

Nepalese Crisis and Possible Interventions in the Context of Its Electoral Delimitation and Governing Structure

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How to cite this paper: Thapa, D. (2026). Nepalese Crisis and Possible Interventions in the Context of Its Electoral Delimitation and Governing Structure. *Open Journal of Social Sciences*, 14, 500-533. <https://doi.org/10.4236/jss.2026.143028>

Received: January 12, 2026

Accepted: March 23, 2026

Published: March 26, 2026

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Abstract

Almost all of the political and economic indicators of Nepal have been moving very negatively through a sensitively difficult situation, basically because of its electoral delimitation, huge mixed electoral system, and consequently overburdened governing structure, fueled by a lack of good governance. Political instability, bad governance, corruption, public distrust of political leaders, recent People's Movements—especially the Gen Z movement of 08 September 2025 and People's Movement of 28 March 2025—toppling of government and formation of a neutral interim government, and announcement of elections without addressing national issues, etc., are certainly not indicators of a brighter political aspect. More than that, the economic indicators have not been signaling any bit of optimism but rather a counterproductive status. The tax load, reaching 19.30% of the country's GDP in spite of having only 1.89% (6.2% of its total budget) of its GDP as a social security budget, is almost equivalent to the trajectory of 7% of its GDP (Nominal) as the counterproductive tax overload as per Scully and Panthee's parameters of growth-maximizing optimum tax rate (12.3%) in the year 2024/25, which will surely cross the critical tax overload of 8.2% of the projected GDP (NRs. 6.41 trillion) at the end of this fiscal year 2025/26. The yearly average individual tax load has been 123.5 (NRs. 39807) times higher in the year 2024/25 in comparison to the years 1999/2000 (NRs. 322), whereas the Nepalese yearly average individual tax load is almost 46% (NRs. 39807) higher than the Indian average individual tax load (NRs. 27332) in the same year 2024/25, despite Nepal's trade-based small economy compared to India's production-based big economy. The figure of 5.5% - 14% of its GDP has been registered as counterproductive yearly public expenditure

each year from 2018 to 2025, as per Rahn's parameter of growth-maximizing public expenditure (25% of GDP). Approximately 25% of its GDP has been filed as a yearly trade deficit each year. The national debt has been skyrocketing and has already reached the exact figure of 43% (NRs. 2622 billion) of its GDP in the year 2024/25, which means a similar ratio of 7.56% of its GDP's figure enlisted as counterproductive debt as per the parameters of ideal growth-maximizing national debt (35.44%) of Prasai, and will cross the 15% threat line with the national debt status of 50.23% (NRs. 3217 billion) at the end of this year 2025/26. The average debt burden for each Nepalese individual has reached NRs. 88527 in the year 2024/25 and, if everything remains the same, it will approach NRs. 104251 at the end of this year 2025/26. Thus, the accumulation of all of these economic & political indicators has been indicating a state of crisis. If no intervention is taken in time, it is going to be at the level of a severe crisis. As the fundamental factors for this crisis, such as the "mixed electoral system" and "electoral delimitation," are directly associated with the "governing structure" and the other remaining factor, such as "lack of good governance," is—to a significant extent—the byproduct of political instability sourced by this huge "mixed electoral system," this research has fundamentally focused on the overburdening governing structure of Nepal and mainly offered the varieties of electoral and structural reformative interventions, and then good governance and other specialized interventional initiatives. And now, it is up to the government to decide which specific interventional option to pursue based on their priorities.

Keywords

Governing-Structure, Electoral-Delimitation & Election-System, Fair Electoral Delimitation Theory, Gerrymandering, Electoral Theory of Consensus & Majoritarianism, Growth-Maximizing Economic Theories, Good Governance

1. Introduction

The government in this fast-paced, interconnected, multidisciplinary, and post-modern world has a vital role in maintaining multi-faceted development indicators on the one hand, and on the other, in ensuring as affordable a size of government (i.e., public expenditure) as possible to impose as little tax or non-tax burden as possible on its citizens in order to strengthen a low cost of living and to promote individuals' healthy economic interaction, participation, and contribution to the national economy. Thus, for any government, balancing between government size or public expenditure and public services or achieving certain economic development indicators is important to achieve maximum growth.

As far as Nepal's context is concerned, after the implementation of its federalism due to its large governing structure (Federal, provincial, and local) instrumented by its mixed electoral system & electoral delimitation and according to the increasing demand for a well-realized wider range of public services and

growth requirement; the government has increased and has been trying to boost its revenue even by reforming and imposing heavier tax and non-tax sources without considering the rational proportion of social sacrifice and social benefit the people are receiving. Thus, the unanswered question of the balance between marginal social sacrifice or public expenditure and marginal social benefit or public benefit has been a significant issue. In addition, the mixed electoral system with FPTP (First-Past-The-Post System) and PR (Proportional Representation) streams has not only made the governing structure overburdened but also its electoral delimitation raises the question about “equitable representation,” mal-distribution of electoral constituencies, and gerrymandering.

The various researchers, politicians, and academicians of Nepal have not only been raising their concerns about the growing pessimistic status of most of its economic indicators but also continuously sensitizing and alarming for its oversized federal structure and the economic drawbacks it has been bringing. Are these economic indicators really going through pessimism or at the level of crisis? If so, what are its possible rational interventions? These are the questions the research paper will be analyzing in more detail based on a figure-to-figure basis in its further discussion chapter. Furthermore, having altogether 761 governments (1 federal, 7 state, 753 local units) and, as reported, oversized governments along with the 275-member-sized Federal Assembly, 550-member-sized State Assembly, and 59-member-sized National Assembly are on the one hand striking questions against its upper government structure; and, on the other hand, altogether having a total of 37,012 political posts (*Appendix for source) for all three government structures is also raising questions about its size and unhealthy and expensive operating costs. These also raise questions such as: Is Nepal, being smaller than even a single state of any big country and having only a total area of 147,181 km² with just a total population of 29,618,118, big enough to have these big federal structures? Is the structure really overburdening in the context of both governing structure and electoral delimitation? If so, what are the possible structural interventions? These are exactly what this paper is going to explore throughout this research effort.

2. Literature Review

Along with the democratic movement of Nepal, its traditional autocratic unitary governance system developed into a unitary democratic governance system, and later the unitary democratic government system has ultimately evolved into the current form of federal republican governance system. In this contemporary era of democracy, the political infrastructural bases like democracy, federalism, and republicanism are considered very important political tools to achieve the overall prosperity of the country and its people via its good governance.

In the context of Nepal too, the traditional unitary form of government had failed to fulfill the wishes and aspirations of the people, and the constitutional monarchy and multi-party democracy had gradually been abandoned, and a federal demo-

cratic republican form of government has recently been adopted. However, this form of government has not been able to deliver the expected results. It seems that a huge government structure has been established in the name of the mixed electoral system & its 40:60 electoral ratio of both PR and FPTP, a two times bigger structural concept for state structure and division of seven states, etc. In spite of all that, it has further led the overburdening governing structure towards gerrymandering due to the 90:10 weightage system of electoral delimitation (Shrestha, 2023).

In spite of being a small country, Nepal has moved to federalism but with a huge governing structure (Sedhain, 2025). Approximately 761 governments have been functioning in the name of federalism, where 1 federal, 7 state, and 753 local governments are all operating in all of its 3 tiers of federal government. Almost 37,012 (Appendix for source) government-paid political positions have been created for all of these governing structures (Gyawali, 2022). Thus, as per its large governing structure, it needs to arrange a similar amount of expense for its operation accordingly. More and more taxes have been imposed in the name of services to the people and arranging expenses for this giant governing structure. No services are perceived as per the people's taxed contribution. The people's social sacrifice has been realized as far unbearably higher than its social benefits.

Moreover, the foreign debts have been increasingly taken for the general operation of this gigantic governance. *"Now, borrowing isn't always bad. If you're taking a loan to build a highway or a hydropower plant, it's an investment. But Nepal's borrowing is mostly to keep the government running day-to-day. That's like using a credit card to buy groceries! And it's creating a domino effect. shrinking capital investments & debt payments going through the roof"* (Khatapana, 2024). Both internal and international debts have been historically skyrocketing to the level of public intolerance. In spite of all these, almost all the economic indicators such as GDP, tax, revenue, national debt, trade deficit, manufacturing, etc. are going through a pessimistic trend due to the overburdening recurrent expenditure of the government and bad governance (Sedhain, 2025). This economic hardship has also been reflected in various available industries, factories, and business units and their corresponding employability status, leading them towards issues like shutting down or being near the verge of an existential crisis (Magar, 2023). In addition, the financial sector has also been going through hard times. Not only have the issues of defunct, merged, or closed status of the banks¹, finances², and

¹"List of Banks in Nepal" (2023). *Wikipedia*. Wikipedia provides the list of all financial institutions and also the list of defunct, acquired, merged, and closed financial institutions among them during the last 8-9 years. Webpage: https://en.wikipedia.org/wiki/List_of_banks_in_Nepal.

²Newbusinessage (2025). Seven out of 15 finance companies report losses [Instagram post]. *Instagram. Paragraph 1*. Quotation—"The financial condition of Nepal's banks and financial institutions has deteriorated, with finance companies showing even greater distress. Among the 15 finance companies that published their financial statements for the second quarter of Fiscal Year (FY) 2024/25, seven reported losses, while eight managed to earn profits during this period." Webpage: <https://www.instagram.com/newbusinessage/p/DFNSLd2PR5t/?locale=id&hl=th>.

cooperatives³ been witnessed in these implemented eight fiscal years of an over-loaded governing federal structure, but also the issue related to gaining business and profitability has also been going through sensitively critical times (Panday, 2024).

As far as the currently implemented electoral delimitation is concerned, it is also not free from discrepancies, as it has taken a weighted system approach with the very derogatory 90:10 ratio for its only two indicators, the population and the geography, making it a fully population-dominated delimitation, providing maximum electoral areas for the Terai region and undermining 80% of other geographies, i.e., the Hilly and Himalayan regions (Paudyal, 2017), even ignoring “equitable representation” over “equal representation.” However, we could make it more farsighted and inclusive. Anyway, the huge PR electoral system has also been introduced and added to the already existing FPTP electoral system to accommodate the demand of the Madhesh Movement and Madhesh-centric political parties. Unfortunately, a total of 110 PR seats for the MPs and a total of 220 seats for MLAs have been allocated, of which almost 54% of the PR seats have been separated for the Terai region alone. Quite a bit of nepotism has also been witnessed and reported to prevail while selecting PR representatives by the influential political leaders of almost all political parties. Thus, the question of inclusion through the PR electoral system is in serious doubt. In addition, the PR reserved seats have not only made the overall governance system overstructured but also equally unstable due to their electoral nature and outcomes (Sedhain, 2025; Powell, 2000). There is almost no or a very rare chance of any single political party obtaining a majority in the House of Representatives, due to which a coalition government has become our compulsion, making the government unstable. The current and all the past governments under the ongoing constitution are examples of the same. Thus, there has been an increasingly raised voice against the PR electoral system inside various political parties and in the public domain (Ghimire, 2023).

Similarly, there have also been raised voices against the provincial or state government of Nepal.⁴ As far as the election system of Nepal itself is concerned, it has been becoming more and more costly and expensive, according to Mr. Nilkantha Uppreti, a former chief election commissioner; he cited the openly availa-

³House of Representatives (2024). “*Special Investigation Report on misuse of savings funds of cooperatives Societies, 2081 BS*”. House of Representatives. It reports the misuse of savings and cooperative funds on a massive scale. Approximately 29% and around 4000 of the cooperatives and savings companies have been inactive or closed, as per the report of the investigation by the parliamentary special investigation committee (16 Sep. 2024). Webpage:

<https://na.parliament.gov.np/en/publication/1726814758>.

⁴Republica National Daily (2023, May 7). Nepal’s Federalism: Provinces Fail to Serve Their Purpose. *Republica National Daily*. Paragraph 1. Quotation—“there is a mounting public complaint that the provincial structure has only led to an exponential increase in the country’s administrative and managerial expenses. Also, our experience with provinces over the past six years reveals their failure to deliver... hundreds of billions of rupees were expended to establish a functional federalism, particularly the provincial structure, yet the outcomes have been far from satisfactory”. Web:

<https://myrepublica.nagariknetwork.com/news/nepal-s-federalism-provinces-fail-to-serve-their-purpose/>.

ble audit reports that have clearly shown that the expense of holding the three elections that have been held since 2008 has doubled in subsequent regular elections.

He (Mr. Nilkantha Uppreti) goes on to say that practically all of the elected governments in our past have been unstable, and that the current election system is incapable of bringing about new changes (Mallik & Pokharel, 2024).

The election system of Nepal has not been able to deliver a stable government and political stability (Pandey, 2025). In addition, public distrust towards the government has been rising. The most recent movement of pro-monarchists on 28 Mar. 2025 (Pokharel, 2025), as well as the well-aware and politically conscious Gen-Z movement for Freedom of Speech, Anti-Corruption, and the Anti-Nepo-Kids Movement on 08 Sep. 2025, were examples of this.

Anyway, accumulating all of these, it is clear that Nepal has been facing a multifaceted crisis ranging from serious political instability, unstable government, unemployment, mass migration, economic and financial crisis, rising debt, corruption, and impunity, etc. (Jha, 2023). The major dominant reasons for this crisis, as widely admitted from the systemic point of view, are definitely due to its oversized federal governing structure, mixed electoral system, and electoral delimitation along with its lack of good governance (Pokharel, 2025). But, the crisis, at what level, and what can be its potential interventions? This is exactly what this paper is dealing with and, thus, there is an urgent need and strong rationale for this study. In addition, it will contribute to filling the gaps in the literature of newly enforced Nepalese federalisation and corresponding electoral delimitation. Moreover, it is the very first academic attempt at dealing with the electoral delimitation of Nepal at the determinants-level analysis from the delimitation point of view. Thus, this paper is trying to inspire and motivate researchers to acknowledge the current level of crisis and its corresponding potential interventions for Nepal as the policy feedback, and also further pinpoint the significant scopes of upcoming policy research in this sector.

3. Methodology, Theoretical Framework, and Data

It is clear from various sayings, analyses, and studies of numerous experts, as mentioned earlier in the literature review, that Nepal has been undergoing a crisis, especially economic and political, due to the over-sized federal governing structure and a lack of good governance. To identify the level of crisis, the research paper first uses the methodology to deal with the status of various economic and financial indicators such as revenue, tax load, budget, public expenditure, production, market and employability, trade deficit, public debt, banking, financial and cooperatives status, and good governance and sustainability, etc., during these implemented 8 years of this oversized federalism; and, then, to claim and validate, it also uses various claiming and validating political & economic parameters of vivid theories: the fair electoral delimitation theory of Dr. L. Handley, the electoral theory of consensus and majoritarianism of Powell, the size of public expenditure theory, optimal or growth maximizing taxation or optimum tax limit theory, the growth

maximizing size of public expenditure (capital and recurrent expenditures) ratio theory, growth maximizing budget theory, growth maximizing public debt theory, and good governance theory, etc. Thus, the paper is specifically based on assessing the Nepalese crisis by utilizing multidisciplinary theories, as the crisis itself has underlying multidisciplinary factors backing it up. This research paper, being very mindful of the provided length and word limits, is basically utilizing parameters established by these multidisciplinary theories to assess the Nepalese crisis rather than entirely going through one-to-one detailed theoretical empirics-based statistical procedures as the exact way the specific theorists had gone through in the course of establishing their respective theories. Anyway, below is the theoretical framework (**Table 1**).

However, the study is analytic and descriptive in nature and is based on secondary data. Thus, the utilized data are surely qualitative and descriptive in nature, and are gathered and organized from various governmental wings such as the Ministry of Finance, Ministry of Local Affairs, Central Bureau of Statistics, Nepal Rastra Bank, Office of Company Registrar, Department of Industry, Nepal Chamber of Commerce, various professional associations, Election Commission, Constituency Delimitation Commission, Local Body Restructuring Commission, scholarly academic journals, journal articles, newspapers, and reports of international organizations like the World Bank, Asian Development Bank, UNDP, European Union, FATP, as well as national parliament subject committees. These data are not only collected on an individual basis but are also arranged in a synthetic format so that we can have overall figurative statistics to overview the trend and status of the 8 years' implemented federalism of Nepal. In the course of doing so, various tables, charts, ratios, percentage trends, and statistical tools and diagrams are developed in order to identify and analyze the level of crisis and sustainability.

4. Findings and Analysis of Electoral Delimitation of Nepal

In delimitation science, especially political delimitation, electoral delimitation is the process of drawing or redrawing the boundaries of electoral areas or districts for electoral management and democratic political practices. In other words, it is an electoral unit where available political parties compete with each other to represent the voters' population by winning the seat for political representation of the citizens. Various determining parameters and standard directive principles are set for electoral constituency delimitation; and, as per the selections and choices, the delimitation can be both traditional and modern. Gerrymandering, partisan politics, malproportionate, and ad-hoc or unsystematic delimitation are features of traditional electoral delimitation (**Handley, 2007**). In contrast, modern delimitation and its commission are constitutionally independent and follow basic directive principles and parameters. Neutrality, impartiality, equality & equity, and non-discriminatory aspects of the commission are generally constitutionally provided. Anyway, almost all available modern delimitations follow the weightage system. It is mostly based on the weightage given to various primary and second-

ary determinants. Thus, there are always chances of questions regarding the ratio set for various determinants. And there is no one well defined singled precise best single model for delimiting the constituencies (Dampegama et al., 2019).

Table 1. Theoretical framework of the research paper.

Theoretical Framework					
Aspects	Theories	Parameters	Moderator	Outcomes	Feedbacks
Political Science	Handley's Theory of Electoral Delimitation	Impartiality, Equality, Representativeness, Non-discrimination, Transparency	Gerrymandering, biased electoral delimitation, urban vs. rural, Terai vs. hilly & Himalayan regions.		
	Theory of Equality, Equity, and Inclusion in Electoral Delimitation	Equal, Equitable & Inclusive Representation	Gerrymandering, Inequal and Inequitable Electoral Delimitation		
	Weightage System of Electoral Delimitation	Population & Geography	Derogative weightage of 90:10, gerrymandering.		
	Powell's Majoritarian Theory	Majoritarian Government	Unstable Government, Political Instability		
	Theory of Good Governance	Good Governance	Bad Governance, Corruption, Impunity, etc.		
	Structuralism of Governing Structure	Governing Structure	Over-burdening Governing Structure.		
Economy	Rahn's Public Expenditure Theory	Public Expenditure	Higher Public Expenditure than Rahn's parameter	Overall Nepalese Urgency of Crisis with following the its parameters of the Political, Economic, and Judiciary theories with specific intervention. Crisis.	
	Scully's Growth Maximization Tax Theory	Tax	Higher Tax Collection than Scully and Panthee's parameters		
	Panthee's Growth Maximization Tax Theory in the specificity of the Nepalese context		Increasingly Higher Average Individual Tax Load		
	Comparative Tax Burden Analysis	Nepalese Context	Higher Average Individual Tax-load than India		
		Nepalese & Indian	Higher budget size (30.60% of its GDP), but spending much of the budget (80%) only for recurrent expenses, with lower or almost no social security budget in contrast to developed countries.		
	Growth Maximization Ratio Theory of Budget and GDP	Budget & GDP	Higher than the ideal ratio of 35.43% of its GDP		
	Growth Maximization Ratio Theory of National Debt and GDP	National Debt & GDP	Higher Trade Deficit of 25% of its nominal (current) GDP		
Theory of Trade Balance	Trade Balance	Governing Structural Analysis: Heavy Over-burdening Government Structure.			
Law	Structuralism and Textualism Theory of the Constitution and Intentionalism	Constitutional Analysis of Governing Structure	Gerrymandering or Biased Electoral Delimitation		
		Constitutional Analysis of Electoral Delimitation			

The electoral delimitation of most countries is traditional, which definitely means or contains unsystematic, illogical, ad-hoc, biased, and gerrymandered entities⁵. Some of them (countries) have adopted modern electoral delimitation along with a weightage system in order to incorporate modern democratic values. However, most of them are still suffering due to the ill-distribution of weightage among the available criteria. One relevant example of this is the 90:10 weightage of population and geography for the electoral delimitation of Nepal, which will be discussed in detail further below.

Now, coming to the point of discussing the election, electoral system, and delimitation of the electoral area of Nepal, it does not have a much longer history than the history of its democracy. The first electoral delimitation was introduced with the introduction of democracy in Nepal in the year 1951 AD. However, it had to wait until the public democratic movement of 1990 to receive the first version of a systematic modern electoral delimitation, fueled by its weightage system.

However, the current trend of the electoral delimitation of Nepal came into effect after the establishment of the 7th Constitution of Nepal 2015 (**Government of Nepal, 2015**). The mixed electoral system has been constitutionally provisioned for Federal Legislative and Provincial Assemblies. Whereas the indirect FPTP election system has been constitutionally set for the National Assembly and District Coordination Committee, and the direct majority FPTP electoral system has been for Local Governments. The federal parliament consists of two houses named the House of Representatives and the National Assembly. The House of Representatives consists of 275 MPs (Members of Parliament), where 165 MPs are directly elected based on the FPTP electoral system from 165 federal electoral constituencies, and 110 MPs are elected from the proportional representation electoral system (Article 84. a). Whereas, for the upper house called the National Assembly, there are 59 members {Article 86, Article 86(2b), 86(3)}.

As far as the electoral delimitation of the provincial government is concerned, there is a constitutional provision for having 7 provinces. Each province has its own government, called the provincial or state government, with its own unicameral legislative, executive, and judiciary structure and powers. Altogether, we have 550 provincial or state assembly seats (330-FPTP and 220-PR) as per the constitutional provision of having double the number of members to be elected through the first-past-the-post (FPTP) and proportional representation election system to the Federal House of Representatives from the concerned province (Article 176.a,b).

As far as the delimitation of Local Governments is concerned, there are 753 Rural Municipalities or Village Councils and Municipal Councils, and 77 District Assemblies as per the delimitation report of the Local Level Restructuring Com-

⁵ACE The Electoral Knowledge Network (2024). Boundary Delimitation: Context. Paragraph 1 of Context Section. *Quotation*—“in many countries delimitation practices have simply been a matter of historical tradition. In other countries, district delimitation methods have been borrowed from a colonial power or an influential neighboring country” (Note: Traditional or colonial means unsystematic, ad-hoc and full of Gerrymandering) Webpage: <https://aceproject.org/ace-en/topics/bd/onePage>.

mission constitutionally provisioned by the Federal Commission (Article 295). There are 460 Village or Rural Municipalities, 276 Municipalities, 6 Metropolitans, and 11 Sub-Metropolitans. Thus, there are 750 local level electoral areas, with approximately 6743 ward level electoral areas, and each local level has a minimum of 5 up to 33 ward level electoral areas, and the election system is FPTP. Whereas, for the district level, there are 77 District Coordination Committees, of which—as its constitutional provision is to go through indirect election—there are altogether 77 indirect electoral areas of DCCs.

In this way, these are the brief facts about various electoral constituencies or electoral areas, election systems, and the number of representatives, as well as the size of houses and offices. Now, let us move towards the electoral delimitation and its basic parameters. The basic parameters or determinants of Nepalese electoral constituency delimitation are, for sure, population and geography at the beginning, just before the first amendment of the concerned Article of the Constitution of Nepal 2015 (Government of Nepal, 2015). In other words, the parameters for the electoral delimitation, though constitutionally based on population and geography (Article 286.5), have been given more weightage to population (Article 286.5.A) along with the first amendment of the article. However, the following was before the amendment.

“The Constituency Delimitation Commission, while delimiting the constituencies in accordance with this Article, shall, based on population and geography, maintain, as far as practicable, the equal ratio or proportionality between geography, population, and the number of members.”

(Article 286.5, the Constitution of Nepal 2015—before amendment)

The major amendment on delimitation occurred on 28 Feb. 2016 along with the agreement between the Government and the Madhesh political parties after the Madhesh Movement III (2015). Their demand was for the constitutional amendment for the arrangement of an electoral proportional representation system, and for making population as the only major determinant for electoral delimitation. In fact, it was the Madhesh Movement, initially the movement for ethnic-based federalism with self-determination rights (having the special right of separation and association, meaning having constitutional rights to declare itself as an independent country from the federal union or to continue as an integral part of a well-participated federal union), that had not only finally converted towards federalism but also introduced the proportionate electoral system, as well as population-based electoral constituency delimitation (286.5.a,b). Anyway, after the amendment of the constituency delimitation related article, it became as below.

The Constituency Delimitation Commission shall delimit the constituency based on population and geography as the basis of representation.

a) Taking the form of population as the main basis, the population and the number of constituency members' ratio shall be as far as practicably equal.

b) While delimiting the constituencies pursuant to clause (a), there shall be at least a minimum of 1 constituency in the district.

(Article 286.5, the Constitution of Nepal 2015—Translated)

In this way, we can see how Article 286.5 has been saying that the constituency delimitation shall be based on two determinants, “population” and “geography” as the basis of representation but further ahead the sub-article of the same Article (a) has also very paradoxically been defined the “population” as the only main basis. In fact, Article 286.5.a is contradicting with its own main Article 286.5. This was made happened to address the demand of the then Madhesh Movement.

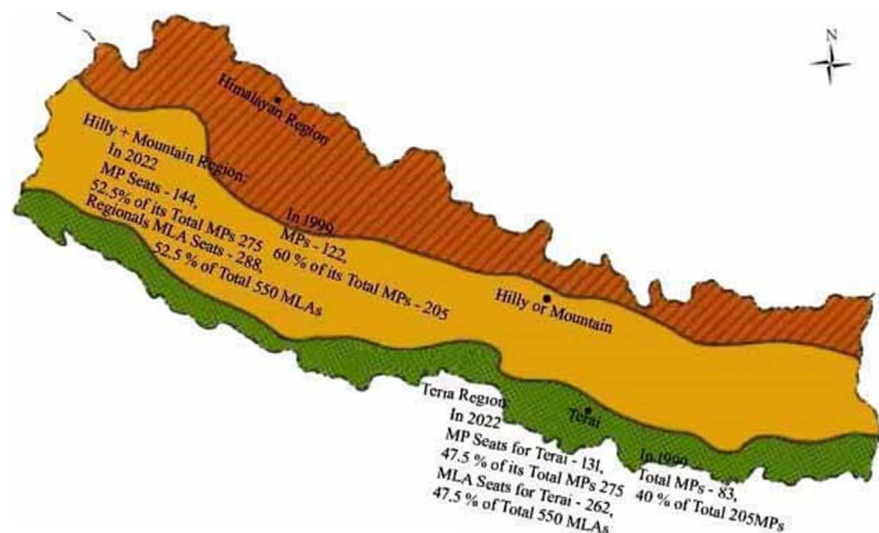
The continuation of population-based electoral delimitation has still seemed to be further retaining its previous interim constitution (*Government of Nepal, 2007*) led delimitation trend of 90:10 weightage for its population & geography to fulfill the desire and in favor of Madhesh-centric political parties, making it entirely population dominant over geography, resulting in maximum electoral areas for Terai regions, discriminating against nearly 80% of the remaining total geographical area of Nepal, especially the valley, hilly, and Himalaya regions and their respective populations, which is an example of gerrymandering based on the numerical dimension of allocated regional total constituencies. In this way, geography is completely ignored in the name of agreement and settlement of the Madhesh (Terai) Movement III, and fully dominated weightage has been centered on population for entirely population-based electoral constituency delimitation, resulting in maximum electoral areas of around 71 allocated for Terai alone, which is almost 43.03% of the total 165 FPTP electoral areas of Nepal. And almost at the current context after the federal parliamentary election 2022, around 54% of the total number of MPs of the PR stream have been from the Terai region alone. At around almost 47.5% of total MPs means tentatively 131 MPs out of a total of 275 MPs of the federal parliament have been constitutionally ensured through both FPTP and PR electoral systems. Similarly, around 261 Members of the State Assembly out of a total of 550 MLAs, almost 47.5% of total MLAs, have been constitutionally ensured through both FPTP and PR electoral systems for Terai; whereas, it was only 83, meaning 40% of the total 205 electoral areas of MPs for the Terai region in the election year 1999.⁶ (**Figure 1**)

Now, as per the positioning dimension of constituencies too, there has been spatial-based gerrymandering in almost all of the Terai districts' constituencies. However, the most notable among these districts are Sarlahi (for its electoral constituency area number 2, impacting other remaining linked electoral areas), Mahottari (CAN-3, impacting other CAs), Saptari (CAN-2, impacting other CAs), Dhanusha (CAN-2 & 3, impacting other CAs), Morang (a south-west constituency, impacting other CAs), Dang (CAN-1, impacting other CAs), Banke (CAN-2, impacting other CAs), Kailali (CAN-1 & 5, impacting other CAs), and Kanchanpur (CAN-1, impacting other CAs), etc. Most of these gerrymanderings have

⁶1999 Nepalese General Election (1999). In *Wikipedia*. It provides information on the total number of electoral constituencies in Nepal as 205 as per the Constitution of the Kingdom of Nepal 1990. where 83 constituencies alone were for Terai region. Webpage: https://en.m.wikipedia.org/wiki/1999_Nepalese_general_election.

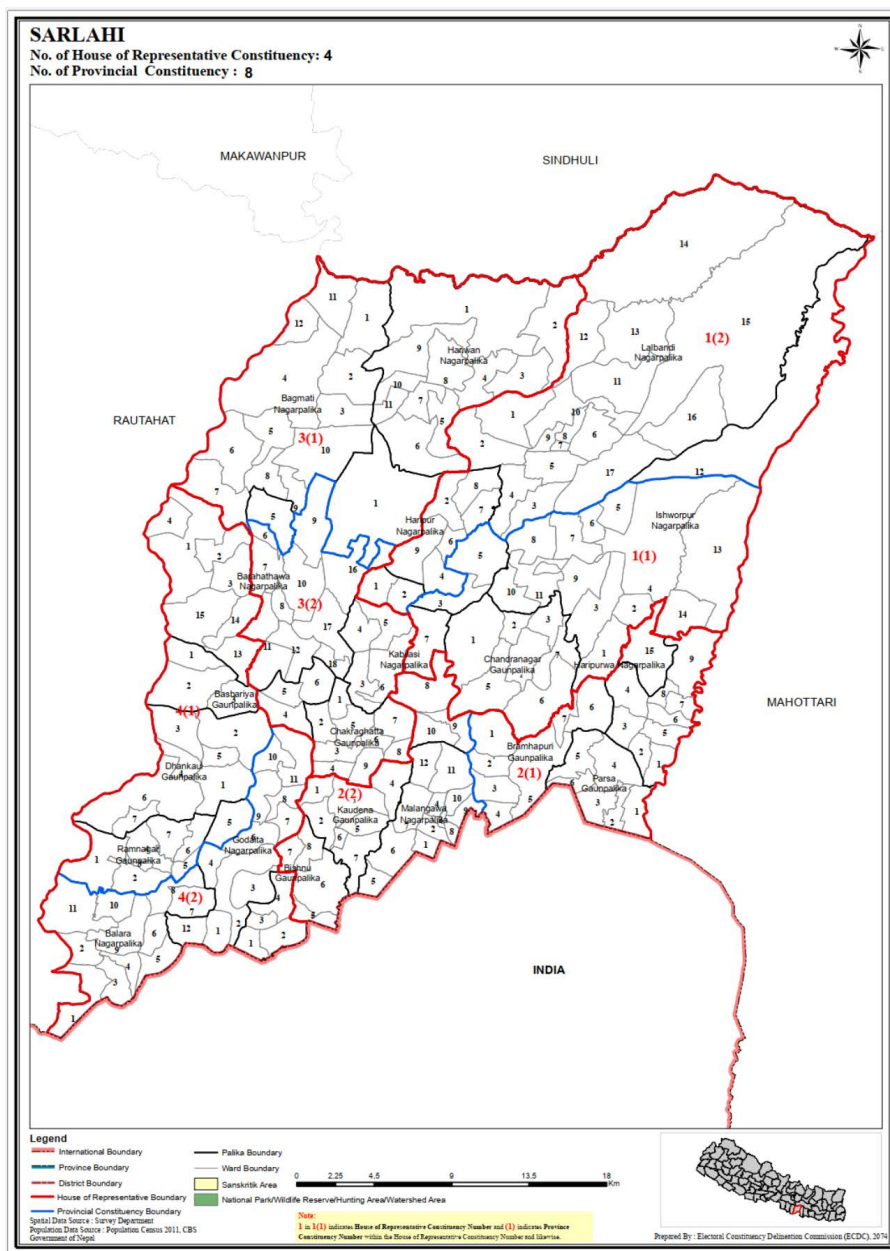
been done in order to favour most specifically and dominantly the Terai (Madhesh) centric political parties and partially those specific mainstream political leaders or respective parties that hold the ethnic Madheshi or Terai vote bank. The delimitation has to be South-North, and North to South for its respective linked international border regions Terai and Himalaya in order to preserve the essence of national interest through constituency delimitation. These particular features have been ignored. Anyway, as this paper has word limit, let's concisely take only the electoral delimitation of Sarlahi district as an example of gerrymandering. The electoral delimitation of its constituency number 2 has been designed as per the concentration of the majority Madhesi ethnic population to benefit a leader from the Madhesi ethnicity, Mahendra Raya Yadav. Anyway, under this constituency delimitation, he participated and won the MP seat as a candidate of Rastriya Janata Party Nepal in the election year 2017; and, in 2022, as an MP winning candidate of CPN-Maoist. Whereas, in the Constituency Assembly Election 2013, he won as Constituency Assembly Member from Terai Madhesh Sadbhavana Party. Another drawback of this specific gerrymandering is that it impacted the other remaining three constituencies of the district (Figure 2).

However, the electoral delimitation politics for PR and FPTP and the corresponding regional movement had and have all been for parliament and power number politics. Moreover, it has even ignored the notion of "not decreasing at least 2 constituency seats for each district" as specified in the previous Interim Constitution of Nepal 2007 (Article 154. a.8) (Government of Nepal, 2007) and the earlier Constitution of Nepal 1990 (Article 105.2). In the name of "equal representation", "equitable representation" has been disregarded. Almost all geographically large 35 districts of the Hilly and Himalayan regions have received only a single electoral constituency for each district due to this gerrymandering or biased, unequal, inequitable, or non-inclusive distribution of electoral delimitation.



Source: Constituency Delimitation Commission of Nepal (1990, 2007, 2017); Government of Nepal (1990, 2007, 2015).

Figure 1. Region-wise total seats of MPs & MLAs.



Source: Electoral Constituency Delimitation Commission (2017).

Figure 2. Delimitation of constituencies in Sarlahi district.

In this way, with the delimitation, the principle of “impartiality” has been completely undermined and “distribution of population” has been entirely dominated by only prioritizing the “number or concentration of population”. It, in fact, has ignored “equitable representation” without which democracy can’t be inclusive. Anyway, the baseline for electoral areas should vary as varies to their specific status of available population and geography to incorporate the spirit of “equitable representation”. Therefore, there is constitutional provision of acceptance of various average baseline deviation of population from 0% - 61.9% in the current practices around the world. For instance, 15% deviation of Armenia and the Czech

Republic, 15% - 24% of Germany, 30% of Singapore, and 61.9% for Canada are of various tolerance limits⁷ set constitutionally to try to incorporate “equitable representation” and “distribution of population” and “size & difficulties of geography” though percentage ratio of available deviations on current practices are still the subject of studies for their “validity”, “suitability”, and “equitable representability”. In fact, the percentage of deviations is generally based on the available distribution or concentration of the population. Thus, the deviations can be varied from 0% - 90% and similarly how you settle these deviations with its other substitutional determinants, primarily geography and other secondary determinants, with the addable and deductible principle of statistics are major concerns. But, in the case of Nepalese electoral delimitation, this aspect of exceptional deviation has not been understood. And in the name of “equal electoral representation,” “equitable electoral representation” is completely undermined even in the Inclusive Federal Democratic Republic of Nepal.

In addition, the electoral delimitation has only been made a tool to obtain the maximum electoral areas for Terai from both FPTP & PR electoral streams. The MPs from the PR list have not only made the legislature oversized but also financially very expensive and overburdened. Otherwise, we would have 165 and 330 for the House of Representatives and State Assembly instead of 275 and 550, respectively. The reason they demanded population-based delimitation was that the population of Terai was highly populated due to two reasons—one was because, due to the then 10 years’ Maoist insurgency (1996-2006), people of the hilly and Himalayan regions were compelled to concentrate heavily in the Terai (southern plain region), and at the same time the second reason was that almost 4,500,000+ citizenships were controversially distributed to the Terai region for a maximum number of Indian or other national citizens along with the enforcement of the Nepal Citizenship Act 2006. Around 1952, the population of Terai was 35.2%, whereas it reached 50.27% in 2011 and 53.63% in 2021/22. It is quite clear why they wanted federalism with constitutional self-determination rights, a proportionate electoral system, and population-based electoral delimitation. When there is inclusion in every aspect of the life of the nation and its representatives in political parties, what is the meaning of a separate PR electoral system? It has done nothing but made the overall governing structure giant and spendthrift. Another issue is about forming a strong majority government (Powell, 2000), which seems to be almost impossible with this mixed electoral system (Mallik & Pokharel, 2024). Thus, the question can be raised: which one is the best? There is no specific hard and fast answer to this question. It depends on what context, political culture, and political system you have. For the Nepalese context of an inclusive federal democratic republic, FPTP with specific inclusive representation is potentially the best option in the current context of our nation. And, as far as constituency de-

⁷ACE The Electoral Knowledge Network (2012). Equal Population on Redistricting: Deviation from Population Quotas. It discusses the availability of various deviation provisions (0% - 61.9%) in various countries to incorporate their own equal and equitable representation, distribution of population, size, and difficulties of the geography. Webpage: <https://aceproject.org/ace-en/topics/bd/onePage>.

limitation is concerned, we also need to think about and address “equitable representation” with the availability of exceptional status of determinants in the course of enforcing “equal representation.”

Apart from population and geography as major determinants, there are other determinants such as administrative boundaries, transportation proximity, and social-communal-cultural-ethnic traits, etc., for electoral delimitation. However, as per the current constitutional provision, only the population (Article 286.5) has been taken as the primary determinant, ignoring geography and shifting it to the list of other normal determinants like geographical conditions, administrative and transportation proximity, and the communal and cultural characteristics of the people living in such districts (Article 286.6). These other parameters are mainly used for the determination of the location, direction, assimilation, and formation of a specific electoral area. These have/had nothing to do with the determination of the electoral number.

Overall, the current 90:10 model of weightage electoral system in itself is completely against the spirit of “inclusive democracy” of the federal democratic republic of Nepal. Thus, this electoral delimitation of constituency has, indeed, raised the following questions to address, as though the answers to which have already been crystal-clear as highlighted above.

-What is inclusion and federalism? What is the role of inclusion in delimiting the electoral area or boundary of a constituency?

-Who are the outreached, ignored, deprived, and discriminated populations or geographies? Is it urban, Terai, or rural areas of rural hilly and Himalayan districts?

-What about “equitable representation” or “equitable electoral representation”? Then, what about mentioning inclusion in the inclusive federal democratic republic of Nepal?

-And what about the future and sustainability of the delimitation?

Moreover, if we retain the implementation of this electoral delimitation, in the long run, as it has been delimited for the next 20 years (starting from the year 2017 to 2037), it has been and will have only negative consequences from both short-term and long-term perspectives. For the short term, as it has already been 8 years since implementation, it has only provided and will continue to provide imbalanced, discriminatory, and one-sided political, parliamentary, and state representation opportunities that lead the nation into unequal distribution of power, access, rights, opportunity, responsibility, and development. In the long run, the living status of 35 districts will become so difficult, deprived, and ignored that perhaps there will arise a situation in which the entire 35 districts of the hilly and Himalayan region may have very few or almost no population due to massive and compulsive migration towards the so-called centre (urban areas of Terai and the capital) simply for average basic needs, necessities, rights, opportunities, access, and prosperity. As far as the regional perspective, in addition to its normal trend of population increase of 1.7%, almost 3.5% of the total Nepalese population has been added in the trend of the Terai census of Nepal between the census of 2011 up to the census of 2021, making the Terai population alone almost 53.7% of the

total population. It is not only the result of the Terai's natural reproductive growth; massive compulsive migration from the Hilly and Himalayan region has contributed significantly. Within the very short implementation period of 4 years of this delimitation (2017-2021), a 3.5% regional population increase is alarming. Thus, the impact of this delimitation of 2017 will for sure not only create an overpopulated urban and peripheral centre, especially in Terai, but it will also adversely impact the balance and life cycle of Nepalese economic, productional, employment, functional, and cultural correlation, further leading the country towards regional, ethnic, and cultural conflicts.

5. Discussion of Empirical-Outcome Findings

We have already acknowledged the overloaded governing structure recommended by the Nepalese electoral delimitation commission report, and now let us move towards how extravagant this massive governing structure is and what its outcomes have been throughout these 8 years of implementation. According to one of the then government's tentative estimations furnished at and around early October 2017, we would require NRs. 0.9 trillion yearly for the general operating cost and NRs. 1.282 trillion for federal infrastructural development cost. The same estimation further added that we most mandatorily should require more than NRs. 1.4 trillion for the first fiscal year 2018/19 and accordingly NRs. 2.5 trillion for the next fiscal year 2019/20 and so on. While only NRs. 0.6 trillion ([Government of Nepal, 2018](#)) was the then government's revenue collection target for the fiscal year 2016/17. Moreover, as per the average tax load on an individual, according to the then data, it was nearly 1.159 times more than India. That means India had a yearly average individual tax load per person for the year 2017/18 of NRs. 22338 ([Government of India, 2022](#); [WorldometerI, 2017](#)), while the Nepalese individual tax load per person for the same period was NRs. 25880 ([Investopaper, 2024](#); [WorldometerII, 2017](#)). In this sense, the Nepalese average individual tax load stood at 115.9% of the Indian average individual tax load, meaning 15.9% more was the additional tax load that the tax payer of Nepal paid in comparison to the Indian taxpayer ([Government of India, 2016](#); [Government of India, 2017](#)). However, the economy of India is production-based, while the Nepalese economy is trade-based. The Indian production-based economy has a comparatively lower tax burden and impact upon the general Indian taxpayer than the individual Nepalese taxpayer in the Nepalese trade-based economy because a significant amount of the tax burden in the Indian production-based economy is shouldered by its producers according to their production size on product units and producers' income. Whereas, the total revenue is dominantly reliant on its individual citizens in Nepal, and in that situation, definitely, the amount of specific actual tax burden carried out by each individual Indian taxpayer is accordingly as small in amount or burden as the ratio of the excess proportion of the Indian production sector's share, meaning the actual tax burden of individual general Indian taxpayers definitely has a far lesser amount or burden than the average tax amount ([Table 2](#)).

Table 2. Comparative tax burden per person of Nepal in comparison to India.

Comparative Tax Burden per Person of Nepal in Comparison to India											
Years	Based on actual tax collection					Based on the Government Initial Tentative Budget Estimation, 2017/18 (for the sustainability of federalism)					Remarks
	Tax or Revenue Collection (in Billion)	Tax burden per person in Nepal (in NRs.)	Average Tax Burden Per Person in India (In NRs.) Year Basis	Difference of Nepalese Per Person Average Tax Load Compared to Indian Average Individual Tax Burden	Status	Initial Tentative Budget Estimation for the Sustainability of Federalism by the Government of Nepal in 2017/18 (in Billion NRs.)	Tax burden per person in Nepal (in NRs.)	Average Tax Burden per Person in India (in NRs)	Difference of Nepalese Per Person Average Tax Load compared to Indian Average Individual Tax Burden	Status	
2017/18	726.71	25,880	22,338	15.9%	↑	1400	49,858	22,338	123%	↑	Nepal probably has a heavier tax load upon individuals because of its trade-based economy. Projected
2018/19	826.76	29,097	23,965	21.40%	↑	2500	87,985	23,965	267.00%	↑	
2023/24	1059	35,715	20,732	72%	↑	2500+	87,985+	N/A	N/A	↑	
2024/25	1179	39,807	27,332	46%	↑	2500+	87,985+	N/A	N/A	↑	
2025/26	1315	42,614	38,160	11.7%	↑	2500+	87,985+	N/A	N/A	↑	

Note: The table above is based on the initial tentative estimation done by the Government for the sustainability of the federalism of Nepal in the year 2017/18. If it is or was implemented as it is, it has or would have the above projected heavier tax load consequences. Anyway, the Indian tax load, based on its corresponding services the government of India is providing, is still heavier. There is no doubt about the Nepalese much heavier tax load because of its trade-based economy (the maximum proportion of the tax generally comes from individual taxpayers) as opposed to the Indian production-based economy (the maximum proportion of the tax of India comes from production). Thus, Nepal has a much heavier individual tax load than the figure it reflects.

Source: Ministry of Finance—The Government of Nepal (2000), Kharel (2021), Investopaper (2024), Share Sansar (2025), Worldometers [for Population], Countrymeters (2025) [for Population of 2025], NBSM (2025), Government of India (2022), Ministry of Finance—Government of India (2024), and Chokhwala (2025).

And if Nepal depends only on its own resources and according to the figure of the government's tentative estimation in 2017, we would have to collect NRs. 1.4 trillion in the first year 2018/2019, and then NRs. 2.5 trillion in the next year 2019/20, which means exactly 2.3 times (233%) and 4.17 times (417%) more than the ratio we had been collecting up to October 2017; and if we compare it to India at that time, it would be 2.38 times (238%) and 4.25 times (425%) more overloaded for each individual member of the public in Nepal than in India. However, whatever the tax load each Indian member of the public is currently bearing is also not the final justifiable and productive tax, which is why they are also looking for or in need of either tax reform or the introduction of an innovative tax system.

Whereas, if we talk about the average tax-load upon a Nepalese individual in our own context, the average tax burden upon a person during 1999/2000 was NRs. 322. However, by the year 2024/25, it reached almost NRs. 39,807, which is almost 123+ times (or 12,362%) more than it once used to be in 1999/2000. Similarly, the average individual tax-load trend, as per the current budget, is definitely crossing NRs. 42,614 in the current fiscal years 2025/26, which is almost 132+ times (or 13,234%) more than in the year 1999/2000 (Table 3).

Table 3. Comparative average individual tax load.

Comparative Average Individual Tax Load												
Years	Total Tax Collection in Billion NRs.	Population	Average Individual Tax Load in NRs.	Average Individual Tax-load Differences based on the year 1999/2000			Yearly Individual Tax-Load Differences			Remarks		
				% Compared to the year 1999/2000	Times	Difference	Status	%	Times		Difference	Status
1999/2000	7.9275	24,546,509	322	100%	1	N/A		N/A	N/A	N/A	N/A	
2023/24	1059	29,651,054	35,715	11,092%	110	10,992%		N/A	N/A	N/A	N/A	
2024/25	1179	29,618,118	39,807	12,362%	123.6	12,262%	↑	111.5%	1.11	11.5%	↑	N/A
2025/26	1315	30,858,187	42,614	13,234%	132	13,134%		107%	1.07	7%		Projected

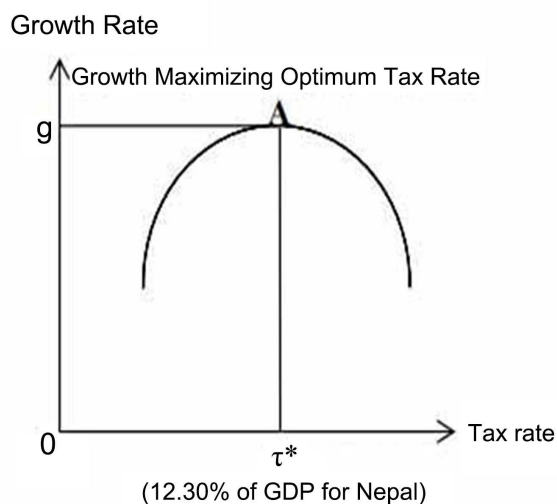
Note: The average individual tax load of 2023/24 was 110 times and almost 11,092% of the average tax burden of the year 1999/2000, and it can also be projected to increase up to 132 times or almost 13,234% of the year 1999/2000.

Source: Ministry of Finance—The Government of Nepal (2000), Kharel (2021), Investopaper (2024), Share Sansar (2025), Worldometer (2025), Countrymeters (2025) [for Population of 2025], NBSM (2025).

Anyway, coming to the point, the government of Nepal allocated a budget of 1.31 trillion in the year 2018/19 (Dhungel, 2018), 1.53 trillion in the year 2019/20 (XinhuaNet, 2019), NPR 1.474 trillion in the year 2020/25 (NBSM, 2021), 1.647 trillion in the year 2021/22 (Republica National Daily, 2021), 1.793 trillion in the year 2022/23, 1.75131 trillion in the year 2023/24 (NBSM, 2023), 1.86 trillion in the year 2024/25 (The Kathmandu Post, 2024), and 1.96411 trillion in the year 2025/26 (NBSM, 2025), respectively. And, the current budget for 2025/26, with an overload of 3.27 times (327%) more than the already overloaded then time tax level, still does not exceed 1.96411 trillion even now, after 8 years of its implementation of delimitation; whereas, it was supposed to be 2.5 trillion and 2.5+ trillion and so on from the very second, third, and subsequent years of its implementation. As a result, we have been witnessing an extreme shortage of federal and infrastructural development budget, concerned development activities and quality operational activities up to the present moment in these 8 years on the one hand, and on the other, the extreme impact of deficit budgeting has been engulfing and turning the maximum of the government's planned and budgeted development projects completely illusionary, which has generally been tried to be validated under the name of budget freezing. In fact, the continuous and competitive political and administrative culture of freezing the budget, which we never accumulated but continued as a trend for superfluous public and political fame, has still been in political fashion among political parties in order to keep innocent people completely in the dark.

However, to discuss the growth-maximizing Nepalese tax rate from the perspective of GW Scully's principle of the growth-maximizing optimum tax rate, it has already surpassed the figure equivalent to 19.30% of its GDP in the year 2024/25 and is projected to cross 20.50% in the current fiscal year 2025/26, whereas it is supposed to remain within the threshold of 12.30% for growth maximization

(Panthee, 2019; Scully, 2003). It is definitely going to impact the Nepalese economic life cycle (Figure 3).



Source: Panthee (2019) and Scully (2003).

Figure 3. GW Scully’s growth maximizing optimum tax rate.

Whereas, the ratio of tax in proportion to GDP was 16.80% and 18.30% in the years 2015/16 and 2016/17. The risk percentage of the tax-load based on the figure of GDP is still projected to be a very similar figure of 8.2% of the projected GDP for the year 2025/26. Thus, we should not ignore this indicator anymore, as it has a direct negative impact on public day-to-day lives due to its unbearable increases in tax-load, which result in effects on people’s everyday lives such as their productivity, employability, saving, spending, earning, and, of course, inflation (Table 4).

Table 4. Tax load over GDP.

Tax-load Over GDP								
Year	Actual Tax Collection in trillion NRs.	Nominal (Current) GDP in trillions (NRs.)	Growth Rate	Ratio of Tax in proportion to GDP	Growth Maximizing Optimum Tax Rate	Difference	Status	Remarks
2015/16	0.48	2.46	3.98%	16.80%	12.30%	(-) 4.5%	⬇️	N/A
2023/24	1.059	5.743	3.67%	18.25%	12.30%	(-) 5.95%	⬇️	N/A
2024/25	1.179	6.1072	4.61%	19.30%	12.30%	(-) 7%	⬇️	N/A
2025/26	1.315	6.4187	5.10%	20.50%	12.30%	(-) 8.2%	⬇️	Projected

Note: Data regarding 2025/26 is based on a government projection. The growth-maximizing optimum tax rate of 12.30% is determined as per Scully, G.W.’s principle of the growth-maximizing optimum tax rate by Keshav Raj via his journal paper published in 2019, based on economic data from 1993 to 2015. The GDP here is Nominal (Current) GDP.

Source: Kharel (2021), Investopaper (2024), Share Sansar (2025), NBSM (2025) [for projected tax collection or revenue for the year 2025/26], Worldometer (n.d.) [for GDP], World Bank Group (2025), Ministry of Finance—Government of Nepal (2025) [GDP for the year 2024/25], ADB (2025) [for projected GDP of the year 2025/26], Panthee (2019) [for determination of growth maximizing optimum tax rate as per Scully model], and Scully (2003).

Similarly, if we see the structure of the Nepalese budget for 2024/25, the budget size in proportion to the total national GDP (NRs. 6.107 trillion) statistically seems to be 30.50%, which is quite high as per healthy economic life cycle management. Moreover, the ratio of capital and recurrent expenditure percentages seems quite unhealthy, with 18.94%: 81.06%, including 19.74% of financial management for the interest of national debt. Whereas according to our specific economic status, we are supposed to follow our own Nepalese trended ratio of 60%: 40%. This means the percentage of the development budget is reduced by almost 3.17 times (317%) in order to increase recurrent expenditure by 2.03 times (203%). In spite of having a huge proportion of over 81% of the recurrent budget, there is just an equivalent of only 1.89% of the GDP figure (6.2% of the total budget) as the national social security budget, which is quite a notable social injustice. Even more alarming is the way the government is borrowing unbearably heavy public loans just for general operating costs (Table 5).

Table 5. Public expenditure ratio on budget & GDP, and respective economic status.

Public Expenditure Ratio Based on Budget & GDP, and Respective Economic Status															
Public Expenditure Ratio Based on Budget & Respective Economic Status										Pub. Expenditure Ratio based on GDP & Respective Economic Status					
Public Expenditure Breakdown Based on the Budget							Expenditure Ratio Status			Public Exp. Ratio compared to GDP					
Year	Budget (in billion NRs.)	Capital Expenditure (in Billions)	Recurrent Expenditure (in Billions)	Finance Mgmt. (in Billion)	Transfer to Provincial and Local Government (in Billion)	Net Recurrent (Other) Expenditure (in Billion)	Ideal Ratio for Nepal	Actual Ratio of Capital and Recurrent (other) Expenditure	Status	Nominal (Current) GDP in Billion (NRs.)	Ideal Expenditure Ratio compared to GDP (Ideal Ratio of 75:25 for Capital and Recurrent (other) Expenditure Load (%) on as per RAHN's Critical/Counter-productive Border Line		Counterproductive % of Public Expenditure by below % of GDP amount over Economic Growth		Remarks
2018	1279	335.17	803.5	140.3	0	943.79	75.0:25	26.2:73.75	⬇️	3715.27	<25%	34.4%	9.4%	⬇️	N/A
2019	1315	313.99	845.45	155.7	0	1001.17	75.0:25	23.87:76.75	⬇️	3911.68	<25%	33.6%	8.6%	⬇️	N/A
2020	1533	408.59	957.1	167.5	0	1124.6	75.0:25	26.64:73.75	⬇️	3931.37	<25%	39.0%	14.0%	⬇️	N/A
2021	1472	352	948	172	0	1120	75.0:25	23.91:76.75	⬇️	4393.11	<25%	33.5%	8.5%	⬇️	N/A
2022	1648	374.26	678.62	208	386.7	1273.31	75.0:25	22.71:77.75	⬇️	5441.11	<25%	30.3%	5.3%	⬇️	N/A
2023	1794	380.38	753.4	230.2	429.8	1413.45	75.0:25	21.20:78.75	⬇️	5445.53	<25%	32.9%	7.9%	⬇️	N/A
2024	1751	302.08	1141.78	307.5	0	1449.23	75.0:25	17.75:82.75	⬇️	5743.99	<25%	30.5%	5.5%	⬇️	N/A
2025	1860	352.35	1140.66	367.3	0	1507.94	75.0:25	18.94:81.06	⬇️	6107.00	<25%	30.5%	5.5%	⬇️	N/A
2026	1964	407.89	1181	375.2	0	1556.24	75.0:25	20.75:79.25	⬇️	6418.7	<25%	30.6%	5.6%	⬇️	Projected

Note: The above public expenditure data are based on budget figures. Also, the GDP figure is based on a single specific year, not on mixed fiscal years (i.e., 2023/24 and so on), and likewise, the specific exchange rate and date vary; thus, the figure seems slightly different from that of a specific fiscal year. The GDP here is Nominal (Current) GDP.

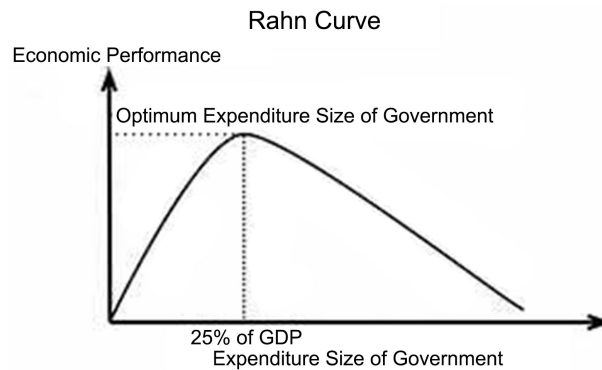
Source: *National Budget of Nepal, Dhungel (2018), NBSM (2025), World Bank Group (2025), Worldometer (n.d.) [for GDP], Ministry of Finance—Government of Nepal (2025) [GDP for the year 2024/25], ADB (2025) [for projected GDP of the year 2025/26], and Rahn & Fox (1996).*

In addition, if we again assess the structure of the Nepalese budget for 2025/26, the budget size in proportion to the total projected national GDP (NRs. 6.4187 trillion) appears to be 30.60%, which is quite high as per healthy economic life

cycle management. Moreover, the ratio of capital and recurrent expenditure percentage seems quite unhealthy, being 20.75%:79.25% (including 19.10% for financial management for the interest on national debt); whereas, according to our specific economic status, we are supposed to maintain our own trended ratio of 60%:40%. Furthermore, if we review our budget and expenditure trend since post-1990, especially 1999/2000, as a holder of a small economy, it showed around 60% for recurrent (with finance repayment expenditure) expenditure and tentatively 40% for capital budget. Even if we refer to the budget figures (especially Budget 2007/08) of Nepal with a similar lower-income economy after the constitutional provision of the “Democratic Federal System” (Article 138.1) of the Interim Constitution of Nepal 2007 ([Government of Nepal, 2007](#)), the status of recurrent (with finance repayment expenditure) expenditure budget showed at least an attempt to maintain almost the same ideal figure of 67%, though a 7% acceleration in expenditure was not normal without any significant social security budget. Now, reaching around 80% - 82% for general operating costs, it shows the maximum over-expenditure we have been incurring for the overburdening governing structure. In addition, if we discuss this in the context of the world’s fourth largest Indian economy, it has ideally been trying to maintain a 70:30 ratio of general operating/recurrent (with other finance interest repayment) and capital budget too. Anyway, when analysing the budget ratio, we must also consider the size of the budget and the country’s economy because some economically high-income generating countries have probably been spending far more on the capital budget than lower-income countries, but the ratio for high-income countries might still show a lower percentage of capital budget as they are investing optimally in health, education, and social security aspects. However, Nepal is, to be honest, geographically even smaller than a single state of India and, having 7 states, 7 state governments along with respective state cabinet ministries and state assemblies within, it is nothing more than just an effort to make the governing system unbearably heavy. Having 275 MPs for a small country like Nepal is quite high and expensive in comparison to India’s 543 MPs for a country almost 48 times more populous, 22 times geographically larger, and with a 91.2 times larger economy than Nepal. Thus, before time elapses and the crisis level reaches an irreversible point, Nepal has to act urgently towards rethinking its overburdened governing structure and remodelling it according to its strength and sustainability.

Now, coming back again to Nepalese recurrent expenditure, it has also not been showing any sign of optimism, as the net recurrent (including finance management) expenditure is going to surpass 24.5% of GDP, but with very low or almost none, or a limited social security budget of just a very nominal 5.5% of its total budget for the current fiscal years 2025/26. And, whereas looking at the size of public expenditure of almost 30.60% of its GDP, and as per the principle of public expenditure, especially that of Richard W. Rahn too, the size of public expenditure seems to be very counter-productive, as the public or recurrent expenditure is never supposed to cross the critical level of 25% (as the limit set by theory is 15%

- 25%) of the total GDP, as it would compromise the level of economic growth (Figure 4).



Source: Rahn & Fox (1996).

Figure 4. Rahn curve of the optimum expenditure size of government.

From the perspective of the 8-year outcome of the commission's delimitation and its recent negative experience, the commission's recommended delimitation is almost unaffordable and unproductive if implemented under any name, and furthermore, it thoroughly brings a negative impact on the overall country's economy, pushing it into a high and severely stricken tax increment/vivification/diversification, noticeable investment cut/drain, high business deficit, high employment cut, high and expensive living costs, increment in trade-based revenue and decrement in production-based tax collection, high increment in import and economic dependency, downfall of productivity, almost neutralized or stagnating per capita income and GDP, increase in internal and external/international debt, negative fluctuation in the monetary exchange rate, and ultimately brings the nation into an economic ill-cycle or possibly into economic downturns. These are the symptoms that the FATF (Financial Action Task Force) has also reported most recently from 5-16 Dec., 2022 through its MERoN (Mutual Evaluation Report of Nepal) as well (Financial Action Task Force, 2023). Anyway, the government has not implemented it in the same way and figures estimated by the then government's tentative estimation of 2017. However, whatever the public expenditure and the budget trend the government is following also does not seem to be normal or beyond crisis.

To furthermore discuss the consequences of these implemented years of this commission's recommended delimitation, as research had already predicted via the first version of my research during Oct. 2017, the delimitation would surely hamper economic indicators, most specifically the economic growth rate, which was hardly going to achieve 0.5% - 1.5%, which already seemed to be true when it just achieved -2.37% and 1.95%, respectively, in the years 2021 and 2023 (Macro-trendsI, 2023). While the inflation rate, which I predicted through my first final research of CPoD, was 20% - 35%, this turned out to be correct after it reached 48.23% following the enforcement of the delimitation from 2018-2025 (Macro-trendsII, 2023). From the dimension of the trade deficit, it reached a historic NRs.

1.72 trillion (MacrotrendsIII, 2023) by surpassing almost 33% of the total GDP in the year 2021/22 (The Himalayan Times, 2022) and continued to be 1.45, 1.44 & 15.27 trillion, crossing 27%, 24.6% & 25% of the total GDP in the years 2022/23, 2023/24 & 2024/25, respectively, and the projected NRs. 15.27+ trillion, which will reach 25+% (Twenty-Five Plus Percentage) of total GDP, is the projected trade deficit for the current year 2025/2026 (<https://tradingeconomics.com/nepal/gdp>). In fact, trade deficit is, by any means, not good for the country's economy, and at this volume, it definitely is not a good sign. Anyway, the GDP we have been using in this whole research is Nominal (Current) GDP (Table 6).

Table 6. Trade deficit and GDP ratio trend.

Trade Deficit and GDP Ratio Trend			
Year	Trade Deficit (In Billion NRs.)	% of Trade Deficit as Proportionate to GDP (Nominal)	Status
2005	(-)110.5	(-)16.25%	↓
2021/22	(-)1720	(-)33%	↓
2022/23	(-)1450	(-)27%	↓
2023/24	(-)1440	(-)24.6%	↓
2024/25	(-)1527	(-)25%	↓
2025/26	(-)1527+	(-)25+%	↓

Note: We had a trade deficit of 110.5 billion in the year 2005, whereas by the year 2024/25 it increased to a higher level of trade deficit of 1527 billion, almost 14 times (1400%) higher. We can still predict a further increase in the deficit in the year 2025/2026.

Source: Ministry of Finance—The Government of Nepal (2025) [GDP for the year 2024/25], ADB (2025) [for projected GDP of the year 2025/26], Worldometers [for Population], Worldometer (n.d.) [for GDP], The Himalayan Times (2022), Macrotrends^{III} (for Trade Balance up to 2023), World Bank Group (2025), The Himalayan Times (2023), and RepublicaII (2025).

In the same way, at about an equivalent amount of 43% of the country's GDP (NRs. 6.107 trillion), approximately NRs. 2.622 trillion turned out to be the country's public debt (The Kathmandu Post, 2023 November 12; and Republica National Daily, 2025 May 20), which, if everything remains the same, is going to be 32.17 trillion as per the budget 2025/26. That means 50.23% of the total projected GDP for the year 2025/26 (NRs. 6.404 trillion). Whereas, the ideal threshold of public debt for Nepal is 35.44%, which is projected to be surpassed by almost 15% in 2025/2026 (Table 7).

In the meantime, the public debt burden shows an almost 10.59 times (1059%) increase, and the public debt burden per person over the population seems to be almost 8.8 times (880%) higher in the year 2025 than it was in the year 2000. In fact, only NRs. 247.6056 billion was the total public debt and only NRs. 10,068 was the per-person tax burden in 2000, whereas, by the year 2024/25, the total public debt reached NRs. 2,622 billion and NRs. 88,527 as the total per-person Nepalese tax load. This skyrocketing trend of public debt does not seem to slow down in

this financial year 2025/26 either, as per the budget information and recent public debt projection. If everything remains the same, it is historically reaching almost NRs. 3217 billion and its corresponding Nepalese debt-load per person is for sure crossing NRs. 104,251, which means almost having 13 times (1300%) weightier public tax burden and 10.35 times (1035%) heavier per-person tax load respectively, in comparison to the year 2000 (**Table 8**).

Table 7. National debt and GDP ratio trends.

National Debt and GDP Ratio Trend							
Year	Debt (in Billion)	Nominal (Current) GDP (in Billion NRs.)	Ideal Optimum Debt Threshold % of Public Debt as Proportionate to GDP	Actual % of Deficit as Proportion to GDP	Differences/Threat by GDP Amount	Status	Remarks
2018	1155.08	3715.27	35.44%	31.09%	-4.35%	→/→	
2019	1331.04	3911.68	35.44%	34.02%	-1.42%	→/↑	Note: NRs. 595 billion is supposed to be added to the projected debt as per the budget 2025/26.
2020	1702.73	3931.37	35.44%	43.31%	7.87%	→/↑	
2021	1901.46	4393.11	35.44%	43.28%	7.84%	→/↑	
2022	2325.22	5411.11	35.44%	42.97%	7.53%	→/↑	
2023	2565.96	5445.53	35.44%	47.12%	11.68%	→/↑	
2024	2611	5743.99	35.44%	45.50%	10.06%	→/↑	
2025	2622	6107.00	35.44%	43.00%	7.56%	→/↑	
2026	3217	6404.00	35.44%	50.23%	14.79%	→/↑	Projected

Note: The above Public Debt and GDP figures are based on a single specific year, not on mixed fiscal years (i.e., 2023/24 and so on), and equally, the exchange rate of a specific date varies; thus, the figures appear slightly different than in a specific fiscal year. Anyway, the GDP here is Nominal (Current) GDP.

Source: Ministry of Finance—Government of Nepal (2025) [GDP for the year 2024/25], ADB (2025) [for projected GDP of the year 2025/26], Countryeconomy (n.d.) [for the debt up-to 2023], RepublicaIII National Daily (2025) [for the debt of 2024], RepublicaI National Daily (2025) [for the debt of 2025], The Kathmandu Post (2023), The Kathmandu Post (2024), Worldometer (n.d.) [for GDP], projection of Nepalese national debt trend for the year 2025/26 is analysed based on the national budget figure of 2025/26 can be seen in NBSM (2025), and Prasai (2024) [for growth maximising Ideal threshold (35.44%) of public debt proportionate to GDP].

And along with all the above economic negativities, other economic aspects such as the slowest-paced Per Capita GDP, aggressively increased bank loan interest and a mortgage rate of an all-time high 16% - 17% in the year 2023 and still at a non-productive level, etc., are severely pushing Nepal towards economic stagnation.

The Banking, Finance, and Cooperatives sectors are having the hardest time. Many banks and financial institutions have been merging and collaborating for their survival. At about that time, 8 commercial banks and 29% of the then total 28 commercial banks became defunct, acquired, or merged with existing commercial banks during these last 8 years. Out of the total of 20 existing commercial banks, only 5 have seen a minor increase in profitability, while 15 have seen a

Table 8. Public debt burden over the population.

Public Debt Burden over the Population				
Years	Debt (in billion NRs.)	Debt Burden per Person or Debt Per Capita (in NRs.)	Status	Remarks
2000	247.6056	10,068	🔴 / ↑	Note: NRs. 595 billion is supposed to be added to the projected debt as per the budget 2025/2026. Thus, the prospective national debt will reach NRs. 3117 billion.
2005	306.8	11,656	🔴 / ↑	
2010	463.9572	17,092	🔴 / ↑	
2015	667.66736	24,180	🔴 / ↑	
2020	1702.73	57,977	🔴 / ↑	
2021	1901.46	63,302.7	🔴 / ↑	
2022	2325.22	76,107	🔴 / ↑	
2023	2565.96	83,060.7	🔴 / ↑	
2024	2611	92,194.27	🔴 / ↑	
2025	2622	88,527	🔴 / ↑	
2026	3217	104,251	🔴 / ↑	

Note: Public debt in the year 2025 is 10.59 times (1059% of the public debt of the year 2000) higher compared to the public debt of 2000, and the debt burden per person is 8.8 times higher (880% of the debt burden per person of the year 2000) compared to the debt burden of the year 2000. Similarly, for the current year 2026, public debt is predicted to rise by 13 times (1300% of the public debt of the year 2000) compared to the public debt of 2000, and the debt burden per person is expected to be 10.35 times higher (1035% of the public debt burden per person of the year 2000) compared to the debt burden of the year 2000. The prediction is based on the source mentioned in the budget 2025/26.

Source: *Countrymeters* (2025) [for Population of 2025], *Countryeconomy* (n.d.) (for the debt up-to 2023), *RepublicaIII National Daily* (2025) [for the debt of 2024], *Worldometers* (Population up to 2024), *RepublicaI National Daily* (2025) [for the debt of 2025], *The Kathmandu Post* (2023), *The Kathmandu Post* (2024), and projection of Nepalese national debt trend for the year 2025/26 is analysed based on the national budget figure of 2025/26 can be seen in *NBSM* (2025).

39.33% decline (Pandey, 2024) in their profitability during these years. Similarly, 10 development banks and 38.5% of development banks have become defunct during these years⁸. Out of a total of 15 finance companies, almost half—exactly 7, which is 47% of the total finance companies—have reported a loss (Newbusinessmessage, 2025). In addition, approximately 29%, or around 4000, of the cooperatives and savings companies have become inactive or closed as per the report of the investigation of the parliamentary special investigation committee (16 Sep. 2024)⁹. As for the period after 16 Sep. 2024, many of the remaining cooperatives are either on the verge of closing, or some of them have already been closed, but

⁸List of Banks in Nepal (2023). In *Wikipedia*. It provides the list of all financial institutions and also the list of defunct, acquired, merged, closed financial institutions out of them during last during last 8-9 years. Webpage: https://en.wikipedia.org/wiki/List_of_banks_in_Nepal.

⁹House of Representatives (2024). "Special Investigation Report on misuse of savings funds of cooperative Societies, 2081 BS". House of Representatives. It reports the misuse of saving and cooperative funds in massive scales. <https://na.parliament.gov.np/en/publication/1726814758>.

we cannot express it in exact figures at the moment due to the lack of available research updates and information. The real estate businesses and markets are going through depression. Many small business units and industries have already shut down or are on the verge of an existential crisis, and whatever industries are still in operation are either reducing their production level down to 25% - 40% or considering a safer closure. About 21% or 217 out of a total of 1030 registered and operational industries in the single industrial district of Rupandehi were closed in the single year of 2023 (the current data is certainly more depressing, though no recent updates have been made available from the Government of Nepal and its subordinates and concerned stakeholders), and we can imagine what the scenario is for the overall country (Magar, 2023). All of these factors have impacted investment and the share market. No major noticeable investment has occurred; rather, investment cuts and transfers have been witnessed. Except for the exceptional year of 2020/21, the overall stock exchange and share market have not seen any optimistic signs during these years. Major development projects and funding have been blocked by major international donor agencies due to the corruption index and transparency issues recently. The highest increase in national and international debts, business deficit, trade-based economy, and exo-dependency has been witnessed. Corruption and impunity prevail, with a score of grey and moving towards the blacklist in the corruption index of FATF and the European Union. Distrust in the government and its system has been increasing to the level of public intolerance.

Moreover, Nepal's immensely large governing structure, an electoral system that makes it almost impossible or very difficult to deliver a majority government for a single party, unstable and coalition governments, poor governance, the splitting of political parties, and the frequent fall and formation of governments, as well as corruption and impunity, have been leading people towards public frustration and fueling further People's Movements against the governing system. Anti-republican, anti-federal, anti-secular, and anti-corruption and good governance movements have been increasing. The People's Movements of 28 Mar. 2025 and 8 Sep. 2025 (Mass Gen Z Movement for Freedom of Speech, Anti-Corruption and Anti-Nepo-Kids) are examples, with two killed and more than 100 injured (Nepali Times, 2025) in the first movement, and 76 killed and 2113 injured (Whereas on the first day, it was reported that the death toll was 19 and the number of injured was 426, which were subject to increase, but as of now, on 12th Sep. 2025, it reached 76) in the second, most recent movement of Gen "Z".¹⁰ A very high magnitude of devastation occurred. The Government has already fallen. The

¹⁰2025 Nepalese Gen Z Protests (2025). In *Wikipedia. Quotation*—"At least 76 people were killed in the protests and its aftermath... At least 2113 were injured..." Paragraph 1 & 2 of Aftermath. https://en.m.wikipedia.org/wiki/2025_Nepalese_Gen_Z_protests?fbclid=IwY2xjawM1mxBlEH-RuA2FbQlxMABicmlkETE5S2ZMYThTa3E3YUJMR-WRjAR7FLVY_KEendKFqdzA5jgle5O6Ks5RxQre1WYiQKgpII9PjZ61dbscVJt5mg_aem_rX-gFGgz8se0pI-Wod6LCQ#:~:text=Also%20known%20as%20%22the%20Gen,of%20misanagement%20of%20public%20funds.

dismissal of the House of Representatives has been announced, and a neutral interim government has been formed with the objectives of holding a mid-term election (5 March 2026) and conducting a high-level commissioned investigation for the mass killings of Gen Z protestors, providing recognition as Martyr and justiciable compensation to those killed Gen Zs, and the formation and operation of a nationwide anti-corruption investigation under the Prime Ministership of Ms. Shushila Karki, the Ex-Chief Justice. In any case, this Gen “Z” movement and its impacts on nationwide infrastructure and the announcement of a mid-term election, etc., have definitely added financial hardship to the country’s overall economy, although any sort of economic and infrastructural losses are nothing in comparison to human losses, as all sorts of losses can be rebuilt but not human lives. Moreover, physical losses are negligible if the main goal of anti-corruption and good governance of the Gen “Z” Movement 2025 is achieved.

In conclusion, most of the political and economic indicators of Nepal have been moving very negatively through a sensitively difficult situation basically because of its electoral delimitation, hugely mixed electoral system, and an over-burdened governing structure fueled by a lack of good governance. Political instability, bad governance, corruption, public distrust in political leaders, recent People’s Movements especially the Gen Z movement of 08 September 2025 and People’s Movement of 28 March 2025, toppling of government and formation of a neutral interim government, and announcement of elections without addressing national issues, etc., are not indicating a brighter political aspect. More than that, the economic indicators have not been signaling any optimism but rather a counterproductive status. The tax load, reaching 19.30% of the country’s GDP despite having only 1.89% (6.2% of its total budget) of its GDP as a social security budget, is almost equivalent to a trajectory of 7% of its GDP (Nominal) as the counterproductive tax overload according to Scully and Panthee’s parameters of growth-maximizing optimum tax rate (12.3%) in the year 2024/25, which will certainly cross the critical tax-overload of 8.2% of the projected GDP (NRs. 6.41 trillion) at the end of this fiscal year 2025/26. The yearly average individual tax load has been 123.5 (NRs. 39807) times higher in the year 2024/25 in comparison to the year 1999/2000 (NRs. 322), whereas the Nepalese yearly average individual tax load is almost 46% (NRs. 39807) higher than the Indian average individual tax load (NRs. 27332) in the same year 2024/25, despite Nepal’s trade-based small economy compared to India’s production-based large economy. The figure of 5.5% - 14% of its GDP has been registered as a counterproductive yearly public expenditure each year from 2018-2025, as per Rahn’s parameter of growth-maximizing public expenditure (25% of GDP). Nearly the exact statistic of 25% of its GDP has been filed as a yearly trade deficit each year. The national debt has been skyrocketing and has already reached 43% (NRs. 2622 billion) of its GDP in the year 2024/25, which means a similar ratio of 7.56% of its GDP’s figure is listed as counterproductive debt as per the parameters of ideal growth-maximizing national debt (35.44%) of Prasai, and it will cross the 15% threat line with the national debt

status of 50.23% (NRs. 3217 billion) at the end of this year 2025/26. The average debt burden over each Nepalese individual has reached NRs. 88527 in the year 2024/25 and, if everything remains the same, will approach NRs. 104251 at the end of this year 2025/26. Thus, the accumulation of all these economic & political indicators has been indexing a state of crisis. If no intervention is taken in time, it is going to reach the level of severe crisis.

6. Conclusion with Corrective Interventions

In this way, from the above paragraphs, it can be concluded that almost all of the economic, financial, social, and political indicators of Nepal have been moving very negatively through sensitively difficult situations and are at the level of crisis due to its huge electoral delimitation and governing structure. If no intervention is taken for the improvement of these indicators on time, it will reach the level of severe crisis. To address the issues correctly and sustainably, we have both reformative interventions for electoral & structural interventions and other good governance-related interventions. As for reformative interventions, we have the following reformative electoral and structural interventions.

1) Parliamentarian Governing System with a parliamentarily elected PM, FPTP with the assurance of inclusive representation, the National Assembly structure should be 20% of the HoR, and members should be from various fields of non-political & expertise, 1.3 - 1.15 times bigger than the HoR concept for state structure, and 2 - 4 states for the number of states (165, 33, 190 for the number of members of the HoR, National Assembly, and State Assembly respectively; altogether, a total minimum of 338 members for all assemblies);

2) Directly elected Head of Executive based on FPTP, Proportional Representation Election System for Member of House of Representatives (provided the PR closed list should be transparent and the election commission should have full authority to elect the PR candidate) with the automatic conversion of the current FPTP structure as PR structure, National Assembly Structure should be 20% of the HoR and members should be from various fields of non-political & expertise, and the provision of 1.3 - 1.15 times bigger than the HoR concept for the number of Members of State Assembly & reduction of the number of states to 2 - 4 states (165, 33, 190 for the number of members of HoR, National Assembly, and State Assembly respectively; Altogether a total minimum of 338 members for all assemblies);

3) Or abolition of State/Province governing structure;

4) The majority of introductory political positions in local government should be based on volunteerism in political representation; and

5) Electoral delimitation should be based on multiple indicators.

Whereas, as for the other intervention called “Good Governance and Specialized Interventional Initiatives (GGaSIIs)”; there are various interventional initiatives, including but not limited to: Comprehensive Economic and Financial Revitalization, Reformation, Recovery and Development Initiative (CEaFRRRaDI);

Zero Tolerance Policy Against Corruption and Impunity (ZTPACaI); Justiciable Tax/Specific-Tax-Cuts/Return/Reduction; Approach of Political Volunteerism (AoPV) in most of the introductory political roles; Promotional Public Fund for Start-up and Entrepreneur (PPfSaE); Employment, Production, Industry and Market Protection, Promotion and Development Initiative (EPIaMPPaDI); Comprehensive Banking, Finance, and Cooperative Crisis Management Initiative (CBFaC-CMI); House Decision for Decidable Issues (HDfDI) and Referendum for House Undecidable Issues (RfHUIs); Special Independent Judicial Investigation Commission (SIJIC) for identification and judicial settlement of mass killings of Gen Zs; Loss Evaluation and National Infrastructural Reconstruction Fund, Commission, and corresponding Rapid Taskforce; and Government Work Efficiency, Anti-Corruption, Money Laundering Special Undercover Task Team Initiative (GWEAMLSUTTI), etc.

In this way, the above are the various interventions based on their gravity and dynamism. And now, it is up to the available political parties and the government of Nepal to choose which interventional measure they opt for.

Acknowledgements

My special thanks go to Dr. Shusil Dhital (Monash University, Australia), Dr. Ujjwal KC (University of Melbourne, Australia), Dr. DB Subedi (University of Queensland, Australia), and Dr. Keshav Raj Panthee (DAV College of Management, Lalitpur, Nepal) for their valuable suggestions while preparing this article.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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Appendix

Political Posts in the Government's Various Structures of Nepal			
S.N.	Political Posts	Number	Reference
1	President	1	Constitution of Nepal 2015
2	Vice-President	1	(Article 61 and Article 67)
3	Prime Minister	1	Constitution of Nepal 2015
4	Federal Ministers	25	(Article 76.1 and Article 76.9)
5	National Assembly Chairperson	1	Constitution of Nepal 2015
6	National Assembly Deputy Chairperson	1	(Article 92.1 and Article 86.1,
7	National Assembly Members	59	Article 86.2)
8	House Speaker	1	
9	House Deputy Speaker	1	Constitution of Nepal 2015
10	FPTP Federal Assembly Member	165	(Article 91.1 and Article 84.1)
11	PR Federal Assembly Member	110	
12	State Assembly Speaker	7	Constitution of Nepal 2015
13	State Assembly Deputy Speaker	7	(Article 182.1)
14	State Head	7	Constitution of Nepal 2015
15	Chief Minister	7	(Article 163.1, Article 168.1,
16	FPTP State Assembly Member	330	Article 168.9)
17	PR State Assembly	220	Constitution of Nepal 2015
18	State Minister	154	(Article 176.1.a)
19	District Coordination Committee Chairperson	77	Constitution of Nepal 2015
20	District Coordination Committee Deputy Chairperson	77	(Article 176.1.b)
21	District Coordination Committee Member	539	Constitution of Nepal 2015
22	Mayer Metropolitan	6	(Article 168.9)
23	Deputy Mayer Metropolitan	6	
24	Mayer Sub-Metropolitan	11	
25	Deputy Mayor Sub-Metropolitan	11	
26	Municipalities Council Mayer	276	Constitution of Nepal 2015
27	Municipalities Council Sub-Mayer	276	(Article 219), Local
28	Rural Council Chairperson	460	Government Operation Act
29	Rural Council Deputy-Chairperson	460	2017
30	Ward President	6743	
31	Ward Member and Executive Council Member	26,972	
	Total Political Posts	37,012	NA