

Gender responsive budgeting and its implementation efforts in Nepal

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Abstract

The purpose of this article is to analyze the contemporary experiences of gender responsive budgeting and its implementation efforts in Nepal. In recent years, the introduction of gender responsive budgeting has become an important topic on the government agenda to meaningfully internalize gender equality in public finance. Gender responsive budgeting, as an integral part in fiscal and budgetary decision making, can make gender equality and help differentiate the impacts on men and women. This article is based on the analytical and descriptive research design based on literature review of secondary data and information used for the analysis of the information. Therefore, the analysis of public expenditure and revenue policies and practices should consider this differentiated gender impact. Gender responsive budgeting in Nepal is committed to maintaining progressive social change, but efforts that are more concrete are needed to match political commitments. In the entire world, women only make 77 cents for every \$1 earned by males. This gender responsive budgeting receives the highest share of the Nepal's budget in fiscal year 2021/22 (2078/79), accounting for 39 percent of all investments. Nepal has been associated with various gender responsive activities through different national policies, budgets, periodic and yearly plans and projects since the fiscal year 2007/08; and it is dedicated to the global commitment for the sustainable development goals and its timely achievements with the national targets; and leading the nation towards the gender inclusive society and gender friendly behaviors by the nation in all processes of the governance of Nepal.

Keywords: Inclusiveness, gender equality, budgeting, plans, implementation, Nepal

Background

Gender responsive budgeting (GRB) is a financing strategy that promotes the goal of gender equity and advocates the gender friendly budget allocation and implementation by the government. It is also a governance mechanism that encourages gender friendly plans, projects and programs by assigning appropriate budgets to mitigate gender differences in the society. The goal of GRB is to promote fiscal planning, accountability and transparency, improve gender responsive engagement and also promote gender equity agenda in the budgeting and implementation process. Gender equity in development or service delivery programs necessitates deliberate measures to include a gender perspective in planning and budgeting frameworks as well as concrete investments to close gender gaps. Since the Fourth World Conference on Women in Beijing in 1995, GRB has grown in importance as a part of the gender-sensitive public finance approach to achieving gender equality and enhancing women's empowerment and rights. The Beijing Platform for Action and the conference's final document ensured commitment from endorsing countries to incorporating a gender perspective into their policies and strategies as well as their public financial management systems, and to ensuring adequate funding for specific programs aimed at achieving gender equality. Gender responsive budgeting employs a number of strategies to 'follow the money' from the government budgets to their effects and results for men and women, and boys and girls. It also includes measures for altering budgetary processes and policies to eliminate disparities in expenditures and revenues between men and women and sexual and gender minorities.

In recent years, GRB has been recognized as playing a key role in promoting equitable and sustainable development. The outcome document of the Third International Conference on Financing for Development contains a clear reference to GRB. The paragraph 30 of the Addis Ababa Action Agenda states, "We shall strengthen transparency and equal involvement in the budgeting process, and encourage gender responsive budgeting and tracking" (United Nations, 2018). Gender equality has a positive multiplier effect on inclusive, equitable, and long-term growth. Gender disparities are projected to cost the economy anything from 5 to 30 percent of GDP (United Nations, 2018). Gender responsive public finance is also included in the agenda 2030, which was endorsed by the 193 UN Member States in September 2015 at the 70th UN General Assembly. SDG 5 is a separate target that aims to achieve gender equality and empower all women and girls. It is tied to public allocations, as evidenced by the following aims and indicators:

- SDG 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.
- SDG Indicator 5.c.1: Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.

In Nepal, GRB incorporates a gender perspective throughout the budget cycle from policy objectives and expenditure options to audit and budget evaluation. Since its first Five-Year Plan in 1956, the government of Nepal has committed to pursuing gender equality and women's empowerment in development planning, and has institutionalized gender equality in legal and policy frameworks. All countries have committed to considerably increasing investments to combat gender inequality as a part of the Sustainable Development Goal (SDG) 5. Gender financing or funding for gender equality is thus a crucial signal of countries' willingness to achieving SDG 5. Tracking gender finance and its impact allows us to see what actions are being taken and how far we have come.

The COVID-19 pandemic has increased resource restrictions, wreaking havoc on women and girls disproportionately. This highlights the importance of having clear and consistent data on the funding and effectiveness of gender equality efforts.

Gender responsive budgeting as a global agenda

In 1979, the UN passed the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which included pledges and guidelines for the countries to reduce gender inequality. GRB was first introduced globally at the Fourth World Conference to indoctrinate in decision-makers the principle of looking at budgets through a gender lens. Several attempts have been made over the years in various nations to develop and fund women-centric programs. GRB is more than that; it is clearly linked to dedicating sections of national resources to encourage women's advancement and studying the effects of such allocations in various government sectors. It also evaluates how money is raised to fund the budget through direct and indirect taxes and fines as well as how men and women are affected differently (Oxfam and Women's Budget Group, 2018). Gender responsive budget analysis demonstrates "how and to what extent the policies affect varied groups of men and women as service consumers, infrastructure users, and taxpayers," while the GRB tries to establish a budget that reflects the differing requirements of men and women. In 1984, Australia was the first country to implement GRB, even before the Fourth World Conference on Women, and each government ministry was assigned the job of analyzing the impact of the annual budget on women. In 1993, Canada was the next country to join, followed by South Africa in 1995. Since then, GRB has been attempted in over 80 countries. Governments may use GRB as a part in primary budget articles (like Uganda does) or as an appendix to the main budget documents, publishing it as a separate report if it is made public (as India, Bangladesh, and Rwanda do).

Gender responsive budgeting in South Asia

Gender responsive budgeting is being increasingly implemented in a number of nations in the Asia-Pacific region. GRB has been recognized at the highest levels of government in South Asia to incorporate gender in planning and budgeting procedures. While the focus in Bangladesh is overwhelmingly on GRB to engender the budget call circular. According to a few researches, one of the major obstacles South Asian nations such as Bangladesh, India, Sri Lanka, and Nepal confront is the lack of evidence of poverty and the level of life of the poor, environmental conditions, and even the availability of services (Mangahas, 2005).

Table 1: The global gender gap index rankings of South Asia, 2022

Country	Regional Rank	Global Rank	Gender Gap Closed (in %)
Bangladesh	1	71	71.4
Nepal	2	96	69.2
Sri Lanka	3	110	67.0
Maldives	4	117	64.8
Bhutan	5	126	63.7
India	6	135	62.9
Pakistan	7	146	56.4
Afghanistan	8	146	43.5

Source: World Economic Forum, 2022.

Since 2006, the Global Gender Gap Index has used health, education, economic, and political indicators to assess the extent of gender-based disparities in various nations. As a result, countries where the GRB process results in budget allocations should fare better in gender equality reports and indices than countries where the GRB process simply calculates how much of the budget helps women. The 2022 Global Gender Gap Index report contains country rankings that help in effective comparisons between and within regions as well as shows the progress reports of 153 countries. The greater the percentage of the gender gap that has been bridged, the better the country seems to have done. Bangladesh was the best-performing country closing the gender gap by 71.4 percent by 2022 whereas Nepal and Sri Lanka are also close to Bangladesh with 69.2 and 67.0 percent among the south Asian countries (see Table 1). India, Pakistan and Afghanistan are ranked least sixth, seventh and eighth in the region having bridged the gender gap by 66.8 percent.

Objective

The major objective of this paper is to analyze the trend regarding gender responsive budgeting and its implementation practices for the social justice and gender inclusiveness in Nepal.

Methods

This paper is based on the analytical research design based on secondary data and information. The secondary data have been taken by reviewing the related reports, policy documents, journal articles, books and other relevant documents published in Nepali and the English language.

Emergence of gender responsive budgeting in Nepal

Nepal has declared any kind of discriminatory practices against women illegal, but it has not succeeded in decreasing discriminatory societal and cultural views, creating a significant barrier to achieving gender equality and equity. In the entire world, women only make 77 cents for every \$1 earned by males (ILO, 2016). As a result, there is a lifelong income gap between men and women, and more women are retiring into poverty. This has a direct impact on women's ability to build safety nets and get financial resources in order to become economically self-sufficient.

GRB was started in Nepal lately and has continued to grow despite the country's substantial political and institutional upheavals. Active local engagement and research have been a characteristic of GRB since its inception in Nepal. Gender equality, social inclusion, and women's empowerment are all enshrined in Nepal's constitution. Gender equality initiatives in the country have been guided by the 1997 national policy and plan of action on gender equality and empowerment, and national periodic plans integrate gender into the national development framework. The current fifteenth plan contains the goal of institutionalizing GRB in all sectors at the local government level (NPC, 2020). Nepal implemented gender responsive budgeting in 2007/2008. Gender responsive budgeting manual published in 2012 by the Ministry of Finance and model guidelines, 2020 for provincial and local level 2020 established a standardized framework for government agencies to incorporate gender right from the budget formulation stage of the budget cycle and classify the levels of gender responsiveness in their programs and budgets. The ideas of GRB have also been included into the Budget Management Information System (BMIS) and the Line Ministry Budget Information System (LMBIS) of the ministry of finance. The Ministry of Health and Population (MoHP) has developed 'health-specific gender responsive budgeting guideline' to make GRB

sector and context-specific and strengthen gender inclusion in the programming and budgeting cycle; and has given importance to gender equality in achieving improved health in the country.

The government of Nepal has established institutional mechanisms for gender equality and empowerment in a sustainable way. The Department of Women Development was established in 1981 to oversee women's empowerment programs. The Ministry of Women, Children and Social Welfare (MOWCSW) was established in 1995 and the National Women's Commission in 2001 and gender focal persons were appointed in all line ministries in 2002. Gender responsive budgeting was initiated by the NPC and the Ministry of Finance in close coordination with the ministry of women, children and senior citizens. At present, there is one women development office in all 77 districts. Similarly, there is women development ministry and a women development division in all seven provinces and a women development and empowerment section in all 753 local levels.

Constitutional provisions for gender equality

The Constitution of Nepal has guaranteed fundamental women rights and advocates substantive equality, non-discrimination, and social justice for women. Affirmative actions for the marginalized groups including women are specified in the Article 18 of the Constitution. Women have the right to unique opportunities in health, as stated in the Article 38(2), with a particular emphasis on the right to safe parenthood and reproductive health. The reasons and framework for gender equality in the health service sector are specified in the principles, policies, and duties written in the Constitution of Nepal 2072 B.S.

National policy and plan on gender equality

Nepal's National Policy and Plan of Action on Gender Equality and Empowerment of women adopted in 1997 outlined the country's commitments to gender equality and women's empowerment in all areas. Gender responsive budgeting policy and plan in Nepal is a procedure for attaining gender equality and empowerment according to the United Nations Convention on the Elimination of All Forms of Discrimination against Women, which Nepal joined in 1991 A.D.

Gender responsive budget formulation guidelines, 2012

For measuring the effectiveness of GRB implementation in the holistic manner, organizational analysis tool based on Integrated Organizational Model (IOM) was executed which served two purposes: i) involve municipal staff in implementing women development programs using participatory assessment procedure, which ensures women's ownership in the entire procedure and its outcomes; and ii) facilitate in identifying strengths and weaknesses of programs and encourage prioritizing areas for improvement. Self-assessment of effectiveness of GRB implementation was done based on the following five indicators provisioned for measurement of GRB implementation in the GRB Guideline, 2012.

- Women's participation in formulation and implementation of programs;
- Women's capacity building;
- Women's share in benefits;
- Employment and income-generating activities for women; and
- Follow-up and impact monitoring of gender responsiveness in budgeting.

The approach follows the GRB technique outlined in the Ministry of Finance's GRB Manual (Ministry of Finance, 2012). Prior to provincial and local elections, as well as fiscal, legal, and administrative federalization, the plan was designed. The plan may need to be amended to guarantee consistency once the sub-national governance institutions as well as relevant government legal and budgeting mechanisms are in place.

Institutional mechanism for gender responsive budgeting

The Ministry of Finance of Nepal started the GRB in 2007/08 to leverage the budget cycle to advance the government's gender equality and women's empowerment goals. The national institutional framework for GRB is led by the Ministry of Finance's high-level multi-sectoral Gender Responsive Budget Committee. A Sectoral Gender Responsive Budget Committee is formed and Gender Focal Persons are appointed within each sector. The GRB localization strategy is guided by the Ministry of Federal Affairs and General Administration's Gender Responsive Budget Implementation Committee.

GRB initiative at local level governments

The initiative that was made for the local governments was the Local Self-Governance Act, 1998 A.D. Now the Local Government Operation Act, 2017 has provisioned the roles and responsibilities of the local bodies (now local governments) to carry out activities regarding safeguarding of orphan children, helpless women, the aged and senior citizens, disabled and debilitated persons in accordance with the national policy and also to carry out actions to mitigate or eliminate social ill-practices for the protection of girls and women; and to carry out or support to carry out programs relating to the interests and welfare of the women and children; and also carry out actions to control immoral and illegal profession and trade. Even after the initiation of federal system in the country in 2015, gender responsive budgeting practice still continued although it was not mandatory. In most of the municipalities Deputy Mayor (usually a female representative) is found to be heading the committee responsible for gender equality, empowerment and development.

GRB efforts in Nepal

Considering its holistic concept, GRB Implementation Guideline, 2012 has been developed and it accords a great significance to the reassurance of benefits for the targeted women as a result of implementing gender responsive budgeting. Self-assessment of effectiveness of GRB execution found out that all the local governments have not done enough exercise and homework for assessing the actual gender-based needs before allocating gender-responsive budget and planning programs for women development. Implementation of such gender-responsive programs depends on the interest, strength, and capacity of the NGOs, CBOs and Mother's Groups, so it might not benefit the target beneficiaries immediately if their actual needs are not assessed. Self-assessment shows that less than 30 percent of the participants are employed immediately after the programs. Policies such as reduction in land registration fees for properties under women's ownership, quota system in the parliament, police and army, increased availability and incentives for maternal health services, safe houses for the victims of domestic violence and human trafficking, compulsory toilets in schools for girls and scholarships to incentivize female education and women-friendly taxation policies have been introduced over the past few years under GRB.

Nepal has emphasized the need for a gender responsive budget (GRB) and inclusive governance in its economic policy over the last few decades. The process of mainstreaming gender into macro-level policy making began during the 8th Five Year Plan (1992-1997), when the National Planning Commission (NPC) and the then UNIFEM, now UN Women, collaborated to start it. GRB, which was first introduced by the Ministry of Finance (MoF) in Fiscal Year (FY) 2007-08, aims to guarantee that the needs and interests of women, men, and children are all adequately addressed in the yearly budget. As a result, the budget development process now includes a 'Gender Auditing Module,' which examines sectors such as agriculture, energy, tourism, labor, and industry from a gender perspective (Ministry of Finance, 2022). A Gender Responsive Budget Committee has been formed in the Ministry of Finance as part of larger attempts to institutionalize GRB in Nepal (MoF). The National Planning Commission (NPC), the Ministry of Women, Children and Social Welfare (MoWCSW), the Ministry of Local Development (MoLD), which has since been replaced by the Ministry of Federal Affairs and General Administration (MoFAGA), and the United Nations Development Fund for Women are all represented in the committee. The committee's task is to establish a GRB methodology that can be used at multiple sector wise levels to track budget allocations and public spending as well as to assess the impact of development initiatives on men and women. It also has the role of giving policy directions to sector wise ministries for appropriate GRB implementation. The Ministry of Finance analyzes budget allocations through gender perspectives using five qualitative indicators, each with a weight of 20 percent (Baskota, 2017). The five qualitative mixed indicators are as follows:

- Women's capacity development;
- Women's participation in programs formulation and implementation;
- Benefit incidence of public expenditures on women;
- Support for women's employment and income generation;
- Positive impact on women's use of time and care work.

In addition, sector ministries must organize and allocate their program budgets according to three broad categories: 1) directly benefiting women: to ensure that more than 50 percent women are benefitted from government funded programs; 2) indirectly benefiting women: to ensure that 25 to 50 percent women are benefitted from the government-funded and donor-funded programs, and; 3) neutral: when government-funded and donor-funded programs are beneficial to less than 20 percent of women.

Although Nepal leads the South Asian sub-region in Gender Responsive Budgeting, considering that women comprise 34 percent, 35 percent, and 41 percent of the population at the national, provincial, and local levels, a considerably greater level of GRB is required from our government (Bhattarai, 2019). As a result, reducing gender disparity can progressively promote inclusion while also providing the nation with a much-needed economic boost.

Table 2: GRB comparison for the last five years based on the sectoral categorization

Fiscal Year	Directly responsive		Indirectly Responsive		Neutral	
	NPR (in Billion)	%	NPR (in Billion)	%	NPR (in Billion)	%
2015-2016	182.5	22.3	393.2	47.9	243.8	29.8
2016-2017	242.3	23.1	508.2	48.5	298.4	28.5
2017-2018	478.5	37.4	417.6	32.7	382.7	29.9
2018-2019	508.3	38.7	450.8	34.3	355.9	27.3
2019-2020	585.2	38.2	545.0	35.6	402.7	26.3
2020-2021	562.7	38.2	517.9	35.1	394.0	26.7
2021-2022	650.6	39.5	552.3	33.6	442.7	26.9
2022-2023	721.9	40.3	626.9	34.9	444.9	24.8

Source: Ministry of Finance, 2022.

Table 2 shows that the overall budget allocated for the current fiscal year (2022-2023) is NPR 1.793 trillion (USD 14.7 billion), of which NPR 721.9 billion (USD 5.7 billion), or around 40.3 percent, has been designated for allocations to programs that directly benefit women. Similarly, indirect gender responsive appropriations account for NPR 626 billion (USD 4.9 billion) of the entire budget, or 34.9 percent. Finally, the remaining NPR 444.9 billion (USD 3.5 billion), or 24.8 percent, has been set aside for gender-neutral programs. When these figures are compared to data collected over the last five years, it becomes clear that more work is needed to make future budgetary processes gender-responsive, as no significant shift in budget allocation toward the development of women-centric goals and policies has occurred in the last half-decade. Beyond the gender viewpoint, the current economic system evaluates labor productivity while refusing to consider labor reproduction or domestic labor, such as child and elderly care at home. As a result, in an economy like ours, a shift to performance-based budgeting from programs budgeting, which can incorporate social policy goals as well as gender budgeting, is critical.

Budgeting of the government of Nepal

The Government of Nepal has made creditable efforts to develop and promote GRB at the national, provincial and local level. Under social security, the government has increased all kinds of social security allowances by 33 percent and has increased the widow women/ single women allowance to NPR 3,000 per month. A total budget of NPR 100 billion has been allocated for social security allowances which is an increment of 48 percent compared to the previous FY 2078/079.

Federal budget and gender responsive investments

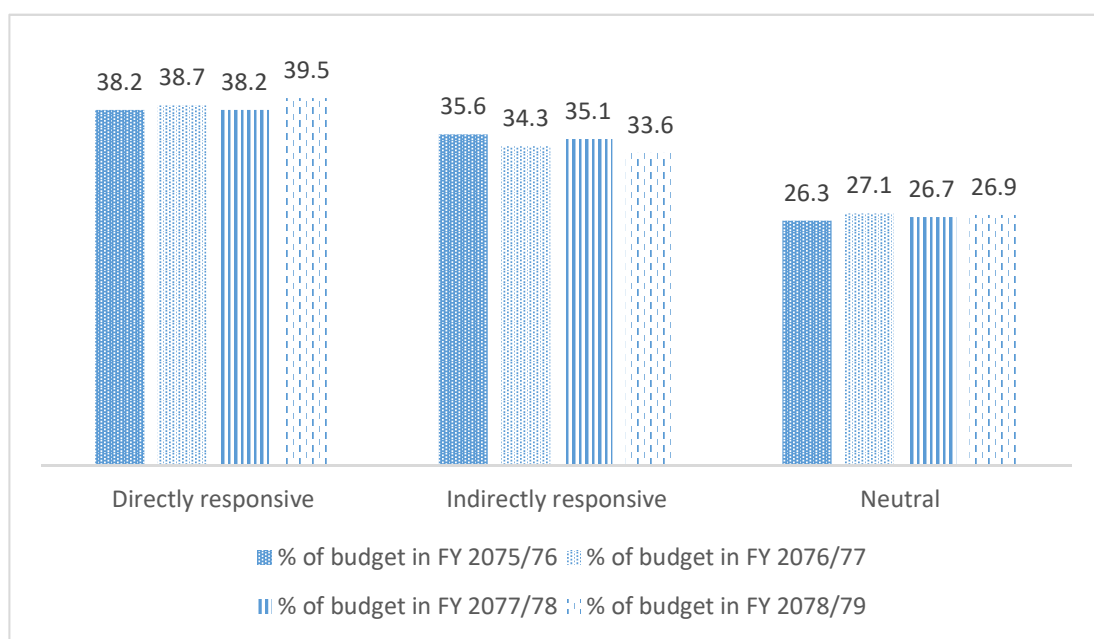
The budget for the fiscal year 2078/79 was submitted with a total outlay of 1.647 trillion NPR with the goal of overcoming the human and economic problems brought by the COVID-19 pandemic. The analysis of the GRB categorization of the outlays across four fiscal years indicates that the proportional share of gender-based investments is consistently maintained across three categories with minor variations (Figure 1). The first category of directly responsive allocations is most significant and has given importance to achieving gender equality goals across sectors. This category receives the highest share of the budget in fiscal year 2078/079 accounting for 39 percent of all investments. The proportionate share of direct-responsive initiatives is likewise the largest in the four financial year according to the trend in the same category. Compared to fiscal

year 2077/078, the figures for the other two categories show a 1.5 percent decrease in the share of indirect-responsive investments. In 2078/079, the share of the 'neutral' category was increased by 0.1 percent indicating that either allocation in the current 'neutral' category programs was increased or new schemes with a 'neutral' tag were created.

Priorities for gender and social inclusion

The federal budget 2078/079 prioritizes pandemic response and recovery. Across the social and economic sectors, relevant budgetary commitments are made. COVID-19 prevention and treatment are prioritized with extensive testing, quarantine, treatment, and vaccine facilities as well as a revamped health-care infrastructure. Another key area for the government is protection and relief measures for health care providers, frontline workers, and COVID-affected families including relief packages for the unemployed, impoverished and disadvantaged. The federal budget has rewarded the private sector for helping to jumpstart the economy and create new jobs. The Federal Budget 2078/079 has prioritized enhancing people's social and economic well-being through equal rights and opportunities to provide equitable access to services and resources through a variety of programs.

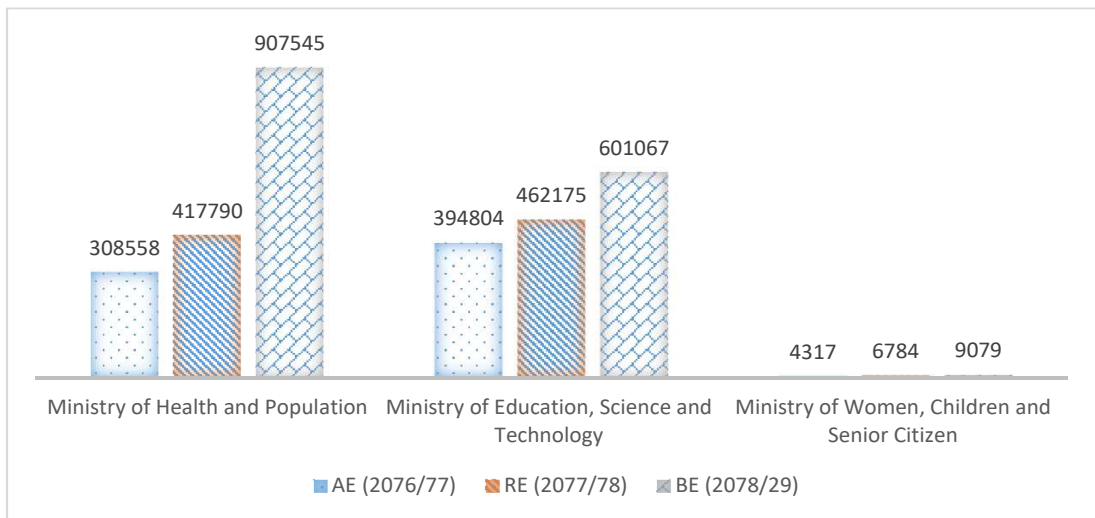
Figure 1: Gender responsive budgeting categories: Proportional share & trends



Source: Dahal et. al, 2021

The budget estimates and outlays in the select social sector line ministries are presented in Figure 2. The proportional share committed to the health sector is 7.45 percent; and 10.93 percent is allocated for Education with a substantial increase in outlays over the revised estimates in 2077/78 (Figure 2).

Figure 2: Resource envelope – Selected social sectors (Rs. in 100,000)



Source: Dahal et. al, 2021

The Federal Budget has made significant investments to promote health and well-being of citizens with a focus on disadvantaged groups. The primary health services strive to ensure free and emergency response, improved and safe reproductive and child care services and better-quality conditions of work for the health care providers and front-line workers. The outlay for the Ministry in 2078/79 increased by almost 117 percent compared to the revised estimates in 2077/78 (Figure 2).

The Government of Nepal is committed to building the framework for a socialist-oriented economy and guaranteeing the rights to food security, equality, clean environment, dignified life, and freedom from exploitation and discrimination in its fifteenth National Development Plan (National Planning Commission, 2020). The vision highlights the fundamental needs of women, Dalits, and other marginalized groups being included in governmental structures and having access to education, health, food, housing, employment, and social justice. The Government of the Nepal has shown a strong commitment to advancing Gender Equality and Social Inclusion (GESI) issues through progressive policy initiatives, and has prioritized GESI principles in public policies and budget processes. Gender Responsive Budgeting was endorsed as a key tool for mainstreaming GESI concepts into national plans and budgets. The government mandated that all national ministries should report GRB statistics from the fiscal year 2007/08. The GRB method uses scoring system, which requires all expenditures to be evaluated using a set of predetermined criteria, sub-indicators, and weighting (Ministry of Finance, 2012). All Ministries, departments, and project/program divisions have been given instruction to evaluate and classify their grant requests based on the scoring criteria, and to score their programs as direct-responsive, indirect-responsive, or gender-neutral¹.

¹ 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.

Nepal's gender-based budgeting methodology incorporates and develops approaches to GRB used by other countries in the region. It is a 'new strategy that can enable the government of Nepal to demonstrate the amount of its investment in enhancing women's access to services and resources and fulfilling its promises to gender equality in accordance with its national development goals' (Alami, 2008). Furthermore, the concept of 'indirect' expenses is fairly broad, encompassing all elementary education (Elson, 2006). Therefore, according to the Beijing Platform for Action's twenty-year evaluation, the finance gap for national gender equality initiatives is as high as 90 percent. Gender responsive budgeting in Nepal supports progressive social change, but more concrete efforts are needed to match political commitments. An engaged leadership can ensure that gender equality and equity are integrated into planning, monitoring and budgeting processes. While the proportional contribution of the gender and social inclusion apparatus in the federal budget has increased from 0.07 percent in 2077/78 to 0.09 percent in 2078/79, it still falls short of one percent of the federal budget.

Findings

The adoption of GRB in Nepal that aims to mainstream gender into macro-economic policy and the national budgeting system has played a crucial role in making the government accountable for its commitment to gender equality and women's empowerment. The progressive social changes made by GRB policies have led to an increased land ownership of women, increased women's participation in the labor force as teachers in government schools, parliamentarians, police officials, as workers in departmental stores, women entrepreneurs as micro and small-scale business owners and so on. Policies such as reduction in land registration fees for properties under women's ownership, quota system in the parliament, police and army, increased availability and incentives for maternal health services, safe houses for victims of domestic violence and human trafficking, compulsory toilets in schools for girls and scholarships to incentivize female education and women-friendly taxation policies have been introduced over the years under GRB. In the last 15 years, there has been an almost four-fold rise in direct gender-responsive budgeting from 11.03 percent in 2007-08 to 40.25 percent in 2022-23. Similarly, there has been indirect gender-responsive budgeting rising year-by-year reaching over 48 percent of the total budget in 2016-17. For the next fiscal year, indirect gender-responsive budgeting stands at 34.95 percent. If more than 50 percent of the budget directly benefits women, it is classified as directly responsive; if 20 to 50 percent of the budget benefits women, then it is considered indirectly responsive; and budget allocations that benefit women less than 20 percent are considered neutral, so we can say that we are complying with the interactively responsive budgeting in Nepal. Nepal made a progress of 6.7 points from 58 in 2015 to 64 in 2020 by making strides on five frontiers—women's land rights, women in parliament, access to sanitation, laws on workplace equality and transparent national budgets.

The GRB has policies for continuing and making air rescue service better for pregnant women and new mothers in rural areas. The government also plans to introduce 'women's cells' in crowded places such as bus parks and airports, and continue safe houses for victims of domestic violence, gender-based violence and toll-free numbers for victims of violence at home and at workplace. The budget also states that workplace discrimination and harassment will not be tolerated and the policy of equal pay for equal work should be implemented by ensuring the effectiveness of

labor audit. However, gender and economics experts are suspicious that GRB might not achieve its major goals despite being great on paper. Among the total employed population in Nepal (7.1 million), 84.6 percent (or 6 million) engage in informal sectors of employment. And 90.5 percent of women workers in Nepal engage in informal employment. With the current troublesome trends of implementation of GRB, we should be concerned that the values of GRB will not materialize in the lack of active monitoring mechanisms from civic societies and local non-governmental organizations (NGOs).

Conclusion

GRB has been implemented in Nepal as a part of the government's budget reform initiative which includes improving the public financial management system, developing a medium-term expenditure framework, and shifting to performance-based budgeting. The government of Nepal has made commendable efforts to make gender equality funding fully committed and fairly transparent in Nepal. Their disclosure of financial and programmatic data on Nepal's gender equality programs is crucial for measuring program designs, planning gender responsive budgets and commitments across all governmental categories. The GRB shall also increase knowledge of development results and the influence that these GRB initiatives have on Nepal's gender equality; and eventually on SDG 5 achievement. With the hiring of a gender budgeting specialist and the formation of a Gender Responsive Budgeting Committee in 2005, institutional procedures were formed in the Ministry of Finance to go forward with these intentions. The Committee was formed as a permanent body within the Ministry of Finance with the mission of designing a GRB system that could be used at the sector-wise level, monitoring budget allocations and public expenditures from a gender perspective, and assessing the impact of development policies on women and men.

Further, gender responsive budgeted activities must be closely monitored in order to determine the impact of various expenditures on women and men in order to achieve more equitable service delivery. Gender responsive budget beneficiaries should be identified and tracked on a regular basis in order to generate gender-disaggregated statistics for future planning. Local governments can use this knowledge to strengthen women's political roles. It is necessary to investigate the gender implications of development projects. Gender equity and women's empowerment performance, outcomes, and results must be examined in local budgets across sectors. GRB is just one of several strategies available to ensure gender justice and equality; but simply paying for programs does not guarantee justice. To ensure that money is redistributed efficiently to vulnerable populations, primarily for women, GRB must be associated with a gender responsive decision-making process in budgeting of Nepal. To analyze and build a causal connection for how different sectors create funding and programs and apply them to enhance and value add to country's gender equality statistics, the GRB process must become more focused, empirical and data-driven in Nepal.

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