

Economic Aspects of Administrative Reform in Nepal

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Abstract

To achieve sustainable economic growth and to accelerate the pace of economic development in a developing country like Nepal, a strong public sector is needed. Public sector is broadly synonymous with government. The three branches of government are- legislative, executive and judiciary. Here by the title reforming public sector for development, the focus is given in the executive branch. From this perspective, the public sector is made up mainly of government departments and agencies that are staffed by public servants. The public sector reform in Nepal has both political-administrative and economic aspects which include the issues those are more or less administrative in nature such as: decentralization, civil service reforms, human resource development, corruption control and making appropriate laws and the issues those are economic in nature such as: financial sector reform, tax reform, privatization and economic liberalization etc.

The major objective of this article is to examine the content, nature and implementation of public sector reforms in Nepal in the period 1990 and onward. On the one hand, reform initiative of 1990 and onward was backed by the global wave of reform during the 1980s. On the other hand, the reform process was initiated after the transition from autocratic political order to multiparty democracy in 1990. This paper is based on the review of some related books, journals, papers, various documents published by the government of Nepal. With a brief economic and administrative background and the conceptual framework, an attempt is done to analyze. The steps towards reform are found to be insufficient as the implementation part seemed weaker and still needs a lot of efforts for reforming process to come in effect.

1. Introduction

A) Economic and Administrative Background

Nepal is a small landlocked country with underdeveloped economy. The country is mainly based on agriculture. Agricultural sector provides employment to about 75% of the country's labor force and contributes approximately 31% of the

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GDP²³. According to World Development Report 2010, Nepal remains in general poverty with very low per capita income about 400 US dollars. As we see the population growth rate of Nepal stated by Central Bureau of Statistics, Population Census 2001 is 2.24%, it means that the very low productivity and heavy population pressure are still dominant features of the Nepalese economy. Factors of production are of poor quality.

Nepal has already undertaken more than five decades of planned development efforts. Ten periodic plans are completed and this year is the last year of the three years' interim plan. In the past ten plans, some progress on the field of infrastructure like transport, power, communication, education and health sectors is seen. However, this progress is not sufficient and Nepal has yet to achieve a favorable record of economic management. For this, the resources raised domestically, received in aid from international agencies and friendly countries should be put to the best use. The main problem of underdeveloped countries like Nepal is to achieve political and economic stability and to accelerate economic development. To achieve this objective, strong public sector is needed which is the rationale for public sector reform in Nepal.

For administrative purpose, Nepal is divided into 5 development regions, 14 zones, and 75 districts. The lower administrative bodies in a district are Municipalities and Village Development Committees (VDCs). Politically, Nepal regained a multiparty parliamentary democracy by the people's movement I in 1990. After the people's movement II in 2006, the monarchy was abolished and the country became democratic republic and secular state. The constitutional assembly was formed in 2007 and the preparation of new constitution and restructuring of the state is under the way. The country is in the vigorous debate of unitary or federal state and what type of federal structure. According to the Interim Constitution of Nepal 2007, there is the ceremonial president and executive prime minister, in which, along the lines of the Westminster model, the legislative, executive and judicial branches of the government provide services to the people.

According to Atreya and Anona (2002), public management in Nepal has emerged from a feudal history, and has roots embedded in the culture as in all

²³ In Gross Domestic Product of 2008/09.

societies. The year 1951 begins the evolution of public administration in Nepal, when the Rana regime was over-thrown in that year. Nepal had a democratic regime until 1960 and thereafter a party-less Panchayat System ruled by the King until 1990. The Nepalese public service could be argued as conforming to the bureaucratic model espoused in Max Weber's principles- a career service of recruitment by merit, unified service, hierarchical structure, single salary scale, recruitment to a certain level of position from outside, employees protected by rules and regulations and disciplinary actions involve a long process, promotion by seniority and merit, and a pension plan as mentioned.

According to Nepal Administrative Reform Commission (1992), an attempt to reform the public sector was started in 1951 with the announcement of Buch²⁴ Commission for administrative reform. Then the public sector reform commission of 1956, known as Acharya²⁵ commission was followed by Jha²⁶ commission in 1968, Thapa²⁷ commission in 1976 and finally Koirala Commission in 1991. These all commissions suggested more or less to the structural change and some changes in policies. Only few suggestions were come into implementation. The last administrative reform commission (Koirala Commission) was announced under the chair of the prime minister Girija Prasad Koirala after the restoration of democracy in 1990 and it emphasized the downsizing, decentralization and privatization of state owned enterprises in Nepal.

The public sector Reform Program can help to make the country's civil service and public sector organizations more result oriented, more responsive to people's needs, and more gender balanced. It will develop the Government's ability to lead the reform agenda, make the civil service more efficient, reduce corruption and improve governance in the Government, enhance the competence and motivation of civil servants, and establish processes for improving performance in key ministries.

Improving governance is crucial to reduce poverty in Nepal, and the Reform Program is a key element of the Government's broader economic and structural reform program, which seeks to sustain economic growth and macroeconomic

²⁴ N. M. Buch, An administrative expert hired from India

²⁵ Tanka Prasad Acharya, Prime Minister at that time

²⁶ Bedananda Jha, Minister at that time

²⁷ Bhekh Bahadur Thapa, Minister at that time

stability. Poor governance in the public sector has led to a demoralized bureaucracy, misallocation of budget resources and ineffective implementation of development programs. It constrains delivery of essential public services and wastes limited public resources. Nepal's civil service also suffers from a significant gender imbalance.

The reform program aims to remove administrative and financial weaknesses, strengthen institutional capabilities and equalize the gender and ethnic imbalance in the bureaucracy through affirmative action amendments to the Civil Service Act and other related laws.

B) The Need for Reform

Between the 1970's and 1980's, approaches to reform public administrations were motivated primarily by structural adjustment programs of the International Financial Institutions, particularly the International Bank for Reconstruction and Development – IBRD (World Bank), and the International Monetary Fund (IMF). The over-riding international strategy was a two-pronged recipe:

- Reduction in public expenditure, mainly in the social sectors, accompanied by wage restraints and retrenchment of government employees, and
- Privatization of state owned enterprise, to generate capital for debt repayment to the International Financial Institutions.

Reform priorities from the perspective of “Governance” would depend on the following:

- Transparency and accountability;
- Rule by clear, rational, widely promulgated code of law;
- Checks and balances to reinforce appropriate incentives;
- Ensuring widest possible participation of the people of Nepal in policies, programs and projects;
- Leaving activities in the private and civil society sectors unless there is a compelling case for government intervention; and
- Improved professionalism and competence within the public administration and to the people.

C) Broad Areas of Concern

Efficiency, effectiveness and productivity of public officers are currently hindered by:

- Constitutional, legislative, institutional and financial barriers;
- Lack of specific long-term objectives outlined in a strategic plan of priorities and programs;
- Current public service structure;
- Burdensome bureaucratic systems and procedures;
- Highly centralized management processes, fostering a lack of trust between central and line ministries;
- Weak accountability processes for both financial deployment and performance;
- Lack of delegation and, in some areas, a dearth of management expertise; and
- Partisan political control and instability.

This situation demands the strengthening of the various sectors to transform its apparatus into a powerful instrument for development. Change is vital to move the Nepal's public service from a vulnerable institution with a traditional way of doing business into a more modern, development oriented role. This transformation must occur if the public sector is to effectively contribute to the process of socio-economic growth and development of the country.

2. Conceptual Framework

Public management reform consists of deliberate changes to the structures and processes of public sector organizations with the objective of getting them to run better (Pollit and Bouckaert, 2004). Public sector reform is about strengthening the way that the public sector is managed. The public sector may be overextended attempting to do too much with too few resources. It may be poorly organized, its decision making process may be irrational, staff may be mismanaged, accountability may be weak, public programs may be poorly designed and public services may be poorly delivered. Public reform is the attempt to fix and solve these problems.

Pollit(1995) explains public sector reform in the concept of New Public Management (NPM) as a reform strategy incorporating the elements of cost cutting and downsizing, separation of purchaser and provider, introduction of agencies, introduction of market mechanisms in the public sector, introduction of performance management, changes in personnel systems and customer responsiveness and service quality improvements.

A) The Political and Administrative Machinery

When considering public sector reform, it is important to distinguish between the role of the political machinery and the administrative machinery. The political machinery is designed to provide the mechanism to elect/appoint members of the legislature. As the head of the government, the prime minister advises the head of the state to appoint other public officers to the judiciary and the executive.

The administrative machinery however, is designed to provide the mechanism for the appointment of those other cadres of public officers as are necessary for government to meet its responsibilities to the public. Those public officers are appointed directly by the public service commission.

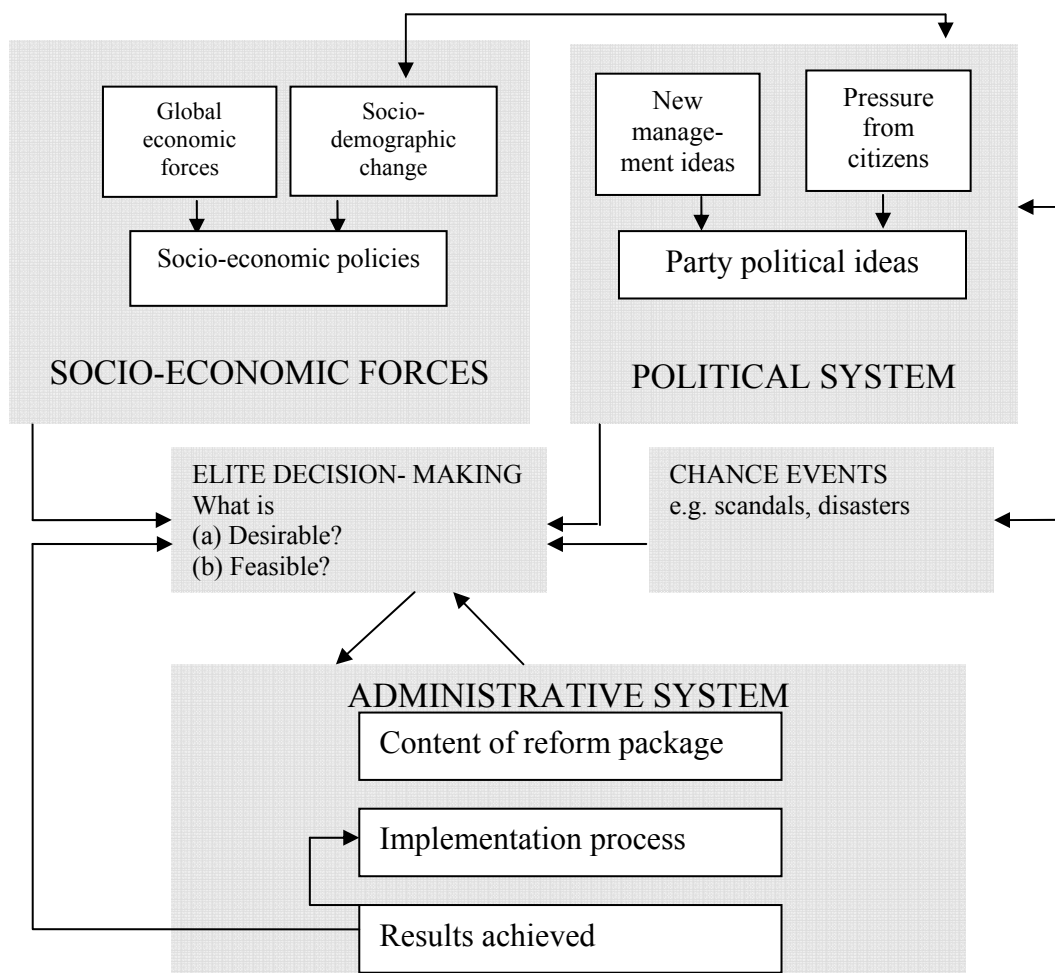
The political and administrative machineries should provide effective and efficient mechanisms for the employment of the human resource necessary for the government to function and to carry out its responsibility to govern.

B) Model of Reform

For the public sector reform there should be a model which is simply a synthesis of its elements in a given environments. There may be the socio-economic forces, political system, elite decision making and administrative systems as the elements of reform. Socio-economic forces are influenced by global economic policies, socio-demographic change and socio-economic policies. Political system receives new management ideas, pressure from citizens and party political ideas. Reforms are also highly influenced by elite decision making. Lastly the administrative system gets a content of reform package, implements it and the results are achieved. For this model to prevail, there should be a suitable environment where all the factors work together as a system. Figure 1 below illustrates the model of reform.

Figure 1: A Model of Public Sector Reform²⁸

²⁸ Adopted from Pollit and Bouckaert (2004)



3. Discussions about the Public Sector Reform in Nepal

A) Main Issues

In Nepal the main issues of public sector reform can be explained in two broad categories. They are: political -administrative reforms and economic reforms.

(i) *Political - Administrative Issues*

The main issues are:

- (i) Control of Corruption and Abuse of Authority- In Nepal corruption and abuse of authority has become a crucial problem in the political and administrative scenarios. Some political leaders and top level administrators are found corrupted and the actions are taken by Commission for Investigation of Abuse of Authority (CIAA).

(ii) Decentralization of Political Power- Decentralization implies a transfer of authority and responsibility from a higher level of a hierarchy to a lower level. In Nepal, the political power is partially decentralized in the local level. The local government bodies are not functioning well in the absence of fully decentralization of political power.

(iii) Making of New Laws and Flexibility of Public Policies- The present laws in Nepal are not flexible enough to solve the new issues that come in the course of action. Therefore, it takes a long time to approve a decision because it should pass through a lengthy process. Flexible laws and policies are required to enhance the efficiency of public bodies.

(iv) Civil Service Reform- Although the size of Nepal's civil service, on a per capita basis is not unduly large, it suffers from a number of weaknesses (Ministry of Finance 2004). Low productivity, heavy wage compression and inappropriate skill mix are some observed among those.

(ii) Economic Issues

The main issues are:

(i) Tax Reform - Tax reform is continuous process. Due to low collection of taxes, always attempts should be made to collect more and more taxes for the country making broad base and low rate, that's why tax sector needs to be reformed. Taxation is not only a means of collecting revenue but also an important instrument of encouraging production, productivity, corporate sector and domestic economic activities. The reform should focus on making tax system progressive, productive and favorable to stabilization and growth.

(ii) Financial Sector Reform- Gradual liberalization of financial sector and its players and opening of all types of depository institutions and other non-depository financial institutions to the private sector is an essence of market based economy that needed to reform financial sector (Shrestha 2004). Depository institutions include commercial banks, development banks, finance companies, co-operative banks etc. Other financial institutions include life and non-life insurance companies, pension funds/provident funds/retirement funds, mutual funds, unit trusts, mutual savings banks, mutual funds, savings and loan associations, credit unions, mortgage banks, money market mutual funds, deposit insurance corporation/company, credit guarantee corporation/company and so on.

(iii) Economic Liberalization - Economic liberalization is also a gradual process. It is the sum total of policies that are initiated to make economic programs regarding open, flexible and responsive to market situation and external environment. This concept was introduced to direct policies and procedures towards openness to encourage market friendly approach. Its basic focus is to reduce state's control over economic processes. It is aimed to encourage free interplay of market forces.

(iv) Privatization of Public Enterprises- It is a recent economic phenomenon and complimentary to liberalization. Government of Nepal has adopted the policy of privatization mainly with the objective of encouraging private sector in managing large manufacturing and commercial enterprises, enhancing efficiency and competitiveness of such enterprises, diverting public sector resources in social sector and making national economy dynamic and responsive but it is not sufficient.

(v) Public Expenditure Reform- Reform in public expenditure management is the most important for the successful implementation of the state's economic policies. Deficit financing, increasing the debt burden are the issues to be addressed.

B) Attempting the Public Sector Reform in Nepal

The following attempts were done to reform public sector in Nepal.

i) Legal Aspects

- The Interim Constitution of Nepal, 2007 is the main basis of reform in public sector after the people's movement II and this constitution made the provision of national human rights commission and also set the provisions of certain reservation in the posts of public sector on the basis of gender, region, ethnicity etc.
- Civil Servant Act, 1990 and Regulations, 1991- with 2 amendments
- Anti-Corruption Act 2001 - the Commission for Investigation of Abuse of Authority (CIAA) was made powerful.
- Income Tax Act 2003 –introduction of self-assessment system
- New Customs Act, 2008 - updated for the changing global situation.
- Local Self-governance Act, 1999 - power to the local bodies in the concept of decentralization.

- The Commercial Bank Act 1998 and Central Bank Act 2002 - were the major steps towards financial liberalization.
- Nepal Public Expenditure Review Commission (2000)- suggested reducing public expenditure by unnecessary expenditure cut policy. The mergers of the departments which do same type of functions were done and unnecessary offices were avoided transferring the staffs in other departments.

ii) Decentralization

- Local Self-Governance Act, 1999 has statutorily recognized the role of local self-governance and devolution to make local bodies more responsive and accountable.
- The Interim Constitution of Nepal, 2007 has recognized decentralization as a means to ensure optimum involvement of the people in governance under the spirit of democracy.
- Part 17 of this constitution is Structure of State and Local Self Governance and has increased the authority and responsibilities of the local bodies and increased the devolution of administrative, judicial and fiscal powers to the local elected bodies.
- Under the provision made in the Local Self-Governance Act, a high-level Decentralization Implementation Monitoring Committee (DIMC) is in place.
- The Ministry of Local Development has established a common platform called Joint Coordination Forum for Decentralization (JCFD) involving government agencies, civil society, the private sector and donor representatives.
- The Decentralization Implementation Plan (DIP), prepared in a collaborative manner, has been approved by the DIMC, and has recently issued instructions to all ministries and government agencies to start implementation.
- The local body Finance Commission has completed its study and its recommendations are being implemented gradually. Most of the recommendations have been included in DIP.

iii) Human Resource Development

Development of proper human resource is necessary to be acquainted with the new technologies and to develop them to suit the situation. Although the standard

of Nepal is not far behind in comparison to South Asian Countries, Nepal lags behind in terms of the human resource standard needed for development.

- The infrastructures such as employment, education, health, social practice required for human resource development have not reached adequately, particularly in rural area, women oppressed and other backward areas.
- Social practices and beliefs also could not be development-oriented. Special policies and programs are required for proper development of Human resources in order to utilize comparative benefits of agricultural sector, achievements from market-oriented economy, opportunities necessary for the development of management and leadership (National Planning Commission, The Tenth Plan 2002-2007).
- Thus in Nepal, human resource development has been emphasized in order to move forward competitively in the development and use of science and technology and to push the economy forward by creating opportunities for comparative benefits.
- The activities of private sector in the development of education and health sector have increased. Private sector has already made big investment in these areas. This on one hand has reduced the government's burden, whereas on the other hand has opened many opportunities for education and health also. The number of those receiving health and education services through private efforts is increasing day by day.

iv) Civil Service Reforms

Civil service reform in Nepal focuses- streamlining and right sizing the government and making the civil service efficient, accountable and transparent, so as to strengthen its capacity for service delivery and combat corruption (Ministry of Finance, 2004). The following are the steps taken to address the systematic problems in the civil service.

- Civil Servant Act, 1990 and Regulations, 1991 are the main basis for reforming the public bureaucracy in Nepal.
- The Civil Service Act, 1990 is already amended two times and the second amendment of 2007 has introduced the time bound promotion system in Nepalese bureaucracy, which is the major step of the reform in the promotion strategy.
- A Personal Information System (PIS) has been developed by the ministry of General Administration (MoGA) to provide accurate information on the size and composition of the civil service. It is now being linked to the payroll

system to create a comprehensive human resource data-base (for tracking posts, vacancies, transfers, salary and pension liabilities etc.).

- Efforts are under way to standardize job disciplines, performance evaluation and promotion criteria.
- A governance road map prepared by MoGA in 2004 addresses efficiency and motivation issues in the civil service along with the steps to ensure greater representation of woman and deprived groups.

v) Privatization

After the formation of the elected government, the government decided to privatize three public enterprises in the fiscal year 1991/92. For the formulation of necessary policies relating to privatization, a privatization committee was set up under the Ministry of Finance, the Corporation Coordination Division with a special unit for privatization was formed and policies relating to privatization were also brought to public notice. Together with this, the decision to privatize the Harisiddhi Bricks and Tile Factory, the Bansbari Leather Shoe Factory and Bhrikuti Paper Mills was also made public.

The above mentioned enterprises were put on sale by calling on open tenders, large scale negotiations were carried on with institutions interested in purchasing and the final eligible purchasers were awarded the deals. Thus, on the basis of the experience gained through the privatization of these three corporations and keeping with the plan of pursuing the privatization program systematically, The government has started to select other new corporations for privatization based on the following three principles.

- High degree of transparency in the process of privatization;
- Privatization will include not only loss-making enterprises, but also profit making ones;
- Maximum use of stock market to offload government holding in the public enterprises thereby increasing public ownership in the assets of enterprises.

The government has also approved other modes of disinvestments as alternatives to outright sales of public enterprises- for example, transferring more than 50% of ownership of such enterprises through sales in the stock market, conversion of enterprises into public companies, leasing as well as liquidation.

vi) Tax Reform

In Nepal, the tax reform agenda was initiated during the Ninth Plan and in this plan period a number of important measures, for example, the introduction of

Value Added Tax (VAT), simplification of the tax legislation, establishment of an Inland Revenue Department by merging the VAT and Income Tax Departments etc. have been implemented. The government intends to continue these initiatives by implementing the recommendations of the Fiscal Reform Taskforce by reducing exemptions, widening the tax base, strengthening tax administration and making it autonomous, periodically revising customs valuation and making arrangements to reduce existing tax arrears. The following steps were taken to reform tax system.

- The new Income tax act was enacted in 2003 which replaced the provision of management assessment of tax by self assessment and it aimed to collect more and more revenue in a transparent and taxpayers friendly environment.
- New Customs act was enacted in 2008 in line to the commitment done by Nepal in WTO and making the law and administrative procedures updated for the changing global situation.
- In line with World Trade Organization (WTO) needs, some import duties were lowered offsetting these reductions by countervailing excise duties.
- A Large Taxpayer Office (LTO) was established in 2004 to enhance the quality of services to the large taxpayers (large taxpayers are those whose transaction in a fiscal year is more than 250 millions of Nepalese Rupees).
- Automation System of Custom Data Analysis (ASYCUDA) has been introduced to a fourth customs entry point covering the bulk of imports.
- To discourage tax evasion, a special Enforcement Task Force has been established with the aim of investigative tax audits and to take appropriate actions.
- Performance based incentive system (based on certain indicators) is implemented in all inland revenue offices and customs offices in 2008 aiming to reform the tax administration.
- A study report is already submitted in December 2009, to the minister of finance recommending for the establishment of Central Revenue Board.
- Revenue policy of Nepal is under construction in ministry of finance.
- The Budget of 2009/10 has announced the provision of social security system and a committee headed by revenue secretary in representation of concerned trade unions, entrepreneurs and government agencies is in action.

vii) Financial Sector Reform

The main issues in financial sector reforms are:

1. Improve the management, financial position and performance of two large commercial banks- Rastriya Banijya Bank (RBB) and Nepal Bank Limited (NBL).
2. Restructuring two other traditional development financial institutions- Agricultural Development Bank of Nepal (ADBN) and Nepal Industrial Development Corporation (NIDC).
3. Strengthening the autonomy, prudential supervision and regulatory functions and capacity of the Central Bank- Nepal Rastra Bank (NRB).

4. Summary of Public Sector Reforms in Nepal by Major Objectives

We can summarize the public sector reform in Nepal by objectives. The following table presents the objective, specification and assessment of public sector reform in Nepal after the restoration of multiparty democratic system²⁹ in Nepal.

Table 1: Summary of Public Sector Reform in Nepal by Major Objectives

Major Objective	Specification	Assessment
Downsizing of the Government	Reduced to 21 ministries from 26 and again increased the size	Not consistent and depends upon the nature of the government
Reduction in Public Expenditure	Public Expenditure Review Commission, 2000	Tried to reduce but the security expenditure rose in 1994 to 2005 due to Maoists insurgency ³⁰
Reforms in Bureaucracy	Officer oriented bureaucracy	Started but not fully implemented
Anti-corruption Strategy	CIAA was made powerful	Many politicians and bureaucrats were charged and sentenced to jail but later on most of them won the case.
Privatization	About 18 SOEs were privatized	But the target was more than 30, target not met
Decentralization	Local Self-Governances Act, 1999	Not fully implemented due to political conflicts
Liberalization in Financial sector	Financial sector deregulated	Partially successful
Tax reform	<ul style="list-style-type: none"> • VAT was introduced in 1996 • New Income Tax Law in 2003 	Partially successful to increase revenue

²⁹ In Nepal, Multiparty Democratic System was restored in 1990 by the people's movement

³⁰ Maoist Communist Party started the insurgency in 1994 and now it is on the way to be settled

	<ul style="list-style-type: none"> • New Customs Law in 2008 • Establishment of IRD³¹ • Introduction of Incentive Plan in Revenue Offices 	
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The reform process in Nepal was hindered due to the following reasons.

- Deteriorating peace and security situation of the country since 1994;
- Political and economic instability and policy differences between big political parties;
- Unenergetic speed of the economic reformation programs and the lack of extensive publicity of the reforms already executed;
- Minimal participation of private sector in policy and legal reforms and lack of private sector's trust on such policies rules and regulations;
- Lack of expected simplicity and transparency of the investment/ incentives and facility system;
- Lack of improvement in government's regulatory capacity;
- Absence of development of institutional infrastructure necessary for the development of private sector;
- More remained only on paper and weaker in proper implementation in practice.

In the process of public sector reform in Nepal -downsizing, decentralization, privatization and financial liberalization are the issues seemed partially successful while the other issues are remained almost same. Nepal's experience with implementing economic and administrative reforms provides some valuable lessons for future reforms. In fact the wide-ranging reforms have been successfully carried out against a background of economic downturn, political instability and armed conflict.

5. Conclusion

Public Sector reform is a continuous process and it never ends. In OECD countries it is in more advanced form than other developing countries where public sector reform is in primitive stage. In Nepal, the privatization, economic liberalization and decentralization are the main reforms. The financial sector reform is also on going. Some public policies are reformed in the spirit of public

³¹ Inland Revenue Department

sector reform but still human resource and quality of public service needs to be improved. Nepal is also not exception of the developing country where the policies in paper seem very nice but they are rarely implemented in full phase. A stable political and economic environment helps to boost the reforms in public sector for the development of the country which is not available in Nepal but there is a ray of light coming from a far horizon due to the recent developments in the political sphere.

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