for public health, resilient supply chains are necessary to ensure access to essential medicines.
- **Agricultural Products:** Vital for food security and livelihoods, requiring resilience against climate change and other disruptions.

- **Electronics and Related Components:** Increasingly important with digitalization, stable supply chains support economic growth and technological advancement.

2. Enhancing Trade Facilitation for Deeper Regional Economic Integration

2.1 Current Trade Facilitation Landscape and Existing Barriers within BIMSTEC

Intra-regional trade within BIMSTEC remains below its potential due to significant trade barriers. These include tariffs and non-tariff measures (NTBs), complex customs procedures, extensive documentation, and infrastructure deficits. Weak special economic zones and an under-resourced BIMSTEC Secretariat compound these issues. The stalled BIMSTEC Free Trade Area (FTA) negotiations, ongoing since 2004, highlight the challenges in achieving consensus and commitment to trade liberalization among member states, hindering deeper economic integration.

2.2 Streamlining Customs Procedures: Best Practices and Targeted Measures

Enhancing trade facilitation requires streamlining customs procedures. This involves simplifying and harmonizing documentation and procedures across BIMSTEC. Adopting risk management systems and pre-arrival processing can expedite clearance for low-risk shipments. Implementing Authorized Economic Operator (AEO) programs can further facilitate trade for trusted businesses. Transparency in trade regulations is crucial for reducing uncertainty and compliance costs. Improved coordination among border agencies like customs, quarantine, and immigration can minimize delays. The BIMSTEC Agreement on Maritime Transport Cooperation (AMTC) is a key step for maritime trade.

Digital platforms and paperless trade are essential for modernizing customs. Digitalization and automation lead to faster clearance and reduced administrative burdens. Paperless trade, using electronic documentation, improves convenience, compliance, and regional competitiveness. The BIMSTEC Trade Facilitation Strategic Framework 2030 provides a structured approach to address NTBs, simplify customs, and improve the overall trade environment.

India's Unified Payments Interface (UPI) offers potential for digital cross-border payments. Linking UPI with other BIMSTEC nations' payment systems can benefit trade, industry, and tourism. India has also offered to share its digital public infrastructure expertise. Furthermore, BIMSTEC is exploring digital cross-border payment systems and trade in local currencies to reduce dependence on foreign currencies and transaction costs. Finally, the implementation of a regional single window in customs is under consideration, allowing for electronic exchange of trade information through a single entry point, significantly lowering trade costs and processing times.

2.3 Reducing Tariff and Non-Tariff Trade Barriers

Finalizing the BIMSTEC FTA is a cornerstone of deeper integration. Despite ongoing negotiations since 2004, complexities and sensitivities hinder consensus. Successful implementation is vital for unlocking the region's trade potential by reducing tariffs and NTBs. High tariffs on agricultural products

and NTBs like Sanitary and Phytosanitary (SPS) measures, Technical Barriers to Trade (TBT), import licenses, and quotas continue to restrict intra-regional trade. Addressing these through progressive liberalization and the FTA's finalization is crucial.

Harmonizing standards and technical regulations among BIMSTEC members is essential for seamless movement of goods. Divergent standards act as significant NTBs, increasing compliance costs. Establishing mutual recognition arrangements (MRAs) and working towards convergence in technical regulations are important steps. Specific attention should be paid to streamlining regulatory approvals and augmenting infrastructure for essential sectors like pharmaceuticals to boost regional value chains and healthcare access. Similar initiatives, like promoting regional sourcing in textiles, can maximize value addition and foster economic growth.

2.4 The Role of Digital Platforms in Trade Facilitation

E-commerce has significant potential to bridge markets and enhance trade within BIMSTEC by reducing transaction costs and providing greater market access, especially for SMEs and women entrepreneurs. A unified e-commerce platform, inspired by India's Open Network for Digital Commerce (ONDC), could enable local artisans and manufacturers to access regional markets more efficiently, contingent on efficient logistics and payment systems.

Promoting digital public infrastructure (DPI) and expanding digital access across BIMSTEC can significantly contribute to trade facilitation by revolutionizing public service delivery, enhancing governance, increasing transparency, and accelerating financial inclusion. India's willingness to share its DPI experience, including UPI, offers a valuable opportunity for other BIMSTEC nations. Moving towards a paperless trade regime through digital documentation, automated customs systems, electronic single window platforms, and electronic exchange of clearances can significantly reduce costs and time associated with cross-border transactions, improving regional competitiveness. Exploring blockchain technology for secure and efficient trade transactions offers further potential for enhancing traceability and trust in cross-border trade.

3. Strengthening Financial Integration Across BIMSTEC Nations

The current state of financial integration within the BIMSTEC region is characterized by limited cross-border financial flows and investment among member states. Capital markets in most BIMSTEC countries are still in their nascent stages, with a primary reliance on domestic commercial banks for financing. The participation of institutional investors, such as pension funds and insurance companies, in regional financial activities remains limited. Attracting private sector investment into infrastructure projects also poses a significant challenge in many member states. This limited financial integration and depth within the region's financial sector constrain the flow of capital necessary to support regional development initiatives.

3.1 Harmonizing Financial Regulations and Standards

To deepen economic cooperation and facilitate cross-border activity, BIMSTEC must prioritize harmonizing financial regulations and standards. This involves aligning institutional, operational, legal, and regulatory frameworks to create a more consistent and predictable financial environment. Such harmonization is crucial for building robust regional value chains, encouraging intra-regional and global investments, and reducing funding costs. The diversity in regulatory frameworks and market structures among BIMSTEC members is a challenge, but harmonization is essential for realizing financial integration's full potential.

A key area for harmonization is the energy sector, particularly for energy grid interconnection. Harmonizing grid codes and establishing regulations for cross-border electricity trade are necessary for a successful regional grid. This will facilitate energy trade, optimize resource utilization, and enhance energy security. BIMSTEC can learn from more integrated blocs like ASEAN and the EU, which offer models for standardization and regulatory regimes. ASEAN's Digital Economic Framework Agreement (DEFA) provides insights for BIMSTEC's digital economy development. Studying these examples can guide BIMSTEC's integration agenda.

3.2 Enhancing Cross-Border Payment Systems and Trade in Local Currencies

India's proposal to link its Unified Payments Interface (UPI) with other BIMSTEC nations' payment systems is a significant initiative. UPI, a successful real-time payment system, facilitates quick, secure transactions. Integrating it regionally can boost trade, business, and tourism by enabling seamless cross-border payments. India has also offered to share its digital public infrastructure expertise to support digital payment system development in other BIMSTEC countries.

BIMSTEC members are also exploring promoting trade in local currencies. Using local currencies for trade settlements reduces dependence on foreign currencies, mitigating exchange rate risks and enhancing trade efficiency. This was discussed at the 6th BIMSTEC Summit, reflecting growing interest in this approach. The exploration of digital cross-border payment systems with local currency settlements, discussed at the Bangkok Summit, further emphasizes the commitment to modernizing financial infrastructure for regional trade. This combined focus on digital technologies and local currencies aims to create a more efficient, cost-effective, and resilient financial ecosystem.

3.3 Fostering Investment Flows and Promoting a Favorable Business Climate

Creating a transparent, liberal, and facilitative investment regime is paramount for strengthening financial integration and encouraging investment flows within BIMSTEC. This includes clear rules for investment promotion and protection, and transparent investment regulations. BIMSTEC's goal of an open and competitive investment regime within the FTA framework highlights the importance of an attractive investment environment. To attract investment, BIMSTEC countries should simplify

regulatory frameworks and offer fiscal incentives. Streamlining regulatory approvals and providing incentives can enhance the region's appeal. Improving the ease of doing business in each member state is crucial for investor confidence and economic activity.

The BIMSTEC region has significant potential for increased Foreign Direct Investment (FDI), especially in sectors linked to trade and regional value chains. FDI brings capital, technology, expertise, and market access. Given the region's growth prospects and strategic location, BIMSTEC members can attract more FDI, contributing to technological upgrading and economic diversification. Promoting a favorable business climate is essential, including easing FDI restrictions, automating customs agencies, and refining governance mechanisms for dispute resolution, labor practices, and intellectual property rights. Improving trade and investment facilitation enhances the region's attractiveness. Finally, establishing a BIMSTEC Development Fund to finance regional integration projects is worth considering. Modeled after ASEAN initiatives, such a fund could provide financial resources for infrastructure and connectivity projects, which often face funding constraints. The lack of a dedicated funding mechanism has hindered BIMSTEC's progress, making a Development Fund potentially transformative.

4. Improving Transportation Connectivity for Seamless Regional Trade and Logistics

The BIMSTEC region faces significant challenges in developing an efficient and integrated transportation network despite the recognized importance of connectivity for regional trade and economic integration. Underdeveloped transport infrastructure and connectivity gaps exist across various modes, including road, rail, maritime, air, and inland waterways. The need for enhanced multi-modal transport connectivity, which integrates different modes of transport seamlessly, is particularly pronounced. Addressing these multifaceted challenges requires a comprehensive and coordinated approach involving substantial investment, strategic policy reforms, and enhanced regional cooperation.

4.1 Key Challenges and Opportunities in Enhancing Transportation Networks

Enhancing transportation connectivity is fundamental for achieving seamless regional trade and logistics within the BIMSTEC region. However, **significant infrastructure gaps** persist, necessitating substantial investment in various modes of transport, including roads, railways, ports, and waterways. The estimated annual infrastructure investment gap of approximately \$120 billion underscores the magnitude of the challenge. Achieving an efficient transport network across the diverse terrains of the BIMSTEC region requires a long-term and sustained commitment to infrastructure development.

Financial constraints represent a major hurdle in developing and implementing transportation connectivity projects within BIMSTEC. Viable financing remains a significant challenge, as member states often face limitations in government budgets due to rising debt and fiscal deficits. Addressing

this requires exploring innovative financing mechanisms, such as public-private partnerships (PPPs), attracting private sector investment, and leveraging multilateral and bilateral development assistance to bridge the substantial funding gap.

Beyond financial limitations, **regulatory hurdles, lack of coordination among agencies, and political issues** often contribute to delays in the implementation of transportation connectivity projects. Factors such as diverse technical standards across member states, varying policy and regulatory environments, and the complexities of coordinating cross-border projects can significantly impede progress. Political instability within some member countries can also disrupt long-term planning and project execution. Overcoming these non-economic barriers through enhanced inter-governmental coordination, regulatory harmonization, and sustained political will is crucial for the timely completion of connectivity initiatives.

Despite these challenges, improving transportation connectivity presents significant **opportunities** for the BIMSTEC region. Functional connectivity is crucial for facilitating trade, attracting investments, bolstering tourism, fostering people-to-people interactions, and encouraging cultural exchanges among member states. A well-established and interconnected transport network is a prerequisite for reaping the full benefits of a free trade area and promoting overall economic growth and social development within the region.

4.2 Strategies for Developing and Modernizing Transportation connectivity Infrastructure

The signing of the Agreement on Maritime Transport Cooperation (AMTC) represents a significant strategy for enhancing port efficiency and maritime connectivity within BIMSTEC. This agreement aims to reduce logistical bottlenecks and deepen economic integration through seamless maritime transport, enhancing port efficiency, harmonizing maritime policies, and streamlining customs procedures. A key aspect of modernizing port infrastructure involves not only the development of deeper water ports to accommodate larger vessels and increase trade capacity but also a strong emphasis on multi-modal transport connectivity. This means developing ports as hubs that efficiently integrate maritime transport with other modes such as road, rail, and inland waterways. Improving the container handling performance at ports is crucial, with a specific focus on facilitating the smooth transfer of goods to and from dry ports and inland destinations. This includes:

- Upgrading and developing new container terminals with modern equipment to expedite the handling of cargo not just for maritime transport but also for efficient transfer to rail and road networks connecting to the hinterland.
- Establishing and improving land connectivity from ports to inland areas, prioritizing efficient road and rail networks that can handle the increased flow of goods.
- Developing dry ports in strategic inland locations to serve as consolidation and distribution

centers, reducing congestion at seaports and bringing customs clearance and other trade facilitation services closer to businesses, especially in landlocked countries within the BIMSTEC region.

- Investing in inland waterway infrastructure where feasible, to provide an alternative, cost-effective, and environmentally friendly mode of transport, particularly for connecting coastal ports with landlocked areas.

By prioritizing multi-modal connectivity and the development of dry ports and efficient land transport corridors, BIMSTEC can ensure that improved port infrastructure benefits not only coastal areas but also significantly enhances access to trade for landlocked countries, promoting more inclusive and balanced regional economic growth.

4.3 The BIMSTEC Master Plan for Transport Connectivity: A Stock take

The **BIMSTEC Master Plan for Transport Connectivity**, adopted in 2022, serves as a comprehensive 10-year strategy (2018-2028) for improving transport linkages across the sub-region. This ambitious plan aims to enhance transport linkages across various modes, including roads, railways, ports, and waterways, providing a roadmap for developing international transport linkages and services among the member states. The Master Plan identifies a large number of projects, totaling 267, with an estimated investment requirement of approximately \$124.4 billion over the 10-year period, underscoring the scale of the effort needed to significantly improve connectivity within the region. A significant portion of these projects, around 60 percent, are currently in the planning stage and require securing the necessary financing.

The formulation of the BIMSTEC Master Plan for Transport Connectivity was supported by the Asian Development Bank (ADB), highlighting the importance of external partnerships in achieving the organization's connectivity goals. While the Master Plan provides a comprehensive framework, securing adequate financing for the large number of identified projects remains a major challenge. Therefore, developing a sustainable financing framework that explores various funding sources and encourages private sector participation is crucial for the successful implementation of the Master Plan. The Master Plan recognizes the importance of addressing both hard infrastructures, such as roads, railways, and ports, as well as soft infrastructure, including trade facilitation measures and human resource development in the connectivity sector, for a truly seamless and efficient transport network.

5. Way Forward and Conclusion

5.1 Way Forward: Charting the Course for a Prosperous, Resilient, and Open BIMSTEC

To further enhance economic integration, economic security, and connectivity in the BIMSTEC region, the following policy measures and strategic actions can be recommended.

Resilient Supply Chains:

- Establish a BIMSTEC Regional Supply Chain Resilience Task Force to develop and coordinate regional strategies for mitigating supply chain risks and enhancing resilience.
- Actively promote the development of regional value chains for critical products, encouraging collaboration among member states in production, processing, and distribution.
- Facilitate the adoption and diffusion of digital technologies, such as AI, IoT, and blockchain, across the region to improve supply chain visibility, efficiency, and security.
- Develop a comprehensive regional strategy for disaster preparedness and response that specifically addresses the potential impacts on supply chains, including the establishment of early warning systems and coordinated relief efforts.

Trade Facilitation:

- Prioritize the finalization and full implementation of the BIMSTEC Free Trade Area (FTA) Agreement, addressing outstanding issues related to trade in goods, services, and investment.
- Establish a permanent BIMSTEC Customs Coordination Committee with the mandate to harmonize customs procedures, simplify documentation requirements, and promote the adoption of best practices in customs administration across member states.
- Provide technical and financial support to member states for the development and interoperability of national single windows (NSWs) to facilitate paperless trade and electronic data exchange.
- Actively implement the measures outlined in the BIMSTEC Trade Facilitation Strategic Framework 2030, focusing on reducing non-tariff barriers, enhancing transparency, and improving cross-border procedures.

Financial Integration:

- Empower the BIMSTEC Expert Group on Fiscal and Monetary Policy to develop and implement a concrete action plan for the harmonization of financial regulations and supervisory practices within the region.
- Undertake feasibility studies and pilot projects to facilitate the development of a regional digital cross-border payment system, exploring potential linkages with national payment systems like India's UPI.
- Establish a BIMSTEC Investment Promotion Agency to actively market the region as an attractive investment destination and provide support services to potential investors.

- Expedite the establishment of the BIMSTEC Development Fund with contributions from member states and potential external partners to finance key regional infrastructure and development projects.

Transportation Connectivity:

- Prioritize and accelerate the implementation of the 267 projects identified under the BIMSTEC Master Plan for Transport Connectivity, ensuring adequate financial resources and effective coordination among relevant stakeholders.
- Address the specific challenges hindering connectivity across road, rail, maritime, air, and inland waterways through targeted investments, policy reforms, and bilateral agreements.
- Significantly increase investments in the modernization and expansion of port infrastructure across the BIMSTEC region, focusing on improving efficiency, capacity, and connectivity with other modes of transport.
- Expedite the finalization and implementation of the BIMSTEC Motor Vehicle Agreement to facilitate the seamless cross-border movement of passenger and cargo vehicles, promoting trade and tourism.

To ensure the effectiveness of these recommendations, BIMSTEC should establish robust monitoring and evaluation mechanisms to track progress and identify areas requiring further attention. Encouraging public-private partnerships and actively collaborating with international organizations such as the Asian Development Bank (ADB) and the World Bank will also be crucial for mobilizing resources and expertise to achieve the shared vision of a prosperous, resilient, and open BIMSTEC region.

5.2 Conclusion

Economic integration, economic security, and enhanced connectivity are indispensable for the BIMSTEC region to achieve its full potential. While progress has been made in various areas, significant challenges remain in developing resilient supply chains, facilitating trade, strengthening financial linkages, and improving transportation infrastructure. The vision of a "Prosperous, Resilient, and Open BIMSTEC" by 2030, reaffirmed at the 6th Summit, underscores the collective commitment of member states to overcome these hurdles and foster greater cooperation.¹ The adoption of the BIMSTEC Bangkok Vision 2030 provides a strategic roadmap for future cooperation.¹ The signing of the Agreement on Maritime Transport Cooperation is a notable achievement that promises to enhance port efficiency and streamline maritime trade.¹ However, realizing the ambitious goals of BIMSTEC requires sustained political will, strong commitment from all member states, and effective implementation of agreed-upon strategies and initiatives.

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