

स्थानीय, प्रदेशसभा तथा संघीय प्रतिनिधिसभा निर्वाचन सफलतापूर्वक सम्पन्न भएसँगै नेपालले अन्ततः एकल संरचनाबाट संघीय संरचनातर्फको संक्रमण पूरा गरेको छ । भ्रष्टाचार दुरि दशक लामो अन्तराल पछि तीन चरणमा क्रमशः वैशाख, असार र असोज महिनामा सम्पन्न निर्वाचनद्वारा नेपालीहरूले आ-आफ्ना स्थानीय प्रतिनिधिहरूको चयन गरेका छन् । यसको लगत्तै दुई चरणमा क्रमशः मंसिर १० र २१ म प्रदेशसभा तथा संघीय प्रतिनिधिसभाको निर्वाचन पनि सम्पन्न भएको छ ।

जनताद्वारा चयन भएका प्रतिनिधिहरू स्थानीय, प्रादेशिक तथा संघीय तहमा हुँदा साधारण नेपाली जनताको उत्साह भन्नु चालिएको छ । आगामी दिनमा रोजगारीका अवसरहरूमा वृद्धि, आय-स्तरमा वृद्धि, गुणस्तरीय शिक्षामा पहुँच, स्वास्थ्य सेवाको प्रवाह तथा अन्य सार्वजनिक सेवामा सुधार, जीवनपद्धतिमा सुधार जस्ता अपेक्षा आम समुदायमा रहेको छ । स्थानीय तहको सरकारसँग त भन्नु बढी नै अपेक्षा छ किनकी उनीहरू जनतासँग भन्नु नजिक छन् र सार्वजनिक सेवाको गुणस्तर अभिवृद्धिमा सामर्थ्य राख्छन् । एकल संरचनाबाट संघीय प्रणालीमा संक्रमणपूर्व नेपालमा पाँच विकास क्षेत्र तथा चार प्रशासनिक अञ्चल थिए । यो संरचना अब प्रयोगमा रहने छैन । नेपालमा अहिले त्यसको साटो दोस्रो तहको सरकार रहने व्यवस्था छ, जस अन्तर्गत सात प्रदेशहरू रचना गरिएका छन् । स्थानीय तहमा जहाँ पहिले ७५ जिल्ला विकास समिति, २१७ नगरपालिका र ३,१५७ गाउँ विकास समिति रहेका थिए, त्यहाँ अब ७७ जिल्ला विकास समिति- पहिलेका ७५ जिल्लाबाट ७७ जिल्लाको निर्माण र ७५३ स्थानीय निकाय जसमा ६ महानगरपालिका, ११ उपमहानगरपालिका, २७६ नगरपालिका तथा ४६० गाउँपालिका रहेका छन् ।

नव निर्मित प्रदेश र स्थानीय निकायसँग आत्मनिर्णय तथा संविधान प्रदत्त अन्य अधिकार निहीत रहेका छन् । यी अधिकार २०७२ असोज ३ बहुमतले पारित नेपालको संविधानले दिएको छ । साथै वर्तमान संविधानले पहिले केन्द्रमा रहेका शक्ति, अधिकार र दायित्वहरूलाई अब प्रदेश र स्थानीय सरकारहरूमा सरेका छन् भने यिनीहरूले संविधानको मर्यादाभित्र रहेर कानून, वार्षिक बजेट र निर्णय पनि दिन सक्छन् । यससँगै स्थानीय र प्रादेशिक सरकारहरूले आफ्नो अधिकार क्षेत्रभित्र रहेर नीति निर्माण, यसको कार्यान्वयन, बजेट तथा कानूनहरू समेत निर्माण गर्न सक्छन् । यद्यपि यस्ता कानून, नीति र योजनाहरू संघीय सरकारका कानून, नीति र योजनाहरूसँग मेल खाने हुनुपर्छ ।

सदियौंदेखि केन्द्रबाट शासित नेपालका लागि यो ठूलो परिवर्तन हो । धेरैले यो पनि विश्वास गरेका छन् कि तल्लो तहका सरकारलाई शक्ति विकेन्द्रीकृत गर्दा जनता र सरकार बीचको दुरी कम हुन्छ भने जनतामा समताको भावना पैदा हुन्छ । अर्कोतर्फ, स्थानीय तहदेखि नै रोजगारमा वृद्धि हुने, सार्वजनिक सेवा प्रवाहमा गुणस्तरीयता कायम हुने तथा स्थानीय तहदेखि नै विकासका कार्यक्रमहरू कार्यान्वयन गर्न सकिने जस्ता सकारात्मक परिवर्तन देखा पर्नेछ । यद्यपि यो चुनौतीपूर्ण नै छ किनकी नेपालले पहिलो पटक संघीयताको परीक्षण गर्दैछ ।

## संघीयता: खर्चिलो मामला

नेपालमा संघीयता परिचालनको मार्गदर्शन संविधान नै हो जसले स्पष्ट शब्दमा संघीय, प्रदेश र स्थानीय सरकारहरूको कार्य कथन गरेको छ । संविधान विभिन्न ऐनहरूद्वारा विस्तारित हुँदैछ जसले राष्ट्रको न्यायिक, संस्थागत, प्राशासनिक तथा सञ्चालनगत संघीय संरचनाको चित्र अझ स्पष्ट पार्दैछ । संविधान जारी भएसँगै संसद्बाट तीन दर्जन बढी कानूनहरू पारित भएका छन् ।

जसमा स्थानीय सरकार संचालन ऐन, २०७४ अन्तर्गत सरकारी वित्त व्यवस्थापन ऐन, २०७४ राष्ट्रिय प्राकृतिक स्रोत तथा वित्त आयोग ऐन, २०७४ यसका प्रतिनिधि उदाहरणहरू हुन् । यी ऐनहरूद्वारा संघीयतालाई परिचालन गर्न पनि सहयोग पुग्छ । केही आयोगहरू जस्तै अख्तियार दुरुपयोग अनुसन्धान आयोग, लोकसेवा आयोग, निर्वाचन आयोग तथा मानवाधिकार आयोग नयाँ व्यवस्था आउनु पूर्व नै संस्थागत गरिएका थिए । यी आयोगहरू संघीय संरचना अनुसन्धान नै कार्य गर्नेछन् । साथै अन्य संवैधानिक आयोगहरू जस्तै महिला आयोग, राष्ट्रिय समावेशी आयोग, आदिवासी जनजाति आयोग, दलित आयोग, मधेसी आयोग, थारु आयोग, मुस्लिम आयोगहरूका नियामक ऐनहरू पहिलेदेखि नै सञ्चालनमा छन् ।

संघीय संरचनातर्फको संक्रमणमा सहज रूपमा अधि बढ्नका लागि नयाँ जनमत सहितको सरकारले संविधानले मार्गनिर्देश गरेका सबै संरचनाहरू तथा संस्थाहरू निर्माण गर्नुपर्नेछ जसले पुराना संरचनाहरूमा पनि सुधार ल्याउन र गुणस्तरीय मानव संसाधन परिचालन गर्न सक्तियोस् । यसका लागि अबै रूपाँयाँ खर्च हुने अनुमान छ ।

भर्खरै अर्थ मन्त्रालयले भने अनुसार प्रदेश स्तरीय तथा स्थानीय तहका कार्यालय लगायत भौतिक संरचना, सवारी साधन, मानव संसाधनको परिचालन तथा स्वेच्छिक अवकाश योजनाको विस्तार आदिको लागि लगभग ८ खर्ब २० अर्ब रूपाँयाँ अथवा कुल गार्हस्थ्य उत्पादनको २० प्रतिशत खर्च हुने अनुमान गरेको छ ।

प्राशासनिक खर्च घटाउन सरकार हाल केन्द्रिय तहको मन्त्रीपरिषद्लाई ३१ बाट १५ वटा मन्त्रालय हुने गरी पुनर्संरचना गर्न लागेको छ । वर्तमान प्रधानमन्त्री शेरबहादुर देउबाको प्रधानमन्त्रीकालमा ५४ मन्त्रालयसम्म सम्म विस्तारित मन्त्रीपरिषद्, नयाँ गठन हुने सरकारमा १५ मन्त्रालय भन्दा बढी हुनु हुँदैन । साथसाथै हालका सरकारी पदाधिकारीहरूलाई प्रादेशिक र स्थानीय निकायमा पदपूर्ति गर्ने प्रयास पनि जारी छ । संघीयताको परिचालन तथा वित्तीय व्यवस्थाको अनुशासनका लागि यस किसिमको खर्च कतौती विधि स्वागतयोग्य पनि देखिन्छ । तथापि शान्ति र सुरक्षा, अन्तर्राष्ट्रिय दौत्य सम्बन्धको प्रवर्द्धन, आर्थिक वृद्धि, भौतिक संरचनागत विभेदको निर्मूलीकरण, सामाजिक सुरक्षा योजनामा नागरिकहरूलाई सहभागी गराउन, दैनिक कामकाज तथा आकस्मिक व्यवस्थापनका लागि केन्द्र (संघीय) सरकारले वार्षिक रूपमा केही खर्च भने बहन गर्नु पर्ने देखिन्छ । चालु आर्थिक वर्षमा सरकारले करिब ५९ प्रतिशत कुल वार्षिक बजेट राष्ट्रिय सुरक्षा, न्यायिक र संघीय प्रशासन व्यवस्थापन, वैदेशिक मामिला, आन्तरिक तथा बाह्य ऋण भुक्तानी, पेन्शन तथा ग्रेज्युटी, सामाजिक सुरक्षा, राज्यको स्वामित्व भएका संस्थानहरूमा ऋण तथा सेयर लगानी, उच्च शिक्षा, पुनर्निर्माण, राष्ट्रिय गौरवका योजनाहरू, निर्वाचन, प्राकृतिक प्रकोप तथा अन्य आकस्मिक घटनाहरूमा आइपर्ने खर्च व्यवस्थापन गर्ने हेतले विनियोजन गरेको देखिन्छ । अर्थ मन्त्रालयका अनुसार यी खर्चहरू आगामी वर्षहरूमा घटाउन सकिने आधार छैन । अर्थ मन्त्रालयबाट यस किसिमको भनाई संघीय सरकारको खर्च बढ्ने अनुमान पछि सार्वजनिक भएको हो । संविधानले केन्द्र सरकारबाट बजेटमार्फत् चार किसिमका अनुदान - वित्तीय समानीकरण, सशर्त, समकारक र विशेष अनुदान प्रदेश तथा स्थानीय निकायमा हस्तान्तरण गर्ने व्यवस्था गरेको छ । संविधानले स्पष्ट रूपमा केन्द्र सरकारको जिम्मामा यस्तो अनुदान वितरण जिम्मेवारी सुम्पेको छ जुन हरेक वर्ष अबै रूपाँयाँले वृद्धि हुँदै जान्छ । यसले आगामी दिनहरूमा केन्द्र सरकारलाई संघीयता परिचालनका निमित्त अधिक वित्तीय स्रोतको आवश्यक पर्ने संकेत गर्छ ।

## राजस्व स्रोतको सीमितता

सरकारी राजस्वको मूल स्रोत मूल्य अभिवृद्धि कर, भन्सार तथा उत्पादन कर आदि हुन् । यी करहरूले सरकारको ९० प्रतिशत राजस्वको हिस्सा ओगट्छन् । अन्तर-सरकारी वित्त व्यवस्थापन ऐनले स्पष्ट रूपमा भनेको छ कि केन्द्र सरकारले मूल्य अभिवृद्धि कर र घरेलु उत्पादनबाट संकलित उत्पादन करको १५ प्रतिशत, स्थानीय निकाय तथा अर्को १५ प्रतिशत प्रदेशहरूबीच आगामी आर्थिक वर्षबाट बाँड्नु पर्नेछ । त्यस्तै, आगामी आर्थिक वर्षबाटकेन्द्र सरकारले प्राकृतिक स्रोतहरूको प्रयोग जस्तै पर्वतारोहण, विद्युत, खानी आदिबाटको रोयल्टीको २५ प्रतिशत अंश स्थानीय निकाय र अर्को २५ प्रतिशत प्रदेशहरूबीच बाँड्नु पर्ने छ । यस्तो राजस्व वितरणको व्यवस्थाले केन्द्र सरकारको राजस्वमा निश्चय नै ह्रास आउने छ ।

यदि स्थानीय निकाय र प्रदेशहरूले राजस्वका स्रोतहरू विस्तार (विविध विकल्प ) गर्न नसके, केन्द्र सरकारलाई निश्चय नै दैनिक खर्च बेहोर्न गाह्रो पर्ने छ । अन्तर-सरकारी वित्तिय व्यवस्थापन ऐन, २०७४ ले स्थानीय निकाय र प्रदेशलाई राष्ट्रिय अर्थनीति, श्रम बजार, वस्तुको आवतजावत, सेवा तथा पुँजी र छिमेकी प्रदेश तथा स्थानीय निकायलाई असर नपर्ने गरी कर उठाउने अधिकार दिएको छ ।

स्थानीय निकायले संकलनको अधिकार राख्ने करहरूमा सम्पत्ति कर, घर बहाल कर, अचल सम्पत्ति पञ्जीकरण, सवारी साधन, जग्गा, मनोरञ्जन, व्यापार करहरू पर्छन् । ऐनले स्थानीय निकायलाई सेवा, पर्यटन, सवारी साधन पार्किङ्ग, गुठीहरूले उठाउने भाडा, जडीबुटी संकलन, टेलागाडा, केवलकार तथा डुङ्गा आदिहरूबाट शुल्क उठाउन पनि अख्तियार दिएको छ । स्थानीय निकायलाई प्रचलित कानून अनुसार दण्ड शुल्कबाट कर संकलन गर्न पनि अख्तियार दिएको छ ।

प्रदेशहरूलाई भने अचल सम्पत्ति पञ्जीकरण, सवारीसाधन, मनोरञ्जन, कृषि आय, सडक निर्माण तथा व्यवस्थापन, टिकट तथा जुवा (चिड्ढा) आदिबाट कर उठाउन अख्तियार प्राप्त छ । प्रदेशहरूले सेवा पर्यटन कर तथा दण्ड शुल्क पनि उठाउन सक्छन् ।

तर स्थानीय निकाय तथा प्रदेशहरूले आफूलाई अन्तर-सरकारी वित्त व्यवस्थापन ऐन अनुसारको क्षेत्रमा मात्र सीमित राख्नु पर्छ भन्ने छैन । किनकी संविधानले आ-आफ्नो क्षेत्राधिकारमा पर्ने विषयहरूबाट कर उठाउन अख्तियार दिएको छ । यो व्यवस्थाले प्रदेश र स्थानीय निकायका लागि आफ्नो आयस्रोत विस्तार गर्न सहयोग पुग्ने देखिन्छ । तर निश्चित क्षेत्रहरूमा मात्र आर्थिक क्रियाकलापको एकाग्रताका कारण धेरै तल्लो तहका प्रशासनले आर्थिक स्रोतहरू नपाएर राजस्व विस्तार गर्न समर्थ नहुन पनि सक्छन् ।

तल्लो तहका प्रशासनबाट ऐतिहासिक रूपमा नै राजस्वमा योगदान कम नै रहेको छ । जस्तै आर्थिक वर्ष २०७१-७२ मा तत्कालीन जिल्ला विकास समिति, नगरपालिका र गाविसको कुल आय केवल केन्द्र सरकारको कर आयको १.१४ प्रतिशत मात्र थियो । यो अंश २०७०-७१ मा १.१२ प्रतिशत थियो र २०६९-७० मा १.२५ प्रतिशत रहेको थियो । यस प्रकारले तल्लो तहका प्रशासनबाट कुल राजस्वमा योगदान संघीय प्रणालीमा पनि बढ्ने देखिदैन किनकी स्थानीय तथा प्रादेशिक तहमा आर्थिक क्रियाकलापहरूको कम रहेको अवस्था छ । सरकारका अनुसार स्थानीय निकायको आय कम रहनुको कारण स्थानीय स्वायत्त शासन ऐन लागू भएपछि, २०५६ देखि करका दर तथा शुल्कमा पुनरावलोकन नहुनु पनि हो । कर तथा शुल्क संकलन एक पटक दरहरू पुनरावलोकन भए पछि बढ्ने विश्वास गरिएको छ । तर कर दरको पुनरावलोकनले कर परिमाण बढ्नुपर्ने नै निश्चित छैन किनकी स्थानीय तहमा कर अनुपालन दर करिब ३५ प्रतिशत रहेको एक अध्ययनले देखाएको छ । यो दर तबसम्म बढ्ने देखिदैन जबसम्म तल्लो तहको प्रशासन जनताप्रति उत्तरदायी रहँदैन । यदि करदाताहरूको विकासको चाहना पूरा भयो भने उनीहरू बढी कर तिर्ने पनि राजी हुनसक्लान् । त्यसैले स्थानीय सरकारले सार्वजनिक सेवा प्रवाहमा पनि ध्यान दिनु पर्छ, जसले

गर्दा राजस्व वृद्धिको आधार तयार गर्न सकियोस् । यसले गैरकर क्षेत्रको राजस्व पनि विस्तार गर्न सहयोग पुर्याउने छ ।

धेरै देशहरूमा उदाहरणस्वरूप स्थानीय निकायले थोकमा सार्वजनिक सेवाप्रवाह गर्ने कम्पनीहरूसँग विद्युत् र पानी किन्छन् र उपभोक्ताहरूलाई बेच्छन् । यसबाट मूल्य महँगो हुँदैन, किनकी खुद्रा विद्युत र पानीको मूल्य सम्भाव्य चुहावटलाई लिएर आँकलन गरिन्छ, जुन वितरणको क्रममा हुने गर्छ । यदि सार्वजनिक उपयोगका सेवा बिक्री गर्ने कम्पनीहरूले थोकमा स्थानीय निकायलाई यी सेवा तथा वस्तुहरू पठाए भने चुहावट पनि कम हुन्छ र थोक मूल्यमा सामान पनि सस्तो पर्न जान्छ । त्यसपछि यदि वितरणको क्रममा चुहावटलाई रोक्न सकेको खण्डमा स्थानीय निकायले यी सेवा तथा वस्तुहरू चल्ती मूल्यमा पठाएर केही नाफा पनि कमाउन सक्छ ।

यस प्रकारले स्थानीय निकायहरूले वैकल्पिक रूपमा आय विस्तारको बाटो खोज्नु पर्छ । केन्द्र सरकारले पनि यस विषयमा सहयोगीको भूमिका निर्वाह गर्नु पर्ने हुन्छ । विगतका वर्षहरूमा दोहोरो करले धेरै भ्रम र समस्या सिर्जना गरेको पाइन्छ । उदाहरण स्वरूप राष्ट्रले संघीय संरचना अँगाल्नु अघि, आय स्रोतहरू जस्तै घरबहाल कर संकलन केन्द्रीय तह तथा नगरपालिका दुवै ठाउँबाट संकलन गरिन्थ्यो । त्यसबेला, केन्द्रले १० प्रतिशत घर बहाल कर संकलन गर्थ्यो भने नगरपालिकाले त्यस करको दुई प्रतिशत । तर, केन्द्रीय कर दरको १० प्रतिशतमा नगरपालिकाको २ प्रतिशत प्रतिशत कर रहेको भ्रममा नगरपालिकाले राम्ररी घर बहाल कर संकलन गर्न सकेको थिएन ।

अहिले नयाँ अन्तरसरकारी वित्त व्यवस्थापन ऐनले पनि दोहोरो कर संकलनको विषयमा प्रावधान राखेको छ । जस्तै, सेवा र पर्यटन शुल्क सरकारका तीनवटै तहमा संकलन गर्न सकिन्छ भने अचल सम्पत्ति पञ्जीकरण कर, सवारीसाधन, मनोरञ्जन, विज्ञापन कर स्थानीय निकाय तथा प्रदेशस्तरमा मात्र संकलन गर्न सकिन्छ ।

केन्द्रले भर्खरै भनेको पनि छ कि क्रमिक रूपमा राष्ट्रका विभिन्न तहबाट कर संकलन गर्न सकिनेछ तर कर संकलनका लागि राज्यका निकायहरूको दोहोरो उपस्थिति रहने छैन । स्थानीय निकाय, प्रदेश या केन्द्र सरकारका जुनसुकै संरचनाबाट कर उठाएपनि यसलाई कानून अनुसार आपसमा बाँडिनेछ ।

## उर्ध्वगामी, क्षितिजीय वित्तिय खाडल

कर संकलनमा सुधार, आय स्रोतको वृद्धि तथा कर अनुपालनमा सुधार भएपनि प्रादेशिक र स्थानीय निकायको आय सबै खर्च व्यहोर्न थपेट हुने देखिन्छ । किनभने मूल्य अभिवृद्धि कर, आय कर, भन्सार कर र उत्पादन कर केन्द्र सरकारकै मातहतमा रहन्छन् । संविधानले स्पष्ट रूपमा यो प्रावधान राखेको छ । विश्व बैंकको अनुसार ८० देखि ८५ प्रतिशत राजस्व केन्द्र सरकारकै अन्तर्गतमा संकलन हुनेछ । यसले उर्ध्वगामी र क्षितिजीय वित्तिय खाडल सिर्जना गर्नसक्छ । जसको अर्थ सार्वजनिक सेवा वितरणमा स्थानीय र प्रादेशिक निकाय केन्द्रसँग निर्भर रहनुपर्ने हुन्छ । केन्द्र र प्रदेशको राजस्व कम हुने हुँदा यो एक जटिल समस्याका रूपमा देखा पर्नसक्छ । अर्न्तराष्ट्रिय अभ्यासलाई हेर्ने हो भने केन्द्र मुख्यतया कर संकलनमा सफल देखिन्छ भने तल्लो तहका सरकार सार्वजनिक उपयोगिताका सेवा प्रवाहमा । यस प्रकारको केन्द्रीकृत कर संकलन र विकेन्द्रीकृत सेवा प्रवाहले उर्ध्वगामी र क्षितिजीय वित्तिय खाडल सिर्जना गर्न सक्छ । यसले प्रादेशिक तह र स्थानीय निकायलाई असर पनि पुर्याउँछ । संविधानका अनुसार, स्थानीय निकायले हाल नगर प्रहरी व्यवस्थापन, स्थानीय विकास योजना निरीक्षण, माध्यामीक शिक्षा प्रदान, सार्वजनिक ग्रामीण तथा कृषि सडक र सिचाई योजना जस्ता कार्यक्रम सञ्चालन गर्नेछन् । त्यस्तै, साधारण स्वास्थ्य सेवा, स्थानीय बजार व्यवस्थापन, वातावरण संरक्षण, प्राकृतिक स्रोतको संरक्षणका साथै गाउँपालिका र जिल्लासभाको व्यवस्थापन गर्नुपर्ने हुन्छ ।

प्रदेशले भने प्रदेशस्तरीय प्रहरी प्रशासन व्यवस्थापन, बैंक सहकारी आदिको संचालन तथा निरीक्षण, विद्युत सिचाई र पानी सम्बन्धी योजना सञ्चालन

गर्छन् । प्रदेश स्तरीय विश्व विद्यालय निरक्षण, खानी उत्खनन र व्यवस्थापन जंगल र पानीको प्रयोग सम्बन्धी योजना तथा औद्योगिकीकरणजस्ता विषयमा ध्यान दिनु पर्ने हुन्छ ।

यदि प्रदेश र स्थानीय निकायले यी कार्य गर्न नसके सामाजिक विसंगती देखापर्दै असन्तुष्टि सिर्जना हुन्छ । यसले साधारण जनताको संघियताप्रतिको आस्था विथोलिन पुग्छ र प्रजातन्त्र संकटमा आउँछ । अहिलेको प्रमुख चुनौति भनेको स्थानीय तह र राज्यको आय विस्तार क्षमता बृद्धि हो । ताकी उर्ध्वगामी वित्तिय खाडल घटाउन सकियोस् ।

अर्कोतर्फ क्षितिजीय वित्तिय खाडल पनि सामाजिक आर्थिक विकासको असमानताद्वारा समस्या सिर्जना गरिरहेको अवस्था छ । यसले प्रदेश र स्थानीय निकाय भन्नु ठूलो खाडल बनाउने आँकलन गरिएको छ । उदाहरण स्वरूप विश्व बैंकको प्रतिवेदन अनुसार आफ्नै स्रोतको उपभोगबाट काठमाडौंको प्रतिव्यक्ति आय दार्जुलाको भन्दा १० गुणा बढि छ । यो समस्या संघीय संरचनामा पनि निरन्तर रहनेछ ।

नेपाल विकासको अर्को सहयात्री एसियाली विकास बैंकले पनि उर्ध्वगामी र क्षितिजीय वित्तिय खाडलको समस्यालाई २०११ मा सार्वजनिक गरेको वित्तिय विकेन्द्रीकरण र प्रत्ययी जोखिम; नेपालको स्थानीय प्रशासनको मामला अध्ययन मा स्पष्ट गरेको छ ।

### वित्तिय खाडल घटाउने केही उपायहरू

सरकारसंग उर्ध्वगामी र क्षितिजिय वित्तिय खाडल घटाउने एक मात्र साधन हो- अनुदान । अन्तर सरकारी वित्त व्यवस्थापन ऐनले चार प्रकारका अनुदानको उल्लेख गरेको छ ।

- वित्तिय समानीकरण
- सशर्त
- समकारक
- विशेष

प्रदेश र स्थानीय निकायको लागि यस्ता अनुदान केन्द्र सरकारले प्रत्येक बर्ष उपलब्ध गराउनुपर्छ । यी अनुदाहरू मध्ये समकारक र विशेष अनुदान केन्द्र सरकारले उपलब्ध गराउने छ भने अन्य दुई अनुदानको लागि भने राष्ट्रिय प्राकृति स्रोत र वित्तिय आयोगको सिफारिसमा उपलब्ध गराईनेछ ।

हाल नेपालमा गठन नभईसकेको उक्त अयोग प्रधानमन्त्रीको नेतृत्वमा गठन हुनेछ । यो आयोगमा विपक्षी दलका नेता तथा सभामुख सहभागी हुनेछन् । अर्थ तथा योजना मन्त्रालयले आयोगको सचिवालय तयार गर्ने जसका कारण राजस्व तथा रोयल्टी तल्लो तहका सरकारहरूलाई समुचित रूपमा आगामी आर्थिक वर्षदेखि नै वितरण गर्नेमा जोड दिइएको छ । अर्थमन्त्रालयका अनुसार यो अनुदान प्रत्येक चार महिनाको अन्तरालमा उपलब्ध गराईनेछ । यस खाकामा एक सय ५० अर्ब रूपैयाँ बराबरको दुई किस्ताको अनुदान स्थानीय निकायका लागि हस्तान्तरण गरिसकिएको छ भने संघीय सरकारले ७ अर्ब १४ करोड रूपैयाँ बराबरको वित्तिय समानिकरण अनुदान प्रदेश सरकारहरूको लागि चालु आर्थिक वर्षमा विनियोजन गरेको छ । यो रकम निकै थोरै छ किनकी प्रदेश प्रतिनिधिहरू आर्थिक वर्ष सुरु भएको ५ महिनापश्चात निर्वाचित भएका छन् । केन्द्र सरकार यो रकम संघीय संरचनामा संक्रमणका लागि यथेष्ट हुनेछ भन्नेमा विश्वस्त छ । आगामी आर्थिक वर्षबाट प्रदेशको अनुदान रकममा भारी वृद्धि हुन्छ र यसले पनि आगामी अधिकर्षबाट सरकारको खर्चमा बृद्धि हुने देखाउँछ ।

वास्तवमा केन्द्र सरकारको तल्लो तहका प्रशासनिक संरचनामा खर्च पहिलेदेखि नै उच्च रहेको छ । यस आर्थिक बर्षमा मात्रै तल्लो तहका सरकारको अनुदान हेर्दा केन्द्र सरकारको कुल बजेटको बजेटको १८ दशमलव १५ प्रतिशत रहेको छ । यो विनियोजनमा ४ अनुदान मध्ये समकारक र विशेष अनुदान रहेका छैनन् । यी अनुदान आगामी आर्थिक बर्षका सुरुवातदेखि नै उपलब्ध गराउनुपर्ने बाध्यता छ ।

यसरी यी आवश्यकतालाई मध्यनजर गर्दै केन्द्र सरकारले बार्षिक बजेटको ५० प्रतिशत तल्लो तहका सरकारमा हस्तान्तरण गर्नुपर्ने देखिन्छ । केही स्थानीय तह र प्रदेशको आफ्नै आय स्रोत नहुन पनि सक्छ । यस किसिमको केन्द्र सरकारप्रतिको निर्भरताले तल्लो तहका सरकारको वित्तिय व्यवस्थामा केही असहजता उत्पन्न हुन सक्छ । यसका लागि विश्वसनीय वित्तिय व्यवस्थापक आवश्यक पर्छ । तर तीन वटै तहको सरकारको लागि आन्तरिक ऋणलाई प्रमुख आयको रूपमा संविधानमै उल्लेख गरिएको छ । तैपनि आन्तरिक ऋणले अर्थतन्त्रका विभिन्न पक्षहरूमा भने नकारात्मक असर पर्न गई घरेलु तथा विदेशी लगानीकर्तालाई मार पर्न सक्छ ।

संघीयताले सार्वजनिक सेवा आदि विभिन्न पक्षमा अवसर दिए पनि असमान विकास, बढ्दो आय असमानता जस्ता समस्या पनि निम्त्याउन सक्छ । नियामकीय सुधार तथा सुधारीएको प्रशासनले यस्ता जोखिम कम गर्न तथा स्थानीय र प्रादेशिक सरकारलाई अनुशासनमा राख्न मद्दत गर्छन् ।

### धेरै नीति तथा सुधार आवश्यक

एकलबाट संघिय संरचनाको सफल संक्रमणका लागि धेरै भन्दा धेरै नियम तथा निर्देशिका लागु गर्नुपर्छ । संघीय वित्तिय विधि सम्बन्धि कानून पनि आवश्यक पर्छ र यस कानुनले केन्द्रीय तहमा सर्वसञ्चित कोषको रचना गर्छ । यसले बजेट तयार, अनुमोदन, खर्च तथा वित्तिय व्यवस्था पालना गर्न सहयोग पुर्याउनेछ ।

साथसाथै लेखापरिक्षणका मानक स्पष्ट गर्न तथा गल्ति सच्याउन पनि यस ऐनले सहयोग गर्नेछ । प्रदेश तथा स्थानीय निकायलाई यो कानून बजेट तयार गर्न, आय व्यय विवरण राख्न तथा वित्तिय अनुशासन कायम गर्न मद्दत पुग्छ । त्यसैले अर्थ मन्त्रालयले स्थानीय तथा प्रदेश निकायको लागि यी कानूनहरूको खाका तयार गर्नुपर्छ ।

राष्ट्रिय योजना अयोगले आवधिक योजना र बजेट निर्माणको काम सुरु गरिसकेको छ । आयोगले कम्तीमा तीन वर्षको बजेट र योजना तयार गर्छ । केन्द्र सरकारले तयार गर्ने मध्यकालीन खर्च संरचना (एमटीईएफ) ले स्थानीय र प्रादेशिक सरकारहरूलाई पनि सोही अनुसार मध्यकालीन खर्च संरचना तयार गर्न सहयोगी हुन्छ ।

मध्यकालीन खर्च संरचना लगत्तै आउँदो वर्षको यथार्थ बजेट र त्यसपछिका दुई आर्थिक वर्षको मोटामोटी बजेट योजना हो । अर्थमन्त्रालयले अघि नै सार्वजनिक खर्च पुनरावलोकन आयोग गठनको प्रस्ताव पेश गरिसकेको छ । यस आयोगले अनावश्यक सार्वजनिक खर्च घटाउन तर्फ पनि ध्यान केन्द्रीत गर्नेछ ।

प्रदेश र स्थानीय निकायको लागि नमुना कर निर्देशिका पनि अत्यावश्यक छ । यो निर्देशिकाको नमुनाले तल्लो तहका सरकारहरूलाई कर संकलन प्रक्रिया बुझाउन सहयोग पुग्ने देखिन्छ । प्रदेश र स्थानीय निकायका विभिन्न अंगको कर तथा शुल्क संकलनको भूमिका पनि यसले निर्धारण गर्छ ।

अर्को अत्यावश्यक कानून हो - वित्तिय जिम्मेवारी र बजेट व्यवस्थापन ऐन । यसले वित्तिय संयमका निमित्त मद्दत पुर्याई सरकारको आय तथा व्यय सन्तुलन, बजेट परिचालनमा सशक्तीकरण, कोष परिचालन सामर्थ्यमा वृद्धि, ऋण व्यवस्थापन, वित्तिय जोखिमको मूल्यांकन तथा वित्तिय घाटा न्युनिकरणमा मद्दत पुर्याउँछ । यसले अन्ततः सार्वजनिक वित्तिय व्यवस्थापनमा सहयोग पुग्ने छ । भारतले यो ऐन २००३मा लागू गरिसकेको छ । तर पनि यसले वित्तिय लक्ष्य निर्धारण गर्दैन । सरकारलाई त्रिबर्षीय मध्यम आवधिक योजना बनाउन भने सहयोग गर्छ । यस अनुरूप भारत सरकारले २०१७ देखि २०२० सम्मको त्रिवर्षीय आर्थिक योजनाबाट बजेट घाटा कुल गार्हस्थ्य उत्पादनको लक्ष्य तीन प्रतिशतमा सीमित गरेको छ । एसियाली विकास बैंकका अनुसार, भारतले यो ऐन लागू गरेसँगै भारतको कुल ऋण (केन्द्र तथा प्रदेशको) कुल गार्हस्थ्य उत्पादनको (२००४) ८३.३ प्रतिशतबाट ६६.५ (२०१६) प्रतिशतमा झरेको छ । वित्तिय घाटा त्यही अनुसार, कुल गार्हस्थ्य उत्पादनको ८.३ प्रतिशतबाट ७ प्रतिशतमा झरेको छ । तथा कुल गार्हस्थ्य उत्पादनमा हरेक वर्ष ७ देखि ८ प्रतिशतसम्मको वृद्धि देखिएको छ । उक्त कानूनले बजेट सञ्चालनको पारदर्शितामा पनि सुधार आएको छ । यद्यपि, केन्द्रिय तहबाट सुधार गर्न अझै बाँकी छ ।



नेपालको आर्थिक अवस्था भारतको भन्दा खराब छैन । अर्थात्, नेपालसंग अझै धेरै चुनौती छन्, तर पनि नेपाल सरकारको पुर्णगत बजेट उपयोगिताको असमर्थता हो । यदि नेपालमा पूर्वाधार विकासले गतिमा लिएमा बजेटको भने समस्या रहनेछ । यसले नेपाललाई वैदेशिक ऋणमा आश्रित गराउने छ । जसले बजेट घाटा भन बढाउने छ । यस किसिमको वित्तिय अवस्था आउन नदिनु नेपालले केही पूर्वतयारी अपनाउनुपर्छ । वास्तवमा अर्थ मन्त्रालयले कानुन संरचनाको प्रक्रिया अघि बढाएको थियो । त्यसबेला ठूला बहुपक्षिय दातृ निकायहरू अन्तर्राष्ट्रिय मुद्रा कोष, एसियाली विकास बैंक तथा विश्व बैंकले नेपाललाई कानुन ल्याउन सुभावा दिएका थिए । तर यो कार्यान्वयनमा भने आएको थिएन । अहिले पनि अर्थ मन्त्रालयले त्यसमा ध्यान केन्द्रित गरेको छैन किनकी कानुनको धेरै प्रावधानहरू अन्तरसरकारी वित्तिय व्यवस्थापन ऐनद्वारा निर्देशित भईसकेका छन् । अरु प्रावधानहरू आगामी संघीय वित्तिय विधि ऐनद्वारा लागू गरिनेछन् ।

नयाँ सरकार गठन भएपछि विदेशी लगानीकर्तालाई सहजीकरण गर्ने वैदेशिक लगानी तथा प्रविधि हस्तान्तरण ऐन जस्ता कानूनहरू अनुमोदनका लागि तीव्रता दिनुपर्छ भने राष्ट्रिय गौरवका २१ आयोजनाहरूको कार्यान्वयनका लागि तयार गरिएको कानून छिट्टै नै जारी गर्नुपर्छ ।

### सम्भाव्य जोखिमहरू

वित्तिय संघियता लागू गर्नका लागि सबैभन्दा ठूलो चुनौती तत्कालिन अवधिका लागि प्रशासनिक सामर्थ्यको कमी र सरकारी तहमा योग्य जनशक्तिको अभाव हुन् । केन्द्र सरकारले पहिलेदेखि नै पुर्णगत बजेट उपभोग गर्न असमर्थ रहेको कारण पनि प्रशासनिक सामर्थ्यको कमीसँगै गाँसिएको छ ।

पूर्व अर्थसचिव शान्तराज सुवेदीले हालै भन्नुभएको छ, 'नयाँ बनेका गाउँपालिकाहरूमा बजेट परिचालन तत्कालीन गाविस भन्दा कम छैन ।' यो आर्थिक वर्षको सुरुवाससँगै केन्द्र सरकारले बजेट विनियोजन र स्थानीय निकायलाई अनुदान वितरण गर्न सुरु गरेको छ । तर बजेट निर्माण कार्य परिचालन तथा व्यय व्यवस्थापनको ज्ञानको कमीले धेरै नगरपालिका तथा गाउँपालिकाले आफ्नो वार्षिक व्यय योजना सही रूपमा लागू गर्न सकेका छैनन् । यदि यही अवस्था कायम रहे सार्वजनिक उपयोगिताका सेवा पनि सर्वसाधारणसमक्ष नपुग्न पनि सक्छ ।

यसले कर्मचारी तथा स्थानीय तहका प्रतिनिधिको सार्थक विकासका लागि तालिमको आवश्यकता दर्शाउँछ । तालिमले योजना निर्माण तथा विकास बजेटको समुचित परिचालन, कर प्रशासन, योजना कार्यन्वयन राजस्व चुहावट अनुसन्धान जस्त विषयमा सीप विकासमा केन्द्रित गर्नु पर्नेछ ।

राज्यको सञ्चालनले सबै तहगत सरकारलाई आफ्नो निर्णय तथा कार्यप्रति जिम्मेवार रहन, भ्रष्टाचार नियन्त्रण, पारदर्शिता अभिवृद्धि र सरोकारवालालाई विकासबारे अवगत गराउन निर्णय गर्ने प्रक्रियालाई सहभागितामूलक बनाउन र आर्थिक योजना निर्माणमा सबैको सहभागिता सुनिश्चित गर्छ ।

### आगामी मार्ग

सरकारी कर्मचारी तथा स्थानीय प्रतिनिधिमा संघियता सम्बन्धि उचित ज्ञान अभाव एवं उच्च खर्च आवश्यकताले वित्तिय संघियता नेपालको लागि ठूलो चुनौती बन्न सक्ने देखिन्छ । सरकारले यस विषयमा भेल्लुपर्ने समस्या चालु आर्थिक वर्षमा नै देखिएको छ । सरकारले आन्तरीक ऋण संकलन साधारणतया: तेलो त्रैमासबाट सुरु गर्थ्यो । यस वर्षको अनुदान वितरणले यो चलन तोडेको पाईन्छ । यसले सरकारको संघियता परिचालनको समस्यालाई दर्शाउँछ ।

यस्ता समस्याले गर्दा सरकारले बहुपक्षिय विकास साभेदारसँग आगामी आर्थिक वर्षको बजेटका लागि छलफल गर्न सुरु गरिसकेको छ । तर यो पनि छोटो अवधिको समाधान हो । लामो अवधिको लागि सरकारले आफ्नो स्रोत आफै विकास गर्नुपर्छ । आफ्नो खर्च पूर्ति गर्न स्रोत आफैले व्यवस्था अनिवार्य देखिन्छ । यद्यपी यो अहिलेलाई भने असम्भव जस्तै देखिन्छ जहाँ सरकारको व्ययले आयलाई उछिनेको छ ।

चालु आर्थिक वर्षमा सरकारले ४०५ अर्ब रुपैयाँ चालु खर्चको लागि विनियोजन

गर्दा राजस्व संकलनको लक्ष्य भने ७३० अर्ब रुपैयाँ छ । एउटा बाटो हुन्छ, वित्तिय खाडललाई कम गर्न मूल्य अभिवृद्धि कर दायरा बढाउने । अर्को हुन्छ अवैध व्यापार रोक्ने । तर सरकारको असक्षम प्रशासनले यी लक्ष्यलाई सहजै प्राप्त हुन कठिन देखिन्छ । सरकारसँग अरु कर उठाउने बाटो पनि छैन । कर्पोरेट कर वृद्धि गर्दा लगानीकर्तालाई निरुत्साहीत गर्नसक्छ । र व्यक्तिगत कर बढाउँदा औपचारिक क्षेत्रमा काम गर्नेहरूले यसलाई रुचाउँदैनन् । अर्कोतर्फ भन्सार महशुल वृद्धि गर्दा मुद्रा स्फीत बढ्न जान्छ ।

यी सबै पक्षहरूलाई दृष्टिगत गर्दा सरकारको आय बढाउने एकमात्र बाटो औद्योगिकरणको पुर्णजागरण, कृषिको व्यवसायीकरण, व्यावसायिक सीप विकास, व्यापारीक अवरोध न्यूनीकरण नै समाधानका उपाय हुनसक्छन् । यसले नै देशलाई द्रुत आर्थिक विकास, समतामूलक समाज र पारदर्शी व्यावसायिक वातावरण निर्माण गर्न मद्दत गर्छ ।

### विचारणीय विषयहरू

- वित्तिय संघियताको लागत धेरै छ । स्रोत कसरी परिचालन गर्ने । हाल सरकारको आय हालको खर्च भन्दा कम छ । चालु आर्थिक वर्षमा सरकारको आयले खर्च योजनाको ९० प्रतिशत मात्र धान्न सक्षम छ । यस परिप्रेक्ष्यमा सरकारले पूर्वाधार परियोजनाका लागि कसरी स्रोत जुटाउन सक्छ किनकी पूर्वाधार तीव्र आर्थिक विकासका लागि महत्वपूर्ण छन् ।
- आन्तरीक स्रोतहरू वर्तमान खर्चको आवश्यकता पुरा गर्न असमर्थ रहेकाले नेपाल ऋणमा निर्भर रहनुपर्ने बाध्यता रहेको छ । विशेषगरि वैदेशिक ऋण । कुल गार्हस्थ्य उत्पादनको प्रतिशतमा कुल ऋण भार कति रहनुपर्छ ? के यो कानुनले निर्धारण गर्न मिल्छ ?
- यदि स्थानीय निकाय र प्रदेशले आफ्नो खर्चगत आवश्यकता पुरा गर्न सके संघियताले ठीकसँग काम गर्न सक्छ । निश्चयनै, गाउँपालिका सँग ठूलो मात्रामा आर्थिक स्रोतको अपेक्षा गर्न सकिन्न तर नगरपालिकाको आर्थिक सामर्थ्य विस्तार गर्न भने केही कदम अवश्य चाल्न सकिन्छ । नगरपालिका र स्थानीय निकायको आय आर्जन विस्तार गर्न सहयोग पुर्याउने यस्ता नयाँ उपायहरू के के हुन सक्छन् ?
- के तपाईंलाई लाग्छ मुल्य अभिवृद्धि कर, उत्पादन कर तथा रोयल्टी वितरणको अनुपात जुन अन्तर सरकारी वित्तिय व्यवस्थापन ऐनद्वारा निर्धारित छ, त्यो सन्तुलित छ ?
- क्षितिजिय वित्तिय खाडल जुन असमान आर्थिक विकासले सिर्जना गरेको छ, यो पनि एक विचारणीय विषय हो । यसले केन्द्र र स्थानीय तहबिच खाडल खडा गर्ने निश्चीत छ । के यो विचारणीय विषय होईन ?
- एउटा ठूलो समस्या जुन संघियता कार्यान्वयनमा आईरहेको छ । स्थानीय तहमा निर्वाचित प्रतिनिधिको अभावले सार्वजनिक उपयोगिताका सेवा प्रवाहमा समस्या भइरहेको छ । यसले योजना कार्यान्वयनमा पनि प्रभाव पार्ने देखिन्छ । तपाईंको यसमा के विचार छ ?
- प्रदेश र स्थानीय तहमा सामर्थ्यको अभावले विनियोजित रकम समेत कम खर्च हुने समस्या छ । केन्द्रबाट हस्तान्तरित अनुदान स्थानीय तहबाट फिर्ता लिन सकिन्न । यसले स्रोतका असमान परिचालनको समस्या खडा गर्ने देखिन्छ । यस्तो समस्या निवारणका लागि के गर्न सकिन्छ ?
- स्थानीय तह तथा प्रदेशमा दक्ष जनशक्तीको अभावले वित्तिय अनुशासन खलबलिन पुग्छ । यसले सुशासनको आवश्यकताको आह्वान गर्छ । यसले भ्रष्टाचारको उन्मूलन र वित्तिय जोखिमको न्यूनीकरणमा सहयोग गर्छ ।

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# FISCAL CHALLENGES IN FEDERAL NEPAL

Concept Paper

Nepal has finally made a transition from unitary to federal system of government following successful completion of local, state assembly and federal parliamentary elections. Nepalis elected local representatives after a gap of almost two decades through three phases of elections held in May, June and September. These polls were followed by two phases of state assembly and federal parliamentary elections on November 26 and December 7.

The presence of elected representatives at local, state and federal level has heightened aspirations of people. They are hoping to see greater job opportunities, rise in income level, improvement in living standards and delivery of quality education, healthcare and other public services in the coming days. Expectations from subnational governments, especially local bodies, are even more, because they are closer to the people and could ensure effective and efficient delivery of public goods and services.

Before the transition from unitary to federal system of government, Nepal had five development regions and 14 administrative zones. These regions and zones have now been scrapped. Nepal currently has a completely new second tier of government, under which seven states have been created. At the local level, Nepal used to have 75 district development committees, 217 municipalities and 3,157 village development committees. They have now been replaced with 77 district coordination committees -- because of creation of 77 districts from 75 in the past -- and 753 local bodies, comprising 6 metropolitan cities, 11 sub-metropolitan cities, 276 urban municipalities and 460 rural municipalities.

The biggest highlight of the federal setup is empowerment of subnational governments. The newly formed states and local bodies now have the power to make decisions on their own and exercise various authorities. These rights have been enshrined in the constitution endorsed in September 2015, which has devolved power, authorities and responsibilities concentrated at the centre in the past to subnational governments. With this change, the state and local governments, according to the constitution, can now make laws, annual budget and decisions, and formulate and implement policies and plans on any financial matter within their respective jurisdictions. These laws, policies and plans, however, should be consistent with those framed by the federal government.

This is a sea change in a country which has forever been ruled centrally. Many believe the decision to carve out and empower lower tiers of government, especially the local bodies, will bridge the gap between people and government, instill a sense of ownership among people, generate opportunities at grassroots, make public service delivery effective, and promote bottom-up development.

Yet there are challenges because Nepal is experimenting with federalism for the first time. And nobody quite sure knows how this will unfold.

## FEDERALISM, A COSTLY AFFAIR

The guiding document to institutionalize federalism in Nepal is the constitution, which has clearly spelled out functions of the federal, state and local governments. This charter is currently being unbundled, leading to formulation of various Acts, which are providing a clearer picture on judicial, organizational, administrative and operational matters in the federal structure.

Since the promulgation of the constitution, the government has introduced over three dozen laws, including the Local Government Operation Act, the Intergovernmental Fiscal Management Act and the National Natural Resource and Fiscal Commission Act, which are necessary to bring federalism into operation. Some of the bodies envisaged by the constitution, such as the Commission for the Investigation of Abuse of Authority, the Public Service Commission, the Election Commission, and the National Human Rights Commission were set up before new charter was promulgated. They will function accordingly in the new federal set up. Also, laws to set up other constitutional bodies, such as the Women Commission, the National Inclusion Commission, the Indigenous Nationalities Commission, the Dalit Commission, the Madhesi Commission, the Tharu Commission and the Muslim Commission are already in place.

The new government should now create all these bodies and other institutions, or overhaul the old ones, as per the provisions in the constitution and mobilize a team of quality human resources to ensure smooth transition to

the federal system. This is expected to cost hundreds of billions of rupees. The Ministry of Finance recently said Rs820 billion, or over 30 percent of the GDP, would be required to build various physical infrastructure, mainly offices, at state and local levels, enhance capacity of human resources at all tiers of the state and launch voluntary retirement scheme for government officials. The cost also includes one-year salary of staff at states and local bodies.

To reduce administrative costs, the government is mulling over limiting the number of ministries to around 15, from existing 31, at the centre and to 7 at the states. The size of Council of Ministers at the centre, which ballooned to 54 during Sher Bahadur Deuba's rule, also should not exceed 25 once the new government takes office, says the constitution. Also, efforts are being made to utilize available stock of government officials for recruitment at newly formed states and local bodies.

These cost-saving measures will go a long way in institutionalizing federalism and maintaining fiscal discipline. Yet certain costs must be borne by the central government every year to maintain peace and security, deepen relations with foreign countries, stimulate economic growth, bridge the physical infrastructure gap, enroll citizens in social security schemes, execute day-to-day works at the centre, and manage emergencies. The central government, in the current fiscal year, allocated around 59 percent of its annual budget for national security, management of judiciary and federal administrations, foreign affairs, domestic and foreign debt servicing, pension and gratuity, social security, share and loan investment in state-owned enterprises, higher education, reconstruction, implementation of national pride projects, election, and natural disaster and other emergency management. This spending, according to Ministry of Finance officials, cannot be reduced in the coming years.

This statement from Finance Ministry officials comes at a time when the central government's spending is expected to further go up, as the constitution has directed distribution of four types of grants -- fiscal equalization, conditional, matching and special -- among states and local bodies. The constitution has clearly said that the central government would be responsible for distribution of these grants, which will cost hundreds of billions of rupees every year.

This is a clear indication that the central government will need huge financial resources in the coming days to implement federalism.

## TOO FEW SOURCES OF REVENUE

The government's main sources of income are value added tax (VAT), income tax, and customs and excise duties. These taxes and duties account for over 90 percent of government's revenue. The Intergovernmental Fiscal Management Act has clearly said central government must distribute 15 of VAT and excise duty collected from domestic products among local bodies and another 15 percent among states from the next fiscal year. The central government also needs to distribute 25 percent of royalties generated from use of natural resources, namely mountaineering, electricity, forests, and mines and minerals, among local bodies and another 25 percent among states from the next fiscal year. These revenue sharing mechanisms are expected to put a dent in central government's coffers.

This means the central government may find it difficult to manage expenses if local bodies and states fail to diversify their revenue sources.

The Intergovernmental Fiscal Management Act has allowed local bodies and states to collect a slew of taxes and fees, on condition they do not affect national economic policy, labor markets, movement of goods, services and capital, and neighboring states and local bodies.

Taxes that local bodies are allowed to collect are: property, house rent, real-estate registration, vehicle, land, entertainment, advertisement, business and hoarding board. The Act has also allowed local bodies to impose fees on services, tourism, vehicle parking, rent raised by organizations like trusts (guthis), collection of herbs and scrap, and operation of carts, rickshaws, cable cars and boats. Local bodies are also allowed to generate revenue by imposing fine as per the prevalent law.

The states, on the other hand, are allowed to collect real-estate registration, vehicle, entertainment, advertisement, agricultural income, road construction and maintenance, ticket and sin taxes (particularly from casino gambling and lottery). States can also impose fees on services and tourism, and collect fines.



However, local bodies and states may not restrict themselves to collection of taxes and fees as mentioned in the Intergovernmental Fiscal Management Act, because the constitution has given them the leeway to "impose taxes on matters that fall within their respective jurisdiction". This provision may be helpful for states and local bodies to diversify revenue sources. But considering concentration of economic activities in handful of areas, many subnational governments may not be able to find buoyant revenue sources to maximize income.

Historically, the contribution of taxes and fees of subnational governments in total revenue collection has remained low in Nepal. For example, tax income of erstwhile district development committees and municipalities and income of erstwhile village development committees accounted for 1.14 percent of the central government's tax revenue in Fiscal Year 2014-15. That share stood at 1.12 percent in 2013-14 and 1.25 percent in 2012-13. The contribution of subnational governments in total revenue collection of the country is not likely to change much in the federal set up, because of lack of economic activities in many local bodies and states.

The government has, however, said income of local bodies remained low in the past because most of the tax rates and fees had not been revised since 1999 when Local Self-Governance Regulation was enforced. The tax and fees collection, according to the government, would go up once the rates are revised. But upward revision in tax rates may not always result in higher tax collection, because tax compliance rate at the local level, as per estimates, hovers around mere 35 percent. This rate will not go up unless subnational governments are responsive to people's needs.

Taxpayers generally do not hesitate to pay extra price if they get what they want at the right time. So, local governments should start thinking of ways to collect fees based on delivery of public goods and services, like electricity, transport and document processing, rather than simply imposing taxes. This would help local bodies widen their non-tax revenue base.

In many countries, for example, local bodies purchase electricity and water in bulk from utility companies and sell them to consumers. This does not necessarily cause prices of these commodities to jump because retail electricity and water prices are fixed by factoring in leakages that take place during distribution. If utility companies supply these commodities in bulk to local bodies, leakages will go down, enabling them to reduce the wholesale price of electricity and water. Local bodies can then sell these commodities at existing prices and generate profit as well if they are able to further control distribution leakages.

So, local bodies must think of innovative ways to generate revenue through their own sources. In this regard, the central government should also play facilitator's role.

In the past, a lot of confusion was created by the provision on double taxation, for instance. Before the country embraced federal setup, revenue sources, such as house rent tax, were assigned to the centre as well as municipalities. At that time, the centre was allowed to collect 10 percent house rent tax, while municipalities were allowed to impose 2 percent of the same tax. But due to confusion over whether central tax rate of 10 percent comprised the 2 percent share of municipalities, municipalities were not able to effectively collect house rent tax.

The new Intergovernmental Fiscal Management Act also has provisions on double taxation. For example, service and tourism fee can be collected by all three tiers of government, while real-estate registration, vehicle, entertainment and advertisement taxes can be levied by both states and local bodies. The centre has recently said taxes and fees that could be simultaneously imposed by different tiers of government would be collected from a single window at local bodies and distributed accordingly. This single window system must be implemented to avoid any confusion. This would also help local bodies and states to increase their income.

### **VERTICAL & HORIZONTAL FISCAL GAPS**

Despite the assurance of a single window for tax collection and the possibility of expanding the revenue base through revision in tax rates and enhancement in tax compliance, income of most of the states and local bodies will not be adequate to cover their entire expenses because major sources of revenue, such as VAT, income tax, customs duties and excise duties, will continue to remain with the central government. The constitution has also clearly said that these taxes would be collected by the federal government. So, approximately 80 to 85 percent of the revenue, as per a World Bank estimate, will remain with the centre in the federal setup as well.

This is expected to create a vertical fiscal gap, meaning most of the states and local bodies will rely on the centre to deliver public goods and services, because of inability to generate own income to cover expenses. This is a complex problem to solve because the centre, as per international evidences,

is more efficient in collection of major taxes, such as income and consumption, while subnational governments, especially local bodies, are more efficient in delivery of public goods and services. This combination of centralized tax collection system and decentralized service delivery provision, which creates vertical fiscal gap, is expected to hit states and local bodies, which now have to shoulder lot bigger responsibilities than before.

Local bodies, according to the constitution, now have to manage town police; oversee local level development plans and projects; provide education up to secondary level; build local, rural and agricultural roads and irrigation projects; provide basic healthcare and sanitation services; manage local markets; protect environment; conserve biodiversity; manage village, municipal and district assemblies and local courts; and engage in mediation and arbitration.

States, on the other hand, have to manage state police administration; oversee operation of banks, financial institutions and cooperatives; build electricity, irrigation and water supply projects; oversee state universities, libraries and museums; build highways; manage (state-level) Public Service Commission; explore and manage mines; formulate plans for use of forests and water, and management of environment; promote agricultural, livestock, trade, business and transportation sectors; and expedite industrialization.

If states and local bodies fail to cater these services in an effective and efficient manner, dissatisfaction may arise, triggering social unrest. This will erode people's trust in federal system of government and weaken democracy. The challenge now is to raise the income generating capacity of local bodies and states so that vertical fiscal gap can be narrowed as much as possible.

What is also worrying is creation of the horizontal fiscal gap because of disparity in socioeconomic development. This is expected to widen inequality among states and local bodies. To cite an example from a World Bank report, per capita revenue generated by Kathmandu district through its own resources is 10 times that of Darchula, a remote district in far-western Nepal. This will continue in the federal context too because poverty and other socioeconomic indicators follow a similar pattern and these differences are reflected in the strong spatial concentration of tax bases and the even wider differences in tax collection, says the World Bank's latest Nepal Development Update. Another leading development partner of Nepal, the Asian Development Bank, has also highlighted the problems of horizontal and vertical fiscal gaps in its 2011 report titled 'Fiscal Decentralization and Fiduciary Risks: A Case Study of Local Governance in Nepal'.

### **FEW AVENUES TO BRIDGE THE GAP**

The only instrument available with the government to bridge the horizontal and vertical fiscal gaps is grant. The Intergovernmental Fiscal Management Act, ratified by Parliament in October, has envisaged four types of grants -- fiscal equalization, conditional, matching and special -- for states and local bodies. These grants will have to be provided by the central government every year.

Of these grants, matching and special grants will be provided by the central government, while fiscal equalization and conditional grants will be provided based on the recommendation made by the National Natural Resource and Fiscal Commission, which is yet to be formed. The commission will devise a formula based on parameters such as geographic area, population, cost of service delivery, incidence of poverty and ability to generate financial resources to recommend grants for subnational governments. It will also devise formula and methodology for distribution of value added tax and excise duty among three tiers of government. The commission will also devise formula and methodology for distribution of proceeds generated from use of natural resources, namely mountaineering, electricity, forests, and mines and minerals, among three tiers of government.

The commission, however, cannot get a full shape now as its chairman needs to be appointed by the Constitutional Council, which is headed by the prime minister and comprises opposition leaders and House speaker, among others. However, the Ministry of Finance is planning to set up the secretariat of the Commission soon and appoint a secretary to lead it for the time being so that there is no delay in distribution of grants, revenue and royalty among subnational governments in the next fiscal year.

In the absence of the commission, the central government, through its annual budget, has allocated Rs 225.05 billion as fiscal equalization and conditional grants for local bodies in the current fiscal year. Of this amount, Rs148.63 billion is in the form of fiscal equalization grant and Rs76.41 billion is in the form of conditional grant. These grants, according to the Ministry of Finance, would be provided to local bodies every four months in mid-July, mid-November and mid-March. Based on this arrangement, first two tranches of grants, amounting to around Rs150 billion, have been transferred to local bodies.

The centre has also allocated fiscal equalization grant of Rs7.14 billion for state governments in the current fiscal year. The amount allocated for state governments in the current fiscal year is quite small because the state



representatives were elected in December, after almost five months into the fiscal year. The central government hopes the amount would be enough for the transitional phase and adequate amount would be allocated from next fiscal year onwards. This is an indication that the government's spending on subnational bodies would increase substantially from the next fiscal year.

In fact, the government's spending on subnational bodies is already high. Grants to subnational bodies accounted for 18.15 percent of the central government's total budget in the current fiscal year. This allocation did not include two of the four grants for local bodies, namely matching and special grants, and three of the four grants for states. These grants must be provided beginning next fiscal year.

Considering these needs, the central government may have to dedicate up to 50 percent of its annual budget to lower tiers of government in the coming years, as many local bodies and states may not be able to generate their own-source revenue. This kind of reliance on central government's grants may cause erosion in fiscal discipline of subnational governments.

This calls for effective and efficient public finance management. Otherwise, states and local bodies may start relying more on debt, especially foreign credit because of lack of abundance of liquidity in the domestic market.

Although debt has been identified as one of the sources of resources for federal, state and local governments in the constitution, large debt burdens tend to hit macroeconomic stability, putting domestic and foreign investors at bay and preventing the country from achieving high economic growth rates.

### **MORE POLICIES, REFORMS NEEDED**

It would, therefore, not be an exaggeration to say that implementation of federalism in Nepal marks the start of a journey into uncharted waters. This shift lays opportunities for Nepal, especially in public service delivery, but there are traps that could lead to inequitable development and widen income gap. So, proper planning is necessary. Also, regulatory reforms and improved governance are the key to avoiding the pitfalls.

To begin with, a number of laws and guidelines need to be put in place to ensure smooth transition from unitary to federal government system.

One law that the country immediately needs is the Federal Financial Procedure Act. This law will help create consolidated funds at the centre; formulate, approve and spend the budget; ensure fiscal discipline; fix auditing standards; and settle arrears. The Ministry of Finance has just started drafting this law. The state and local bodies will also need this law to formulate budget, keep records of income and expenditure, and maintain fiscal discipline. So, the Finance Ministry must prepare templates of this law for states and local bodies.

What are also needed alongside these documents are model periodic plans and budget documents for states and local bodies. The National Planning Commission has started framing templates of these documents. These documents, especially model periodic plans, are necessary as they will help states and local bodies to assess their actual expenditure needs of at least three years. The model periodic plan will enable subnational governments to frame the Medium Term Expenditure Framework (MTEF) as per the provision in the Intergovernmental Fiscal Management Act. The MTEF is a document that helps all tiers of government to assess expenditure needs of three years and identify revenue sources to meet those needs. This ensures continuation of budget for multi-year projects and programs even after completion of one fiscal year.

But before formulation of the MTEF, the central government must assign existing projects and programs to different tiers of government. For example, national projects and programs should be handed over to the federal government, while other projects and programs must be divided accordingly among the state and local bodies.

The Finance Ministry has already proposed to set up Public Expenditure Review Commission to address this issue. The commission will not only recommend ways to allot projects and programs among central and subnational governments, but will lay down suggestions to reduce public expenditure, expand revenue base, and define economic and fiscal responsibilities of three tiers of government.

Also needed are model tax guidelines for states and local bodies. Templates of these guidelines will help subnational governments to understand the procedures involved in collection of various taxes and fees. They will also define roles of different components of states and local bodies in collection of taxes and fees.

Another law that the government should come up with is Fiscal Responsibility and Budget Management Act. This would help ensure fiscal prudence and enable the government to strike right balance between income and expenditure, strengthen budget implementation, enhance fund (especially

capital budget) utilization capacity, monitor compliance, limit debt, assess fiscal risks and keep fiscal deficit within a limit. This will eventually improve public finance management system.

India, for example, introduced the Act in 2003, albeit the law does not include fiscal targets. However, the law makes it mandatory for the government to set fiscal targets every fiscal year via three-year document called Medium Term Fiscal Policy Statement. As per this provision, the Indian government has set the fiscal deficit target for the central government at 3 percent of GDP for a three-year period from fiscal year 2017-2020.

The Asian Development Bank recently reviewed the implementation of the Act and found that since the law's implementation India's gross debt (centre and states combined) fell from 83.3 percent of GDP in fiscal year 2004 to 66.5 percent in FY2016; fiscal deficit dropped from 8.3 percent of GDP in FY2004 to 7 percent in FY2016; and GDP growth rates remained robust at 7-8 percent per annum. The law, according to the ADB, has also improved transparency of fiscal operations at the central level although there remains room for improvement.

Nepal's fiscal situation is not as worse as India's, meaning the country has ample fiscal space. But again this is the result of the government's inability to properly utilize capital budget. If Nepal goes on infrastructure development spree, which is a precondition for rapid economic growth, it will face shortage of funds. This will compel Nepal to rely on debt which will widen fiscal deficit. To ensure such a situation does not hit government's fiscal operations, it would be wise to take precautions. And the law could help all tiers of government to plan early for the rainy day.

In fact, the Ministry of Finance had initiated the process of drafting the law around five years ago. At that time leading multilateral institutions working in Nepal, including the International Monetary Fund, the Asian Development Bank and the World Bank, had suggested that the government implement the law. However, it was not introduced. Now, the ministry is not keen on introducing the law, as it says some of the provisions of the law have been introduced through the Intergovernmental Fiscal Management Act and some other provisions would be introduced through the upcoming Federal Financial Procedure Act. Yet it is waiting for the new government to join office to make a formal decision on this matter.

Once the new government joins office laws to facilitate foreign investors, such as the Foreign Investment and Technology Transfer Act, expedite the process of implementing 21 national pride projects and make government officials accountable for delays in implementation of projects and programs must be rapidly introduced.

All these suggest a lot still needs to be done.

### **PITFALLS**

The biggest challenge in implementation of fiscal federalism in the short term is lack of administrative capacity and qualified human resources at all levels of the government, which will hit planning, execution and service delivery processes.

The central government has always failed to fully utilize capital budget largely because of lack of administrative capacity to absorb available funds. This has widened infrastructure gap in the country, barring the economy from achieving its full potential. It appears newly formed local bodies are even worse in budget implementation.

Former finance secretary Shanta Raj Subedi recently said budget execution of many newly-formed rural municipalities was no different than that of erstwhile village development committees, which were not empowered.

Beginning this fiscal year, the central government has started allocating annual budget and distributing grants to local bodies as per the provision in the constitution. But due to lack of knowledge on budget formulation, program implementation and expenditure management, many rural and even urban municipalities have not been able to execute their annual expenditure plans in a proper manner. If this continues, public service delivery will not be effective and efficient as expected, which will stir resentment among people.

This indicates the need to build the capacity of staff and elected representatives at local bodies and states through training. The trainings should enhance skills on planning; effective management of resources and tax administration; execution of projects and programs to ensure proper utilization of budget; and ways to plug revenue leakages, among others. These skills would help local bodies and states to maintain fiscal discipline, cut unnecessary costs and reduce fiduciary risks. This will work as a stepping stone towards institutionalizing good governance in the country.

Good governance will help all tiers of governments to be accountable for their decisions, actions and consequences; reduce corruption, red tape and rent-



seeking activities; enhance transparency to ensure stakeholders are aware of various developments; make decision-making processes participatory and inclusive; and listen to the voice of minorities and economically marginalized groups.

Nepal has not fully followed the principles of good governance till date, which is why the incidence of corruption is quite high, processes are very exhausting, project development is very slow and government officials and elected representatives do not take responsibility for being unable to complete works on time.

This has eroded the country's ability to draw domestic and foreign investment and raised cost of doing business. If this continues in the coming days, decentralization of decision-making processes and development responsibilities will not yield desired results, leaving Nepal in the grouping of least developed countries. So, it is essential that social audits be conducted from time to time to ensure principles of good governance, which is one of the basic tenets of a functioning democracy, are being followed.

What is also very important is skill on data collection. The Central Bureau of Statistics must train people and create a standard methodology for data collection so that various tiers of government can use those statistics to make informed decisions.

Also, skills on dispute management and settlement are necessary.

Nepal is expected to see lots of fights over the use of natural resources and distribution of proceeds generated from use of the natural resources in the coming days. The constitution and the Intergovernmental Fiscal Management Act have envisaged a number of bodies for dispute management and settlement at various levels of government. But the process of institutionalizing federalism could be expedited if disputes could be settled at the initial stage by representatives and staff of local bodies and states.

Lastly, focus should also be on staff management. Currently, around 60 percent of the government officials are based in the Kathmandu Valley. A big portion of this pool of staff do not want to be based outside of the Valley. Because of this problem, many vacant posts at local bodies are yet to be filled. The government, including Prime Minister Sher Bahadur Deuba, has time and again directed government employees who have been transferred to local bodies to join offices immediately. But many have not heeded this call.

This disciplinary problem, coupled with lack of knowledge and expertise on public finance management, has started posing a threat to fiscal federalism.

### THE WAY FORWARD

The experience so far suggests that fiscal federalism will be a hard nut to crack for Nepal largely because of lack of knowledge about federalism among government officials and local representatives, and lethal combination of shortage of resources and greater expenditure needs.

A sneak preview of problems that the government may encounter in the coming years was seen right in the beginning of the current fiscal year when domestic debt collection began. The domestic debt collection cycle of the government generally used to begin after third quarter of the fiscal year in the past. This trend was bucked this year to raise funds for grant distribution among local bodies. This speaks volumes about resource crunch that the government is facing since the implementation of the federal system of government.

It could be said the government was lucky this year, because it had savings of over Rs100 billion from the last fiscal year. This money was used to provide first tranche of grants to local bodies. But the portion of government's savings may not be as big in the coming years and the government may even see gradual widening of budget deficit over the years if the recently held elections usher in an era of political and policy stability as expected, resulting in greater demand for public funds, especially capital budget. In this context, failure to provide grants to subnational governments on time may hit development works and other service delivery.

Hard-pressed to deal with this problem, the government has already started holding talks with major development partners, such as the Asian Development Bank and the World Bank, seeking budgetary support for the next fiscal year. But this will only provide a stopgap measure to the government to manage expenses. In the long run, it has to generate its own resources to fulfill its expenditure needs. But this is unlikely to happen in the short term, as the government's recurrent expenditure has time and

again exceeded its income. In the current fiscal year, for example, the government allocated Rs803.53 billion for recurrent expenditure, while its revenue collection projection stood at Rs730.05 billion.

One of the ways to narrow the resource gap is through widening of the value added tax net. Another could be control of smuggling. But lack of administrative capacity has prevented the government from achieving these goals over the years. Also, the government does not have much room to raise other tax rates. Hike in corporate income tax could erode confidence of investors and entrepreneurs, and rise in individual income tax may not be liked by those employed in the formal sector. On the other hand, hike in customs duties and taxes imposed on imports will stoke inflation.

Considering these impediments, the only way to widen the government's income base is by reviving the industrialization process, commercializing agriculture, developing sectors such as energy, and raising exports. Also, innovation should be fostered, entrepreneurship skills must be developed and impediments to doing business should be removed. This will enable the country to grow faster, share prosperity and provide social justice in an equitable manner, which are the overarching goals of shift from unitary to federal system of government.

### FOOD FOR THOUGHT

- Operation of fiscal federalism will cost a lot. How can resources be mobilized? Today government's revenue is not sufficient to meet its recurrent expenditure. As per the current fiscal year's budget, government's revenue is expected to cover only 90 percent of the country's recurrent expenditure needs? In this context, how can government raise funds to finance infrastructure programs, which are necessary for rapid economic development?
- Since domestic resources are unlikely to be adequate to meet expenditure needs, Nepal will have to rely on debt, especially foreign debt. What could be the ceiling for gross debt burden of the country as a percentage of GDP? Can this level be fixed through the law?
- Federalism can function properly if local bodies and states are able to finance their own expenditure needs. Of course, we cannot expect rural municipalities to create buoyant self-financing base within next few years. But efforts can be made immediately to enhance revenue generating capacity of urban municipalities. This will help bridge vertical fiscal gap. What could be innovative ways to expand revenue base of urban municipalities and other local bodies?
- Do you think distribution ratio of VAT, excise duty and royalties among three tiers of the government as fixed by the Intergovernmental Fiscal Management Act is balanced or fair?
- What is also worrying is creation of the horizontal fiscal gap because of disparity in socioeconomic development. This is expected to widen inequality among states and local bodies. Isn't this something to worry about as well?
- One big problem that the country will face during implementation of federalism is lack of skills and expertise among staff and elected representatives at local bodies and states. This is likely to hit delivery of public goods and services, and budget planning and execution processes. What's your take on this issue?
- Lack of capacity at subnational governments will eventually lead to underutilization of funds. Since grants extended to subnational governments cannot be pulled back by the central government, underutilization of funds may lead to inefficient resource management. What can be done to address the problem?
- Also, lack of skills and expertise among staff and elected representatives at local bodies and states may lead to fiscal indiscipline. This calls for the need to institutionalize good governance. This will also help reduce fiduciary risks and incidence of corruption.

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