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# GENDER-RESPONSIVE PUBLIC FINANCE MANAGEMENT IN NEPAL

A DIAGNOSTIC AND FORWARD-LOOKING STRATEGY



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## Publisher

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**GOVERNMENT OF NEPAL**  
**MINISTRY OF FINANCE**

**FOREWORD**

GRB or GRPFM, seeks to incorporate a gender equality perspective into government planning and budgetary process with the aim to achieve allocative efficiency, effective and equitable distribution of development benefits. GON has demonstrated strong commitment to advancing GESI principles in public policies and budgets, and officially endorsed GRB/GRPFM, as the key strategy to achieve this.

GON has engaged with GRB since the early 2000s and introduced it formally in the Fiscal Year 2007/08. In 2012, MOF issued comprehensive guidelines requiring all ministries to apply a classification and coding system aimed at identifying the gender responsiveness of the budgetary activities. The GRB landscape changed in 2017, with a major restructuring of the government from a unitary to a federal system. The federal system devolved the powers of human resource management and funding of public services like education, health, sanitation and others to the sub-national governments. This posed new systemic and capacity challenges for effective GRB implementation. To enable an extension and continuity of the GRB strategy at the sub-national level, the 15<sup>th</sup> plan (2019/20-2023/24) reiterated its importance and directed the government to establish adequate procedures and systems at all tiers of governance. Given the changing PFM systems in Nepal and new advancement in GRB approaches globally, it is important to re-assess and re align the present GRB strategy, to make it more relevant and effective.

We, at the Ministry, appreciate and thank Nepal Administrative Staff College for this effort to study the relevance and efficacy of GRB institutional processes and methodology at the Federal level as GRPFM assessment of Nepal.

The Ministry is thankful to UN Women for partnering with the Ministry and Nepal Administrative Staff College for carrying out this noble study.

We will be very delighted to support follow-up of this study in the future.

Madhu Kumar Marasini

Secretary, Ministry of Finance



# NEPAL ADMINISTRATIVE STAFF COLLEGE

*"... devoted to making differences positively."*

## PREFACE

The Government of Nepal has demonstrated a solid commitment to advancing Gender Equality and Social Inclusion (GESI) in policy making and the budgeting process. One of the primary approaches adopted by the Government of Nepal to integrate GESI in national and sectoral development frameworks and plans is Gender Responsive Budgeting (GRB). It seeks to incorporate a gender equality perspective into the budgetary process to ensure an efficient allocation of resources based on the identified needs and to restructure revenues and expenditures to strengthen gender equality and empowerment of women.

In line with the same, Nepal Administrative Staff College (NASC) is continuously involved in the area of GRB through different knowledge products, research, training and other initiatives. In continuation, NASC has conducted this assessment using the Public Expenditure and Financial Accountability Gender Responsive Public Financial Management framework as a diagnostic tool to assess GRB implementation at the federal level. It will prepare a GRB baseline to inform and guide a forward-looking GRB strategy. It will be a roadmap and finalize the key recommendations to strengthen Gender Responsive Public Financial Management (GRPFM) practices at the federal level, which helps better align with sub-national GRB methodology. It also proposes a partnership and advocacy plan to implement the recommendations at every stage of the GRPFM cycle. NASC will take further initiatives to share the recommendations with concerned ministries, organizations and stakeholders, elected representatives and other policy actors. We will further prepare communication materials from the assessment into capacity-building programmes and continue the study to document the progress on GRPFM regularly. I thank the Technical Team members for their efforts in conducting this assessment. I acknowledge the support and engagement of different ministries the technical team have reached during the key informant interview. I am sure the recommendations in the study will provide input for improving Gender Responsive Public Financial Management.

I am also thankful to UN Women Nepal for extending support to conduct this study. NASC is interested in taking its partnership with UN Women to a new level. This type of collaboration will add value to improving Nepal's public sector governance.

We welcome comments and suggestions for improving overall aspects of the study in the future.

Dr Rajan Khanal  
Executive Director



## PREFACE

The Government of Nepal (GoN) has demonstrated a strong commitment to advancing Gender Equality and Social Inclusion (GESI) principles in public policies and budgets. In this pursuit, it has made substantial efforts to promote gender-responsive budgeting (GRB) at the national level. As a result, Nepal has been recognized as a global leader when it comes to fulfilling GRB commitments. Noteworthy efforts include the unique classification system and coordination mechanism, i.e., the GRB Committee, which brings together the key drivers of GRB: the Ministry of Finance (MoF), Ministry of Women, Children and Senior Citizens and the National Planning Commission.

With the promulgation of Nepal's 2015 Constitution and transition to a federal structure, it was important to understand the specific challenges and opportunities for strengthening GRB across the three tiers of government as outlined in the 15<sup>th</sup> Plan (2019/20-2023/24).

In this context, a forward-looking assessment of GRB was commissioned under the leadership of the GRB Committee, chaired by the MoF and supported by the UN Women Nepal Country Office.

The intent of this assessment is to highlight the progress made and identify areas that require focused actions. The purpose is not to determine the impact of public finance management (PFM) in closing gender gaps rather to study the extent to which GESI principles are mainstreamed in the relevant PFM institutions, processes and systems.

We hope the findings of this assessment will support the GoN in strengthening the application of GRB across the PFM system and identify and implement concrete short, medium and long-term measures to adopt in the federal context. This will be key to realizing Nepal's national and international commitments and ensuring that specific investments translate into gender equality outcomes.

UN Women is grateful to have had the opportunity to partner with the Nepal Administrative Staff College (NASC) and thanks the NASC research team and the lead author Dr. Swapna Bist Joshi for their contributions. We would also like to express our thanks to the MoF and GRB Committee for trusting UN Women to undertake this important assessment and to the Embassy of Finland for its funding support.

A handwritten signature in black ink that reads 'Navanita Sinha'.

Navanita Sinha  
Head of Office a.i, UN Women

## ACKNOWLEDGEMENTS

This study is the outcome of collaborative efforts between several institutions and individuals— thus we express our sincere gratitude to each one of them.

We are thankful to the Ministry of Finance, especially to the Budget Division and the Gender Responsive Budget Committee, for their continuous support and guidance. We are thankful to all the key informants from National Planning Commission, Members of Federal Parliament, Ministry of Women Children and Senior Citizens, Ministry of Federal Affairs and General Administration and Office of Auditor General. Our special and sincere gratitude to Ministry of Health and Population and Ministry of Agriculture and Livestock Development for providing the information during KII and review of LMBIS system required for the study.

We offer thanks to Gender Focal Persons from various ministries together with the accounts section at Lalitpur Metro Politician City., In addition, we acknowledge the independent experts from World Bank, USAID and participating KII members for the feedback provided by them during report validation workshop.

We express our gratitude toto Embassy of Finland and UN Women Nepal for providing generous financial and technical support. We also appreciate the valuable contribution and cooperation by international consultant and experts Swapna Bista, Navanita Sinha and Palmu Sherpa.

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## INTRODUCTION

Gender-Responsive Budgeting (GRB) or Gender-Responsive Public Finance Management (GRPFM), seeks to incorporate a gender equality perspective into government planning and budgetary systems with the aim to achieve allocative efficiency and the effective, equitable distribution of development benefits. It helps integrate a gender equality perspective into budgetary processes to ensure the efficient allocation of resources based on identified needs. It guides revenue and expenditure-related decision-making to promote gender equality and women's empowerment goals. The Government of Nepal (GoN) has demonstrated a strong commitment to advancing Gender Equality and Social Inclusion (GESI) principles in public policies and budgets and officially endorsed GRB as the key strategy to achieve this goal (Box 1).

### **Box 1: Gender equality strategy, action plans and GRPFM initiatives in Nepal**

#### *Laws, policy frameworks and mandates*

Since 2007, the GoN's GRB strategy has demanded that all government interventions be gender-marked as directly, indirectly responsive or neutral to women's progress. In addition to this classification, all programmes/projects above NPR 50 million (USD 0.41 million) have to undergo mandatory gender audits and reporting. The Constitution (2015) and the 15th Plan have strong GESI commitments. Eight ministries have approved sector-driven GESI guidance and one ministry has a dedicated GRB guideline.<sup>1</sup> The Civil Service (Amendment) Act 2014 provides that 45 per cent of employees must be comprised of 33 per cent women, 27 per cent Adivasi Janajatis, per cent Madhesis, 9 per cent Dalits, per cent persons with disabilities, and 4 per cent of people from "other backward classes." Under the Intergovernmental Fiscal Arrangement Act of 2017, the GoN can provide grants to the provincial and local governments, including a special grant to uplift or develop communities who are discriminated against economically, socially, or in any other form. The Ministry of Federal Affairs and General Administration issued model Acts for local governments integrating GESI principles. The Local Government Operation Act (LGOA) 2017 incorporates several provisions for promoting GESI and Nepal is signatory to 23 international human rights instruments that include international conventions and covenants on protecting the rights of women, ethnic minorities, racial minorities and persons with disabilities. Nepal is also committed to the UN Sustainable Development Goals (SDGs). Also refer to Appendix 6 for Gender Equality and Women's Empowerment, Strategies and Working Policies, 15th Plan.

<sup>1</sup> *The eight ministries that have approved GESI guidelines for their sectors include: the Federal Affairs and General Administration, GESI Policy, 2010; the Urban Development GESI Operational Guidelines, 2012; Forest and Soil Conservation GESI Strategy, 2010; Education Consolidated Equity Strategy; Health GESI Operational Guidelines, 2012; Agriculture GESI Strategy; Irrigation GESI Guidelines; the Physical Infrastructure and Transport GESI Operational Guidelines, 2017 and the Ministry of Health and Population published the Gender-Responsive Budgeting Guideline for the Health Sector, 2019*

### ***Institutional structures and coordination mechanisms***

The MoF is the nodal agency for GRB. A Gender-Responsive Budget Committee (GRBC) was established in 2005 at the MoF with the mandate to coordinate a GRB approach, scrutinise budget allocations and public expenditures from a gender perspective and assess the impact of development policies on women and men. Gender focal points (GFP) are nominated in each ministry/department to assist in GESI interagency coordination. In 2012, the MoF issued comprehensive guidelines at the federal level and in 2021, the GRBC, Budget and Programme Division of the MoF approved the GRB Guidelines for the Sub-National Government of Nepal. The MoF customised its Budget Management Information System (BMIS) and Line Ministry Budgetary Information System (LMBIS) to track gender budget allocations and expenditures. The MoF has also integrated requisite systems in the Sub-National Treasury Regulatory Application (SUTRA) to track the gender budget allocations of Nepal's provincial governments.

### ***Capacity of relevant stakeholders to perform gender-responsive PFM***

Development partners and key stakeholders regularly engage and support the capacity development of government officials and civil society organisations (CSOs) at the national and sub-national level. This includes preparing training manuals and knowledge products to guide them with GRB application.

*Source: Collated from various government sources and the Gender Equality and Social Inclusion Diagnostic of Selected Sectors in Nepal, 2020, Asian Development Bank.*

## **Context and Purpose**

The GoN has engaged with GRB since the early 2000s and introduced it formally in the Fiscal Year (FY) 2007/08, which was the Nepal Fiscal Year (NFY) 2064/65. In 2012, the MoF issued comprehensive guidelines requiring all ministries to apply a classification and coding system aimed at identifying the gender responsiveness of the budgetary activities (Appendix 3). The GRB landscape changed in 2017, with a major restructuring of the government from a unitary to a federal system. The federal system devolved the powers of human resource management and the funding of public services, like education and health, to sub-national governments.<sup>2</sup> This posed new systemic and capacity challenges for effective GRB implementation. To enable an extension and continuity of the GRB strategy at the sub-national level, the 15th Plan (2019/20 - 2023/24) reiterated its importance and directed the government to establish adequate procedures and systems at all government tiers. Given the changing public finance management (PFM) systems in Nepal and new advancements in GRB approaches globally, it is important to re-assess and re-align the present GRB strategy to make it more relevant and effective. It is in this context that this diagnostic study was planned.

In recent times, two independent assessments were carried out from 2019 to 2021 at the federal level. The United States Agency for International Development (USAID) in 2019 prepared a technical paper on 'Guidance to Government of Nepal on Advancing the Practice of Gender Budgeting.' This was part of the USAID funded Public Financial Management

<sup>2</sup> These services are funded through grants and other revenue transfers from the federal government. Sub-national governments include local and provincial governments.

Strengthening Project.<sup>3</sup> The Nepal Administrative College (NASC) in partnership with UN Women carried out a ‘GRB Rapid Assessment’ in 2021 to study the relevance and efficacy of GRB institutional processes and methodology at the federal level.<sup>4</sup> The study focused on a process review of the annual budget cycle from a GRB perspective. The findings were presented to the GRB committee (GRBC) chaired by the Joint Secretary, Budget Division, MoF.<sup>5</sup> Although GRB reviews and technical assessments were routinely carried out, they lacked a standard or tested approach. Also, the reviews were primarily qualitative with a focus on budget planning and approval and consequently bypassed other important entry points in the PFM cycle, such as service delivery, reporting, impacts and audits.<sup>6</sup> It is in this backdrop that the GRBC directed the NASC to undertake a thorough diagnostic in partnership with UN Women and share recommendations to guide a forward-looking GRB strategy and roadmap.<sup>7</sup>

## Methodology and Objective

A **hybrid or mixed method approach** was planned for this assessment. Given that the Public Expenditure and Financial Accountability (PEFA) GRPFM framework is an objective and tested methodology, it was chosen as the dominant approach to guide the study (Appendix 1). The framework is recognised as a gold standard and is considered comprehensive, as it ensures that key aspects of PFM are adequately covered. It also helps assess and align relevant gender-responsive PFM practices with the budget cycle. Furthermore, the use of objective parameters in the methodology will support establishing quantifiable baselines across relevant PFM indicators.<sup>8</sup> This will support future diagnostic studies to test GRB efficacy and measure the progress over time.

- 3 *The PFMSMP objective is to contribute to enhanced capacity of targeted government ministries and agencies for improved transparency and accountability in the PFM systems. GRB was embedded in the project and in February 2020, USAID approved a ‘Technical Paper as Guidance to the GoN on Advancing the Practice of Gender Budgeting.’ [https://pdf.usaid.gov/pdf\\_docs/PA00XDGP.pdf](https://pdf.usaid.gov/pdf_docs/PA00XDGP.pdf)*
- 4 *The NASC was set up as a national-level autonomous institution on 27 September 1982 under the NASC Act 1982 to provide trainings to government officials and the staff of public enterprises; enhance the administrative capacity of the government; and undertake research, consulting and information services. The NASC has supported the GRBC to undertake research, prepare knowledge products, undertake expenditure budget reviews, plan pre-budget consultations with various stakeholders, prepare GRB training manuals and organise officer trainings.*
- 5 *The meeting was held on 5 March 2021 in which several officials of the budget division and UN Women representatives participated.*
- 6 *Guidance to Government of Nepal on Advancing the practice of Gender Budgeting, USAID (2019); GRB Rapid Assessment, NASC-UN Women (2021); and Gender-Responsive Budget (GRB) Initiatives in Nepal: Achievements and Challenges, Central Department of Economics (2019).*
- 7 *The GRBC houses the GRB secretariat and acts as the apex decision making and oversight body for GRB in Nepal. It is chaired by the Joint Secretary, Budget Division Ministry of Finance. The GRBC has a well-defined structure, role and terms of reference.*
- 8 *The assessment teams score the GRPFM indicators on a four-point ordinal scale from D to A, in line with the PEFA framework. [https://www.pefa.org/sites/pefa/files/resources/downloads/WBG\\_GRPFM\\_FRAMEWORK\\_ENG\\_PAGES\\_200609\\_0.pdf](https://www.pefa.org/sites/pefa/files/resources/downloads/WBG_GRPFM_FRAMEWORK_ENG_PAGES_200609_0.pdf)*

A hybrid or mixed method approach was planned with the aim to enable data comparison and stakeholder validation at every sub-cycle/stage of the diagnostics. This also helped foster a detailed and comprehensive understanding of the gaps and challenges. Beyond the GRPFM methodology, the diagnostic integrates other qualitative and quantitative tools with the following objectives:

### Box 2: PEFA GRPFM

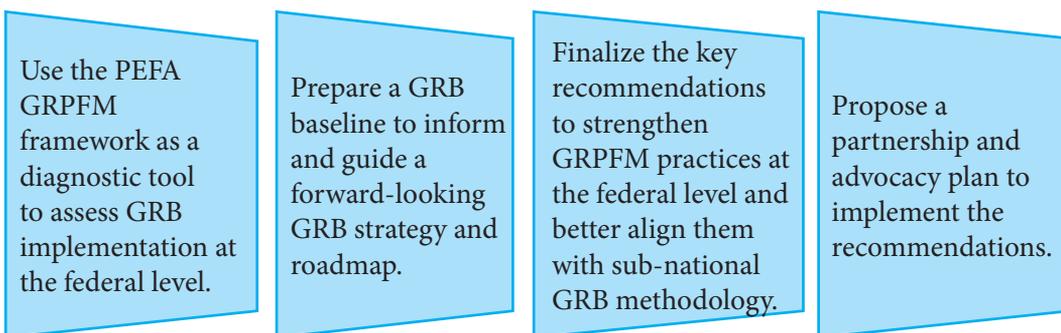
The PEFA supplementary framework for assessing gender-responsive public financial management is a set of nine indicators that measure the degree to which a country's PFM systems address the government's goals with regard to acknowledging different needs of men and women (and different subgroups of these categories) and promoting gender equality. Gender responsiveness is relevant throughout the budget cycle, including in the planning and design of budgetary policies that promote gender equality, the allocation of resources to implement them, the tracking of resources to ensure that adequate resources are allocated and policies are implemented as intended and the monitoring and evaluation of the effectiveness of policies, including their impacts evaluated or differentiated by gender.

*Source. PEFA, <https://www.pefa.org/gender>*

OBJECTIVE AND SCOPE	TOOLS AND DATA SOURCE
a. To assess the efficacy of the GRB methodology.	<ul style="list-style-type: none"> <li>– Desk review of GRB methodology at the federal level.</li> <li>– In-depth expenditure reviews of two budgetary units (agriculture and health) to highlight application-based concerns.</li> <li>– Key informant interviews (KIIs)</li> </ul>
b. To review the effectiveness of GRB oversight and facilitation mechanisms.	<ul style="list-style-type: none"> <li>– KIIs with GRBC members and GFPs.</li> </ul>
c. To study budget tracking software systems and GRPFM integration practices.	<ul style="list-style-type: none"> <li>– Desk review of the Budget Management Information System (BMIS), the Line Ministry Budgetary Information System (LMBIS) and the Sub-National Treasury Regulatory Application (SUTRA) to understand data management related to gender budget allocations, achievements and expenditures.</li> <li>– KIIs with officials.</li> </ul>

OBJECTIVE AND SCOPE	TOOLS AND DATA SOURCE
d. To understand GRB capacity gaps.	<ul style="list-style-type: none"> <li>– Trainings and pre-assessment questionnaires.</li> <li>– Knowledge, attitude and practices on GESI-GRB among provincial- and local-elected officials and civil staff, according to survey findings.</li> </ul>

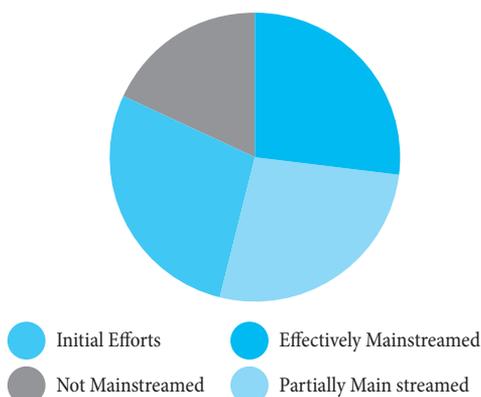
The overarching framework of the study is as follows:



## BRIEF SNAPSHOT OF ASSESSMENT FINDINGS

The present GRB methodology/approach in the federal government requires all ministries to apply a classification and coding system aimed at identifying the gender responsiveness of sector programs and budgetary activities (Appendix 3). As discussed in the methodology, the purpose of this diagnostic is to provide a performance or gender responsiveness overview of the PFM systems at the central level of governance in Nepal. The intent is to highlight the achievements and identify areas that call for focused actions. The purpose is not to determine the impact of PFM in closing gender gaps but to study the extent to which the GESI perspective is mainstreamed in the relevant PFM institutions, processes and systems. The assessment demonstrates that Nepal has well-established policies and robust institutional systems and processes to promote GRB. Based on an indicator-wise, detailed review, a snapshot of the GRPFM landscape at the federal level points towards the following (figure 1a and 1b).

Figure 1: Assessment findings



### SCORE A

#### EFFECTIVELY MAINSTREAMED

Of the 11 GRPFM indicators assessed, three indicators (28 per cent) are effectively mainstreamed in the relevant PFM institution, process, or system – figure 1a and 1b. These three indicators include GRPFM-2: Gender-responsive public investment management; GRPFM-5: Gender-Responsive Budget Proposal Documentation and GRPFM-9: Evaluation of gender impacts on service delivery. With regards to gender-responsive public investment management, the gender analysis of major investment projects is guided through different methodologies/approaches followed by the development agencies (multilateral development banks) that fund these investments. To date, there is no prescribed procedure followed by the GoN to ensure that such assessments are in line with national GRB or sectoral GESI guidelines. The investment projects are not reviewed or screened by the GRBC. Also, government-funded investments are not analysed or vetted from a GESI perspective; gender impact is one of the indicators for project screening, therefore limiting the scope and coverage to externally funded investments.

**SCORE B  
PARTIALLY MAINSTREAMED**

Two indicators (18 per cent) are partially mainstreamed in the relevant PFM institution, process or system – figure 1a and 1b. These include GRPFM–4: Gender-responsive budget circular and GRPFM–7: Tracking budget expenditure for gender equality.

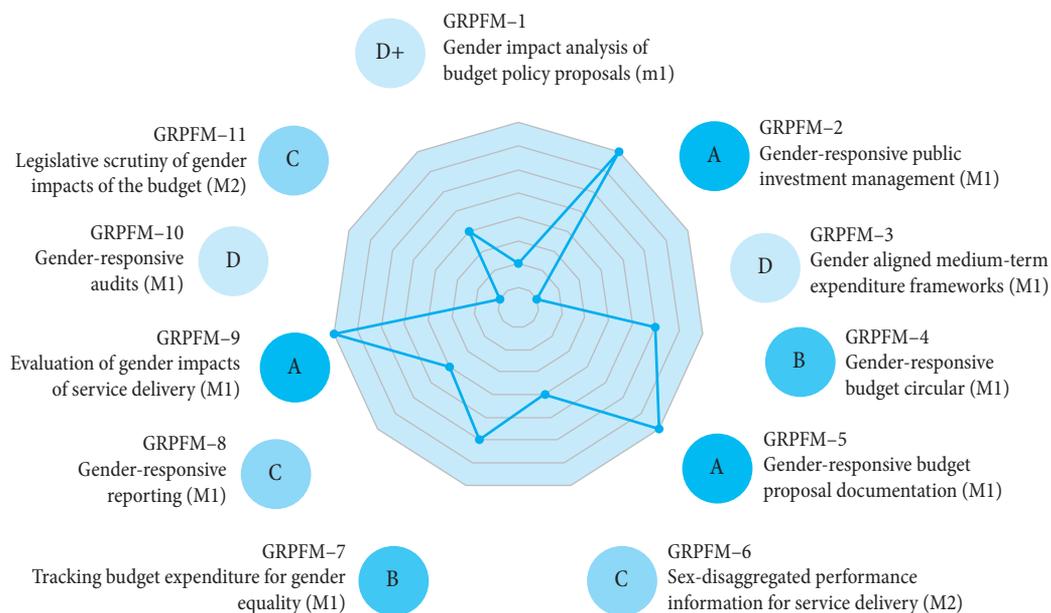
**SCORE C  
INITIAL EFFORTS**

Three GRPFM indicators (28 per cent) were assessed as ‘initial efforts’ towards effective gender mainstreaming in the relevant PFM institution, process or system – figure 1a and 1b. These include GRPFM–6: Sex-disaggregated performance information for service delivery, GRPFM–8: Gender-responsive reporting and GRPFM–11: Legislative scrutiny of gender impacts of the budget.

**SCORE D  
NOT MAINSTREAMED**

GRPFM–1: Gender impact analysis of budget policy proposals scores D+; GRPFM–3: Gender aligned medium-term expenditure framework and GRPFM–10: Gender-responsive audits are also assessed as not mainstreamed and therefore require a focused strategy for effective integration. Twenty-eight per cent of the GRPFM indicators are not mainstreamed - figure 1a and 1b.

Figure 2: Overview of PEFA GRB assessment findings<sup>9</sup>



A	B	C	D
Gender impact analysis is mainstreamed in the relevant PFM institution, process or system.	Gender impact analysis partially mainstreamed in the relevant PFM institution, processor system.	Initial efforts have taken place to mainstream a gender impact analysis in the relevant PFM institution, processor system.	Gender considerations are not included in the relevant PFM institution, process or system, or performance is less than required for a C score.

<sup>9</sup> The GRPFM methodology recommended the use of a standard approach to the size and materiality throughout the set of questions in the following manner:

- **All** refers to 90 per cent or more (by value). **Most** refers to 75 per cent or more (by value). **Majority** refers to 50 per cent or more (by value). **Some** refers to 25 per cent or more (by value). A **few** refers to less than 25 per cent and more than 10 per cent (by value).

# DETAILED ASSESSMENT OF GENDER-RESPONSIVE PUBLIC FINANCIAL MANAGEMENT IN NEPAL

## GRPFM-1: GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

This indicator assesses the extent to which governments undertake gender impact assessments of proposed expenditure and revenue policies. The indicator contains two dimensions: expenditure (table 1.1) and revenue (table 1.2). This is an important indicator as it ascertains that project design elements and revenue policies at the onset are guided by a strong gender analysis and ensures that new projects or revenue proposals will not adversely affect GESI issues. It ‘recognizes that changes in budget policies can have different impacts on the delivery of services to men and women and to the sub-groups of those categories; and those new policy proposals should therefore undergo an ex-ante assessment of social impacts’ (PEFA, 2020).

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-1: Gender impact analysis of budget policy proposals (M1)		D+
GRPFM-1.1 Gender impact analysis of expenditure policy proposals	In the last fiscal year, a gender impact analysis was not carried out for the new expenditure policy proposals. The GoN uses GRB tagging but does not conduct ex-ante gender impact assessments of new spending proposals as a practice. As per the GRB categorization of the programmes presented in table 1.1, 14 per cent of the allocations are directly responsive, 69 per cent are indirectly responsive and 17 per cent are neutral. Given that ex-ante gender tagging was done based on the federal GRB methodology (appendix 3) for majority expenditure policy proposals, this dimension is assessed as B.	
GRPFM-1.2 Gender impact analysis of revenue policy proposals	In the last fiscal year, the GoN did not carry out any ex-ante gender impact analysis of new revenue policy proposals. There is no specified process to undertake gender impact analysis of revenue policy proposals, however, the government has a standing policy instruction to mainstream GESI issues in all facets of government planning and budgeting processes.	D

**Table GRPFM-1.1: Gender impact analysis of expenditure policy proposals**

Key changes in expenditure policy	The amount allocated to expenditure policy change in NPR (BN) (2020-21)	As % of key changes in expenditure policy	GRB Tag <sup>10</sup>	Gender impact analysis included (Y/N)
COVID-19 Response, Ministry of Health and Population	6.00	14%	1	N
Integrated Health Infrastructure Development Programme, Ministry of Health and Population	14.35	35%	2	N
Special Programme for Agriculture Production, Ministry of Agriculture and Livestock Development	11.06	27%	2	N
Prime Minister Agriculture Modernization Programme, Ministry of Agriculture and Livestock Development	3.23	8%	2	N
Prime Minister Employment Programme, Ministry of Labour, Employment and Social Security	6.83	16%	3	N
Total/Coverage	NPR 41.47BN (100%)	100%	100% are gender tagged <sup>11</sup>	0%

Data source: Redbook 2020 –21, Ministry of Finance (MoF), Government of Nepal (GoN)

**Table GRPFM-1.2: Gender impact analysis of revenue policy proposals**

Key changes in revenue policy	The amount collected due to revenue policy change in 2020-21 (NPR BN)	As a % of key changes in revenue policy	Gender impact analysis included (Y/N)
Broadening and protecting the tax-base.	NPR 27.39 BN for all changes introduced but not specified according to changes.	100%	N
Digitization of tax administration.			N
Effective tax service delivery.			N
Total/Coverage	NPR 27.39 BN	100%	0%

Data Source: Red Book 2020 – 21, Ministry of Finance (MoF), Government of Nepal (GoN)

<sup>10</sup> As per the GRB methodology, the projects that score 50 points or more are classified as being directly supportive to women are assigned code '1'; those scoring 20 to 50 points as indirectly supportive and assigned code '2'; and those scoring less than 20 points are classified as gender-neutral with a code '3'. Also refer Appendix 1.

<sup>11</sup> Fourteen per cent are directly responsive, 69 per cent are indirectly responsive and 17 per cent are neutral.

## GRPFM-2: GENDER-RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

This indicator assesses the extent to which social and gender appraisals and impact studies are carried out as part of the economic analysis and feasibility studies when projects are planned. The indicator recognizes that ‘different groups of men and women benefit

There is no prescribed procedure followed by the GoN to ensure that such assessments are in line with national GRB or sectoral GESI guidelines. Also, this practise is limited to externally aided projects

different from investment projects, and it is therefore important for the government to include a gender perspective in the economic analysis of major investment projects’ (PEFA, 2020). Such assessments in the feasibility stage help understand the foreseeable gendered impact on project beneficiaries. It also guides gender-responsive design features or action plans that may be incorporated into the project with the aim to promote GESI goals in the sector. There is only one dimension for this indicator.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-2: Gender-responsive public investment management (M1)		A
GRPFM-2.1 Gender-responsive public investment management	In the last fiscal year, feasibility studies of major investments included social and gender assessments. These projects were funded/aided by development partners, and therefore the social and gender analysis was guided through different methodologies/approaches. There is no prescribed procedure followed by the GoN to ensure that such assessments are in line with national GRB or sectoral GESI guidelines. The assessments are also published on the development partners’ websites. The investment projects are not reviewed or screened by the GRBC. A key informant shared that the “project screening and approval is based on project management guidelines that include the impact on gender and social issues as an important indicator for selection. <sup>12</sup> The impact of the project on women and poor and excluded groups is analysed and used as a screening criterion to approve new projects.”	A

<sup>12</sup> As per the GRB methodology, the projects that score 50 points or more are classified as being directly supportive to women are assigned code ‘1’; those scoring 20 to 50 points as indirectly supportive and assigned code ‘2’;

**Table GRPFM-2: Gender-responsive public investment management**

5 largest major investment projects (>0.6 to 1% of BCG expenditure)	Total investment cost of project in NPR (BN)	As a % of top 5 major projects approved	Economic analysis includes an analysis of the impacts on gender			
			Completed (Y/N)?	Consistent with national guidelines (Y/N)	Published (Y/N)	Reviewing entity GRBC
Social Security and Protection	67.5	60%	Y	Y	Y	N
Terai Madhesh Fast Track	8.8	8%	Y	N	Y	N
Pokhara Regional International Airport						
University Grant Commission	16.46	14%	Y	N	Y	N
School Sector Development Program- Central Level	10.05	9%	Y	N	Y	N
Total/Coverage	113.4	100 %	100 %	0 %	100 %	0 %

Source:

White Book, Source Book for Projects Financed with Foreign Assistance Fiscal Year 2020/21

- <https://www.adb.org/projects/documents/preparing-north-south-fast-track-road-project-financed-japan-special-fund>
- <https://projects.worldbank.org/en/projects-operations/project-detail/P154548?lang=en&tab=overview>
- <https://www.adb.org/sites/default/files/linked-documents/38349-029-sprss.pdf>
- <https://documents1.worldbank.org/curated/en/202261629911938158/pdf/Environmental-and-Social-Management-Framework-ESMF-Nepal-School-Sector-Development-Program-P160748.pdf>
- <https://documents1.worldbank.org/curated/en/937221615984330134/pdf/Appraisal-Environmental-and-Social-Review-Summary-ESRS-Nurturing-Excellence-in-Higher-Education-Program-for-Results-P171516.pdf>

## RECOMMENDATIONS

### GRPFM-1: GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

### GRPFM-2: GENDER-RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

#### *Expenditure Proposals and Projects*

The line ministry (LM) submits the new proposal to the National Planning Commission (NPC) for review and approval. Budgetary consultations are held with the MoF. The Formation and Operation Order of NPC, 2074 made provisions for the assessment, pre-evaluation/appraisal and examination of projects and programmes and their concurrence at the federal level through the establishment of the National Project Bank (NPB).<sup>13</sup> Also, the Financial Procedure and Fiscal Accountability Act, 2076 made mandatory provisions for the inclusion of projects in the NPB prior to the budget discussion and allocation. The NPB is an important mechanism in the planning and approval process. Specific guidelines for the identification, appraisal, selection and prioritization of projects were issued by the NPB in 2020.<sup>14</sup> Although there is an explicit mention of ‘social and gender’ as the basis of project prioritisation, the guidelines do not include any specific instructions related to ex-ante gender impacts, gender appraisals or the need for sex-disaggregated data.

**Recommendation 1** - Partner with the NPC and NPB to build the foundation for mandatory ex-ante gender appraisals and impact assessments. Then, review the NPB project appraisal guidelines to propose relevant instructions for gender appraisals and the vetting process. Research must also be undertaken to assess the extent of ex-ante gender appraisals of projects that were approved in the last two financial years. All development partners must follow GoN prescribed GESI and GRB mandates and directives to guide social and gender assessments in the project feasibility phase. The gender assessments of new proposed projects are to be revived and vetted by the GRBC with support from GESI experts and development partners.

“As a practice, social and gender screening is a criterion for project prioritization. There are no referrals made to the GRBC or the Ministry of Women, Children and Senior Citizens for their recommendation and approval. There is no practice as such, however, this seems like a relevant suggestion that can be followed. The NPC is highly dependent on the line ministries for screening and the approval of projects. GESI and GRB skills and expertise must be strong at the ministry level, which is where projects originate, and at the NPC level, which is where they are screened and approved. At present, there is a huge capacity gap in assessing projects from a GESI perspective and this needs to be addressed. A contextual change is also required in the project submission guideline and templates in consultation with subject experts. Also, every project developed with foreign assistance should undergo a national context review to ensure that it is context specific and successful”.

*Source: KII with a senior official from National Project Bank, NPC*

#### **Revenue Proposals**

The MoF approves changes in revenue policy or new revenue proposals based on recommendations from the Department of Inland Revenue and in consultation with the Revenue Advisory Board and the

<sup>13</sup> The National Planning Commission has set out the target to establish a fully functional National Project Bank by 2022.

<sup>14</sup> [https://www.npc.gov.np/images/category/National\\_Project\\_Bank\\_Guidelines.pdf](https://www.npc.gov.np/images/category/National_Project_Bank_Guidelines.pdf)

committee.<sup>15</sup> The revenue advisory committee led by the Revenue Secretary MoF comprises an expert group of economists and other stakeholders. The expert group provides recommendations to the government on revenue policies, tax reforms and subsidies to be introduced in the budget for the upcoming FY. There is no specified process to appraise revenue policies from a GESI perspective or include these issues in revenue policy discussions.

**Recommendation 2** - Research studies should be undertaken to understand and create evidence on the GESI impacts of revenue policy reforms at the federal and sub-national levels. Key stakeholders (the MoF, Department of Inland Revenue and members of revenue advisory board and committee) should receive GRB capacity building. The revenue advisory committee needs to include feminist economists, gender experts and development practitioners. A new revenue policy/proposal needs to be reviewed and vetted by the GRBC.

“Our officers are not provided with any capacity building training to understand the gendered impact of revenue policies. We are sensitized to the issues related to women’s care work and understand that they are engaged in household chores and are constrained for time. Therefore, we deliberated on how we can propose solutions that can alleviate their drudgery. We felt strongly that if kitchen appliances are taxed less, they will be cheaper and more affordable for all. Appliances will make household chores faster and free many women of their drudgery. The free time can also be used for other productive work. It is not only important to appraise any new revenue proposal from a GESI perspective but equally important to assess the gender impacts of new policies. This will also be the litmus test of a successful GRB strategy.”

*Source: KII with a senior official from the Inland Revenue Department*

### GRPFM-3: GENDER ALIGNED MEDIUM-TERM EXPENDITURE FRAMEWORKS<sup>16</sup>

This indicator helps clarify the long-term expenditure policies and cross-sector gender priorities. It also assists in tracking costed gender action plans to achieve medium to long-term gender equality and women’s empowerment (GEWE) objectives. The medium-term expenditure frameworks (MTEFs) are important entry points for GRPFM and SDG integration in national development vision, sector priorities, costing and financing.<sup>17</sup> The framework promotes the ability to make efficient and effective use of resources in the implementation of long-term GESI priorities through ensuring aggregate fiscal discipline, allocative efficiency and equitable and effective service delivery. The MTEF, albeit used sparsely in GRB initiatives, is a useful instrument as it provides scope for long-term planning and secures funding with sufficient

Although gender seems effectively integrated through a summary on the GRB budget estimates for the MTEF period, it is not clearly reflected in the sector vision, objectives and strategies.

<sup>15</sup> The Nepal Revenue Advisory Board has been constituted in accordance with the Nepal Revenue Advisory Development Board (Formation) Order, 2076. <http://nrab.gov.np/#/home>

<sup>16</sup> This is an additional indicator that is not part of the PEFA GRPFM methodology. Refer Appendix 1 for rationale and justification for inclusion.

<sup>17</sup> *Linking Planning and Budgeting: The Medium-Term Expenditure Framework (MTEF). The Governance Brief, Asian Development Bank.*

time to implement GESI policy objectives through well planned and adequately resourced result-based actions. The MTEFs also provide better information over a longer-term period, which enables transparency, oversight, monitoring and scrutiny among relevant CSOs and the legislature.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-3	Gender aligned medium-term expenditure framework (M1)	D
GRPFM-3.1 Gender aligned medium-term expenditure framework	Good GRPFM practice should include gender aligned MTEFs that ensure effective gender integration in setting sector priorities and goals and determining the resource envelope (gender budgets). The GoN MTEF guidelines issued by the NPC include GRB references, yet in practice the majority of sector result indicators and goals do not consider relevant gender indicators or targets. <sup>18</sup> Also, the proportional share of costed plans that explicitly mention GESI objectives and gender targets is negligent – table 3.	D

**Table GRPFM-3: Gender Aligned Medium-Term Expenditure Framework**

Sector	Three-year estimation of sectoral resource envelope for achieving medium- to long-term objectives (BN NPR) FY 2020/21 – 2022/23	Overall sector result indicators and goals integrate gender goals/sex-disaggregated targets (Yes/No)	Proportional share of costed plans with gender targets
Agriculture	114.20	N	2/32 (6.25%) costed programmes include gender targets. <sup>19</sup>
Cooperatives and Poverty Alleviation	1.80	N	0/8 (0%) costed programmes include gender targets.
Forest and Environment	44,92	N	0/26 (0%) costed programmes include gender targets. <sup>20</sup>

<sup>18</sup> Sex-disaggregated targets can be included in sector result indicators and goals listed in the MTEF for Cooperatives and Poverty Alleviation (for example: employment generation, total membership of cooperatives institutions, cooperatives training of trainers and poor household identification programme) and in the Ministry of Forest and Environment (for example: forest entrepreneurship development and promotion).

<sup>19</sup> Only two programmes—the Nepal Agro Market Development Programme and Community-Managed Irrigated Agriculture Area Programme—include gender targets.

<sup>20</sup> Includes the need to 'Institutionalize gender equality and social inclusion in forest, bio-diversity and watershed management, and distribute the subsequent benefits from the sector equitably' in the sector strategy.

Sector	Three-year estimation of sectoral resource envelope for achieving medium- to long-term objectives (BN NPR) FY 2020/21 – 2022/23	Overall sector result indicators and goals integrate gender goals/sex-disaggregated targets (Yes/No)	Proportional share of costed plans with gender targets
Women, Children and Senior Citizens	3.21	Y	4/9 (44%) costed programmes include gender/sex-disaggregated targets.
Total/Coverage	NPR 164.13 BN (100%)	2 %	6/75 (8%)

Source: *Medium-Term Expenditure Framework*, <https://npc.gov.np/images/category/MTEF.pdf>

The Inter-Governmental Fiscal Management Act, 2074 provides a provision for formulating MTEF at the federal, provincial and local governments. Article 6 of the Financial Procedures and Fiscal Responsibility Act, 2076 requires that the NPC will formulate the MTEF based on periodic planning. The MTEF process in Nepal follows a standard prioritization process that aligns with the 15th Plan and the SDGs. The criterion follows a detailed methodology and includes five general and two regional bases that help classify and prioritize projects across sectors. It is pertinent that the GRB criterion is used to guide medium-term sector goals and plans. The MTEF process, if leveraged effectively, will help promote GESI-informed sector plans, secure investments over the long-term, enable efficient service delivery, ensure better linkages with GESI-informed sector results and improve tracking of GESI investments.

The BCC only provides generic instructions on GRB ranking (code 1, 2 and 3) in the guidelines. Detailed instructions and templates are not included. It also does not ask for sex-disaggregated data on beneficiaries.

#### GRPFM-4: GENDER-RESPONSIVE BUDGET CIRCULAR

This indicator measures the extent to which the government's budget call circular(s) (BCC) are gender-responsive. Clear instructions and submission templates in the BCC help the budgetary units provide accurate information on cross-sector GESI expenditure priorities and trends. The gender-responsive BCC is the first step in creating systems that track gender equality expenditure, thus enhancing the government's transparency and accountability to gender-responsive investments. The instructions may also require budgetary units to provide sex-disaggregated data on project beneficiaries and expected results. This is an important GRPFM indicator because it provides 'primary guidance from the Ministry of Finance for budgetary units on how to prepare budget submissions' (PEFA, 2020).

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-4: Gender-responsive budget circular (M1)		B
GRPFM-4.1 Gender-responsive budget circular	As the budget ceilings are determined, the technical group at the NPC and MoF share the information with the line ministries (LMs). The LMs are directed to prepare the annual plans for budget discussions. Comprehensive guidelines in the BCC are issued to the LM to submit budget estimates as per the prescribed format within the stipulated timelines. The BCC only provides generic instructions on GRB ranking (code 1, 2 and 3) in the guidelines. Detailed instructions and templates are not included. It also does not ask for sex-disaggregated data on beneficiaries.	B

Source: *Budget Call Circular, 2020-21, GoN.*

**Table GRPFM-4: Gender-responsive budget circular**

Circular for budget year	Requirement to provide justification or planned results for the effects on men and women or gender equality (Y/N)		Requirement to include sex-disaggregated data in budget proposals (Y/N)	Requirement to include information on staffing (social and sex-disaggregated) (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)		
2020-21	Y	Y	N	N

Source: *Budget Call Circular, 2020-21, GoN.*

## RECOMMENDATIONS

### GRPFM-3: GENDER INFORMED MEDIUM-TERM EXPENDITURE FRAMEWORK

### GRPFM-4: GENDER-RESPONSIVE BUDGET CIRCULAR

#### *GRPFM and MTEFs*

The MTEF guidelines require a comparative description of the next three-year budget estimation and projection based on a set of pre-defined criterion that includes distribution based on strategic pillars, priority, SDGs, a gender index that follows the gender-responsive budget categories, a climate index, national pride projects, transformative projects and Inter-governmental fiscal transfer projection and estimates.<sup>21</sup> Although gender seems effectively integrated through a summary of the GRB budget estimates for the MTEF period, it is not clearly reflected in the sector vision, objectives and strategies. Furthermore, gender targets are sparsely used in the sectoral result chain (indicators and goals). GESI objectives and sex-disaggregated targets are rarely used in the programme objectives and outcome indicators. This points towards a disconnect between sector-led MTEF project planning and costing and the MoF-centric and controlled GRB process. The MTEF guidelines include a diverse set of criteria: priority, a climate index,

<sup>21</sup> The gender index bases in the MTEF follow the gender budget methodology that was adopted in 2005 when the government made it mandatory for all national ministries to publish gender budget data from 2007/08. The methodology employs a 'scoring system' that requires all expenditures to be assessed on the basis of fixed criteria, sub-indicators and weightage.

a gender index (GRB), SDG tagging, etc. Financial data under each criterion is collated using different approaches/practices without synchronizing or aligning with the MTEF methodology per se. This creates confusion, resulting in a duplication of efforts without adding value to substantive gender/SDG/climate integration or mainstreaming in the medium-term planning process.

**Recommendation 3** - A review of the MTEF process and guidelines should be undertaken to simplify and effectively align different criteria to objectively plan and classify three-year budget estimation and projection. This will be a valuable first step. For effective gender integration, it is important that sectoral objectives, costing and targets are guided by sector-specific GESI commitments and effectively mainstreamed. Undertaking a review of sector result indicators, goals and project descriptions in the MTEF through a GESI lens is also recommended.

### ***Gender-Responsive Budget Circular***

The BCC includes generic information on GRB ranking and tagging. Detailed instructions and templates are not provided. The GRBC is not consulted in the preparation of the BCC instructions. The MoF issued the 'Gender-Responsive Budget Formulation Guideline' for methodological clarity regarding GRB classification and scoring (Appendix 3). All LMs, departments, and project/programme units are instructed to assess and classify their demands for grants, according to the scoring criterion and rank their programmes as directly gender-responsive, indirectly gender-responsive or gender-neutral.<sup>22</sup> In practice, the gender tags are assigned by the MoF based on certain assumptions and the process is completed before the expenditure is approved.<sup>23</sup> There are individual and institutional capacity constraints within LMs to implement the GRB methodology. The methodology itself has concerns that need a thorough review and revision (refer to Appendix 2, GRB methodology review and sector assessments).

**Recommendation 4** - Write clear instructions in the BCC, as they are important for ensuring accurate reporting, documentation and tracking of GESI investments. The BCC should include guidelines and templates as per the indicator requirement. These instructions and templates should be developed in consultation with the GRBC and development partners. Once the BCC guidelines are finalised, training should be planned for the LM programme and budget division staff to ensure the accuracy and quality of gender budget reporting and documentation.

## **GRPFM-5: GENDER-RESPONSIVE BUDGET PROPOSAL DOCUMENTATION**

This indicator assesses the extent to which the government's budget proposal documentation includes a gender budget statement or gender-based profile of public expenditure. The gender budget-related documentation presents information on gender equality investments across all LMs or budgetary units available in the public domain. Good practices related to gender-responsive budget documentation include an overview of government priorities for improving gender equality, details of

A standard or consistent approach to monitoring and publishing sex-disaggregated information on the planned outputs or outcomes is not practiced.

<sup>22</sup> The projects that score 50 points or more are classified as being directly supportive to women, while those scoring 20 to 50 points are indirectly supportive and those scoring less than 20 points are gender-neutral.

<sup>23</sup> Budget Call Circulars and Gender Budget Statements in the Asia Pacific: A Review, UN Women

budget measures aimed at promoting gender equality and an assessment of the impacts of budget policies on gender equality (PEFA, 2020).

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-5 Gender-responsive budget proposal documentation (M1)		A
GRPFM-5.1 Gender-responsive budget proposal documentation	The GoN collates and publishes GRBs for legislative scrutiny and approval. This is part of its annual budget process. Each LM tags the projected expenditure in accordance with the GRB methodology. Also, refer to Appendix 2 and 3.	A

**Table GRPFM-5: Gender-responsive budget proposal documentation**

Budget proposal for budget year	An overview of government policy priorities for improving gender equality (Y/N)	Details of budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)
2020-21	Y	Y	N

Source: Budget Speech 2020-21 and Red Book 2020-21.

## GRPFM-6: SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

This indicator measures the extent to which the executive's budget proposal, corporate plans, periodic performance reports and annual reports include sex-disaggregated information on the performance of service delivery programmes. It contains two dimensions and uses the M2 (averaging) method for aggregating dimension scores. The inclusion of sex-disaggregated performance indicators assists in equitable service delivery and provides clarity on the incidence of benefits accrued from public investments. It helps in ex-ante target setting, and ex-post-assessment of beneficiaries and results.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-6: Sex-disaggregated performance information for service delivery (M2)		C
GRPFM-6.1: Gender-responsive performance plans for service delivery	Not all ministries include sex-disaggregated information on performance for service delivery programmes in their corporate plans and other supporting documentation. This is not practiced uniformly across the budgetary units/ LMs and a consistent approach is lacking.	C

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-6.2: Sex-disaggregated performance achieved for service delivery	Only a few LMs publish sex-disaggregated data and gender achievements in their annual administrative reports. A standard or consistent approach to monitoring and publishing sex-disaggregated information on planned outputs or outcomes is not practiced.	C

**Table GRPFM-6: Sex-disaggregated performance information for service delivery**

Name of service delivery ministry	Percentage of service delivery ministries (Proportional share in outlay)	GRPFM-6.1: Gender-responsive performance plans for service delivery		GRPFM-6.2: Sex-disaggregated performance achieved for service delivery	
		Sex- disaggregated data on planned outputs (Y/N)	Sex- disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N)	Sex-disaggregated data on actual outcomes achieved (Y/N)
MoHP	52%	Y	N	Y	N
MOALD	22%	N	N	N	N
MOLESS	8%	N	N	N	N
MAEST	10%	Y	N	Y	N
MOFE	8%	N	N	N	N
Total	100%	62%	0%	62%	0%

Source: The LMs' corporate plans and annual reports (in the latest available year).

## RECOMMENDATIONS

### GRPFM-5: GENDER-RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

### GRPFM-6: SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

**Recommendation 5** - The GRB proposal documentation is contingent on clear guidelines/templates being included in the BCC. The current procedure should be reassessed based on the revisions made in the BCC guidelines (refer to recommendation 4). The GRB proposal documentation should contain a summary of budget measures that aim to address gender equality challenges and improve GESI results. It should also include a review of the GESI impact on budget policies. The NPC and MoF should take a lead role in this.

**Recommendation 6** - It is necessary that the budgetary units' and LMs' corporate plans and quarterly and annual reports include gender-related performance indicators and sex-disaggregated targets. A standard reporting template, with guidance on the use of GESI indicators and targets, should be developed to facilitate this. It is also good practice for LMs to report on GESI-responsive human resource practices, such as quotas in recruitment, maternity benefits, crèche facilities, child care leave, sexual harassment policies, etc.

## GRPFM-7: TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

This indicator measures the government's capacity to track its expenditure for gender equality through the budget formulation, execution and reporting processes. There is one dimension for this indicator (PEFA, 2020). Budget tracking is important from a good governance, transparency and accountability perspective, as it provides assurance on the efficient use of resources.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-7: Tracking budget expenditure for gender equality (M1)		B
GRPFM-7.1: Tracking budget expenditure for gender equality	The GoN has strong institutional processes and systems that help track budget expenditure for gender equality. Budget tracking software such as the Line Ministry Budget Information System (LMBIS) integrates GB data. At the provincial and local government levels, SUTRA software was introduced to enhance the financial reporting of local bodies. It enables tracking of expenditure based on gender, caste, wealth and ethnicity and is presently used by 752 out of 753 local government entities. The tracking information, however, is not available in the public domain. Refer to Appendix 4 for an assessment of the LMBIS and SUTRA for a GRB perspective. The MoF also issued model GRB guidelines for provincial and local governments in 2020.	B

## GRPFM-8: GENDER-RESPONSIVE REPORTING

This indicator measures the extent to which GESI results are included in LM administrative reports. Ideally, such reports should include a gender budget expenditure review, beneficiary information and impacts. Although the practice of preparing and presenting information in administrative reports varies, a

The frequency of publishing the annual reports varies and there is a backlog of these reports that have yet to be published. Also, there is no set or standard format/template/guidelines according to which LMs should prepare these reports. Only a few LMs report on gender equality results.

good practice is to include a summary of gender equality outcomes achieved in the financial year, data on GB expenditure, a brief summary of the GESI impact of budgetary policies in the sector and sex-disaggregated data on staffing (government employment). It is also helpful to include gender-responsive workplace policies. There is only one dimension for this indicator. Administrative reports fall within the purview of legislative scrutiny, since they are placed in the parliament in order to be reviewed by the parliamentary committees.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-8: Gender-responsive reporting (M1)		C
GRPFM-8.1: Gender-responsive reporting	Annual reports provide a comprehensive summary of LM achievements over a FY. These reports focus on the objectives, targets and strategies adopted by the LM and also provide an overview of key achievements and constraints. The frequency of publishing administrative reports varies and there is a backlog of unpublished reports. Also, there is no standard format/template to guide LMs in preparing these reports. A desk review and data suggest that only a few LMs, such as health and education, share information on gender equality achievements or results.	C

**Table GRPFM-8: Gender-responsive reporting**

Annual report includes the following information:				
Report(s) for budget year (Latest available)	Report on gender equality outcomes (Y/N)	Data on gender-related expenditure (Y/N)	Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)	Sex-disaggregated data on budgetary central government employment (Y/N)
Annual Report – Ministry of Health and Population, Department of Health Services 2018-19	Y	Y	N	Y
TEVT Annual Report – 2018-19	N	N	N	Y
Annual Report – Ministry of Agriculture and Livestock Development, ISFP – 2018-19	N	N	N	Y
Annual report of the Ministry of Labour, Employment and Social Security	N	N	N	Y
Annual Report, Ministry of Land Management, Cooperatives and Poverty Alleviation – 2015-16	N	N	N	Y

Source: Annual reports of the LMs.

**RECOMMENDATIONS****GRPFM-7: TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY****GRPFM-8: GENDER-RESPONSIVE REPORTING**

**Recommendation 7** - There should be routine, context-specific and application-based training for MoF and LM staff engaged in the budget formulation, execution and reporting process. Improved individual and institutional capacities will enable effective planning, implementation and tracking of gender equality expenditure.

**Recommendation 8** - Develop a simple checklist and template to support gender-responsive reporting across the administrative reports of all LMs. There should also be capacity building of the LM staff involved in preparing annual reports. A review of the LM annual reports and expenditure trends should be undertaken to prepare briefing notes for parliamentary committees, which can strengthen their oversight role. The information will help parliamentarians raise GESI-specific questions and highlight concerns (gender impacts, GRB-related spending, beneficiaries, achievements, etc.).

**GRPFM-9: EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY**

Performance evaluations help assess the efficiency and effectiveness of public services. It is equally important to integrate an equity perspective into the evaluation scope and methodology. This indicator recognizes that gender-informed ex-post-impact assessments provide information on the intended and unintended impacts and positive and negative consequences on gender equality. It measures the extent to which governments prepare and publish reports that include information on gender-related expenditure and the impact of budget policies on gender equality (PEFA, 2020). There is only one dimension for this indicator.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-9: Evaluation of gender impacts of service delivery (M1)		A
GRPFM-9.1: Evaluation of gender impacts of service delivery	Independent evaluations of service delivery integrate a strong equity perspective. The evaluation terms of reference include gender and social expertise. The evaluation methodology integrates equity-based research questions and includes sex and social-disaggregated data on beneficiaries and impacts. The evaluation methodology or process is not standardised yet, however.	A

Table GRPFM-9: Evaluation impacts of service delivery

Programme or service evaluated and LM	% (proportional share in allocations) of programme evaluated	Date of evaluation	Type of evaluation	Report author	Report publicly available (Y/N)	Gender impacts assessed (Y/N)
Comprehensive Impact Evaluation of Poverty Alleviation Fund Nepal, Multi-Sector	67%	2018	Independent Comprehensive Impact Evaluation (CIE) Study	Independent	Y	Y
Evaluation of the National Early Childhood Development Programme Final Report, Multi-Sector <sup>24</sup>	19%	2018	Summative and formative assessment to inform new ECD strategy	Oxfam	Y	Y
Integrated Women and Maternity Health Service Evaluation Report, Health Sector	14%	2018	Service delivery evaluation	School of Planning, Monitoring, Evaluation and Research	Y	Y
Total	100%				100%	100%

Source: NPC website

- [https://www.npc.gov.np/images/category/CIE\\_PAF-FINAL\\_REPORT\\_07\\_MAY.pdf](https://www.npc.gov.np/images/category/CIE_PAF-FINAL_REPORT_07_MAY.pdf)
- [https://www.npc.gov.np/images/category/Evaluation\\_of\\_the\\_National\\_ECD\\_Program\\_Engt\\_final.pdf](https://www.npc.gov.np/images/category/Evaluation_of_the_National_ECD_Program_Engt_final.pdf)
- [https://www.npc.gov.np/images/category/Final\\_Evaluation\\_Report\\_of\\_woman\\_health\\_program.pdf](https://www.npc.gov.np/images/category/Final_Evaluation_Report_of_woman_health_program.pdf)

## GRPFM-10: GENDER-RESPONSIVE AUDITS <sup>25</sup>

This indicator assesses the extent to which gender audits are carried out by the supreme audit institution (SAI). It responds to the following questions:

All programmes/projects above NPR 50 million (USD 0.41 million) have to undergo mandatory gender audits and reporting.

<sup>24</sup> Evaluation of Nepal's National Early Childhood Development Program (2004–2015).

<sup>25</sup> This is an additional indicator that is not part of the PEFA GRPFM methodology. Refer to Appendix 1 for a rationale and justification for its inclusion.

- Does the expenditure audit scope include gender budget audits?
- Are standalone gender audits of performance or compliance with gender-related legislations undertaken and published?

The indicator includes only one dimension.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM-10: Gender-responsive audits (M1)		D
GRPFM-10.1: Gender-responsive audits	The Audit Act, 2075 (2019) mentions that ‘the Auditor General may, on the selective basis, perform audit of various matters such as information technology, functioning, gender, forensic, environment, of the bodies referred to in sub-section (1) of Section 3, of which audit is to be performed, in addition to their financial audit, having regard to, inter alia, the regularity, economy, efficiency, effectiveness and the propriety thereof.’ Despite this provision, the statutory (external) audits routinely conducted by the SAI do not mention any specific scope and coverage for gender budget audits. There are no records of performance or compliance audits specific to women-related legislation, such as an audit of the Domestic Violence (Crime and Punishment) Act, 2066 (2009). Gender audits have recently been introduced in the Ministry of Industry, Commerce and Supplies, according to a GoN KII respondent.	D

**Table GRPFM-10: Gender-responsive audits**

Title and Year	Report Publicly Available (Y/N)	Sex-disaggregated data/gender budget information used in the report (Y/N)	Gender integration in the audit methodology (Y/N)
55th Annual Audit Report - 2018	Yes	No	No
56th Annual Audit Report - 2019	Yes	No	No
57th Annual Audit Report - 2020	Yes	No	No

Source: *Audit reports of the Office of Auditor General*

### Box 3: Supreme Audit Institutions and Gender Audits – Good Practices

#### *Philippines*

The Republic Act No. 7192, which is also known as the Women in Development and Nation-Building Act, mandates an allocation of a certain percentage for GEWE interventions. This law resulted in the promulgation of the Gender and Development (GAD) Budget Policy as part of the 1995 General Appropriations Act. The policy mandates all government departments, bureaus, offices and agencies to set aside at least 5 per cent of their total budget appropriations for gender and development. The Commission

on Audit (COA) issued Memorandum 2009-080 to guide the audit of GAD funds and activities within government agencies. The COA conducts gender audits as part of their regular audit process. It involves an annual audit of GAD funds with the purpose of ensuring that agencies prepare substantive GAD Plans and accomplishment reports.

Source: UN Women

[https://asiapacific.unwomen.org/-/media/field%20office%20eseasia/docs/publications/2016/12/grb\\_report-for-web-s.pdf?la=en&vs=1520](https://asiapacific.unwomen.org/-/media/field%20office%20eseasia/docs/publications/2016/12/grb_report-for-web-s.pdf?la=en&vs=1520)

### **Tonga**

The Tonga Office of the Auditor General (TOAG) carried out its first performance audit in 2018, which focused on Tonga's readiness to implement the SDGs, including SDG 5 on gender equality. The objective of the audit was to contribute towards the success of Agenda 2030 and the SDGs in Tonga. This audit reviewed SDG implementation and provided independent oversight of government-led efforts. The TOAG also plans to undertake performance audits of the SDGs in the future. The audit was in line with SDG 16, which envisages effective, accountable and transparent institutions.

Source: [https://www.audit.gov.to/Reports/PerformanceAudit/SDGs\\_Report\\_ENG\\_June19.pdf](https://www.audit.gov.to/Reports/PerformanceAudit/SDGs_Report_ENG_June19.pdf)

### **Fiji**

The Auditor General (AG) submitted the Performance Audit Report on 'Coordination of Actions for Elimination of Violence Against Women' to the Fiji Parliament in 2020. The Public Accounts Committee reviewed the audit report and organized a public hearing in coordination with the Ministry of Women, Children and Poverty Alleviation; the Fiji Police Force; and the Fiji Women's Crisis Centre. The committee submitted a detailed review that included inputs from the public consultation of the Performance Audit Report. It is noted that the Standing Order 110(2) requires the Fiji Parliament to effectively incorporate gender considerations in its legislative and oversight functions. The Parliament's Standing Orders mandate parliamentary committees to use gender-based analysis when scrutinizing new legislation or performing an oversight role in the budget process. The committee is advised to undertake its work using the guiding principle of gender equality.

Source: *Scrutinizing Legislation from a Gender Perspective, A Practical Toolkit*, UNDP

<http://www.parliament.gov.fj/wp-content/uploads/2019/09/Report-of-the-Auditor-General-Elimination-of-Violence-Against-Women.pdf>

<http://www.parliament.gov.fj/wp-content/uploads/2020/05/Review-of-the-Performance-Audit-Report-on-the-Coordination-of-Actions-on-Elimination-of-Violence-against-Women.pdf>

## **GRPFM-11: LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET**

This indicator measures the extent to which the legislative committees scrutinize the executive budget and the SAI audit reports. It contains two dimensions (sub-indicators) and uses the M2 (averaging) method for aggregating dimension scores.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2021 SCORE
GRPFM–11: Legislative scrutiny of gender impacts of the budget (M2)		C
GRPFM–11.1: Gender-responsive legislative scrutiny of budgets	As a recent practice, pre-budget consultations are organized with women's groups and CSOs. The CSO platform prepares a charter of demands that is shared with legislative members and the MoF. The gender budget and GESI investment priorities are often discussed in the parliamentary committees. However, no documentation or records were found on this subject.	C
GRPFM–11.2: Gender-responsive legislative scrutiny of audit reports	Between 2018 and 2020, no audit reports were discussed from a gender perspective. Gender audit reports were neither prepared nor presented and debated in the legislative assembly. There is no record of GESI-related questions on performance or expenditure audit reports being presented for legislative scrutiny in the reference period. Refer to box 1 for the gender equality strategy, action plans and GRPFM initiatives in Nepal and appendix 6 for GEWE Strategies and Working Policies, 15th Plan.	C

**Table GRPFM–11.1: Gender-responsive legislative scrutiny of budgets**

Budget proposal for budget year	Pre-budget consultations with parliamentarians (Y/N)	Approval Stage: gender/gender budget-related questions asked by committee members during budget debates (Y/N)	Implementation Stage (Service Delivery): review and questions raised on service delivery and gender impacts (Y/N)
2020-21	Y	Y	N

Source: Pre-budget consultation reports, Parliamentary Committee Reports and KIIs

**Table GRPFM–11.2: Gender-responsive legislative scrutiny of audit reports**

Budget year	Review of gender budget audit /gender programme audit reports (Y/N) [Specify reports if relevant]	Legislature issues recommendations (Y/N)	Recommendations were followed-up (Y/N)
2018	No gender audit reports presented.	N	NA
2019	No gender audit reports presented.	N	NA
2020	No gender audit reports presented.	N	NA

Source: Audit Reports of the Office of Auditor General and Parliament Records.

## RECOMMENDATIONS

### GRPFM-9: EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

### GRPFM-10: GENDER-RESPONSIVE AUDITS

### GRPFM-11: LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

**Recommendation 9** - Draft a GESI-informed checklist to guide all types of evaluations. Plan and roll out gender-responsive evaluation trainings on a regular basis.

“We plan routine evaluation and completed seven internal evaluations last year (2020). The evaluation methodology follows the Organisation for Economic co-operation and Development (OECD) guidelines that we contextualize to the evaluation objective. The team members try to ensure that the evaluation is in accordance with the GESI mandate. To date, there are no specific instructions or guidelines and a universal format is yet to be developed. This issue has already been raised by the committee. Every year we decide on the priority for selecting programmes for internal evaluation; however, this process is not standardized. Although there are regular monitoring and evaluation capacity building programs, our staff members have not been provided trainings on GESI-informed evaluation techniques.”

*Source: KII with a senior official at the Me&E division, NPC.*

**Recommendation 10** - Partner with the Auditor General (AG) office on gender audits. Review the Gender Audit and performance audit guidelines.<sup>26</sup> Advocate that a strong equity perspective be integrated into all performance audits planned by the AG offices. These procedures should become standard practice. A performance or compliance audit of the Domestic Violence (Crime and Punishment) Act or an audit of government readiness to implement SDG 5 (Gender equality) should also be undertaken. A customized Gender Audit training programme for the AG office should be planned and rolled out as well.

“The Audit Act, 2075 provides to conduct gender audits. Gender and social inclusion criteria are included in performance audits only in cases where directives, rules and procedural manuals provide social inclusion provisions. A provision for a gender expert in the terms of reference is also included only when gender-related topics/programmes are selected. Although a gender audit guideline was developed, it requires a thorough review and updating. The AG office has not conducted any compliance or performance audits of women-related legislation. Social and gender equality trainings have not been provided to the officials.”

*Source: KII with a senior official in the AG office*

**Recommendation 11** - Gender budget briefing materials should be prepared and disseminated to all important committees in the budget approval phase. The terms of reference (TOR) of PFM-related committees (like the Public Accounts Committee) should be reviewed and requisite changes should be made to ensure that GESI discussions are within each committee mandate and not limited only to the women and social development committee. Further, CSO networks in partnership with legislatures should be strengthened to complement and enhance their oversight role in GRPFM.

“We do not prioritize gender and social inclusion issues in the committee discussions to avoid conflicts of interest with the mandate of other committees that cover these issues. If there are any issues concerning GESI, we forward that or refer it to the Women and Social Development Committee, since there will be a conflict of interest and roles if we do it. These discussions are not prioritized by the committee, although the issues are very important and deeply concern me on a personal level.”

*Source: KII with a Public Account Committee member*

<sup>26</sup> Performance audit guidelines: [https://oagnep.gov.np/wp-content/uploads/2018/03/Performance-Audit-Guide\\_updated\\_final\\_1467182748.pdf](https://oagnep.gov.np/wp-content/uploads/2018/03/Performance-Audit-Guide_updated_final_1467182748.pdf)

"The committee members put forward issues that are important to their electorate, and the president decides the prioritization in discussing these. The committee always advocates and recommends gender-responsive budgeting. There were some policy changes that were proposed in the criterion for social security allowances for single women. The committee opposed the change and we shared our reservations on the matter with the MoF. The policy change was reversed due to our action. The parliamentarians receive budget briefings and GESI trainings on a regular basis. The committee can also seek expert consultation as and when required."

*Source. KII with the Women and Social Development Committee secretariat*

## FACILITATION, COORDINATION, OVERSIGHT AND GRB CAPACITY REVIEW

A successful GRB roll out requires a balanced mix of enabling factors that comprise strong political will, effective policy directives and institutional systems, streamlined coordination and oversight mechanisms, active stakeholder participation and systematic capacity building. This section explores these cross-cutting issues, with a special focus on facilitation and coordination mechanisms and GRB capacities.

### ***GRB facilitation, coordination and oversight***

Two GRB and GESI coordination mechanisms were created to steer GRB at the federal level. The GRBC was constituted as an apex body with an oversight and advisory role, and the system of GFPs was introduced in the LMs. The GRBC has high-level representation with well-defined terms of reference, and GFPs are government officials entrusted with a broader gender mainstreaming mandate that also includes a GRB facilitation role.

- a) ***Gender-Responsive Budget Committee*** - The information gathered through KIIs indicates that the role of the GRBC members is limited. They are not consulted in resource committee deliberations to finalize budget ceilings nor are they consulted in the LM budget prioritization exercise. The committee per se is also not consulted in any new policy review or project appraisals. The GRBC meetings are organised periodically, yet, due to the frequent transfers of the committee members, these meetings do not lead to serious deliberations. The frequently changing member secretary in the GRBC secretariat also impacts the transfer of information. The GRBCs are also mandated with preparing knowledge products and research material. In 2008, several initiatives were undertaken that resulted in the publication of a GRB brochure, progress report and budget audit study. The lack of coordination and reporting between GRBC secretariat and LM GFPs, however, limits their effectiveness. Despite being the apex body, the GRBC is not consulted regarding BCC guidelines, nor do they oversee or cross validate the GRB classification/ranking process. They are also not consulted to review the effectiveness of service delivery.

Given the recent development, it is recommended that the National Coordination Committee and GRBC role is synchronized for improved coordination of GRPFM at all tiers of governance.

b) **Gender Focal Points** - It is mandated to appoint GFP by all LMs. The KII respondents discussed that the Ministry of Women, Children and Senior Citizens provides routine training to the GFPs. It also assigns a budget for the GFP biannual meetings. The GFP terms of reference guide their functioning in the LMs and include specific GRB-related roles and responsibilities. The interviews with GFP highlight issues related to ambiguity regarding seniority, with the fact that few LMs nominate junior officers as GFPs hindering their effectiveness. The GF role is an ad hoc responsibility and the frequent transfers affect the quality of engagement and result in a loss of institutional memory. In the course of in-depth sector reviews, it is observed that the LM GFPs are not consulted during the budget prioritization or preparation stage. They are also not involved in the GRB scoring and ranking exercises. There are no coordination and reporting channels between the GRBC and the GFPs. There are also no cross-learning platforms for GFPs in the different LMs. The respondents also mentioned that staff members have limited knowledge regarding GRB methodology and its application – figure 2.

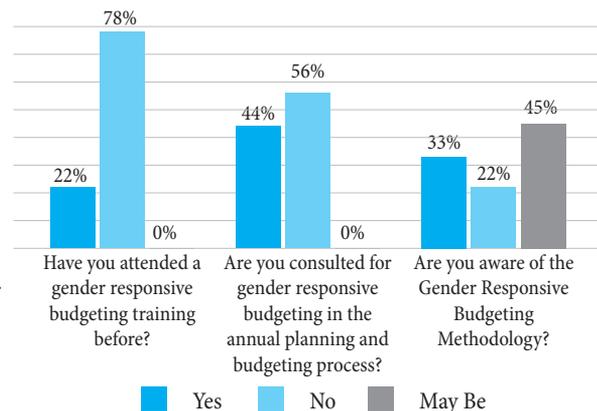
It is noted that the GRB coordination systems at the federal level are well planned and strongly embedded across LMs. However, it was also found that these systems do not function optimally due to systemic and capacity-related constraints.

### GRB capacities

Individual and institutional capacities are the key to successful GRB implementation. As part of the GRB capacity development strategy, a manual was drafted by the NASC in collaboration with UN Women.<sup>27</sup> The NASC also organises routine training for officials. The KIIs indicate that most respondents were not aware of the basic concepts and methodology. Limited capacities of officials in gender mainstreaming and in GRB is a cross-cutting gap that impacts performance.

A pre-training assessment of GFPs highlight that 78 per cent of the participants had attended prior trainings. However only 56 per cent said that they were consulted in the annual planning and budgeting process. With regards to the GRB methodology, only 33 per cent claimed to understand it, whereas 67 per cent of the respondents were either “not sure” or “not aware” – figure 2. Also, refer to box 3 for local governance and GESI capacities.

Figure 3. GRB capacities - GFPs



27 <https://asiapacific.unwomen.org/sites/default/files/Field%20Office%20ESEAsia/Docs/Publications/2019/07/np-manual-on-gender-si-compressed.pdf>

#### **Box 4: Local Governance and GESI capacities – Key Findings**

“Provinces face difficulties in prioritizing cross-cutting issues. Gender-responsive and climate change budgeting practices are rather formal and do not reflect being high priorities for provincial governments. The practice of gender-responsive and climate change budgeting is ritualistic and varies in provinces owing to different accounting practices.”

*Source: Planning and Budgeting in the Provinces of Federal Nepal, Asia Foundation, 2021*

In 2015, Nepal adopted a federal system of governance with three tiers: federal, provincial and local levels. Each level of governance consists of an elected executive and a legislative branch. Nepal’s constitution outlines the powers of each level of governance with regard to its ability to make laws and draft policies, plans and budgets.<sup>28</sup> Article 59 (1) of the constitution states that all three levels can formulate laws, policies and prepare an annual budget. The LG units have also initiated ‘cross-cutting budgeting,’ such as GRB and climate budgeting. The Provincial LMBIS reflects these issues in the provincial budget documents. Gender-responsive guidelines for provinces that include classification criteria were introduced in 2019. The success and effectiveness of GRB practices at the LG level relies largely on the knowledge, capacities and skills of the executive and the elected representatives. Given the importance of policy makers in GESI-responsive planning and budgeting at the LG level, the NASC planned a survey in three provinces to understand GRPFM knowledge, attitudes and practices. A total of 1,043 respondents from 61 LGs were interviewed across three provinces. With regard to GESI and GRB capacity building of elected representatives, the following was observed:

##### ***Regular GESI capacity building programmes***

Respondents agreed that GESI capacity programs were frequently organized at the LG level.

##### ***Difference in participation opportunities***

The policy makers are provided more capacity building opportunities compared to administrative staff (government officials) responsible for implementing programmes. A larger number of male respondents reported training opportunities compared to their female counterparts. Also, position-level variations were apparent with regard to capacity building participation opportunities with women and Dalit executive members reporting lower participation compared to Mayors.

##### ***GESI-inclusive local planning and budgeting trainings***

The respondents who participated in LG-level planning and budgeting trainings mentioned that GESI issues are adequately integrated in these programmes.

##### ***Fewer opportunities for GRPFM-focused capacity building programmes***

More than 70 per cent of the respondents agreed that they had not participated in these trainings, as these were not frequently organized at the LG level. Also, those who participated were of the opinion that the curriculum needs a thorough assessment to ensure that all crucial components are covered adequately.

##### ***Low awareness regarding GESI guidelines***

It is apparent that there is ambiguity with regard to the availability of GESI-specific guidelines at the LG level.

<sup>28</sup> Article 56 defines the three-tier system, Article 57 articulates the power sharing between the three levels that are enumerated in the constitutional schedules (schedule-5, 6,7 and 8).

**Capacity development gaps**

Conducting needs-based planning, a GESI analysis and GESI budget implementation are all identified as the primary capacity development gaps at the LG level.

Source: GRPFM Survey Report (unpublished), NASC, 2021

**RECOMMENDATIONS****FACILITATION, COORDINATION OVERSIGHT AND GRB CAPACITIES**

**Recommendation 12** - The GRBC is a high-level influential apex body and therefore should play a proactive advisory and oversight role. The TORs need to be revised accordingly. A robust reporting and quarterly monitoring system (LM, GFP and the GRBC) should be initiated. This mechanism needs to be made functional through a strategic and annual plan of action that includes a periodic evaluation of performance. The GRBC should meet more frequently, with a well-defined agenda. The decisions taken in the committee meetings should be documented and disseminated to the LMs, with a copy given to GFPs. A dedicated technical team should support GRBC functioning and coordination. The committee members should be routinely updated on the latest developments in the field of gender, macroeconomics and GRPFM.

**Recommendation 13** - The recently approved ‘Gender Equality Policy’ of the Government of Nepal recommends a ‘National Coordination Committee.’ The committee is envisaged to play facilitation, coordination and oversight roles to ensure an effective gender policy roll out. The committee will also coordinate with local and provincial governments for the effective implementation of GESI programmes and activities across all tiers of governance. The policy also mentions that an “evaluation of the gender-responsive budgeting and Gender Equality Policy will be managed during the meeting of National Development Challenges Mitigation Committee.” Given this recent development, it is recommended that the National Coordination Committee and GRBC role is synchronized for improved coordination of GRPFM at all tiers of governance.

**Recommendation 14** - The visibility of GFP can be enhanced through ensuring a certain level of seniority among its leading staff members. Once the role is assigned to senior-level officials, it will create the desired visibility and traction. GFPs should coordinate the budget prioritization discussions and the GRB scoring and ranking processes. Routine GRB capacity building programmes should be organized for the GFPs. A web-based platform can be introduced for experience sharing, networking and cross-learning. Good practices should also be showcased on this platform. Gender champions should be recognized and felicitated for their work. Sector-specific GRB trainings should be planned and rolled out. Capacity building trainings for health sector officials based on the recently approved GRB guidelines should also be planned.<sup>29</sup>

<sup>29</sup> Gender-Responsive Budgeting Guideline for the Health Sector, 2019 <https://www.nhssp.org.np/Resources/GESI/Gender%20Responsive%20Budget%20Guideline%202019.pdf>

## APPENDIX 1: METHODOLOGY AND DATA TEMPLATES

### GRPFM ASSESSMENT METHODOLOGY

#### DATA COLLECTION GUIDELINES AND FORMATS

This assessment follows the PEFA GRPFM methodology as the central conceptual frame that informs and guides the review.<sup>30</sup>

#### Scope and Coverage

The generic scope of the assessment included GoN federal agencies that report GRB classification as part of the federal budget exercise.<sup>31</sup> Thirty-two select indicators, which are based on the dimensions, guiding questions and data requirements will cover five budgetary units. The assessment will also integrate qualitative aspects related to the GRB process, methodology, institutional mechanisms and capacities that will cover an in-depth review of two budgetary units (Health and Agriculture).

#### Budgetary Units Covered

- Budget head. 312 Ministry of Agriculture and Livestock Development
- Budget head. 336 Ministry of Land Management, Cooperative and Poverty Alleviation
- Budget head. 340 Ministry of Women, Children and Senior Citizens
- Budget head. 370 Ministry of Health and Population
- Budget head. 371 Ministry of Labour, Employment and Social Security

#### Time Period

Country FY	NFY 2078/79 (2021/22)
Last three fiscal years covered	NFY 2075/76 (2018/19) NFY 2076/77 (2019/20) NFY 2077/78 (2020/21)
Time of assessment (planned cut-off)	NFY 2077/78 (2020/21)

<sup>30</sup> *Supplementary Framework for Assessing Gender-Responsive Public Financial Management*, PEFA Secretariat 2020, [https://www.pefa.org/sites/pefa/files/resources/downloads/WBG\\_GRPFM\\_FRAMEWORK\\_ENG\\_PAGES\\_200609\\_0.pdf](https://www.pefa.org/sites/pefa/files/resources/downloads/WBG_GRPFM_FRAMEWORK_ENG_PAGES_200609_0.pdf)

<sup>31</sup> *As per the GRB methodology, all federal ministries, departments, project/programme units are instructed to assess and classify their demands for grants according to a 'scoring criterion' and rank their programmes as directly gender-responsive, indirectly gender-responsive and gender-neutral. The projects that score 50 points or more are classified as being directly supportive to women and are assigned code '1.' Those scoring 20 to 50 points are classified as indirectly supportive and assigned code '2.' Those scoring less than 20 points are classified as gender-neutral with a code '3.'*

## GRPFM Indicators and Rationale for Variation

All **nine indicators** and **12 dimensions** as prescribed in the PEFA GRPFM methodology are included. In addition, two additional indicators and dimensions are also integrated. A total of **11 indicators** and **14 dimensions** are selected, as listed below:

GRPFM Indicators	Dimensions
GRPFM-1: Gender Impact Analysis of Budget Policy Proposals	1.1: Gender Impact Analysis of expenditure policy proposals 1.2: Gender Impact Analysis of revenue policy proposals
GRPFM-2: Gender-Responsive Public Investment Management	2.1: Gender-Responsive Public Investment Management
GRPFM-3: Gender Aligned Medium-Term Expenditure Frameworks <b>(Additional Indicator)</b>	3.1: Gender aligned strategic plans and medium-term budgets
GRPFM-4: Gender-Responsive Budget Circular	4.1: Gender-Responsive Budget Circular
GRPFM-5: Gender-Responsive Budget Proposal Documentation	5.1: Gender-Responsive Budget Proposal Documentation
GRPFM-6: Sex-Disaggregated Performance Information for Service Delivery	6.1: Sex-disaggregated performance plans for service delivery 6.2: Sex-disaggregated performance achieved for service delivery
GRPFM-7: Tracking Budget Expenditure for Gender Equality	7.1: Tracking Budget Expenditure for Gender Equality
GRPFM-8: Gender-Responsive Reporting	8.1: Gender-Responsive Government Annual Reports
GRPFM-9: Evaluation of Gender Impacts of Service Delivery	9.1: Evaluation of Gender Impacts of Service Delivery
GRPFM-10: Gender-Responsive Audits <b>(Additional Indicator)</b>	10.1: Gender-Responsive Audit Reports
GRPFM-11: Legislative Scrutiny of Gender Impacts of Budgets	11.1: Gender-Responsive legislative Scrutiny of Budgets 11.2: Gender-Responsive Legislative Scrutiny of Audit Reports

### Rationale for additions.

The two additions were made to align GRB and medium-term expenditure frameworks and bring GRB within the purview of the Supreme Audit Institutions (SAIs). The first inclusion is in line with the PEFA Indicator 16 (PI 16.3), which is under Pillar IV, Policy-based fiscal strategy and budgeting. The second inclusion is in line with PEFA indicator 30 (PI 30.1), which is under Pillar VI, External scrutiny and audit.

## Data Collection Formats, Source and Guidance

GRPFM–1: Gender Impact Analysis of Budget Policy Proposals	
It contains two dimensions (sub-indicators) and uses the M1 (weakest link) method for aggregating dimension scores. <sup>32</sup>	
GRPFM–1.1: Gender impact analysis of expenditure policy proposals	This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure policy.
Financial Year: 2020-21	
<p>Guidance on Steps</p> <ul style="list-style-type: none"> <li>– List out four to five of the largest programmes that the government introduced in 2020-21. Fill data in columns 1 and 2. Tips: Check the budget speech on new programs that the government announces. Ideally focus on new programmes that were introduced in the Ministry of Agriculture and Livestock Development; Ministry of Land Management, Cooperative &amp; Poverty Alleviation; Ministry of Women, Children and Senior Citizens; Ministry of Health and Population and the Ministry of Labour, Employment and Social Security. If not, any ministry/department introducing a new programme is fine.</li> <li>– Include financial data – outlay for the new programmes (Budget Estimates) in both NPR and USD. Fill this data in column 3.</li> <li>– In column 4, indicate the GRB tag for the program</li> <li>– Check if a gender impact analysis was included in the programme appraisal stage. Respond ‘yes’ or ‘no’ in column 5. Tip: The project proposal document can be reviewed if it is available in a public domain.</li> <li>– If any project proposal is reviewed, list all the references in order to cross validate the information in column 6.</li> </ul>	
<p><b>Additional Information</b></p> <p>Please respond to the following questions very briefly (in no more than four lines).</p> <ul style="list-style-type: none"> <li>– What is the nodal agency that approves new programmes (funded through the GoN)?</li> <li>– When a sector line ministry (LM) proposes a new programme, what is the standard process that is followed?</li> <li>– Please attach the template used for preparing new project proposals by the LMs.</li> <li>– Are there any instructions related to gender appraisals in the format? If yes, please copy and paste the section.</li> </ul>	
<p>Source:</p> <ul style="list-style-type: none"> <li>– Budget Speech 2020-21</li> <li>– Red Book 2020-21</li> <li>– Project document – template (if available).</li> </ul>	

<sup>32</sup> The scores for multiple dimensions are combined into an overall score for the indicator using either the weakest link method (M1) or the averaging method (M2). Indicators with more than one dimension specify the aggregation score to be used. The M1 or weakest link method is used for multidimensional indicators where poor performance on one dimension is likely to undermine the impact of good governance on other dimensions.

Data Collection Format					
GRPFM–1: Gender Impact Analysis of Budget Policy Proposals					
GRPFM–1.1: Gender impact analysis of expenditure policy proposals					
1	2	3	4	5	6
Largest programmes introduced	Ministry/ Department	Budget Estimates 2020-21 (NPR and USD)	GRB tag (1, 2 or 3)	Ex-Ante Gender Impact Analysis was included (Y/N)	List references to support ex-ante gender impact analysis.

GRPFM–1: Gender Impact Analysis of Budget Policy Proposals	
GRPFM–1.2: Gender impact analysis of revenue policy proposals.	This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government revenue policy.
Financial Year: 2020-21	
<b>Guidance on Steps</b>	
<ul style="list-style-type: none"> <li>– List out any the key changes in the revenue policy that the government introduced in 2020-21. Fill data in column 1. Tips: Include tax and non-tax revenue changes that were introduced.</li> <li>– Include financial data – BE of the amount collected through the revenue change announced by the government in column 2.</li> <li>– Check if a social or gender impact analysis was included for the proposed revenue changes. Respond ‘yes’ or ‘no’ in column 3.</li> <li>– List the references of documents that suggest that impact analysis was carried out in column 4.</li> </ul>	
<b>Additional Information</b>	
Please respond to the following questions very briefly (in no more than four lines).	
<ul style="list-style-type: none"> <li>– What is the nodal agency that approves a new revenue policy?</li> <li>– What is the standard process that is followed while introducing changes to the revenue policy?</li> <li>– What is the composition and role of the revenue advisory committee?</li> <li>– Are there any processes/instructions related to social and gender appraisals during the revenue policy change and decision-making process? If yes, please attach/copy and paste the section.</li> </ul>	

**GRPFM–1: Gender Impact Analysis of Budget Policy Proposals****Key Informant Interviews**

Respondent – Senior Official Inland Revenue Department/Revenue Management Division/Revenue Advisory Committee member

- Are you aware of GRB and the GRBC?
- When new revenue changes are proposed, what process is followed?
- Are climate, poverty, social and gender considerations included in these discussions?
- Are new proposals shared with GRBC members to gather their insights and feedback?
- Are revenue officials provided with trainings in gender and social inclusion or on revenue policy and gender impacts?
- What would you recommend to ensure that every revenue proposal is vetted through a social inclusion and gender lens?

Source:

- Budget Speech 2020-21
- Red Book 2020-21
- Inland Revenue Management Second Strategic Plan 2018/19-2022/20<sup>33</sup>

**Data Collection Format**
**GRPFM–1: Gender Impact Analysis of Budget Policy Proposals**  
**GRPFM–1.2: Gender impact analysis of revenue policy proposals**

1	2	3	4
Key changes in revenue policy	2020-21 BE amount collected through revenue policy change (NPR)	Ex-Ante Social and Gender Impact Analysis was included (Y/N)	List references to support ex-ante social or gender impact analysis.

**GRPFM–2: Gender-Responsive Public Investment Management**

There is one dimension for this indicator.

GRPFM–2.1: Gender-Responsive Public Investment Management

This indicator assesses the extent to which robust appraisal methods — based on an economic analysis of feasibility or prefeasibility studies for major investment projects — include an analysis of the impacts on gender.

Financial Year: 2020-21

33 <https://ird.gov.np/public/pdf/303710844.pdf>

## GRPFM–2: Gender-Responsive Public Investment Management

### Guidance on Steps

- List out any of the major public investment projects that the GoN introduced in 2020-21. Fill data in column 1. Tips: Ideally focus on new programmes that were approved in the Ministry of Agriculture and Livestock Development; Ministry of Land Management, Cooperative & Poverty Alleviation; Ministry of Women, Children and Senior Citizens; Ministry of Health and Population and the Ministry of Labour, Employment and Social Security. If not, any ministry/department programme is fine.
- Include financial data – the total cost of the project and information on the funding agency and implementing ministry – in columns 2 and 3.
- Check if a social or gender impact analysis was included in the economic analysis of these projects. Respond ‘yes’ or ‘no’ in column 4.
- List the references of documents that suggest that an impact analysis was carried out in column 5.

### Additional Information

Please respond to the following questions very briefly (in no more than four lines).

- Which is the nodal agency that approves new development projects?
- What is the standard process that is followed while introducing new proposals?
- Attach a project submission template.

### Key Informant Interviews

Respondent – Senior Official National Project Bank, NPC

- What is the screening and approval process for projects financed through foreign assistance?
- Are all new projects screened for social and gender concerns like they are for climate impacts? Are they referred to the GRBC or the MoWCSC for their recommendations and approval?
- What would you recommend to ensure that every project financed through foreign assistance is carried out using a social inclusion and gender lens? How can we make changes to the project submission guidelines and template?

Source:

- Budget Speech 2020-21
- Source Book Source Book for Projects Financed with Foreign Assistance–White Book 2020-21<sup>34</sup>
- National Project Bank

## Data Collection Format

### GRPFM–2: Gender-Responsive Public Investment Management GRPFM–2.1: Gender-Responsive Public Investment Management

1	2	3	4	5
Major public investment projects approved (largest 4/5)	Total cost of the project (NPR)	Funding, executing and implementing agency	Gender Analysis included as part of economic analysis (Y/N)	List references to support gender appraisals

<sup>34</sup> <https://mof.gov.np/en/document/?c=45&t=6&y=>

**GRPFM–3: Gender Aligned Medium-Term Expenditure Frameworks**

This is an additional indicator. There is only one dimension for this indicator.

GRPFM–3.1: Gender aligned medium-term expenditure framework

This indicator assesses the extent to which gender priorities are costed and included in medium-term expenditure frameworks and the government’s annual expenditure policy proposals.

Financial Year: 2020-21

**Guidance on Steps**

- List out four to five sectors and MTEF resource allocations in columns 1 and 2.
- In column 2, mention if the sector indicators include gender indicators or sex-disaggregated targets.
- Include information on the number of costed plans that include gender indicators/sex-disaggregated data in column 4.

**Additional Information**

Please respond to the following questions very briefly (in no more than four lines).

- What are the social and gender specific guidelines in the MTEF format?
- Identify the gender indicators and targets in the MT result framework as indicated in the MTEF.
- Are any gender specific projects listed under the national pride/transformational projects. If yes, identify these along with the costed projections.

Source:

Medium-Term Expenditure Framework Guidelines 2020-21

**Data Collection Format**

**GRPFM–3: Gender Aligned Medium-Term Expenditure Frameworks**  
**GRPFM–3.1 Gender aligned medium-term expenditure framework**

1	2	3	4
Sector	Three-year estimation of sectoral resource envelope for achieving medium-to long-term objectives (BN NPR) FY 2020/21 – 2022/23	Sector indicators/ include gender indicators/sex-disaggregated targets (Y/N)	Proportional share of costed plans with gender targets

**GRPFM–4: Gender-Responsive Budget Circular**

There is only one dimension for this indicator.

GRPFM–4.1: Gender aligned medium-term expenditure framework

This indicator measures the extent to which the government’s budget circular(s) is gender-responsive. There is one dimension for this indicator.

Financial Year: 2020-21

**GRPFM–4: Gender-Responsive Budget Circular****Guidance on Steps**

- List out the guidelines for GRB in the BCC and respond in column 1.
- Do the BCC instructions include justification on gender results/impacts? (Column 2)
- Do the BCC instructions include a requirement to publish sex-disaggregated data in budget proposals? (Column 3)
- Does the BCC format require social, disability and sex-disaggregated information on human resources, which include government staff? (Column 4)

**Additional Information**

Please respond to the following questions very briefly (in no more than four lines).

- What are the social and gender specific guidelines in the Budget Circular?
- Are supporting templates provided to fill in the GB-specific information?
- Is there any reference to sex-disaggregated data requirements in the format?
- Please provide qualitative data to assess the efficacy of the GRB methodology.
- Please provide pre-training data from GFP.
- Please discuss the expenditure review from a GB perspective in the two LMs (Health and Agriculture) and identify trends and methodology concerns.

**Key Informant Interviews**

- Interviews with respondents in the two LMs.

**Source:**

- Budget Circular 2020-21
- Interviews – MoALD and MOH
- Expenditure Review for the Ministry of Agriculture and the Ministry of Health Budget 2020-21

**Data Collection Format****GRPFM–4: Gender-Responsive Budget Circular****GRPFM–4.1: Gender aligned medium-term expenditure framework**

1	2	3	4
Budget Circular for FY 2020/21 includes clear instructions on GRB (Y/N)	The BCC includes a requirement to provide justification or planned results for the effects on men and women or on gender equality and social Inclusion (Y/N)	Circular includes a requirement to include sex-disaggregated data in budget proposals (Y/N)	The BCC requires information on HR – social and sex-disaggregated (Y/N)

**GRPFM-5: Gender-Responsive Budget Proposal Documentation**

There is only one dimension for this indicator.

GRPFM-5.1: Gender-responsive budget proposal documentation

This indicator assesses the extent to which the government's budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality.

Financial Year: 2020-21

**Guidance on Steps**

- Review the Budget Speech and Red Book to respond to columns 1 through 5 in 'yes' or 'no' format.

**Additional Information**

Please respond to the following questions very briefly (in no more than four lines).

- What is the format in which GB data is reflected in the Budget Document?
- What are the major constraints with regard to tracking government priorities for GEWE goals in sector programme allocations as presented in the Budget Document?
- Is there a rationale provided for gender categories as presented in the budget document? Is this available in the public domain?

Source:

- Budget Speech 2020-21
- Red Book 2020-21

**Data Collection Format**

**GRPFM-5: Gender-Responsive Budget Proposal Documentation**  
**GRPFM-5.1: Gender-responsive budget proposal documentation**

1	2	3	4	5
The budget proposal for the FY includes GRB (Y/N)	It covers an overview of government policy priorities for improving gender equality (Y/N)	Report on the current status of gender equality (Y/N)	It covers budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)

**GRPFM-6: Sex-Disaggregated Performance Information for Service Delivery**

It contains two dimensions (sub-indicators) and uses the M2 (averaging) method for aggregating dimension scores. Also refer to footnote 20.

GRPFM-6.1: Sex-disaggregated performance plans for service delivery.  
 GRPFM-6.2: Sex-disaggregated performance achieved for service delivery.

This indicator measures the extent to which the executives' budget proposal or supporting documentation and in-year or end-year reports includes sex-disaggregated information on performance for service delivery programmes.

Financial Year: 2021-22 (GRPFM-6.1) and 2020-21 (GRPFM-6.2)

**GRPFM-6: Sex-Disaggregated Performance Information for Service Delivery****Guidance on Steps**

- List out the LM and fill the data in column 1.
- Indicate the proportional share of the LM budget 2020-21 vis-à-vis the total expenditure budget (Column 2).
- Review the ministry business plans/MTEFs to respond to column 3 in yes/no format.
- Review the LM annual reports (latest year available) to respond to column 4 in yes/no format.
- List out the reference documents (Column 5).

**Key Informant Interviews**

Respondent. Senior official in the monitoring division (NPC or LM).

- How are service delivery programmes monitored?
- Is there a uniform project monitoring information system like the SUTRA to monitor physical progress (achievements on outputs and outcomes)?
- If yes, does this format capture beneficiary data (gender and social disaggregated)? Please share a template of any one LM programme to share how progress on programmes is monitored and reported.

**Source:**

- Red Book 2020-21
- Business Plan 2020-21 of the respective LM
- Annual Reports – latest available year

**Data Collection Format****GRPFM-6: Sex-Disaggregated Performance Information for Service Delivery****GRPFM-6.1: Sex-disaggregated performance plans for service delivery****GRPFM-6.2: Sex-disaggregated performance achieved for service delivery**

1	2	3		4		5
Name of service delivery agency	Proportional share of LM in Budget 2020/21	GRB-5.1: Sex-disaggregated performance plans for service delivery		GRB-5.2: Sex-disaggregated performance achieved for service delivery		References
		Sex-disaggregated data on planned outputs (Y/N)	Sex-disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N)	Sex-disaggregated data on actual outcomes achieved (Y/N)	

**GRPFM-7: Tracking Budget Expenditure for Gender Equality**

There is only one dimension for this indicator.

GRPFM-7.1: Tracking budget expenditure for gender equality

This indicator measures the government's capacity to track expenditure for gender equality throughout the budget formulation, execution and reporting processes. Does the government have the capacity to track gender equality-related expenditure?

Financial Year: 2020-21

Guidance on Steps.

- Review the government's capacity to track gender equality-related expenditures and fill out the information in yes/no format.
- List out the reference documents.

Source:

- Red Book 2020-21
- Annual Reports – latest available year
- LMBIS and SUTRA software

**Additional Information**

Review of the LMBIS and SUTRA software and interviews with Health and Agriculture officials to understand the software capacity to reflect GRB data and report progress in GB execution and reporting. Also, attach the format in which the data is reported in LMBIS and SUTRA with an example (populated data) of any LM programme, including channels and frequency of reporting. Please include the process flow diagram. Also, refer to the USAID report Public Financial Management Strengthening Project (PFMSP) Annual Report (Year 4).

**GRPFM-8: Gender-Responsive Reporting**

There is one dimension for this indicator.

GRPFM-8.1: Gender-responsive government annual reports

This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality.

Financial Year: 2020-21 or the latest available year.

Guidance on Steps

- List out the LM; fill the data in column 1 and include the information in yes/no format.
- Based on the info available through the annual reports reviewed, indicate yes/no under column 2,3,4 and 5.
- List out the annual reports referred to in column 6.

Source:

- Red Book 2020-21
- Business Plan 2020-21 of respective LM
- Annual Reports – latest available year

**Data Collection Format**  
**GRPFM–8: Gender-Responsive Reporting**  
**GRPFM–8.1: Gender-responsive government annual reports**  
**Annual report includes the following information:**

1	2	3	4	5
Report(s) for budget year	Report on gender equality outcomes (Y/N)	Data on gender-related expenditure (Y/N)	Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)	Sex-disaggregated data on budgetary central government employment (Y/N)

**GRPFM–9: Gender-Responsive Reporting**

There is one dimension for this indicator.

GRPFM–9.1: Evaluation of gender impacts of service delivery	This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services includes an assessment of gender impacts.
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Financial Year: 2017/18, 2018/19, 2019/20 and 2020/21

**Guidance on Steps**

- Select three to four evaluation reports that were published in the time period 2017-2020. List the title and year of publication in column 1.
- Indicate the budget for the programme evaluated under column 2.
- Respond in yes/no format under column 3.
- Indicate if sex-disaggregated data was used in the evaluation report in yes/no format (Column 4).
- Indicate if gender impacts were also assessed in the evaluation report. Indicate the response under column 5.
- Provide references of the evaluation reports reviewed.

Review the National M&E guidelines to understand how gender and social issues are integrated in these: [https://www.npc.gov.np/images/category/ME\\_GuidelineEng.pdf](https://www.npc.gov.np/images/category/ME_GuidelineEng.pdf)

Interview with senior official M&E division, NPC

- What are the gender and social inclusion criterion included in evaluation studies?
- Are there any specific instructions to guide evaluation methodology or in preparation of TORs for the team members?
- Are there any evaluations specific to GBV or women's empowerment programmes?
- Are social and gender equality trainings provided to the M&E division staff and evaluation team members?

Source:

- Evaluation Reports, National Planning Commission

Data Collection Format					
GRPFM–9: Gender-Responsive Reporting					
GRPFM–9.1: Evaluation of gender impacts of service delivery					
1	2	3	4	5	6
Evaluation Reports for the time period 2017-21 include the following:					
Title and year	Programme budget	Report is publicly available (Y/N)	Sex-disaggregated data used in the report (Y/N)	Gender impacts assessed (Y/N)	References

GRPFM–10: Gender-Responsive Audits	
There is one dimension for this indicator.	
GRPFM–10.1: Gender-Responsive Audit Reports	This indicator assesses the extent to which gender audits are carried out by the supreme audit institution. It responds to the following questions: Does the external audit scope and coverage include gender budget audits? Have standalone gender audit reports on compliance with laws against sexual and gender-based violence been undertaken and published?
Financial Year: Last three completed FYs	
<b>Guidance on Steps</b>	
<ul style="list-style-type: none"> <li>– Select three to four audit reports that were published in the time period 2017-2020. List the tile and year of publication in column 1.</li> <li>– Indicate if the report is publicly available under column 2.</li> <li>– Respond in yes/no format under columns 3 and 4. Also, provide brief information (narrative) on how this information is reflected in the audit report.</li> <li>– Provide references of the evaluation reports reviewed (Column 5).</li> </ul>	
Interview with senior officials in the office of the Auditor General (AG)	
<ul style="list-style-type: none"> <li>– Is the AG office aware of GRB?</li> <li>– Are gender and social inclusion criterion included in performance audits?</li> <li>– Has the AG office developed gender audit guidelines in line with environmental audit guidelines? If not, will they in the future?</li> <li>– Are there any specific instructions to guide a gender-inclusive performance audit methodology or in preparation of TORs for the team members?</li> <li>– Are there any compliance audits related to gender-specific laws (GBV, early marriage etc.)?</li> <li>– Is the gender budget audit included in the scope of the AG's expenditure audit mandate?</li> <li>– Are social and gender equality trainings provided to AG office staff and audit team members?</li> <li>– What are the recommendations to introduce gender-responsive audits within the AG audit mandate and scope?</li> </ul>	
Source:	
<ul style="list-style-type: none"> <li>– SAI expenditure and performance audit reports</li> <li>– <a href="https://oag.gov.np/menu-category/972/en">https://oag.gov.np/menu-category/972/en</a></li> <li>– Audit standards and guidelines</li> </ul>	

Data Collection Format				
GRPFM–10: Gender-Responsive Audits				
GRPFM–10.1: Gender-Responsive Audit Reports				
1	2	3	4	5
Time period 2017-21 (any three to four reports)				
Title and year	Report publicly available (Y/N)	Sex-disaggregated data/ gender budget information used in the report (Y/N)	Gender integration in the audit methodology (Y/N)	References

### GRPFM–11: Legislative Scrutiny of Gender Impacts of the Budget

It contains two dimensions (sub-indicators) and uses the M2 (averaging) method for aggregating dimension scores.

GRPFM–11.1: Gender-responsive legislative scrutiny of budgets GRPFM–11.2: Gender-responsive legislative scrutiny of audit reports	This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the government's policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds.
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Financial Year: 2020/21

#### **Guidance on Steps**

- Review the Parliamentary Committee's TOR on gender and budget scrutiny as well as its oversight role.
- Review the role of the Public Accounts Committee on GB scrutiny.

**Key informant Interviews** - Interview with Public Accounts Committee and Women & Social Development Committee members

- How do the committee members ensure that gender and social inclusion issues should be adequately prioritized in discussions? Give examples on how relevant questions were asked. Any supporting documents for this?
- Do parliamentarians receive briefing and supporting documents on GRB-specific concerns and requisite asks in the floor of parliament?
- Do parliamentarian's receive trainings in budget scrutiny, social inclusion and gender?
- What are the recommendations to ensure that GB is discussed in parliament during formulation, approval, implementation and audit stages?

Source:

- Pre-budget consultation reports
- Parliamentary debates

<b>Data Collection Format</b>			
<b>GRPFM–11: Legislative Scrutiny of Gender Impacts of the Budget</b>			
<b>GRPFM–11.1: Gender-responsive legislative scrutiny of budgets</b>			
1	2	3	4
Parliamentary Committee and the parliamentarian's role/scrutiny			
Formulation Stage (Pre-Budget)	Approval Stage (Post-Budget)	Implementation Stage (Service Delivery)	References
Pre-budget consultations with parliamentarians (Y/N)	Gender/gender budget- related questions asked by committee members in budget debates (Y/N)	Review and questions raised on service delivery and gender impacts (Y/N)	-Pre-budget consultation reports  -Parliamentary Committee Reports

<b>Data Collection Format</b>				
<b>GRPFM–11: Legislative Scrutiny of Gender Impacts of the Budget</b>				
<b>GRPFM–11.2: Gender-responsive legislative scrutiny of audit reports</b>				
1	2	3	4	5
Audit Year	Number of gender budget audit /gender programme audit reports presented in the parliament	Report and type of audit (expenditure/ performance/ compliance)	Questions / concerns raised by parliamentarians/ committee members	References

## APPENDIX 2: GRB METHODOLOGY REVIEW AND SECTOR ASSESSMENT

The GRPFM assessment included a GRB methodology review to examine the relevance and efficacy of the gender budget scoring and ranking system. The first section explores the relevance of the methodology and the second section reviews expenditure data of two line ministries (LM) to establish the efficacy of the scoring and ranking method. Two budgetary units through the Ministry of Agriculture and Livestock Development (Budget head. 312) and the Ministry of Health and Population (Budget head. 370) were shortlisted for this purpose. Key informant interviews (KIIs) were also conducted to understand strengths and limitations. Appendix 2 covers an in-depth qualitative appraisal of GRPFM Indicator 4 and 5.35

### *GRB methodology*

Nepal was found to be one of the foremost countries using GRB in the Asia-Pacific region. In 2005, the government made it mandatory for all national ministries to publish GRB data, beginning in 2007/08.<sup>36</sup> The GRB approach in Nepal employs a 'scoring system' that requires all expenditures to be assessed on the basis of fixed criteria that includes a list of indicators and sub-indicators, with pre-defined weightage (Box 1 and Appendix 3). In 2012, the Ministry of Finance (MoF) issued the 'Gender-Responsive Budget Formulation Guideline' to provide methodological clarity and guidance for the LMs. All LMs, departments, projects/ programme units are instructed to assess and classify their demands for grants according to the scoring criterion and rank their programmes as directly gender-responsive; indirectly gender-responsive or gender-neutral (Appendix 3).<sup>37</sup>

**Box 1. GRB Scoring Criterion**

No.	Criterion	Score
1	Women's participation in formulation & implementation	20
2	Women's capacity development	20
3	Women's share in the benefit	30
4	Promoting employment and income generation for women	20
5	Reduction in women's unpaid work	10
Total Score		100

35 GRPFM-4: Gender-Responsive Budget Circular and GRPFM-5: Gender -Responsive Budget Proposal Documentation

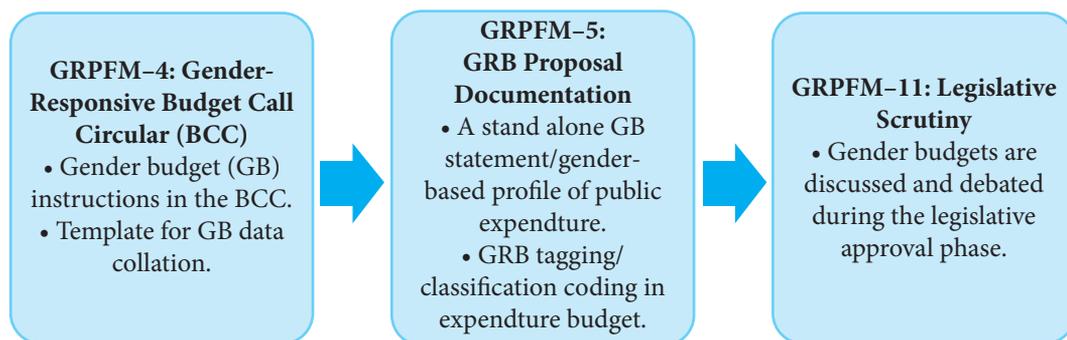
36 Decision 2062-5 of 2005 of the Government of Nepal and announced in the Budget Speech for FY 2007/08 (NFY 2064/65)

37 The projects that score 50 points or more are classified as being directly supportive to women; those scoring 20 to 50 points as indirectly supportive; and those scoring less than 20 points are classified as gender-neutral.

## A. GRB Methodology–Relevance

A gender budget statement or a gender-based profile of public expenditure reflects GESI priorities in the executive budget proposal. It is an ex-ante exercise, and the statement is prepared during the budget formulation stage. It helps track and make public the allocations for gender equality and women’s empowerment.<sup>38</sup> It is a primary tool to institutionalise GRB within public finance management systems and help enhance governments’ accountability to gender equality commitments. Refer to the figure that illustrates the gender budget identification, documentation and approval process flow and identifies the aligned GRPFM indicator.

**Figure 4: Gender Budget identification, documentation, approval and process flow**



The GoN publishes a Gender Budget System that involves a budget classification and tagging system. The GRB methodology at the federal level guide budgetary units to classify the demands for grants and tag the programmes as direct, indirect or neutral (Box and Appendix 3). A detailed review of indicators and sub-indices suggests that:

- A blanket approach is used to presume that projects will necessarily plan certain activities or result in pre-identified benefits.
- Sub-indices are subjective and open to arbitrary interpretation.
- The pre-established weightage of the sub-indices lacks a standard approach/rationale.
- There is a disconnect between the PFM cycle and indicator alignment.

**Recommendation on Methodology** - Overall, the budget classification and scoring system is a lengthy and subjective exercise. It lacks objectivity and rigour. The approach is also impractical, as it requires a huge supporting database to implement it. Project-level data on indicator and sub-indicator scores is not available, making it impossible to triangulate or verify the classification basis. Nonetheless, these indicators are important for the overall GRPFM strategy and there is consequently an urgent need to revisit, simplify and realign the entry points.

<sup>38</sup> The SDG Indicator 5.c.1, Percentage of countries with systems to track and make public allocations for gender equality and women’s empowerment.

<b>Revisiting the Indicators – Realigning the Entry Points</b>	
<b>Observations and Issues</b>	<b>Realigning Entry point</b>
<b>Criterion 1. Women’s participation in formulation &amp; implementation</b>	
<p>Formulation</p> <ul style="list-style-type: none"> <li>– Women’s participation in formulation is specific to the project design stage, and therefore the indicator is relevant whenever a new project is proposed.</li> <li>– Project design phase should include gender and social analyses.</li> <li>– This criterion is more suitable for the project planning guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>– Realign with GRPFM–1: Gender Impact Analysis of Budget Policy Proposals</li> <li>– The project proposal stage – templates and guidelines used during project design and approvals, e.g. National Project Bank Guidelines.<sup>39</sup></li> </ul>
<p>Implementation</p> <ul style="list-style-type: none"> <li>– Project implementation begins after budgets are approved; therefore, thinking that certain criteria will be met during project implementation is purely an assumption.</li> <li>– This can be shifted to the budget execution stage (project implementation).</li> </ul>	<ul style="list-style-type: none"> <li>– Realign with GRPFM–6: Sex-Disaggregated Performance Information for Service Delivery</li> <li>– This indicator can be shifted to project monitoring and annual administrative reporting (reflected in the project monitoring and information systems and annual administrative reports).</li> </ul>
<b>Criterion 2. Women’s capacity development</b>	
<ul style="list-style-type: none"> <li>– There is a blanket assumption here that all projects will include a capacity development component.</li> <li>– Not all projects are community-based and therefore may not include this activity.</li> <li>– Capacity development of female staff members is an organization-level institutional parameter.</li> </ul>	<ul style="list-style-type: none"> <li>– This indicator should be dropped.</li> <li>– Women capacity building is a cross-cutting issue.</li> <li>– The project design stage – gender and social analysis – will include the capacity development component (if within the scope of the project).</li> <li>– Capacity development of female staff members should be linked with gender-responsive human resource management.<sup>40</sup></li> </ul>
<b>Criterion 3. Women’s share in the benefit</b>	
<ul style="list-style-type: none"> <li>– The sub-indicators need to be revisited and redefined.</li> <li>– Women’s share in benefits (expenditures) to be identified through the incidence of benefit (individual and household) and other qualitative aspects.</li> </ul>	<ul style="list-style-type: none"> <li>– Realign with GRPFM–4: Gender-Responsive Budget Circular and GRPFM–5: Gender-Responsive Budget Proposal Documentation</li> <li>– Develop a suitable methodology to prepare the gender-based expenditure profile classification system (through consultations).</li> </ul>

<sup>39</sup> *National\_Project\_Bank\_Guidelines.pdf* ([npc.gov.np](http://npc.gov.np))

<sup>40</sup> *Other institutional parameters that promote gender-responsive human resource practices, such as gender-responsive infrastructure, crèche facilities, flexible working hours, leadership roles, sexual harassment policies, etc., can be used for this.*

<b>Revisiting the Indicators – Realigning the Entry Points</b>	
<b>Observations and Issues</b>	<b>Realigning Entry point</b>
<b>Criterion 4. Promoting employment and income generation for women</b>	
<ul style="list-style-type: none"> <li>– A blanket approach to presuming that all projects will result in employment and income generation for women.</li> <li>– Projects may not provide direct employment opportunities yet impact gender equality results in labour force participation.</li> <li>– Equal wages and other pro-women labour laws fall within the mandate of implementation arrangements. These also require close monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>– Realign with GRPFM-1: Gender Impact Analysis of Budget Policy Proposals. This can be used as a criterion in the project planning stage.</li> <li>– Realign with GPRFM-8: Gender-Responsive Reporting. Project monitoring and annual administrative reports – project monitoring and information systems including annual administrative reports to be leveraged to monitor labour law compliance including equal wages.</li> </ul>
<b>Criterion 5. Reduction in women’s unpaid work</b>	
<ul style="list-style-type: none"> <li>– A blanket approach to presuming that projects will result in a reduction of women’s unpaid work.</li> <li>– The sub-indices exclude ‘infrastructure projects’ (water sanitation, transport, power sector) that significantly affect women’s time use, drudgery, time-poverty and labour force participation.</li> <li>– Sub-indices such as ‘long-term result-oriented efforts to change traditional roles’ are mismatched. This is part of gender sensitization and gender capacity building strategies.</li> </ul>	<ul style="list-style-type: none"> <li>– Realign with GRPFM-1: Gender Impact Analysis of Budget Policy Proposals</li> <li>– The project proposal stage – guidelines on gender analysis that help identify project impact on women’s time use.</li> </ul>

## **B. GRB Methodology: Efficacy and Institutional Capacity**

The GRB scoring and classification exercise is done by the LM planning unit in consultation with the MoF, and the process is completed before the expenditure is approved.<sup>41</sup> The efficacy of the GRB methodology was reviewed using expenditure data of two LMs and through KIIs. Respondent insights and expenditure data of the Ministry of Agriculture and Livestock Development and the Ministry of Health and Population for the FY 2020/21 (NFY 2077/2078) was analysed with the aim to identify application-related concerns and capacity gaps.

<sup>41</sup> *Budget Call Circulars and Gender Budget Statements in the Asia Pacific: A Review, UN Women*

## Ministry of Agriculture and Livestock Development

### Gender Budget Expenditure Review

#### *Gender Issues in Agriculture*

The agricultural sector is the mainstay of Nepal's rural economy and contributes to one-third of the country's gross domestic product (GDP).<sup>42</sup> About three-quarters of the population work in this sector, with women making up 80 per cent of the workforce. Although 19.7 per cent of women own land, they are mostly small holdings or marginal farms and comprise a proportional share of only 5 per cent of the total.<sup>43</sup> Women perform tedious and unmechanised agricultural tasks, however, they are often not recognised as farmers. Women farmers lack access to women-friendly agricultural tools and equipment, and most mechanised farming practices are male-dominated. Women farmers also lack access to credit, extension services and training.<sup>44</sup>

- Agriculture, forestry and fishing value added (% of GDP) 24.3 per cent (World Bank, 2019).
- The average investment requirement for agriculture development and hunger reduction-related interventions will be NPR 99.2 billion per year for 2020-22. (National Planning Commission, 2018).

Evidence also suggests that in Nepal, farms managed by women produce less value per hectare than those managed by men. This indicates a strong gender divide in the sector, with inequality affecting women's abilities to access, adapt and use new farm practices and technologies.<sup>45</sup> The COVID-19 pandemic lockdowns led farmers to destroy agricultural produce in the absence of a supply chain. Issues related to accessing fertilisers, seeds, workforces and delays in harvesting led to an untenable scenario, threatening the livelihoods of marginal farmers, especially women farmers, and the food security of millions of people.

#### *GESI-Responsive Sector Policies*

The 2014 Agriculture Development Strategy (2015-2026) identifies gender equality and social inclusion (GESI) as key guiding principles. The Agriculture Development Strategy and the 10-Year Plan of Action include the development of a GESI strategy in agriculture. The action plan recognizes female farmers as independent farmers and ensures an adequate budget provision for carrying out activities towards women's empowerment, including increasing their access and control over productive resources and promoting their leadership in the sector. One of the result indicators in the sector establishes a goal of 50 per cent farmland to be owned independently or jointly by women by 2035, from 10 per cent in 2010 (FAO, 2019).

<sup>42</sup> FAO, *Country Gender Assessment of Agriculture and the Rural Sector in Nepal*, 13 Feb., 2019

<sup>43</sup> Rajani (pseudonym) *Women Foundation Nepal*, 2021; and CBS 20100

<sup>44</sup> <https://kathmandupost.com/opinion/2018/08/02/women-in-agriculture>

<sup>45</sup> FAO, *Country Gender Assessment of Agriculture and the Rural Sector in Nepal*, 13 Feb., 2019

## GB Expenditure Review

The GRB data at the aggregate level (projected expenditure) is presented in table 1. The projections suggest that 18 per cent of the LM budget directly benefits women while 75 per cent are indirectly benefiting and 7 per cent fall within the gender-neutral category.

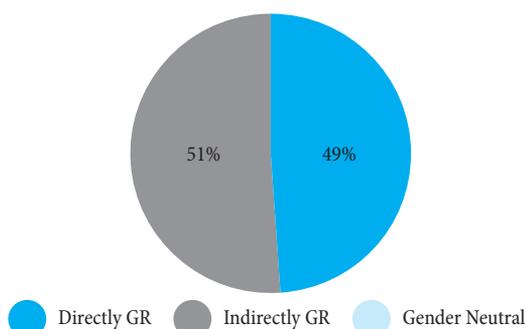
SN	Agencies	Direct Benefit	Indirect Benefit	Neutral	Total
312	Ministry of Agriculture and Livestock Development	6,83,22	27,82,68	2,74,30	37,40,20

Source: Annex 8, Gender-Responsive Budget (Including Financing), FY: 2020/21 and Budget Speech

An in-depth review of the LM expenditure across departments and GRB ranking highlights the following trends.

The Ministry of Agriculture and Livestock reports sixteen projects of which 24 per cent of the allocations (5 projects) are in the directly responsive category against 43 per cent (10 projects) that are indirectly responsive. Further, 33 per cent of the expenditure (1 project) is listed as gender-neutral (see figure 2). Reviewing the project list, it is difficult to understand the rationale behind the assigned GRB classification. For instance: Projects such as the Food and Nutritional Security Improvement Project, the Agricultural Sector Development Programme and the Advanced Seed Vision Program for farmers are reported under the directly responsive category. Three projects reflect '0' in their budgets, yet they reported a gender classification.

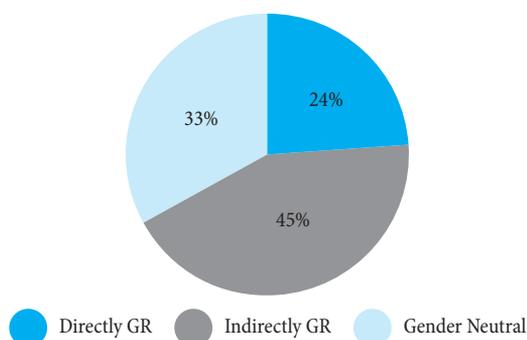
**Figure 5: Ministry of Agriculture and Livestock GRB expenditure share (%)**



### The Department of Agriculture

Of the ten projects, five are reported as directly and indirectly responsive (see figure 3). No project is listed as gender-neutral. The GRB expenditure share across categories suggests that 49 per cent of the expenditure is booked under directly responsive and includes the National Potato Vegetable and Spice Development Program and the National Fruit Development Program,

**Figure 6: Department of Agriculture GRB Expenditure share (%)**



including the Agricultural Infrastructure Development and Agricultural Mechanization Promotion Program. The commercial pest control program is classified as indirectly gender-responsive. Two projects reported '0' in their budgets, yet the classification is included.

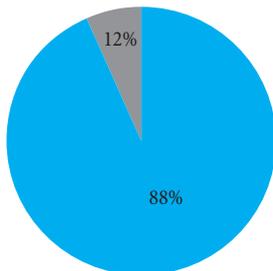
### *The Department of Livestock Services Animal Services Department*

Eighty-eight per cent of the expenditure combined for three projects (Animal Health, Disease Investigation Services and Quarantine Program, Livestock Resource Management and Promotion Program and Animal Feed and Livestock Quality Management Program) is reported as directly responsive and a 12 per cent outlay (one project) is classified as indirectly responsive (see figure 4). Given the scope of these projects that relate to animal disease investigation and livestock quality management, it is difficult to understand how these investments are directly gender-responsive.

### *Combined*

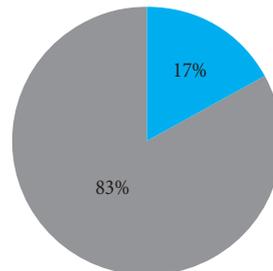
Seven projects are clubbed under this category. Of these, one project is listed as directly responsive and constitutes 17 per cent of the allocations. Eighty-three per cent of the expenditure (five projects) is reported as indirectly responsive and one project with a small allocation is categorised as gender-neutral (see figure 5).

**Figure 7: Animal Services Departemnt GRB expenditure share (%)**



● Directly GR ● Indirectly GR ● Gender Neutral ● Directly GR ● Indirectly GR ● Gender Neutral

**Figure 8: Combined GRB expenditure share (%)**



“We do know that there are GRB guidelines to classify expenditure. However, we are still not familiar with the scoring system and method. The planning and policy division takes care of the project/programme scoring process, but it is not done in a manner that is prescribed. The gender focal points in the LM are not consulted or included in the process and only officials from the planning and accounting divisions are involved. There is no detailed analysis that feeds into project design or realignment of budgets. The GRB training is not a routine affair and we have not been part of the capacity building programmes. With regard to GRB data entry into the LMBIS, we just enter it as per our understanding without giving much attention and without analysing the projects much. There is a substantial capacity gap and officials do not have the requisite knowledge on indicators or practical skills to bring this to practice.”

KII with a senior official, Finance and Administration Department, Ministry of Agriculture and Livestock Development

### **Conclusion**

The review was based entirely on expenditure data and gender tagging in the red book. It was not possible to understand the rationale behind the gender classification of most projects, as indicator-based scores were not available at the project level. Data on project-level indicator-wise scores are important to enable an in-depth review and substantiate the gender categorisation. For instance: The High-Quality Seeds for Farmers Programme or the animal disease investigation and quarantine project are tagged as directly responsive, and the rationale for this categorisation is unclear.

## **Ministry of Health and Population Gender Budget Expenditure Review**

### **Gender Issues in Health Sector**

There are deeply entrenched gender, social and spatial (urban-rural) inequalities and disadvantages in access to health care in Nepal. Barriers to access and use of health services exist due to pre-existing social norms and practices, household poverty, difficult terrain and the non-availability of a skilled health care work force and essential medicines. The Nepal Demographic and Health Surveys (NDHS) provide important data on key reproductive, maternal and child health indicators. NDHS data is disaggregated by economic status, literacy, sex, geographical region and major caste, ethnic and religious group. The trend analysis of the past three NDHSs indicates that while the health care inequality has declined, the gap remains sizeable.<sup>46</sup> According to the survey, 89 per cent of women in the wealthiest quintile delivered their baby with support from a skilled provider compared with 34 per cent in the poorest. Similarly, significant social inequality gaps also persist, with 46 per cent of Brahmin/Chhetri women having delivered with a skilled birth attendant compared to 27 per cent of Dalit women.<sup>47</sup> Underpaid and unpaid care work by women in the sector remains unrecognised despite significant female workforce participation and women's contribution to the sector.

- The average investment requirement for the implementation of health-sector interventions will be Rs 91.3 billion per year for 2020-22 (National Planning Commission, 2018).
- To overcome the financing gap in the sector, the target is to increase the health-care expenditure to at least 7% of GDP by 2030 from 5% in 2015. (National Planning Commission, 2018).
- Current health expenditure (% of GDP) is 5.84 and Current health expenditure per capita (current US\$) is 57.85 (World Bank, 2018).

<sup>46</sup> NDHS, 2016.

<sup>47</sup> Ministry of Health (2012). *Nepal Demographic and Health Survey 2011*.

### ***GESI-Responsive Sector Policies***

The National Health Policy, 2019 aims to achieve accessible, affordable, accountable, participative and effectively delivered quality health services that are equitable and inclusive.<sup>48</sup> It embraces a rights-based approach to citizens' health and provides a strong GESI perspective. The policy prioritizes the development and expansion of safe motherhood, child health, adolescent and reproductive health and the health of adult people and senior citizens in line with the life-cycle approach. The current Nepal Health Sector Strategy (NHSS) (2015-2020) strives to deliver equitable and just health services for the underserved and marginalized populations to achieve the objective of universal health coverage for all.<sup>49</sup> The NHSS calls for partnerships with local-level institutions and community groups to empower women, promote supportive cultural practices and effectively curb GBV. The health sector GESI policy provides the impetus to plan interventions to prevent and manage GBV and create social support units in hospitals to enable access to critical health services among poor and excluded populations. The Gender Equality Policy, 2020 provides a special focus on gender equitable health care services. One of the strategic objectives of the policy is to allocate adequate budgets for sexual and reproductive health care and for increasing women's participation in the sector.<sup>50</sup>

### ***GB Expenditure Review***

In the financial year 2020/21, the direct benefit gender-responsive budget increased to 69.17 per cent as against the indirect benefit gender-responsive budget of 30.83 per cent. No allocations were booked under the neutral category, indicating that 100 per cent of sector investments are reported as gender-responsive.

**Table.2. Projected Expenditure on GRB for the FY 2077/2078 Schedule 5 (in NPR. 00000)BZ**

SN	Agencies	Direct Benefit	Indirect Benefit	Neutral	Total
370	Ministry of Health and Population	62,73,13	27,95,88	0	90,69,01

Source: Annex 8, Gender-Responsive Budget (Including Financing), FY: 2020/21, Budget Speech

### ***COVID-19 and increased allocations in the sector***

The pandemic resulted in increased allocations in the Ministry of Health and Population budget to adequately finance COVID-19 control and prevention programmes. Yet overall, the health allocations are still lower than the global average of 10 per cent of GDP, and per capital spending in the sector also remains low (UNICEF, 2021). An in-depth review of the LM expenditure across departments and GRB ranking highlights the following trends.

<sup>48</sup> Ministry of Health and Population (2019).

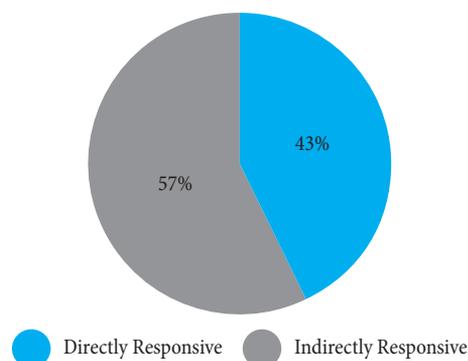
<sup>49</sup> Ministry of Health and Population (2019).

<sup>50</sup> Ministry of Women, Children and Senior Citizens (2020).

### ***Directly and indirectly, gender-responsive projects/programmes/interventions***

Project-wise data indicate that in 2020/21, 43 per cent (19) programmes were categorised as directly responsive and 57 per cent (25) were classified as indirectly responsive. No project or programme is listed as neutral. With regard to the budget outlay, a larger proportion of the budget (59 per cent) falls under the directly responsive programmes as compared to the total expenditure booked under indirectly responsive programmes.

**Figure 9: Number of programmes/projects in gender categories**



### ***Overestimation of directly responsive programs***

Of the 19 programmes identified as directly responsive, only five qualify under the category (based on the objective and scope of interventions planned under these).<sup>51</sup> These five programs combined comprise only 13 per cent of the outlay categorised as directly responsive.

### ***Rationale for gender categorisation is unclear and not uniformly applied across similar programmes***

The justification for why specialised institutions, such as the Human Organ Transplant Center, Health Insurance Board, Central Hospital and Councils and National Health Education Information and Communication Center, have been categorized as directly responsive is unclear and needs to be objectively rationalized. It is also noted that four institutes of medical sciences (Karnali, Patan, Rapti and Pokhara are listed under category 1 (directly responsive). The directly responsive categorisation is unclear for this cohort as well. With regard to various hospitals, Naradevi Ayurveda Hospital is listed under category 1, whereas all other hospitals are identified as indirectly responsive.

### ***Conclusion***

As in the case of the MoALD, this review was also based entirely on expenditure data and gender tagging in the Red Book. It was not possible to access indicator-based scores and classification criteria.

<sup>51</sup> These include Kanti Children's Hospital, Paropakar Maternity Hospital, AIDS and Sexually Transmitted Disease Control Center, Family Welfare Programme and Nursing and Social Security Services Programme. Note: The classification or scoring data was not provided to the research team members and as a result, the analysis and inference is based on desk reviews of the programme information available on the ministry website and in the Red Book.

### **Box 5: Programming and budgeting tools in the health sector**

The following programming and budgeting tools are used to ensure gender-responsiveness in the health sector budget process.

#### ***Annual Work Planning and Budgeting System***

The electronic annual work planning and budgeting system (e-AWPB 1.0) is a bilingual (English and Nepali), simple, interactive database developed for the ministry to facilitate the Annual Work Planning and Budgeting (AWPB) process. It generates analytical tables in a systematic way, which is different from other perspectives. This system has made the planning and budgeting system of the health sector evidence-based, transparent and harmonized.

#### ***Line Ministry Budget Information System***

The GoN is using the Line Ministry Budget Information System (LMBIS) for annual budget and programme formulation and to ensure budget preparation takes a bottom-up approach and is evidence-based. The health sector introduced a gender classification for budget lines in LMBIS since FY 2009/10. The outputs from the e-AWPB feed into the LMBIS.

#### ***Annual Plan and Budget Formulation in the Health Sector at the Local Level Directives, 2018***

In line with the constitutional provision and the ‘Local Government (operation) Act, 2017,’ the MoHP created the ‘Annual Plan and Budget Formulation in the Health Sector at the Local Level Guidelines, 2018’ with the aim to coordinate and facilitate local planning and budgeting in the health sector and to harmonize the planning and budgeting functions at different levels. However, this directive has not included a provision for gender analysis or GRB. In addition, the lack of technical GRB capacity, lack of sex-disaggregated data and the absence of an enabling environment are bottlenecks to the introduction of GRB at the local level.

*Source: GRB and Health, Policy Brief, NASC (Unpublished)*

*“I am aware that there is a special GRB guideline for the health ministry. However, I am not quite familiar with the details of this guideline. I am yet to understand and internalize it. Mostly, we are good at policymaking, but there are implementation-related issues. The evaluation of programmes is another weak area. We need trained human resources that can ensure effective implementation. The health ministry looks after emergency health issues. We have different programmes aimed at marginalized groups. In this context, the ministry looks after the 13 groups of marginalized people who are categorized under one social security unit through which free medical and emergency treatment is provided. There is also a Gender Violence Prevention Fund that assists survivors of violence. The data collection is still not standardised and is not recorded in a proper format. The ministry is in the process of streamlining a strong health monitoring and information management system. Though routine training is provided, these aren’t enough. More capacity building programmes should be planned that cover the GRB basics as well as application-based themes. The GRB mythology and scoring system needs to be simplified. Not all indicators are applicable to the health sector and therefore these need to be revised and also made more objective and*

*measurable. It is also desirable that the MoF establish a separate division/bureau/cell for GRB coordination and guidance.”*

*Source: KII with the GFP, Ministry of Health and Population.*

## CONCLUSION AND RECOMMENDATIONS

It is evident from the two sector reviews and KIIs, that project level GRB scoring is not based on the prescribed methodology. The codes in the budget documents are not objectively assessed and are assigned based on assumptions and once entered, these are retained in successive financial years without any further re-examination or assessments.

There are three primary concerns that emerge from the review:

1. The GRB exercise is centralized and the codes are assigned by the MoF. The LM and the GFPs are not effectively involved in this process.
2. The GRB classification system requires immediate review and revision.
3. The GRB processes and PFM systems function parallel to each other. Refer to the PEFA's gender-responsive public finance management guidelines, which recommend GRB integration with the PFM sub-processes. Presently, there is a disconnect between the budget process and the GRB methodology. In practice, GRB is not integrated in the PFM system except through steps specific to reporting in budget documents and in the Line Ministry Budgetary Information System (LMBIS).

**Recommendation** - The Nepal GRB methodology was introduced at the federal level in 2005 and has not been reviewed and assessed since. The GRB landscape has drastically changed in the past decade, with the introduction of new approaches, tools and frameworks. Also, with GRB integration at the sub-national level and the introduction of a fresh approach and methodology, it is time for the federal approach to be revised accordingly. It is recommended that this GRB coding and classification system be revisited through consultations with budget officials in the LM to arrive at a suitable and simple approach. A pragmatic and effective approach should be planned in line with recent developments in the GRPFM space and in line with decentralized governance.

*“An Orientation Programme on Gender and GRB should be imparted to officials before the planning and budgeting exercise commences. This is to trigger GRB understanding that will assist in reinforcing these principles in annual plans and budgets. Also, it is important to showcase practically the application of GRB principles in planning and budgeting. Another issue is specific to the transfer of knowledge and capacities to officers that are involved in budgeting and data entry into the LMBIS.”*

*Source: KII with the Computer Officer in the Policy, Plan and Monitoring Division*

## APPENDIX 3: GRB SCORING AND CLASSIFICATION SYSTEM

S. N	Major indicators and sub-indicators	Checklist for assessing the indicators and sub-indicators	Given score						
1.0	Women's participation in planning and implementation		20						
1.1	Provision of women's participation in programme planning and budget formulation  Score Range for 1.1. <table border="1"> <tr> <td>Excellent</td> <td>Good</td> <td>Fair</td> </tr> <tr> <td>4</td> <td>3</td> <td>2</td> </tr> </table>	Excellent	Good	Fair	4	3	2	If the following is provisioned in planning and budgeting from ministerial to district levels:  – Excellent (Participation of a women and GFP in decision making at the ministry level and participation of 33% or above of women representatives in the stakeholders' group)	4
		Excellent	Good	Fair					
		4	3	2					
		– Good (Participation of a female officer or GFP in decision making at the ministry level or participation of 20 to 33% women representatives in the stakeholders' group)	3						
– Fair (Participation of female staff in non-decision-making roles at the ministry level or participation of 5 to less than 20% women representatives in the stakeholders' group)	2								
1.2	Ensuring women's participation in the implementation  Provision of women's participation in the implementation (at the project or district level).  Score Range for 1.2.1 <table border="1"> <tr> <td>Excellent</td> <td>Good</td> <td>Fair</td> </tr> <tr> <td>4</td> <td>3</td> <td>2</td> </tr> </table>	Excellent	Good	Fair	4	3	2	Inclusion of women in staffing, management and coordination committees, including decision-making positions.  – Excellent (>33%)  – Good (20- <33%)  – Fair (5- <20%)	12
Excellent	Good	Fair							
4	3	2							
1.2.2. A provision of stakeholders and women's participation in the implementation (user's committee and other committees).	Score Range for 1.2.2 <table border="1"> <tr> <td>Excellent</td> <td>Good</td> <td>Fair</td> </tr> <tr> <td>4</td> <td>3</td> <td>2</td> </tr> </table>	Excellent	Good	Fair	4	3	2	Provision of stakeholders' participation in the executive committees and other committees, including major posts (president, general secretary an treasurer).  – Excellent (>33%, including decision-making positions and user's committee)	4
		Excellent	Good	Fair					
		4	3	2					
– Good (<33% in decision-making positions but >33% in the user's committee)	3								
– Fair (10- 33% in decision-making positions and user's committee)	2								
1.2.3. Provision of the compulsory presence of women.	Provision of the compulsory presence of women.	Provision of the compulsory presence of women staff/ members in project management or implementation meetings.	3						
1.3	Provision of women's participation in monitoring.	Provision of women stakeholders or gender expert's participation in project monitoring.	4						
2.0	Capacity of enhancement of women		20						

S. N	Major indicators and sub-indicators	Checklist for assessing the indicators and sub-indicators	Given score						
2.1.	A provision on the capacity development of women at decision-making and implementation levels.	A provision of capacity development of female staff and members who are in decision-making positions.	6						
		– At least one training on decision-making skills	2						
		– Provision of refresher training	2						
		– Targeting women from special groups in such training	2						
2.2.	A provision on the participation of female staff in capacity development programmes.  Score Range for 2.2 <table border="1" style="display: inline-table; vertical-align: middle;"> <thead> <tr> <th>Excellent</th> <th>Good</th> <th>Fair</th> </tr> </thead> <tbody> <tr> <td>7</td> <td>5</td> <td>3</td> </tr> </tbody> </table>	Excellent	Good	Fair	7	5	3	If the participation of women staff and members is provisioned in orientations, seminars, workshops, skill development programmes and training in the following manner:	7
		Excellent	Good	Fair					
		7	5	3					
		– Excellent (>33%)	7						
– Good (20- <33%)	5								
– Fair (05- <20%)	3								
2.3.	Gender-sensitive context and specific contents.	Ensure gender sensitivity in the content of the training, workshops, orientations and skill development programmes.	7						
		– Gender-sensitive contents	4						
		– Context-specific gender-sensitive delivery provision	3						
3.0	Ensure benefits and control of women over the programme (including targeted programmes).		30						
3.1.	Ensuring benefits to women (target groups).  Score Range for 3.1 <table border="1" style="display: inline-table; vertical-align: middle;"> <thead> <tr> <th>Excellent</th> <th>Good</th> <th>Fair</th> </tr> </thead> <tbody> <tr> <td>8</td> <td>6</td> <td>4</td> </tr> </tbody> </table>	Excellent	Good	Fair	8	6	4	Provision of direct benefits to women from project/ programme as per the following.	8
		Excellent	Good	Fair					
		8	6	4					
		– Excellent (>50%)	8						
– Good (30-<50%)	6								
– Fair (05-<30%)	4								
3.2.	Identification of gender gaps, women's special needs and barriers and programmes to address these gaps, barriers and needs.  Score Range for 3.2 <table border="1" style="display: inline-table; vertical-align: middle;"> <thead> <tr> <th>Excellent</th> <th>Good</th> <th>Fair</th> </tr> </thead> <tbody> <tr> <td>6</td> <td>4</td> <td>2</td> </tr> </tbody> </table>	Excellent	Good	Fair	6	4	2	A provision to identify gender gaps and address them (lack of access to economic resources, e.g. lack of resources for health check-ups; lower educational levels, e.g. lack of awareness of health services; and barriers in mobility, e.g. travel to the health facilities for health check-ups)..	6
		Excellent	Good	Fair					
		6	4	2					
		– Excellent (if the programme addresses all three barriers mentioned above)	6						
– Good (if the programme addresses only two barriers mentioned above)	4								
– Fair (if the programmes address only one barrier mentioned above)	2								

S. N	Major indicators and sub-indicators	Checklist for assessing the indicators and sub-indicators	Given score
3.3.	A provision of a gender-friendly implementation mechanism and workplace environment to ensure benefits to women.	Besides women's participation as provisioned above in criteria (1), if the following are provisioned:	7
		– A provision to review and make acts and regulations gender-responsive (promoting gender equity and removing discriminatory laws) and to address GBV in workplaces (code of conduct, complaints hearing, women-friendly office layout)	3
		– A provision of the physical facilities to address the needs of women (separate toilets, breastfeeding rooms, a workplace layout to address women's special needs)	2
		– A provision of activities to increase gender-responsive service delivery (exposure visits, citizen charter, sensitisation trainings, etc.)	2
3.4.	Ensuring a budget for programmes that benefit women.	Ensure the following:	2
		Adequate budget allocated for programmes promoting GE and equity	1
		A provision of non-transferability of the amount allocated for GE and equity-related activities	1
3.5.	A provision of the gender monitoring and impact evaluation systems to ensure benefits to women.	A provision of gender-disaggregated information/data collection and recording system at all levels of project/programmes and in the impact evaluation	7
		– Maintain sex-disaggregated data on benefits in the programme.	2
		– A provision for incorporating gender-disaggregated information in (the ministry and project Ds/programmes) in the annual progress report by:	
		– Critical review of the provisions made under 1 to 3.2 points above addressed or not	1
		– Review of the budget allocated for gender-specific programmes	1
		– Provisions of next year's planning based on the review findings of this year's programme and budget	1
– Provisions of a gender audit and impact evaluation of implemented programmes/projects	2		
4.0.	Promoting employment & income generation for women		20

S. N	Major indicators and sub-indicators	Checklist for assessing the indicators and sub-indicators	Given score						
4.1.	A provision of employment opportunities for women.  Score Range for 4.1. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Excellent</td> <td>Good</td> <td>Fair</td> </tr> <tr> <td>8</td> <td>6</td> <td>4</td> </tr> </table>	Excellent	Good	Fair	8	6	4	Provision to guarantee employment for women in the jobs created by the current projects and programme (reservation, employment priority, specifically for women in construction work, etc.)	8
		Excellent	Good	Fair					
		8	6	4					
		– Excellent (>33%)	8						
– Good (20- <33%)	6								
– Fair (05- <20%)	4								
4.2.	Create alternative opportunities for income generation or career development.	Provisions to create alternative opportunities for women's employment and higher income or career development	7						
4.3.	Ensure equal wages.	Provisions to ensure equal wages between men and women in the created job (e.g., construction work)	5						
5.0	Qualitative improvement of women's time use or reduce workload		10						
5.1.	Improvement in the working process and save time.	– A provision of new time-saving technology and working procedures in women's work, with direct benefits to women (e.g., mobile banks, roads, irrigation, out-of-school programmes, mobile clinics, new women-friendly technology, etc.)	4						
5.2.	Long-term result-oriented efforts to change the traditional roles of women.	– Discussions on the importance of women's non-paying jobs and their household roles in textbooks, training material, communication material, etc.	2						
		– Positive examples of work sharing by men/boys.	2						
		– Provisions for transformation in women's traditional labour role by programme/project.	2						
TOTAL SCORE			100						
GRB Rank									
Directly Gender-Responsive: If the score is >50, i.e. rated as direct GR and given code 1									
Indirectly Gender-Responsive: If the score is >20 to <50, i.e. rated as indirectly GR and given code 2									
Gender-Neutral: If the score is <20, i.e. rated as gender-neutral and given code 3									

## APPENDIX 4: KEY INFORMANTS

	Name	Designation Ministry/Department	Date
1	Dr. Yogendra Karki	Secretary, Ministry of Agricultural and Livestock Development (MoALD)	9 December 2020
2	Dr. Hari Bahadur K.C.	Joint Secretary, Planning and Development Cooperation Coordination Division - MoALD	10 December 2020
3	Sirish Pun	Undersecretary/Planning and Budget Chief, MoALD	10 December 2020
4	Bikash Paudel	Officer, MoALD	10 December 2020
5	Dr. Kiran Rupakheti	Joint Secretary/Chief of Good Governance and Social Development Department, National Planning Commission	26 December 2020
6	Laxmi Ghimire	Under-Secretary/GRBC/GFP, National Planning Commission	30 December 2020
7	Roshani Shrestha	Joint Secretary, Women Empowerment Division - Ministry of Women, Children and Senior Citizens	15 December 2020
8	Sita Niroula Phuyal	Under-Secretary/GRBC/Women Development and Gender Mainstreaming Section - Ministry of Women, Children and Senior Citizens	1 January 2021
9	Roshani Devi Karki	Under-Secretary/GFP/Gender Violence Prevention Section - Ministry of Women, Children and Senior Citizens	1 January 2021
12	Shushil Dhakal	Joint Secretary, National Planning Commission	19 July 2021
11	Purshottam Subedi	Programme Director, National Planning Commission	19 July 2021
12	Bishwamitra Kuilel	Programme Director, National Planning Commission	19 July 2021
13	Bhumi Sharma	Joint Secretary, Inland Revenue Department	27 August 2021
14	Bindu Bista	Assistant Auditor, General Office of Auditor General	25 August 2021
15	Aman Lal Modi	Member of Parliament's Public Account Committee	26 August 2021
16	Biju K. Shrestha	Joint Secretary, National Planning Commission	31 August 2021
17	Niru Devi Pal	Chairperson, Women and Social Committee, Parliament	31 August 2021
18	Pramila Gautam	Officer, Women and Social Committee, Parliament	31 August 2021
19	Laxmi Pariyar	Member of Parliament's Women and Social Committee	2 September 2021
20	Amrita Thapa	Member of Parliament's Women and Social Committee	
21	Damodar Thapa	Under-Secretary, Lalitpur Metropolitan	25 November 2021
22	Laxmi Maharjan	Officer, Lalitpur Metropolitan	25 November 2021
23	Santosh Khanal	Member, Ward 14 - Lalitpur Metropolitan	24 December 2021

## APPENDIX 5: GENDER EQUALITY AND WOMEN'S EMPOWERMENT

### The 15th Plan (FY 2019/20 – 2023/24)

Strategies	Working Policies
All tiers and sectors of the nation to formulate sectoral policies, acts, and programmes related to gender equality.	<ul style="list-style-type: none"> <li>– The policies will be formulated, and new and existing laws and programmes will be reviewed and implemented to ensure gender equality.</li> <li>– The policy of gender equality will be adopted to ensure equal opportunities, access, benefits and facilities in all sectors at the federal, provincial and local levels.</li> </ul>
To adopt a gender-responsive governance system in the governments of all levels as well as all sectors and agencies of the state.	<ul style="list-style-type: none"> <li>– Provisions will be made to achieve women's representation of 50% at all levels, structures and development processes of the state.</li> <li>– Women's participation will be increased at the policymaking level of all levels and sectors of the state, and women's substantial participation will be ensured in programme implementation, monitoring/evaluation and benefit-sharing.</li> <li>– The use of technology that saves women's labour and time will be encouraged.</li> <li>– Active participation of men will be ensured for the achievement of substantive gender equality.</li> <li>– Policy provisions will be made to allocate a certain portion of corporate social responsibility funds to women's empowerment programmes.</li> <li>– Policy provisions will be made to ensure public agencies are gender-sensitive.</li> </ul>
3.To institutionalize a gender-responsive budget system at all levels of government.	<ul style="list-style-type: none"> <li>– The gender-responsive budget allocation share will be increased to institutionalize a gender-responsive budget from the federal to local level.</li> <li>– Provisions will be made to consider the gender empowerment index as one of the criteria while making fiscal transfers to provincial and local levels.</li> <li>– A GFP will be assigned at all government levels and the allocation of a women-targeted budget will be made mandatory.</li> <li>– A code of conduct will be made for the GFP and all concerned stakeholders.</li> <li>– The gender audit system will be implemented at all government levels.</li> </ul>
4. To develop a data system to measure gender equality and empowerment.	<ul style="list-style-type: none"> <li>– Gender equality and empowerment measurement indicators will be developed to make the monitoring and evaluation system effective.</li> <li>– Provisions will be made to collect gender-disaggregated data and make this compulsory during all kinds of surveys and data collection.</li> <li>– A report on women's issues will be developed annually based on the reports generated from the provincial and local governments.</li> </ul>

Strategies	Working Policies
<p>5. To achieve economic empowerment and social transformation by giving special priority to economically poor and socially excluded women.</p>	<ul style="list-style-type: none"> <li>– Livelihood enhancement programmes will be carried out for the economic empowerment of economically poor and disadvantaged women through entrepreneurship.</li> <li>– Women’s contribution to the national income will be accounted for by setting economic values for household chores and family/care-related work that is performed by women.</li> <li>– Special programmes will be carried out to further ensure safe motherhood and reproductive health rights.</li> <li>– Programmes aimed at reducing the gender gap in technical education will be carried out.</li> <li>– The President’s Women Empowerment Programme will be extended nationwide for the economic and social transformation of poor and rural women.</li> <li>– The women’s development programmes will be improved and their good practices and achievements will be institutionalized at the local level. Furthermore, women-led cooperatives will be mobilized in the productive business and self-employment sectors.</li> <li>– Awareness-raising and capacity development programmes will be carried out to eliminate social discrimination against sexual and gender minorities.</li> <li>– Socio-economic development programmes will be carried out for income generation, capacity development and the empowerment of women and adolescent girls from poor and excluded groups, such as Dalits, indigenous groups, single women, women living with disabilities in Badi, Kamalari, Kamaiya, and Chepang.</li> <li>– Provisions will be made to provide concessional loans and access to finance facilities for women that can help them become self-employed and develop entrepreneurship through businesses or engaging in income-generating activities.</li> </ul>
<p>6. To increase access to justice through preventive and protective measures aimed at ending all forms of violence, exploitation and discrimination against women.</p>	<ul style="list-style-type: none"> <li>– The policy of zero tolerance against all forms of violence against women will be made effective.</li> <li>– A social campaign will be run to increase awareness at all levels declaring a ‘year against GBV to end superstitions and harmful practices, like intimate-partner violence, witchcraft allegations and Chhaupadi.</li> <li>– Long-term and short-term rehabilitation centres with integrated services will be operated at the provincial and local levels for women surviving or impacted by violence.</li> <li>– To end GBV, necessary mechanisms will be set up, including an increase in monitoring these issues, in order to ensure that victims receive justice.</li> <li>– To prevent and control all forms of violence, exploitation and discrimination against women, the legal redress and remedy processes will be made simple, fast and easily accessible.</li> <li>– An emergency rehabilitation fund will be set up at the provincial and local levels for relief, rescue, free legal aid, psychosocial counselling and skills development programmes for survivors of violence.</li> <li>– Various dimensions of GBV will be studied and researched and indicators will be determined for declaring gender-violence free zones.</li> </ul>

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