



Gender Responsive Budget (GRB) Initiatives in Nepal: Achievements and Challenges

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Abstract

Gender responsive budgeting (GRB) aims at raising awareness of the gendered impacts of budget and to make governments accountable for ensuring gender equality and women's rights. Government of Nepal has introduced gender budgeting system in 2007/08 for direct, indirect and neutral benefit to women. This paper examines the effectiveness of GRB implementation at local level. The descriptive technique is used to explain the gender sensitivity of policies, planning and programming and budgeting process of the selected five municipalities in Kathmandu Valley. The analytical technique is used to assess implementation and impacts of gender-focused policy, strategy and plan. The effectiveness of GRB is measured using two models: Integrated Organizational Model (IOM) and CAMELS rating. The results clearly show that mere preparing GRB and strategies does not solve the problem of inequality. Therefore, translating gender mainstreaming into actual action requires re-examination of the policies, programs and planning/budgeting process from a gender perspective. Analysis also shows that due to lack of gender need analysis before planning and allocating gender budget, implementation of GRB program are fully dependent on service provider's strength, interest and capacity to implement women development programs. This has encouraged a kind of ad-hoc system which did not guarantee the immediate benefit to the participants in terms of income generation and employment creation.

Keywords: Gender responsive budget, local government, initiatives, achievement

1. Introduction

Gender Budgeting (GB) is a tool that can be used to address vulnerable groups. In other words, it is a tool for gender mainstreaming in the budgetary process. It uses the Budget as an entry point to apply a gender lens to the entire policy process. It incorporates a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality (Council of Europe, 2005).

Gender-responsive budgeting aims to raise awareness of the gendered impacts of budgets and to make governments accountable for ensuring their budgets promote the achievement of gender equality and women's rights, especially among the poor. It is an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities (UNIFEM, 2009).

Nepal has been signatory to a number of UN commitments to gender

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equality and more inclusive economic development such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (BPFA), and the Millennium Development Goals (MDGs). As a response Ministry of Finance of Nepal has introduced Gender Budgeting System in the fiscal year FY 2007/08. Under this system government's annual programs are divided in three categories: a) Budget directly benefiting women; b) Indirectly benefiting women; and c) Neutral budget. Government of Nepal allocated 38.65 percent of the total budget in the programs directly benefitting women for the fiscal year 2018/19. GRB Committee was formed as an initialization of GRB for prioritization of the needs of women including introduction of gender code classification system for programs and projects; and development of indicators based on sex-disaggregation and its monitoring mechanism (Nepal, 2016).

Despite government commitments for gender equity and inclusive economic development, it has been observed that there remained significant gender inequalities and distribution of opportunities among women and men due to inadequate allocation and ineffective and inequitable use of public resources. This clearly indicated that mere preparing gender responsive budgeting and strategies does not solve the problem of inequality. There is need to increase participation of every sector (government mechanism, elected representatives, researchers and civil society organization) and stimulate the process of formulation, implementation and evaluation of policies and programs to avoid the potential hindrances in this endeavor.

Therefore, translating gender mainstreaming into actual action requires re-examination of the policies, programs and planning/budgeting process from a gender perspective. This requires assessment of constitutional arrangements, policy and legal framework, management structure, planning process, relevant acts, programs, resource allocations, etc.

This paper is, thus, an exploration of the status of GRB initiatives which also serves as an initial basis for developing tools and action steps for translating gender mainstreaming into actual implementation of gender budgeting. It also examines the status of GRB implementation with special reference to achievements and challenges.

2. Materials and Methods

The study used deductive method applying both descriptive and analytical techniques of the data analysis in nature in order to fulfill the given objectives of the study. The descriptive technique is used

to explain analyze the gender sensitivity of policies, planning and programming and budgeting process of ministry and the five municipalities in Kathmandu Valley. The analytical technique is used to assess implementation and impacts of gender-focused policy, strategy and plan at local bodies

The study is fully based on the primary data and information to ascertain the effectiveness of GRB at the local government level. Five municipalities: Kathmandu Metropolitan City; Lalitpur Metropolitan City; Bhaktapur Municipality, Madhayapur Thimi Municipality; and Kirtipur Municipality of Kathmandu valley are selected for assessment the effectiveness. Information are collected from five municipalities within two months (29 August till 26 October, 2018) accordingly. The secondary sources of information were used for review of legislation, policies, programs and budgeting system of local bodies. These documents are used to ascertain that the government has also conducted ground work (GRB Assessment) for GRB initiation in the country.

Assessment of effectiveness of gender budget was executed using two sets of instruments;

2.1. Municipality-wise self-assessment of effectiveness of GRB implementation

Key Informants from all the five selected municipalities were interviewed for recording their opinion on effectiveness of GRB in their respective municipalities. 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 involved implementing women development programs in participatory assessment procedure, which insures ownership of the procedure and the outcome; and ii) facilitating in identifying strengths and weakness of programs and encouraging 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 budget

Effectiveness assessment Matrix was used for assessing the existing situation of GRB implementation. Respondents for the assessments at municipalities were Chief/coordinators of department/division/section/sub-sections, staff directly involved in supervision and monitoring of the women development program and other support staff. The GRB Effectiveness Assessment Matrix consists of five sub-indicators, and explanation of four graduated situations on each indicator, starting from "Unwanted situation" to "Required situation" from which the respondents were asked to select. The "Unwanted situation" was scored '0' and the "Required situation" '3' with scores of '1' and '2' in between. Altogether 3-5 respondents from each municipality



participated in this self-assessment exercise.

2.2. Researchers assessment of gender sensitivity in GRB implementation using 'CAMELS' rating as a tool.

For this purpose, researcher applying the 'CAMELS' (originally developed in the U.S. to classify a bank's overall condition) is re-designed/modified to take into account and reflect all significant factors of GRB implementation. CAMELS Stands for: C=Capital adequacy (adequacy of budget), A=Asset quality (Sector in which budget allocated) M=Management (How well the gender budget has been managed) E=Earning (benefit received by the beneficiaries) L=Liquidity (Spending of allocated budget) S=Sensitivity (gender sensitivity in implementing gender programs)

Analysis is based on examiner qualitative judgments on the results of municipality-wise self-assessment of effectiveness of GRB implementation, opinion of the key informants and other relevant gender related information of the municipalities.

3. Results and Discussion

3.1. GRB Initiative at local government level

The then Local Self-Governance Act, 1998 AD and now the Local Government Operation Act, 2017 has provisioned local bodies (now local governments) duties to carry out activities regarding the protection of orphan children, helpless women, aged and old, disabled and incapacitated persons in line with the national policy and to carry out or cause to be carries out acts regarding the wiping out of social ill-practices and the protection of girls and women and to carry out, or cause to be carried out, program relating to the interests and welfare of the women and children and acts relating to the control or immoral profession and trade (LSGA 1998 and LGOA 2017).

Gender Budgeting in local governments) started with the introduction of the Minimum Conditions and Performance Measures (MCPM) system in 2008/09. Though the MCPM system had mandatory provision for gender budget tide up with unconditional capital grants, it creates the environment that gender equality is equally important issue of the social development amongst other for the then local bodies. Every year 5 percent each of the total budget were allocated exclusively to the following three gender related budget headings: i) economically and socially backward groups (dalit, indigenous/marginalized groups, people with disability and other backward groups); ii) women and elderly people; and iii) children's development (LBFC, 2003).

Even after the initiation of federal system in the country in 2015, gender budget is still in practice though it is not mandatory. In most of the municipalities Deputy Mayor (usually a female representation) is found to be heading the committee responsible for gender development.

3.2. Analysis of effectiveness of GRB implementation

The researcher focused on the five selected municipalities

of Kathmandu Valley in order to find out effectiveness of implementation of GRB. The analysis was based on the following indicators provisioned in the Gender Responsive Budget Formulation 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 budget

Chief/coordinators of department/division/section/sub-sections, staff directly involved in supervision and monitoring of the women development program and other support staff self-assessed the effectiveness of GRB implementation with the help of GRB Effectiveness Assessment Matrix designed for the appraisal. Each of the five GRB indicators in the matrix consists of five sub-indicators, and explanation of four graduated situations on each indicator, starting from "unwanted situation" to "required situation" from which the respondents were asked to select. The "unwanted situation" was scored '0' and the "required situation" '3' with scores of '1' and '2' in between. 3-5 respondents from each municipality participated in this self-assessment exercise.

The result of self-assessments is presented in a spider diagram below, which visualizes the effectiveness of GRB implementation in the municipalities of Kathmandu valley. The five arms of the spider diagram represent indicators provisioned for GRB measurement. Each arm has minimum 0 scores and maximum 15 scores. The gap between 0 and 15 shows the gap in effectiveness or areas for improvement. The spider diagram clearly indicates 'women's share in benefits' and 'Follow-up and Impact Monitoring of GRB' are weak areas in initiatives in GRB implementation that need improvements (Table 1).

Table 1: Average scores of GRB implementation of municipalities

Sl. No.	Indicators for effectiveness Measures	Total scores	Achieved score	Gap
1.	Women's participation in formulation and Implementation of Programs	15	9.5	-5.5
2.	Women's capacity building	15	9.5	-5.5
3.	Women's share in benefits	15	6.6	-8.4
4.	Employment and income-generating activities for women	15	7.7	-7.3
5.	Follow-up and impact monitoring of GRB	15	6.9	-8.1

Source: Researchers Calculation based on self-assessment

Summary result of GRB effectiveness self-Assessment of municipalities is shown in Table 2 and Figure 1. below:

3.3. Gender sensitivity analysis by CAMELS rating

Gender sensitivity analysis in GRB Implementation in the local

government was conducted using 'CAMELS' rating as a tool. Gender sensitivity of the planning and budgetary process is viewed in a three-dimensional perspective- participation of women in the process and effectiveness of such participation

Table 2: Summary result of GRB effectiveness Self-Assessment

Sl. No.	GRB effectiveness indicators	Situation expected by GRB formulation Guideline, 2012	Existing situation	Gaps
1.	Women's participation in formulation and Implementation of Programs	Municipalities have established mechanism for 33 percent women participation at decision level during budget formulation, program planning and implementation and more than 50 percent women user's committees involved in implementation. Similarly, women participation in meeting discussions and follow-up and monitoring of the budget implementation is made mandatory	Mechanism for women participation at decision level during budget formulation, program planning and implementation is in place but, only 20-30 percent of female representatives and involvement of women users' committees in program implementation is not mandatory. Usually meetings and discussions are arranged considering gender conduciveness, but women's participation are not made compulsory.	The under-representation and passive participation of women is basically due to lack of proper understanding of gender concept and political commitment for women's participation and gender development. Though municipalities have established mechanism for women participation, there is lack of proper gender situation analysis before budget allocation as a result gender concerns and needs are nor addressed properly in the budget hence lump-sum allocation of in the budget headings
2.	Women's capacity building	Municipalities have established system for building capacity of women participants involved in program planning, implementation, and follow-up and monitoring to clarify their role and table gender related issues, regularly. Gender sensitivity is duly considered in such programs to ensure more than 40 participants in such programs	Though municipalities have established system for building capacity of women participants involved in program planning, implementation, and follow-up and monitoring to clarify their role and table gender related issues, only few capacity development programs have been conducted and women participations are less than 20 percent. Gender sensitivity is also not considered seriously.	When talking about capacity building in decision making, implementation and monitoring relating to GRB, it is not only concerned about how much budget is allocated in this heading, it also need capacity to understand why such amount of budget is allocated. Municipalities failed to provide holistic GRB related capacity development programs so that participants self-motivated to participate. Frequency of such programs are also low.
3.	Women's share in benefits	Municipalities allocates gender budget considering promotion of gender equality and equity, strategic needs of women and assuring more that 50 percent women participants are benefitted immediately. Regular impact monitoring is conducted to ensure allocated budgets are spend on women development programs	About 25 to 30 percent of the women participating in women development programs targeted for promotion of gender equality and equity are benefitted immediately. Often such programs fail to address gender-based violence and special needs of women and allocated budgets are spend on budget headings which are only indirectly benefitting to women. Impact monitoring are conducted rarely.	Municipality's lump-sum budget allocation in women development programs clearly indicates that there is lack of necessary homework as to what is the actual gender needs of the communities. Besides that, mobilization of NGOs, CBOs and Mother's Group for implementation without proper need analysis and depending on their demand that program are implemented in accordance to the strength, interest and capacity of the implementers. It might not benefit the participants immediately.

Table 2: Continue...



Sl. No.	GRB effectiveness indicators	Situation expected by GRB formulation Guideline, 2012	Existing situation	Gaps
4.	Employment and income-generating activities for women	Women Development programs conducted by municipalities are not only employment generating, it is also income generating, ensures carrier development opportunities for more than 50 percent participants immediately and equal pay scale for both men and women. As a result, it eases the women's works with learned new techniques of doing work	Women Development programs have been able to develop skills and open the avenue for income generation of women participants and provides newer techniques for changing traditional gender role, but less than 30 percent of the participants employed immediately. Neither techniques learned in the training programs nor equal pay scale for women and men are applied practically.	Implementation of programs without proper need analysis will definitely encourage system of Ad-hoc implementation. Though the income generating activities are implemented by municipalities are aimed at employment generation. Proper analysis and identification of products, markets, capacities, and investment in terms of technology, infrastructure, finances will be necessary, which is lacking. As a result, most programs make investments on short-term and ad-hoc income-generation activities, which have higher operational costs and even result in waste of resources and duplication.
5.	Follow-up and impact monitoring of GRB	Municipality evaluates the progress and impact of gender equality, gender equity and expenditure of allocated gender budget based on gender disaggregate data in its quarterly and annual evaluation meeting and results of the evaluation are utilized for formulating gender budget and women development plans for the coming year.	Though municipality evaluates the progress and impact of gender equality, gender equity and expenditure of allocated gender budget in its quarterly and annual evaluation meeting, gender disaggregate data base are not updated and municipality is not gender sensitive as demanded by the GRB guidelines. As a results information is not utilized for formulating gender budget and women development plans for the coming year.	Municipalities does not have a sound system of collecting de-segregated data from the GRB perspective to feed into policy planning, and monitoring remains weak. Further, the understanding of gender sensitive as demanded by GRB principles is also poor. Having above mentioned weakness municipalities are poor in evaluating programs and ascertaining its impact on the target group and utilizing the information for next year plan.

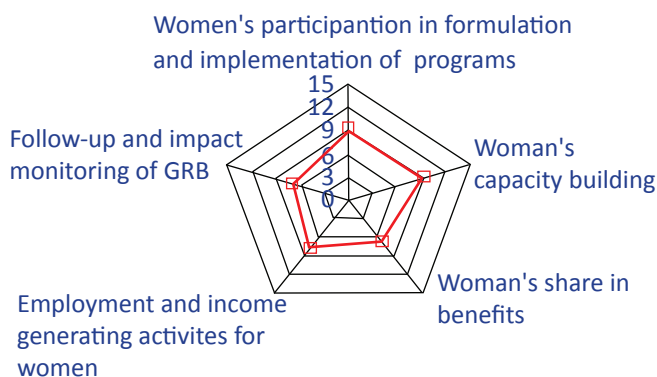


Figure 1: GRB effectiveness of municipalities in spider net from a gender perspective; sensitivity of the programs; and the sensitivity of the structures and attitudes of implementing

authorities in general. Followings are the results of analysis:

Budget adequacy in selected municipalities for gender development was made at two level: i) comparison with the federal governments' budget allocation in programs directly benefitting women; and ii) budget allocation per headcount (of female population in the municipality).

Government of Nepal's annual budgeting and development program document have been streamlining to reflect GRB. Review of budget allocation for women in directly supportive category is increasing annually. The data shows that percentage of budget allocation for programs directly benefitting women in the fiscal year 2015/16, fiscal year 2016/17, women in the fiscal year 2015/16, fiscal year 2016/17, and 2017/18 were 22.27%, 23.1%, and 38.65% (MoF, 2015, 2016, and 2017) of the annual national budget

respectively. If this percentage is the budget adequacy for benefitting women directly, allocation of budget for directly benefitting women in municipalities is very nominal (1.3 percent of total budget in average). Table 3.

Table 3: Municipality-wise gender budget allocation for the fiscal year 2015/16 to 2017/18)

Fiscal Year → Municipalities ↓	Average percentage Budget allocation in direct responsive to women development			
	2015/16	2016/17	2017/18	Average Percent (Municipality-wise)
Kathmandu metropolitan city	0.15	0.2	0.2	0.18
Lalitpur metropolitan city	1.6	2.0	0.6	1.7
Bhaktapur municipality	4.6	2.5	1.8	2.6
Madhayapur thimi municipality	1.32	0.83	0.5	0.88
Kirtipur municipality		1.2	0.7	0.95
Average annual allocation	2.0	1.4	0.76	1.3

Source: Annual budgets of selected municipalities for fiscal year 2015/16 to 2017/18 and researcher's own calculation

Similarly, analysis of budget allocation of each municipality in women development program per headcount shows the following table.

Table 4. shows average gender budget allocation of municipality for women development programs per headcount (based on female population) is Rs. 140.0. GRB formulation Guideline, 2012 has not defined the amount of adequate budget needed for women development.

During self-assessment of effectiveness of GRB implementation

and KII municipal staff also provided their opinion on adequacy of gender budget allocation and spending of the allocated budget. Three municipalities claimed that municipalities have sufficient allocation of gender budget for disaggregate benefits. Both the metropolitan cities of gender budget allocation for disaggregate benefits is not sufficient. The legacy (of allocating gender budget) set by the MCPM system has been maintained even after local bodies transformed into local government in the federal system. But, proportion of allocated gender budget seems to be in decreasing trend compare to the population that municipalities need to provide services. In other word present allocation of gender budget seem very nominal for women development needs.

3.4. Effectiveness of GRB implementation basis on the opinions of key informants

The key informants and self-assessment of effectiveness of GRB implementation responded on the quality of women development programs and the process of selecting/identifying the programs. All the respondents indicated that gender budget is allocated in consultation with the women representatives and gender focal person in the municipality. None of them claimed that municipalities conducted gender need analysis before identifying gender development programs. 'Key steps for GRB operationalization in GRB formulation guideline, 2012 demands for identification of gender concerns and needs for allocation of gender budget. It can be assumed that only gender development programs based on gender need analysis can address gender issues and problems can be termed as qualitative and efficient. The result of lack of gender needs analysis is reflected in the allocation of lump-sum amount as budget for women development programs.

In the context of gender budgeting and implementation in the selected municipalities, management aspects are analyzed in three components:

- participation of women in the process of formulating the programs/budget which allows reflection of women's actual needs in programs;
- participatory implementation mechanism with adequate

Table 4: Municipality-wise gender budget allocation (Based on Headcount)

Municipalities	Population			Average budget allocation (₹)	Gender budget allocation per headcount (₹)
	Total	Male	Female		
Kathmandu metropolitan city	975,453	511,814	463,612	11,800,000	25.5
Lalitpur metropolitan city	284,922	145,924	138,998	16,400,000	118.0
Bhaktapur municipality	81,748	41,081	40,667	14,400,000	322.5
Madhayapur thimi municipality	83,036	42,723	40,313	2,620,000	65.0
Kirtipur municipality	65,602	36,476	29,126	4,900,000	168.3
Average annual allocation					140.0

Source: Population based on 753 local governments, Central Bureau of Statistic, November 2017 and Researcher's own calculation



women's representation at the grass roots makes the implementation process more efficient, and

- participatory monitoring and evaluation process ensure accountability and transparency.

Municipalities self-assessment of women's participation in planning, implementation and monitoring of the effectiveness GRB implementation shows the following results:

All the selected municipality claim that the system for women's participation in decision making for budget formulation and implementation is in place (as mandated by the constitution 33 percent women's participation, mandatory). It is observed that presence of women participation during budget formulation is always below the mandated percentage of participation. This under-representation and passive participation of women might be basically due to lack of proper understanding of gender concept and political commitment for women's participation and gender development. Lack of proper gender situation analysis before budget allocation has also resulted into less women participation in the topics of gender concerns and needs. Therefore, allocation of gender budget is lump-sum without program-wise breaking down.

Program implementation modality and process adopted by the municipalities is another measure of effectiveness of management of women development programs. Key Informant's responses have been analyzed in this regard. Following are the results:

All the selected municipalities allocated lump-sum amount as a gender budget and implement the program without identification of gender needs. This has encouraged a kind of ad-hoc system which did not guarantee the immediate benefit to the participants in terms of income generation and employment creation. Except Bhaktapur Municipality, all other municipalities rely on the strength, interest and capacity of the GRB program implementors (NGOs, CBOs and other service providers). It is observed that Bhaktapur Municipality has adopted the modality implementing WDP by municipality itself. Interested GRB program implementors submits proposal for program implementation and municipalities approves based on the allocated budget ceiling in all the municipalities. Only Madhayapur Thimi Municipality has developed 'Partnership Norm' for involving Community Based organizations and NGOs and other implementor for implementation of Women Development Programs. This norm is meant to guide the proposal in line with the municipal policy and strategy of gender development and empowerment.

Regarding women's presence during the monitoring and evaluation of the GRB implementation, self-assessment of reveals that municipalities does not have a sound system of collecting desegregated data from the GRB perspective to feed into policy planning, and monitoring remains weak. Further, the understanding of gender sensitive as demanded by GRB principles is also poor. Municipalities are poor in evaluating programs and ascertaining its impact on the target group and utilizing the information for next year plan. Women's participation in the monitoring and evaluation is not always

pursued.

GRB concept as a whole and GRB implementation Guideline, 2012 has provided major importance to the assurance of benefits for the targeted women as a result of implementing gender budget. Self-assessment of effectiveness of GRB implementation observed that since all the municipalities has not perform enough home work of assessing the actual gender needs before allocating gender budget and planning programs for women development, implementation of such programs depends on the interest, strength, and capacity of the NGOs, CBOs and Mother's Groups might not benefit the participants immediately. Self-assessment shows less than 30 percent of the participants are employed immediately after the programs.

Effectiveness of Gender Responsive Budget depends on assurance of the budget spend in the planned and targeted gender development programs. Based on the analysis of secondary data, self-assessment of effectiveness of GRB implementation of individual municipalities, and Key Informant's Interview analysis of spending of allocated gender budget was done. Following is the result of the analysis:

Only Kirtipur Municipality claimed that gender development programs are their priority and budget allocated are spend in the planned activities. All other selected municipalities often spend budget allocated for women development programs in other budget headings mainly because of unclear program details.

Gender sensitization is one basic requirement for the normal development of an individual. The need for gender sensitivity is also important in municipal women development programs for motivating women participation in the program.

Respondents of all the municipalities claimed the municipality is aware about need of gender sensitivity during WDP implementation and its impact monitoring. They consider gender sensitivity is essential on the one hand for motivating targeted women to participate in the programs and on the other, impact monitoring in the gender perspective. These considerations are basically using gender-neutral language or gender-inclusive language and avoiding biasness towards a particular sex or social gender such as chairman. Analysis of the selected municipalities shows Lalitpur Metropolitan City is the only one organization which claims that gender sensitivity is considered during implementation of Women Development Programs.

Similarly, establishment of gender impact monitoring mechanism based on gender sensitivity of the implemented projects/programs, except Madhayapur Thimi municipality all other selected municipalities claim the mechanism is in operation. These mechanisms insist on among other mandatory presence gender focal person and selected women representatives in the gender impact monitoring team. Gender-sensitive monitoring and evaluation is used to reveal whether a program addresses the different priorities and needs of women and men, to assess if it has an impact on gender relations, and to determine the gender aspects that



need to be integrated into monitoring and evaluation systems. Only Bhaktapur municipality claims occasionally conducting gender impact monitoring. As effective gender-responsive monitoring and evaluation needs to include both qualitative and quantitative data that measure the impact on gender relations. Municipality claims that due to lack of sufficient sex-disaggregated data, a meaningful analysis of the impact on gender equality is very difficult.

4. Conclusion

The study shows that use of GRB of Government of Nepal has immense concern for reducing the gaps in education, employment, entrepreneurship. In Nepal, the budget classification provisioning mandatory allocation of budget directly benefitting women was announced for promoting gender equality and women's economic and social development. Of late, GRB is gaining more recognition in budget allocation part at local level. It also encourages for adopting other ad-hoc programs for effectiveness of the GRB.

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