



NEPAL

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY ASSESSMENT

GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT (GRPFM)

PERFORMANCE ASSESSMENT REPORT (AS OF 2022)

April 2024



Government of Nepal
Ministry of Finance
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Government of Nepal

**Supplementary Framework for Assessing Gender
Responsive Public Financial Management
(PEFA GENDER)**

February 2024

The PEFA Secretariat confirms that this report meets the PEFA quality assurance requirements and is hereby awarded the **'PEFA CHECK'**.

PEFA Secretariat
February 20, 2024



Ref No.:

Acknowledgement

The Government of Nepal has completed this first Gender Responsive Public Financial Management Assessment (GRPFM), which is a supplementary assessment to the Public Expenditure and Financial Accountability Assessment. This assessment has evaluated the extent to which the gender perspective is mainstreamed in public financial management of Nepal.

The Constitution of Nepal guarantees the Right to Equality, providing a strong foundation for ensuring equal treatment of all citizens before the law. Various laws, policies, and procedural provisions are aimed at promoting and protecting the rights of women. Additionally, National Periodic Plans reinforce the Government of Nepal's commitment to promoting Gender Equality and Social Inclusion (GESI).

The government has demonstrated its commitment to gender equality, women's empowerment, and social inclusion as a signatory to various international conventions. Nepal is a party to the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its optional protocols. Additionally, the government has endorsed ILO conventions related to equal remuneration and discrimination in employment and occupation. Nepal is also implementing the Sustainable Development Goals (SDGs), which include 'Achieve Gender Equality and Empower Women and Girls' as one of its goals.

Various initiatives have been undertaken to integrate gender into public financial management. Since 2007, the Gender Responsive Budget (GRB) guidelines have been implemented, incorporating gender coding in budget preparation and execution. Additionally, a functionality to incorporate GRB has been introduced in the Line Ministry Budget Information System. This assessment has established a baseline of practices against the global benchmark of gender-responsive public financial management, against which future progress can be measured.

The assessment indicates that the gender perspective of public financial management performs below basic. Out of the nine indicators assessed, the ratings are as follows: B for one, C for two, and D for six.

I am grateful to the PFM Reform Steering Committee and oversight team for their guidance. The support of Mr. Madhu Kumar Marasini, Finance Secretary; Dr. Ram Prasad Ghimire, Secretary (Revenue); and Mr. Hari Prasad Mainali, FCG, remained instrumental during the assessment. My appreciation also extends to the assessment team leader, Mr. Dhurba Raj Pandit and his entire team.

I would like to thank Mr. Syed Waseem Abbas Kazmi, Senior Financial Management Specialist, and the team from the World Bank Country Office Nepal for their expertise and support. Mr. Gokul Banstola, Member Secretary and Mr. Gorakh Bahadur Shahi, former Member Secretary, along with the entire team of my secretariat, including PFM consultants, deserve acclaim for their dedication and performance.

Than Prasad Panyani
Coordinator, PEFA Secretariat, Nepal and Assessment Manager
April, 2024

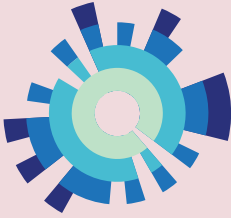
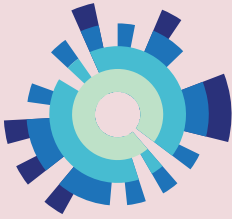


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Assessment Management and Quality Assurance

The Government of Nepal (GoN), with the technical assistance of the World Bank, completed this Gender-Responsive Public Financial Management (GRPFM) Assessment, which is a supplementary assessment to the Public Expenditure and Financial Accountability (PEFA) Assessment. This is the first time the GRPFM Assessment has been conducted in Nepal. The PEFA oversight team, chaired by Secretary, Ministry of Finance (MoF), provided policy guidance to ensure the completion of this assessment. The PEFA Secretariat (Nepal) coordinated the assessment, which was carried out by a working team headed by the Joint Secretary of the Ministry of Women, Children and Senior Citizens (MoWCSC). The working team was responsible for data collection, preparing preliminary drafts of indicator-level assessments, and preparing the final report. The World Bank staff and consultants supported the working team throughout the process. The Nepal Public Financial Management Multi-Donor Trust Fund co-financed the assessment.

PEFA Check

The quality assurance process of this report is shown in Box 1 below. The draft report was submitted for peer review on September 30, 2023. Peer reviewers included representatives of the World Bank, the Foreign, Commonwealth & Development Office (FCDO), the Asian Development Bank (ADB), and the PEFA Secretariat. Other development partners were also invited to peer review this reporting, including representatives of the Australian Department of Foreign Affairs and Trade (DFAT), the European Union (EU), the International Monetary Fund (IMF), the Royal Norwegian Embassy, Switzerland's State Secretariat for Economic Affairs (SECO), and the United States Agency for International Development (USAID). The PEFA Secretariat, Washington DC. issued the PEFA Check on February 20, 2024.

BOX 1 : Assessment Management and Quality Assurance Arrangements

PEFA ASSESSMENT MANAGEMENT ORGANIZATION

- **Oversight Team:** Chaired by the Secretary of the Ministry of Finance (MoF) and including the following ex-officio members: Secretary, National Planning Commission (NPC); Secretary, Office of the Prime Minister and Council of Ministers (OPMCM); Financial Comptroller General, Financial Comptroller General Office (FCGO); and Country Director, World Bank, Nepal.
- **Assessment Manager:** Than Prasad Panyani, PEFA Coordinator, PEFA Secretariat, Nepal. Hisham Waly, Practice Manager, Governance, Assessment Manager, World Bank.
- **Assessment Team Leader and Team Members:** The working group for the Gender GRPFM assessment comprised of (i) Dhruvaraj Pandit, Joint Secretary, MoWCSC (Coordinator, Team Leader); (ii) Bishwobandhu Paudel, Under Secretary, MoF; (iii) Kalpana Aryal Pokhrel, Director, Office of the Auditor General (OAG); (iv) Laxmi Ghimire, Under Secretary, NPC; (v) Mithu Thapa, Chief Treasury Comptroller, District Treasury Controller Office (DTCO) Singhdurbar; (vi) Urmila Kaphle, Under Secretary, OPMCM; and (vii) Shekhar Babu Karki, Under Secretary, MoWCSC.
- **PEFA Secretariat Nepal, Team :** Gokul Banstola, current member-secretary; Gorakh Bahadur Shahi, previous member-secretary; Chitra Bahadur KC and Kavita Regmi, Accounts Officers; Padam Sing Mauni and Narahari Ghimire, Accountants; Rajendra Bahadur Bajracharya, PFM National Consultant; and Saroj Acharya, PFM National Consultant.
- **World Bank Team:** Syed Waseem Abbas Kazmi, Senior Financial Management Specialist (Team Leader); Nayan Krishna Joshi, Economist (Team Leader); Jaya Sharma, Senior Social Development Specialist; and Chhaya Jha, Gender Consultant

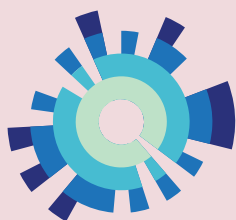
REVIEW OF CONCEPT NOTE AND/OR TERMS OF REFERENCE

- **Draft of reviewed Concept Note:** The draft Concept Note was circulated for peer review on April 13, 2021.

- **Invited reviewers:** i) Jose Simon Rezk, Senior Financial Management Specialist, World Bank; ii) Donald Mphande, Lead Financial Management Specialist, World Bank; iii) Manoj Jain, Lead Governance Specialist, World Bank; iv) Daniel Nogueira-Budny, Senior Digital Development Specialist, World Bank; v) Egbert Pos, Governance Advisor, FCDO; and vi) the PEFA Secretariat, Washington DC.
- **Reviewers who provided comments:** i) Jose Simon Rezk, Senior Financial Management Specialist, World Bank; ii) Donald Mphande, Lead Financial Management Specialist, World Bank; iii) Daniel Nogueira-Budny, Senior Digital Development Specialist, World Bank; iv) Egbert Pos, Governance Advisor, FCDO; and v) the PEFA Secretariat, Washington DC..
- **Date of final Concept Note:** May 7, 2021.

■ REVIEW OF THE ASSESSMENT REPORT

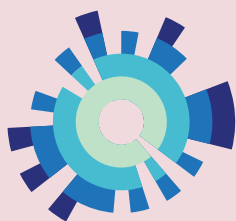
- **Date of reviewed final draft report:** The draft report was circulated for peer review on September 30, 2023
- **Invited reviewers:** i) Jose Simon Rezk, Senior Financial Management Specialist, World Bank; ii) Donald Mphande, Lead Financial Management Specialist, World Bank; iii) Egbert Pos, Governance Advisor, FCDO; iv) Sarah Elizabeth Haddock, Senior Social Development Specialist, World Bank; v) Iguniwari Thomas Ekeu-Wei, Climate Change Specialist, World Bank; vi) Asian Development Bank; and vii) the PEFA Secretariat, Washington DC. The report was also shared with the PFM Working Group of the development partners in Nepal for review, including DFAT, EU, IMF, Royal Norwegian Embassy, SECO, and USAID.
- **Reviewers who provided comments:** i) Donald Mphande, Lead Financial Management Specialist, World Bank; ii) Sarah Elizabeth Haddock, Senior Social Development Specialist, World Bank; iii) Iguniwari Thomas Ekeu-Wei, Climate Change Specialist, World Bank; iv) Asian Development Bank; v) FCDO; and vi) the PEFA Secretariat, Washington DC.



Abbreviations and Acronyms

CFS	Consolidated Financial Statements
CGAS	Computerized Government Accounting System
DPR	Detailed Project Report
DTCO	District Treasury Controller Office
ERO	Education Review Office
FCGO	Financial Comptroller General Office
FMIS	Financial Management Information System
FS	Feasibility Study
FY	Fiscal Year
GBV	Gender-based Violence
GESI	Gender Equality and Social Inclusion
GoN	Government of Nepal
GRB	Gender-Responsive Budget
GRPFM	Gender-Responsive Public Financial Management
KPI	Key Performance Indicator
LMBIS	Line Ministry Budget Information System
MoCTCA	Ministry of Culture, Tourism and Civil Aviation
MoEWRI	Ministry of Energy, Water Resources and Irrigation
MoF	Ministry of Finance
MoFAGA	Ministry of Federal Affairs and General Administration
MoPIT	Ministry of Physical Infrastructure and Transport

MoWCSC	Ministry of Women, Children, and Senior Citizens
MTEF	Medium-Term Expenditure Framework
NPB	National Project Bank
NPC	National Planning Commission
NPR	Nepalese Rupees
NWC	National Women Commission
OAG	Office of the Auditor General
OPMCM	Office of the Prime Minister and Council of Ministers
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
SDG	Sustainable Development Goal
SuTRA	Sub-national Treasury Regulatory Application
ToR	Terms of Reference
TSA	Treasury Single Account
UN	United Nations



Methodology

Type of Assessment:

The Government of Nepal (GoN) conducted the Gender-Responsive Public Financial Management (GRPFM) Assessment using the “Supplementary Framework for Assessing Gender Responsive Public Financial Management¹” issued by the PEFA Secretariat, Washington DC, in January 2020 (referred to as GRPFM Framework). This is a self-assessment conducted by the GoN with the technical support of the World Bank. It is the first GRPFM Assessment, which was carried out as a supplementary assessment corresponding to the Nepal PEFA Assessment 2022, although it is published as a distinct report.

Number of indicators Used:

This assessment was conducted using a self-assessment methodology, and all nine indicators and their associated twelve dimensions were applied.

Timeline:

The assessment started when the assessment team was nominated on January 13, 2022. The 3-day Orientation Program was organized on March 20-22, 2022. The orientation program covered the GRPFM Framework, including tools and techniques and the field guide for the assessment. Periodic meetings and workshops were organized at different levels to proceed with and finalize the assessment report. This was followed by the first “Assessment Program Update,” organized on June 24, 2022. The final draft was shared with the World Bank in June 2023 for its feedback. Various meetings and consultations were held between the Assessment Team and the World Bank regarding the finalization and further quality enhancement of the report.

Years Covered:

The GRPFM assessment used the same coverage and time periods as the Nepal PEFA Assessment 2022. The PEFA Assessment Field Guide (Volume II) was followed to determine the applicable time period for this assessment.

¹ <https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management-0>

- (a) Years covered are the last three completed fiscal years: 2018-19, 2019-20 and 2020-21.
- (b) Last completed fiscal year: 2020-21.
- (c) Last budget submitted to the legislator: fiscal year 2022-23.
- (d) At time of assessment: fiscal year 2022-23.
- (e) The “last medium-term budget” is for the fiscal year 2021-22 and “the current medium-term budget” is for the fiscal year 2022-23.
- (f) Performance indicators and planned outputs and outcomes for the next fiscal year: 2021-22

Cut-off Date:

The cut-off date for this Assessment is December 31, 2022. The cut-off date is the last date for which data was considered for inclusion in this assessment.

Coverage:

This Assessment covers the Government of Nepal (also known as the central government). The Assessment includes Budgetary Central Government (BCG), Extra-Budgetary Units (EBUs), and the Social Security Fund under the Central Government (CG) as required by the Assessment’s indicators and dimensions.

Sources of information:

The necessary information was collected through discussions and meetings held at various levels. The primary sources of data for this assessment include unpublished data, official correspondence, internal decision memos/minutes, relevant reports, and PFM-related systems. Secondary sources of data, such as published reports, documents, and data were also utilized. The assessment team conducted a rigorous assessment by reviewing existing diagnostic and analytical reports and meetings with stakeholders. Annex 2 of the report presents a detailed list of institutions and people consulted, as well as documents and reports used.

Country Fiscal Year:

July 17 to July 16.

Exchange Rate:

Exchange rate effective as of December 31, 2022

Currency unit = Nepalese Rupee (NPR)

US\$ 1.00 = NPR 132.06



1

Introduction

Purpose

The Public Expenditure and Financial Accountability (PEFA) program provides a framework for assessing and reporting on the strengths and weaknesses of Public Financial Management (PFM) using quantitative indicators to measure performance. Nepal has completed two PEFA Assessments, the first report was published in 2008, and the second in 2015. The gender assessment was not included in these PEFA Assessments as the supplementary framework was introduced only later. The government conducted this first GRPFM Assessment as a self-assessment with funding from the Nepal PFM Multi-Donor Trust Fund and technical support from the World Bank. This is as a supplementary assessment to the Nepal PEFA Assessment 2022, and it is published as a sperate report.

The purpose of the PEFA Supplementary Assessment regarding gender-responsive PFM is to collect information about the extent to which gender is mainstreamed in Nepal's public financial management system. Using this information, a baseline would then be established for future assessments. The GoN has taken various steps to mainstream gender, and the assessment results are expected to facilitate the measurement of progress. The findings are also envisaged to serve as input to the government's existing efforts to mainstream gender equality.

Background

The subsection presents an overview of the current status of integrating gender considerations in public financial management, including the government's gender equality policy, strategy, action plans, and specific gender-responsive PFM initiatives. It also sets out the legal and regulatory procedures that have been adopted, as well as the institutional structure for supporting GRPFM.

The Constitution of Nepal guarantees the right to equality, which has provided a strong foundation for ensuring the equality of all citizens before the law. This constitutional provision emphasizes non-discrimination on the basis of origin, religion, race, caste, tribe, sex, economic condition, language, region, ideology, or any other similar ground. The country has implemented policy frameworks for gender equality, which have led to a rise in the political representation of women and other excluded groups. Following the federal restructuring of Nepal in 2015, the political representation of women has significantly increased. The Constitution mandates that 40 percent of all elected representatives at the local level must be women, with an additional 20 percent quota for Dalit. Similarly, it mandates that 33 percent of all elected representatives at the federal and provincial levels must be women, with additional quotas for other marginalized groups.

The government has demonstrated its commitment to gender equality, women's empowerment, and social inclusion as a signatory to various international conventions that include commitments regarding women's empowerment and gender equality. The government is also committed to the United Nations (UN) Sustainable Development Goals (SDGs). Regarding SDG 5 (Achieve Gender Equality and Empower Women and Girls), the government has identified specific targets. These include (i) the elimination of wage discrimination for similar work; (ii) the elimination of physical/ sexual violence; (iii) the elimination of all harmful practices; (iv) increasing the number of seats held by women in the national parliament; and (v) increasing women's share in public service decision-making positions.²

There are various laws, policies, and procedural provisions regarding uphold to gender equality and social inclusion. The government has enacted Some Nepal Act Amendment Act, 2006 which amends related provisions of various concerned acts to ensure gender equality. The Domestic Violence (Offense and Punishment) Act, 2009; and the National Gender Equality Policy, 2020 are targeted at the promotion and protection of the rights of women. The Fifteenth Plan (2019/20 - 2023/24) also reinforces the GoN's commitment to implement constitutional provisions and to Gender Equality and Social Inclusion (GESI). The second amendment 2007 to the Civil Service Act, 1992 provisions that of 100 vacant posts, 45 percent be filled through competition among candidates of respective clusters. This 45 percent must comprise 33 percent women, 27 percent Adivasi Janajatis, 22 percent Madhesis, 9 percent Dalits, 5 percent persons with disabilities, and 4 percent from other backward classes. This provision is also applied in the police, the armed police force, the Nepal army, and government business enterprises. The Sexual Harassment at Workplace Prevention Act, 2017, provides the legal framework to ensure a safe working environment for all. The Ministry of Federal Affairs and General Administration (MoFAGA) issued model acts for local governments that integrate gender and inclusion principles. The Local Government Operation Act, 2017 has also incorporated several provisions for promoting gender equality and social inclusion.

The Gender Equality Policy 2020 is focused on promoting the economic empowerment of women, enabling their meaningful involvement in different aspects of society, and putting an end to gender-based violence and harmful traditions. In the same vein, the Gender Equality and Social Inclusion Policy 2021 strives to uplift marginalized and excluded communities by providing them access to existing mechanisms and development benefits. Eight ministries - including the Ministry of Physical Infrastructure and Transport, the Ministry of Water Supply, the Ministry of Education, Science and Technology, and the

² National Planning Commission. Sustainable Development Goals. Status and Roadmap. (Kathmandu, 2017). https://www.npc.gov.np/images/category/SDGs_Report_Final.pdf.

Ministry of Health and Population - have prepared GESI strategies and action plans that are specific to their respective ministries. Moreover, according to the Intergovernmental Fiscal Arrangement Act of 2017, the GoN may provide grants to provincial and local governments, including a special grant to improve or uplift economically, socially, or in any other form, discriminated classes or communities.

The National Women Commission (NWC) is a Constitutional Body entrusted with the task of reviewing, monitoring, and evaluating the legal provisions, policies, and programs of the government that are aimed at women's empowerment. The Constitution has provided the rights to the Commission to examine the policies and programs in regard to the rights of women and set forth recommendations for its implementation to the government. In addition, it has the power to receive and investigate complaints related to violence, victimization, and restrictions against women, making it a crucial authority for women's rights protection and promotion.

The Ministry of Women, Children, and Senior Citizens (MoWCSC) is responsible for addressing issues related to gender equality and women's empowerment. As a part of this effort, every ministry is required to nominate a Gender Focal Point to ensure the integration of gender aspects in sectoral policies. The Ministry of Finance (MoF) has established a Gender-Responsive Budgeting (GRB) Committee to provide guidance on gender-responsive budgeting to various ministries and subnational governments. The National Planning Commission (NPC) has created a Good Governance and Social Development Division, as well as a Health, Women, Children, and Senior Citizen Section to promote social development and welfare.

Since 2007, the GoN's GRB guidelines have demanded that all government interventions be gender-marked as directly responsive, indirectly responsive, or neutral to women's progress.³ Since the fiscal year 2007/08, all governmental agencies were mandated to report the GRB for each budget program head in their budgeting and program system. A functionality to incorporate GRB was introduced in the Line Ministry Budget Information System (LMBIS) in 2013.⁴ In 2020, the MoF issued a model GRB guideline for the sub-national governments to develop their budgets following a GRB process. It enables the provincial and local governments to define the activities of selected projects, as well as

³ The GRB scoring system takes into account the different aspects of gender sensitivity, participation, capacity building, benefit sharing, as well as increased access to employment and income-earning opportunities, including also a reduction in women's workload. These indicators have each been allocated 20 potential ratings. Programs scoring 50 percent or more are classified as directly supportive to women; those scoring 20 to 50 percent are indirectly supportive; and those scoring less than 20 percent are neutral (GRB Guidelines, MoF, 2007).

⁴ Ministry of Finance. LMBIS Operation Manual. (Ministry of Finance, 2013).
Ministry of Finance. "Gender Responsive Budgeting Model Guidelines for Sub-National Governments of Nepal." (Kathmandu, Nepal, 2021).

to categorize them into gender-specific, supportive, or neutral projects. They then apply a formula to calculate the project budget and code them as 1 for directly supportive, 2 for indirectly supportive, and 3 as neutral.⁵

An outcome of the implementation of gender considerations in climate change through the National Climate Change Gender Action Plan of 2012 was the establishment of a climate budget code to monitor public spending on climate action. The National Climate Change Policy of 2019⁶ provisioned to mainstream gender equality and social inclusion into climate change mitigation and adaptation programs. The GESI Strategy and Action Plan on Climate Change (2020 - 30) delineates sector-specific approaches aimed at enhancing the accessibility of resources and decision-making processes on climate action for women and vulnerable and marginalized groups. It also aims to bolster adaptive capacity to climate impacts.⁷

⁵ Ministry of Finance. "Gender Responsive Budgeting Model Guidelines for Sub-National Governments of Nepal.:" (Kathmandu, Nepal, 2021).

⁶ https://www.icimod.org/wp-content/uploads/2021/07/National-Climate-Change-Policy_english_2019_compressed.pdf

⁷ The World Bank Group. 2022. Nepal, Country Climate and Development Report. Washington.

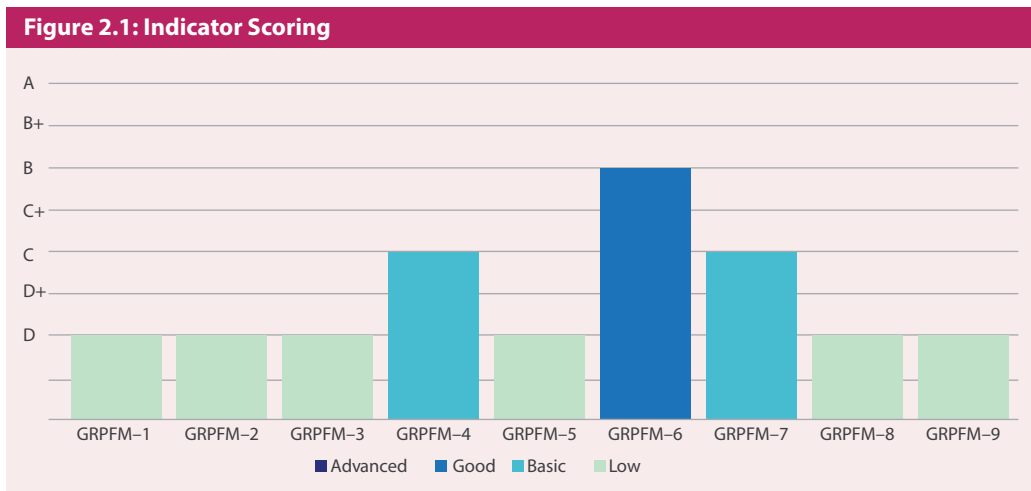
<https://openknowledge.worldbank.org/server/api/core/bitstreams/30a1cb25-232c-41ab-bd96-7046d446c2fc/content>



2

Overview of Assessment Findings

The assessment notes that Nepal has made significant contributions towards gender equality and women's empowerment. The government's functions and initiatives incorporate instructions that promote gender equality and the empowerment of women. The government, in the FY 2020-21 budget, committed to implementing a gender equality policy across all sectors. Annex 9 of the budget delineates a gender-responsive budget, encompassing the allocation of funds. The budget is categorized as either directly, indirectly, or neutrally responsive, depending on the extent to which it supports women. However, the responsiveness of PFM assessed through the lens of the GRPFM framework shows ordinary results. Out of the 9 indicators, only one was rated as B, two obtained a C score, and the rest were given a D score (Figure 2.1).



Note: GRPFM-1: Gender Impact Analysis of Budget Policy Proposals; GRPFM-2: Gender Responsive Public Investment Management; GRPFM-3: Gender Responsive Budget Circular; GRPFM-4: Gender Responsive Budget Proposal Documentation; GRPFM-5: Sex-disaggregated performance information; GRPFM-6: Tracking Budget Expenditure for Gender Equality; GRPFM-7: Gender Responsive Reporting; GRPFM-8: Evaluation of Gender Impacts of Service Delivery; and GRPFM-9: Legislative Scrutiny of Gender Impacts of the Budget.

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

While there are evaluation reports available for investment projects, the impact of these investments on gender equality has not been assessed. The national budget circular mandates the inclusion of gender-related budget items and the characterization of their implications. However, the relevant line ministries fail to add details regarding the gender-

specific effects of budget proposals. The annual budget, in addition to the reports from service delivery agencies, excluding health and education, lacks gender-disaggregated data on the effectiveness of service delivery programs. Nevertheless, the annual budget delineates gender objectives and designates projects targeted at advancing gender equality. The assessment findings also emphasize the insufficient monitoring and evaluation of gender-responsive budgeting. This underscores the importance of assessing the influence of budget decisions on gender equality and identifying areas that need improvement.

Despite budget allocations for initiatives on gender equality, preparing gender-specific expenditure reports is not mandatory for spending units. However, FCGO reports gender-responsive expenditures in the annual consolidated financial statements. Moreover, the spending that is categorized according to GRB criteria can be monitored through LMBIS. The assessment of gender impacts as part of evaluations of service delivery efficiency and effectiveness is not yet integrated into existing systems. However, specific ministries occasionally evaluate particular gender characteristics as a component of impact assessments. The legislature's budget and audit examination also need to include the evaluation of the gender-related consequences of the budget.

The performance scores indicate that gender perspective is required to effectively imbedded into the every step of PFM cycle.



3

Detailed Assessment of Gender-Responsive Public Financial Management

This section includes a detailed assessment of gender-responsive public financial management in line with the GRPFM Framework. There are nine (9) GRPFM indicators in the framework designed to assess the country’s performance in applying gender considerations to its PFM systems, processes, and institutions. Table 1 below summarizes the GRPFM scores followed by detailed analysis and explanations of scores.

Table 1: GRPFM Scores 2022

PEFA GRPFM Indicator		Scoring Method	Dimension Ratings		Overall Rating
			1	2	
GRPFM-1	Gender Impact Analysis of Budget Policy Proposals	M1	D	D	D
GRPFM-2	Gender-Responsive Public Investment Management	M1	D	-	D
GRPFM-3	Gender-Responsive Budget Circular	M1	D	-	D
GRPFM-4	Gender-Responsive Budget Proposal Documentation	M1	C	-	C
GRPFM-5	Sex-disaggregated Performance Information	M2	D	D	D
GRPFM-6	Tracking Budget Expenditures for Gender Equality	M1	B	-	B
GRPFM-7	Gender-Responsive Reporting	M1	C	-	C
GRPFM-8	Evaluation of Gender Impacts of Service Delivery	M1	D	-	D
GRPFM-9	Legislative Scrutiny of Gender Impacts of the Budget	M2	D	D	D

GRPFM-1. Gender Impact Analysis of Budget Policy Proposals

This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy. It contains two dimensions and uses the M1 (weakest link) method for aggregating dimension scores. The indicator recognizes that changes in budget policies can have different impacts on the delivery of services to men and women and to subgroups of those categories; and that new policies proposals should therefore undergo an ex-ante assessment of social impacts.

Related PEFA indicator or dimension: PI–15 Fiscal strategy and PI–15.1 Fiscal impact of policy proposals; **Scoring method:** M1 (weakest link); **Coverage:** Central Government (budgetary, extra-budgetary, and social security fund); **Time period:** Last completed fiscal year.

Indicators/ Dimensions	Assessment of Performance	Score
GRPFM-1. Gender Impact Analysis of Budget Policy Proposals		D
Guiding question: Does the government’s analysis of proposed changes in expenditure and revenue policies include information on gender impacts?		
GRPFM - 1.1. Gender impact analysis of expenditure policy proposals	<ul style="list-style-type: none"> ■ The government does not currently conduct ex-ante gender impact assessments of its own new spending proposals. However, it does allocate budget to the MoWCSC, the NWC, as well as for the women-targeted and gender-related activities of the various ministries. The government uses GRB classification, but specific ex-ante gender impact assessments of new spending proposals were not available during the assessment. ■ Annual ex-ante gender impact analyses targeting expenditure policy changes are yet to be done regularly; hence, the score for this dimension is a D. 	D
GRPFM - 1.2. Gender impact analysis of revenue policy proposals	<ul style="list-style-type: none"> ■ The budget speech of 2020-21 has continued the policy implemented since 2006, specifically, the policy of lower land registration fees for women than for men. However, the evidence of an ex-ante gender impact analysis of revenue policy proposals by concerned ministries or their subordinate units was not available. ■ The 15th Five-Year Plan (2019/20-23/24) reviewed the progress of the 14th Five-Year Plan. It identified the need to systematically address the issues of security and welfare of women, children, persons with disabilities, and senior citizens. ■ Table GRPFM-1.2 shows that the gender impact analysis of revenue policy proposals was not conducted for any of the proposals. For a C score, the framework requires that some (25 percent) of the proposed changes in revenue policy include an assessment of the gender impact. Without the required evidence, the score for this dimension is a D. 	D

Source: Ministry of Finance (2020). Budget Speech of Fiscal Year 2020-21, page 42. Nepal; Ministry of Finance. Budget Formulation Guidelines, 2019. Nepal; Ministry of Finance (2022). Principle and Priority of Appropriation Bill, 2022. Nepal; National Planning Commission (2020). The Fifteenth Plan (Fiscal Year 2019/20–2023/24). Kathmandu. p. 17.

The related PEFA Indicator (PI-15, Score ‘D’) has noted that the government is not preparing a formal fiscal strategy. However, it is noteworthy that the government has prepared a Medium-Term Expenditure Framework (MTEF) as part of its annual budget process, which covers some aspects of fiscal strategy. The MTEF for FY 2020-21⁸, under the Women’s Empowerment and Gender Equality Section, includes a strategy to institutionalize a gender-responsive budget allocation system at every level of government, among other strategies. Although the Annual Policies and Program⁹ outlines the government’s policies and describes the intended benefits, they are not quantified or detailed for gender. The tables below list the expenditure and revenue policy proposals for the FY 2020-21 budget, which were analyzed to assess this indicator.

Table GRPFM-1.1: Gender Impact Analysis of Expenditure Policy Proposals

Key Changes in Expenditure Policy	Amount Allocated to Expenditure Policy Change (NRP, billion)	As a Percentage of Key Changes in Expenditure Policy	Gender Impact Analysis Included (Yes/No)
Re-financing facility for businesses and COVID-19 pandemic-affected industries in selected sectors ^a	100.00	32.41	No
Social security allowances	67.50	21.88	No
Reconstruction of buildings damaged by the earthquake	55.00	17.83	No
Loans to cottage, small and medium enterprises, and COVID-19 pandemic-affected tourism industries (for operational costs)	50.00	16.21	No
Construction of power transmission lines and substations	36.02	11.68	No
Total	308.52	100.00	

Source: Ministry of Finance, (2020). Budget Speech of Fiscal Year 2020-21. Nepal

Note: ^aThis includes agriculture, cottage, small and medium industries, manufacturing industries, and hotels, including the tourism sector.

⁸ <https://npc.gov.np/images/category/MTEF.pdf>

⁹ <https://www.opmcm.gov.np/plan-policies>

Table GRPFM-1.2: Gender impact Analysis of Revenue Policy Proposals

Key Changes in Revenue Policy	Amount Allocated to Revenue Policy Change (NPR, billion)	As a Percentage of Key Changes in Expenditure Policy	Gender Impact Analysis Included (Yes/No)
1. Revenues (taxes, non-tax revenues, cash balance of last year and irregularities)	1,011.76	84.71	No
2. Revenue-sharing	122.14	10.23	No
3. Revenues to be deposited in the Federal Treasury (1 minus 2)	889.62	74.78	No
4. Grants	60.53	5.07	No
Total (excluding 3)	1,194.43	100.00	

Source: Ministry of Finance. (2020). Budget Speech of Fiscal Year 2020-21. Nepal. Annex 1, p. 1.

GRPFM–2. Gender-Responsive Public Investment Management

This indicator assesses the extent to which robust appraisal methods, based on economic analysis, of feasibility or pre-feasibility studies for major investment projects, including analysis of the impacts on gender. There is one dimension for this indicator. The indicator recognizes that different groups of men and women benefit differently from investment projects, and it is therefore important for the government to include a gender perspective in the economic analysis of major investment projects.

Related PEFA indicator or dimension PI–11 Public investment management, PI–11.1 Economic analysis of investment proposals; **Scoring Method:** M1 (weakest link); **Coverage:** Central government; **Time period:** Last completed fiscal year.

Indicators/Dimensions	Assessment of Performance	Score
GRPFM–2. Gender Responsive Public Investment Management		D
Guiding question: Does the government analyze the impacts of major public investment projects on gender as part of the economic analysis of investment proposals?		
GRPFM 2.1. Gender-responsive public investment management	<ul style="list-style-type: none"> ■ The indicator requires gender aspects to be covered as a part of the economic analysis. However, the gender analysis that was carried out for selected projects was separate, and it was not a part of the economic analysis. ■ The gender aspects were not included in the economic analysis of the selected projects. Therefore, the indicator is scored D. 	D

According to the ‘Standard for Determination of Nationally Prioritized Project, 2022’,¹⁰ all national prioritized projects should contain a Detailed Project Report (DPR). The DPR is prepared by the selected consultants, reviewed by the respective technical section of the government entity, and approved by the chief of the respective government entity. The DPR is considered to be a feasibility study report. It consists of the economic analysis of the proposed investment project, but there is no requirement to include any gender analysis as part of the economic analysis. Based on the DPR, the line ministries prepare detailed project proposals. As per the National Project Bank Guidelines, the NPC assesses the submitted project proposals, which does not require a gender reviewer.

Table GRPFM-2.1 includes the national pride projects with their total investment cost, annual budget, and expenditure, which were sampled to assess GRPFM-2. These national projects were selected as outlined in PI 11 of the main PEFA report, and the total investment cost of these projects amounts to more than 1 percent of total annual budget expenditures. Of the ten projects in Table GRPFM-2.1, the DPRs (with economic analysis) were available for five projects at S. No. 2, 4, 5, 6, and 8. However, none of the projects have conducted a gender analysis as part of the economic analysis. However, there is an analysis related to gender issues in a limited form in the Environmental and Social Assessment section of the DPRs.

The gender-related measures are a part of the gender and social inclusion action plan of the projects. For example, the Environmental and Social Assessment of the Millennium Challenge Account Nepal identified that the social and gender impacts of the transmission line are limited.¹¹ The Environmental Impact Assessment Study of the Budhi Gandaki Hydro-electricity Project included selected measures for women.¹² The Melamchi Drinking Water Project conducted an Environmental Impact Assessment in 2000, which included plans to address issues experienced by women.¹³ Finally, the detailed project report of Pushapalal Highway (mid-hills) has identified measures for women’s empowerment.¹⁴

¹⁰ <https://npc.gov.np/images/category/221222030055Guideline%20for%20Website.pdf>

¹¹ Millennium Challenge Corporation/Tetra Tech. (2017). “Detailed Feasibility Studies: Transmission Projects in Nepal Volume 2: Environmental and Social Assessment.” <https://mcanp.org/en/wp-content/uploads/2020/01/Task-2-Environmental-and-Social-Assessment-Report.pdf>

¹² Tractebel Engineering/JADE Consult. (2016). “Budhi Gandaki Hydroelectric Project (BGHEP) Environmental Impact Assessment Study.” <https://bghep.gov.np/storage/listies/June2021/EIA-Final-Report-2016.pdf>

¹³ Nippon Koei/TAEC Consult. (2000). “Environmental Impact Assessment: Main Report (Vol. I).” <https://www.adb.org/sites/default/files/project-documents/31624-nep-eia.pdf>

¹⁴ Tech Studio of Engineering. (2011). “Preparation of Detailed Project Report of Puspapal (Mid Hill) Highway Project.” <https://dor.gov.np/home/publication/force>

Table GRPFM-2.1: Gender-Responsive Public Investment Management (Amount, NPR in billions)

S.N.	Name of Projects/ Program among the Largest ten projects	Project Cost	Fiscal Year (FY) 2020-21		FY2020-21 Expenditure as a percent of total investment costs	Economic analysis includes an analysis of the impacts of gender			
			Budget	Expenditure		Completed (Yes/ No)?	Consistent with National Guidelines (Yes/ No)?	Published (Yes/ No)?	Reviewing Entity
1	Millennium Challenge Account Nepal	70.50	9.11	2.33	3.30%	No ¹⁵	NA	No	NA
2	Budhi Gandaki Hydro- electricity Project	283.57	8.01	1.66	0.59%	No ¹⁶	NA	No	NA
3	Melamchi Drinking Water Project	66.00	5.47	1.62	2.45%	No	NA	No	NA
4	Kathmandu-Tarai- Madesh Fast Track	213.95	8.94	8.73	4.08%	No	NA	No	NA
5	Pushpalal Highway (Mid-hills)	101.50	8.27	7.28	7.17%	No	NA	No	NA
6	North-South Highway (Karnali, Kaligandaki and Koshi)	59.97	4.10	2.47	4.12%	No	NA	No	NA
7	Hulaki Highway	65.24	7.02	10.20	15.63%	No	NA	No	NA
8	Rail, Metrorail and Monorail Development Project	1,425.22	8.67	4.62	0.32%	No	NA	No	NA
9	South Asian Tourism Infrastructure Development Project (Gautam Buddha International Airport)	30.91	4.73	1.71	5.53%	No	NA	No	NA
10	Pokhara International Airport	21.60	10.75	3.07	14.21%	No	NA	No	NA

Source: Annual budget review, MoF and MTEF; NPC FY 2020-21. www.mof.gov.np, www.npc.gov.np

¹⁵ Millennium Challenge Corporation/Tetra Tech. (2017). "Detailed Feasibility Studies: Transmission Projects in Nepal Volume 4 (Report) Task 4: Economic and Financial Assessment." <https://mcanp.org/en/wp-content/uploads/2020/01/Volume-4-Report.pdf>

¹⁶ Tractebel Engineering/JADE Consult. (2014). "Feasibility Study and Detailed Design Of Budhi Gandaki Hpp." <https://bghep.gov.np/storage/listies/June2021/Final-Detailed-Desing-Report.pdf>

The projects were mainly appraised based on the DPR, which consists of detailed economic and financial analysis. However, the evidence regarding specific analysis of the impact of the projects on gender in the economic analysis of the above-listed projects could not be found as required by the GRPFM Framework. Nevertheless, a few gender aspects are covered under the Environmental and Social Assessment section of the DPRs.

GRPFM–3. Gender-Responsive Budget Circular

This indicator measures the extent to which the government’s budget circular(s) is gender responsive. There is one dimension for this indicator. The gender-responsive budget circular typically includes a requirement for budgetary units to provide justification or planned results for the effects on men and women or on gender equality in proposed new spending initiatives and reductions in expenditures. The gender responsive budget circular can also require budgetary units to include sex-disaggregated data for actual or expected results.

Related PEFA indicator or dimension PI–17 Budget preparation process PI–17.2 Guidance on budget preparation; **Scoring Method:** M1 (weakest link); **Coverage** Budgetary central government; **Time period:** Last budget submitted to the legislature

Indicators/ Dimensions	Assessment of Performance	Score
GRPFM–3. Gender-Responsive Budget Circular		D
<i>Guiding Question: Does the budget circular(s) require budgetary units to include information on the gender-related impacts of their spending proposals?</i>		
GRPFM 3.1. Gender-responsive budget circular	<p>The NPC issues the budget formulation guidelines, which include budget ceilings and MTEF outline, to the line ministries, commissions, and agencies for preparing their program and budget.^a The budget formulation guidelines include the federal-level GRB guidelines, as issued by the MoF. These budget formulation guidelines have explicit instructions to address gender equality dimensions in the budget preparation. In addition, MoF’s circulars regarding budget implementation also state that gender aspects need to be addressed.^b</p> <p>However, there is no mandatory provision for the budgetary units to include information on the gender-related impacts while preparing and submitting the budget and program proposals. The evidence related to information on the gender impacts of budget policies could not be found as required by this indicator/dimension. According to the GRPFM Framework, the criteria, even for a C rating, is “The budget circular requires budgetary units to provide information on the gender.</p>	D

Indicators/ Dimensions	Assessment of Performance	Score
	<p>impacts of budget policies". Evidence to fulfill this requirement is not available. Even the <i>Biniyojain</i> Ain (Appropriation Act) does not require budgetary units to include information on the gender-related impacts of their spending proposals.</p> <p>The GRB guidelines are a part of the budget circular but do not require the budgetary units to provide information about gender impacts. Only the budget allocations are categorized according to gender-responsive budget coding. Thus, the score for this indicator is a D.</p>	

Source: Budget speech (2020-2021), Budget Formulation Guidelines, 2019 (Eighth Version).

Note: ^a Annual Program, MTEF and Budget Formulation Guidelines, 2022. ^b Guidelines by MoF.

The Budget Formulation Guidelines, 2019 include provisions for women's empowerment. However, there is no directive to include information about the gender-related impacts (that is, the effects on men and women and gender equality) of budget proposals.¹⁷ Moreover, the Appropriation Act¹⁸ does not require budgetary units to include information about the impacts of their spending proposals on women and men and gender equality. It also does not demand budgetary units to submit gender-disaggregated data of expected or actual results.

Table GRPFM-3.1: Gender-Responsive Budget Circular

Circular for Budget Year	Requirement to Provide Justification or Planned Results for the Effects on Men and Women or on Gender Equality (Yes/No)		The requirement to include Gender-disaggregated Data in the Budget
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N) proposals (Y/N)	
2022-23	No	No	No

Source: MoF and NPC. Budget circular for FY 2022-23

GRPFM-4. Gender-responsive Budget Proposal Documentation

This indicator assesses the extent to which the government's budget proposal documentation includes additional information about gender priorities and budget measures aimed at strengthening gender equality. Gender-responsive budget documentation typically includes information on the following: (i) a statement of government priorities for improving gender equality; (ii) budget measures aimed at strengthening gender equality; and (iii) an assessment of the impacts of budget policies on gender equality.

¹⁷ Ministry of Finance. Budget Formulation Guidelines, 2019 (Eighth Version). Kathmandu, Nepal.

¹⁸ Ministry of Law, Justice and Parliamentary Affairs. Appropriation Act, 2021-22.

Related PEFA indicator or dimension: PI–5 Budget documentation PI–9 Public access to fiscal information (basic element 1); Scoring Method: M1 (weakest link); Coverage: Budgetary central government; Time period: Last budget submitted to the legislature.

Indicators/ Dimensions	Assessment of Performance	Score
GRPFM–4. Gender-Responsive Budget Proposal Documentation		C
Guiding Question: Does the government’s budget proposal documentation include information on gender priorities and budget measures aimed at strengthening gender equality?		
GRPFM 4.1. Gender-responsive budget proposal documentation	<p>The budget speech for FY 2022-23 outlines selected gender-related priorities.¹⁹ Specifically, it emphasizes the effective implementation of GRB, gender mainstreaming programs to improve the ranking on the Gender Inequality Index, and acceleration of the adoption of a zero-tolerance policy against gender-based violence, including prosecution and proceedings. Additionally, it proposes special programs to avoid misconceptions in society regarding gender and sexual minorities (Clause 207, Budget Speech FY 2022-23).</p> <p>In terms of funding, the budget allocates NPR 1,784 million (US\$ 1.3 million) towards the MoWCSC, which can be considered a budget measure to increase gender equity. The budget speech also mentions the allocation for SDG 5 in Annex 13. Notably, the GRB statement (Annex 9 to the budget speech) meets the requirement that budget measures aimed at promoting gender equality include specific expenditure initiatives. However, other criteria evaluated by this indicator, such as the government’s policy priorities regarding enhancing gender equality in the budget documentation and the evaluation of budget policies’ impacts on gender equality, are not entirely available in the budget documentation. Hence, the indicator/dimension received a score of C.</p> <p>i. An overview of government policy priorities for improving gender equality: The FY 2022-23 budget speech outlines the following gender-related priorities: (i) social security and civil protection for different groups, including senior citizens, single women, citizens with disability, Dalit senior citizens, and disadvantaged indigenous tribes; (ii) maternal and child health; (iii) end of discrimination and violence at the workplace and equal work for equal pay; (iv) support to gender based violence toll free number and complaint hearing mechanism; and (v) additional concessions to enhance women’s rights and ownership over the land. However, there is an absence of reference/guide on gender aspects within the annual budget circular as part of the budget documentation submitted to the legislature for approval.</p>	C

Indicators/ Dimensions	Assessment of Performance	Score
	<p>ii. Current status of gender equality: Gender Responsive Budget, i) Direct benefit: 38.16 percent (2020-21), 39.49 percent (202-22); 40.25 percent (2022-23); ii) Indirect benefit: 35.12 percent (2020-21); 33.64 percent (2021-22); 34.95 percent (2022-23); and iii) Neutral: 26.72 percent (2020-21); 26.87 percent (2021-22), 24.80 percent (2022-23).</p> <p>iii. Budget measures aimed at promoting gender equality: The FY 2022-23 budget allocates NPR 1,784 million (US\$ 1.3 million) towards the MoWCSC. Programs include: (i) Women First Program, for programs at the provincial and local government levels for women’s leadership development, economic self-sufficiency, capacity enhancement, and empowerment; (ii) employment opportunities and skills training through the President’s Woman’s Upliftment Program to disadvantaged and deprived women. Medical emergency airlift service for pregnant and lactating women who are residents of stipulated districts of remote areas and are at risk of life; (iii) Housing facilities and legal assistance to women victimized by domestic and sexual violence; (iv) Introduce provincial and local levels of Gender-Responsive Budget systems, (v) Gender mainstreaming programs to improve ranking on the Gender Inequality Index; and (vi) Extended tax exemption grace periods for microenterprises owned by women (continued from last FY).</p> <p>iv. Assessment of impacts of budget policies on gender equality: The budget speech and economic survey both delve into the current state of gender equality. As per the FY 2022-23 budget speech, a total of NPR 587 million (equivalent to US\$ 4.4 million) has been allotted towards SDG 5 (Gender Equality), which accounts for only 0.03 percent of the whole SDG allocation. However, the budget lacks a detailed description of the expected outcomes and impacts of policies aimed at promoting gender equality. The government has yet to create a standardized budget documentation that effectively identifies and focuses on the accountability for gender-specific budgets and expenditures.</p>	

Source: Government of Nepal. (2022-23). Budget Speech of Fiscal Year (2020-21; 2021-22, 2022-23). Ministry of Finance, Nepal

¹⁹ Government of Nepal, Ministry of Finance. Budget Speech, 2022-23. Point 307 “Discrimination, anomaly and inequality in society will be reduced through socio-cultural transformation. Grants will be provided to schools teaching in their mother tongue. Even after the establishment of democracy, the existence of the remnants of social, cultural, and ethnic discrimination has become a challenge for a civilized society. Initiatives will be taken to create a civilized society by 45 raising awareness among the common people to prevent such incidents.” https://www.mof.gov.np/uploads/document/file/1656476715_Budget%20Translation%20031379%20cv.pdf

Table GRPFM-4.1: Gender-Responsive Budget Proposal Documentation

Budget Proposal for Budget Year	An Overview of Government Policy Priorities for Improving Gender Equality (Yes/No)	Budget Measures Aimed at Promoting Gender Equality (Yes/No)	Assessment of the Impacts of Budget Policies on Gender Equality (Yes/No)
2022-2023	Partially	Yes	No

Source: Government of Nepal (2022-23). Budget Speech of Fiscal Year (2020-21; 2021-22, 2022-23). Ministry of Finance, Nepal; Economic Survey.

GRPFM-5. Sex-disaggregated Performance Information for Service Delivery

This indicator measures the extent to which the executive’s budget proposal and/or supporting documentation and in-year and/or end-year reports include gender-disaggregated information concerning the performance of service delivery programs. It contains two dimensions: i. Performance plans for service delivery; and ii. Performance achieved for service delivery. Service delivery would mean access to and use of basic services, such as drinking water, sanitation, electricity, health, and education. Gender-disaggregated data captures who receives such services and who does not. It helps policymakers to assess and develop appropriate, evidence-based responses and policies, including for gender impact assessments.

Related PEFA indicator or dimension: PI-8 Performance information for service delivery PI-8.1 Performance plans for service delivery (for GRPFM-5.1) PI-8.2 Performance achieved for service delivery (for GRPFM-5.2) **Scoring Method:** M2 (averaging); **Coverage:** Central government. Services managed and financed by other tiers of government should be included if the central government significantly finances such services through reimbursements or earmarked grants or uses other tiers of government as implementing agents. **Time period:** For GRPFM-5.1, next fiscal year; For GRPFM-5.2, last completed fiscal year.

Indicators/Dimensions	Assessment of Performance	Score
GRPFM-5. Sex-disaggregated Performance Information for Service Delivery		D
Guiding question: Do the executive’s budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs?		
GRPFM 5.1. Gender-disaggregated performance plans for service delivery	The annual development plan prepared by all ministries contains information about policy or program objectives, key performance indicators (KPIs), and outputs to be produced. This plan must be aligned with the Government’s periodic plan and the MTEF. Hence, gender-disaggregated data in the performance plans are not included for most service delivery ministries. Therefore, the dimension is scored D.	D

Indicators/Dimensions	Assessment of Performance	Score
GRPFM 5.2. Gender-disaggregated performance achieved for service delivery	Information about the performed activities and qualities of outputs is included in the annual progress reports of the MoF, as well as in the annual performance review reports of the respective ministries. However, gender-disaggregated data for performance achieved is only included in the reports of a few ministries, such as health and education.* The information in these reports does not detail disaggregated information about the performance of service delivery programs. The dimension is scored D due to the absence of gender-disaggregated information about the performance of service delivery programs.	D

Source: 15th Periodic Plan, MTEF, LMBIS, Integrated Online Monitoring System of OPMCM, Annual Development Plans of respective Ministries; and OAG 58th Report.*e.g. Ministry of Education, Science and Technology. 2020. Flash I REPORT 2076 (2019-020). Kathmandu. https://nepalindata.com/media/resources/items/20/bFLASH_I_REPORT_2019_20.pdf

Whereas few ministries have gender-disaggregated performance information for service delivery, most do not include such information in their service delivery plans or the performance achievements. Therefore, the indicator is scored D.

Table GRPFM-5: Sex-disaggregated Performance Information for Service Delivery

Name of Service Delivery Ministry	GRPFM–5.1 Gender-responsive Performance Plans for Service Delivery		GRPFM–5.2 Sex-disaggregated Performance Achieved for Service Delivery	
	Sex-disaggregated Data on Planned Outputs (Yes/No)	Sex-disaggregated Data on Planned Outcomes (Yes/No)	Sex-disaggregated Data on Actual Outputs Produced (Yes/No)	Sex-disaggregated Data on Actual Outcomes Achieved (Yes/No)
Office of the Prime Minister and Council of Ministers	No	No	No	No
Home Affairs	No	No	No	No
Education, Science and technology	Yes	Yes	Yes	Yes
Health and Population	Yes	Yes	No	No
Water Supply	No	No	No	No
Agriculture and Livestock Development	No	No	No	No
Finance	No	No	No	No
Labour, Employment, and Social Security	No	No	No	No

Name of Service Delivery Ministry	GRPFM–5.1 Gender-responsive Performance Plans for Service Delivery		GRPFM–5.2 Sex-disaggregated Performance Achieved for Service Delivery	
	Sex-disaggregated Data on Planned Outputs (Yes/No)	Sex-disaggregated Data on Planned Outcomes (Yes/No)	Sex-disaggregated Data on Actual Outputs Produced (Yes/No)	Sex-disaggregated Data on Actual Outcomes Achieved (Yes/No)
Land Management, Cooperatives, and Poverty Alleviation	No	No	No	No
Federal Affairs and General Administration	No	No	No	No
Industry, Commerce, and Supply	No	No	No	No
Forest and Environment	No	No	No	No
Women, Children, and Senior Citizens	Yes	Yes	Yes	Yes
Energy, Water Resources and Irrigation	No	No	No	No
Culture, Tourism and Civil Aviation	No	No	No	No
Youth and Sports	No	No	No	No
Physical Infrastructure and Transport	No	No	No	No
Communications and Information Technology	No	No	No	No
Urban Development	No	No	No	No

Source: Integrated Monitoring System, OPMCM, Annual Development Program, 2020-21, National Planning Commission, Annual Plans and Program of all selected Ministries, 2022-23, Annual Progress reports of all selected Ministries, 2020-21, Education, Science and Technology Key programs and budget 2021-22, School Sector Development Plan, Proposed Budget for FY 2021-22, Intergovernmental Fiscal Transfer to Local Governments (LGs) as Conditional Grants, Ministry of Education, Science and Technology; Ministry level Annual Program and Budget and Action Plan, 2021-22, Ministry of Education, Science and Technology, Ministry wise Progress Report, Ministry of Finance, 2022, 58th Annual Report of OAG, 2021, MTEF (FY 2021-22 to 2023-24), Annual Development Program 9FY 2021-22) NPC, Kathmandu 2021.

GRPFM–6. Tracking Budget Expenditures for Gender Equality

This indicator measures the government’s capacity to track expenditures for gender equality throughout the budget formulation, execution, and reporting processes. There is one dimension for this indicator.

Related PEFA indicators or dimensions: PI-4 Budget classification; **Scoring Method:** M1 (weakest link); **Coverage:** Budgetary central government; **Time period:** Last completed fiscal year.

Indicators/Dimensions	Assessment of Performance	Score
GRPFM-6. Tracking Budget Expenditures for Gender Equality		B
Guiding question: Does the government have the capacity to track gender equality-related expenditures?		
GRPFM 6.1. Tracking budget expenditures for gender equality	<ul style="list-style-type: none"> ■ All ministries categorize their programs based on gender codes, dividing them into directly supportive, indirectly supportive, and neutral categories. The Line Ministry Budget Information System (LMBIS) reports gender-responsive budgeting data, which is captured in the MoF reports and the financial reports produced by the Financial Comptroller General's Office (FCGO). ■ The chart of accounts employed for budget formulation, accounting, and reporting uses administrative, economic, and functional classification. Expenditures are monitored based on program budget heads and functional codes. LMBIS is utilized for budgeting, Computerized Government Accounting System (CGAS) and Treasury Single Account (TSA) System for expenditure, and Financial Management Information System (FMIS) for financial reporting. The gender-responsive expenditure reports are prepared by FCGO and are included in the annual Consolidated Financial Statements (CFS) - Annex 16, FY 2020-21 CFS. Although there are no gender-specific codes in the chart of accounts, the expenditure reports are prepared based on the gender-responsive classification of programs used during budget preparation. ■ At the local level, the Sub-national Treasury Regulatory Application (SuTRA) has the functionality to report on gender disaggregated programs. Still, this feature has yet to be implemented due to limited capacities. ■ As the GRB coding is being done by the ministries at the federal level, the score for this indicator is a B. The expenditures are tracked during budget execution against specific budget line items that are associated with targeted gender outcomes.* 	B

Source: Economic Survey (2020-21); 15th plan; MTEF 2021; FY 2020-21 Annual report of different Ministries and Assessment report; Consolidated Financial Statement, FCGO. https://www.fcgo.gov.np/storage/uploads/publications/20210523121905_CFS_2019_20%20final.pdf;

* Department of Health Services. 2020. DoHS, Annual Report 2020-21. Kathmandu. https://dohs.gov.np/wp-content/uploads/2022/07/DoHS-Annual-Report-FY-2020-21-date-5-July-2022-2022_FINAL.pdf

Some examples of women-targeted programs include (i) subsidized loans for women, (ii) airlift of pregnant and lactating women in crisis under the President’s Woman Upliftment Program, (iii) social security allowances provided to single women and widows, (iv) lower land registration fees for women; (v) safe motherhood programs; and (vi) the Hospital Based One-stop Crisis Management Center. Also, there are initiatives which are a part of the annual budget of various ministries, e.g., allocation for survivors of GBV and human trafficking in the MoWCSC’s budget. Each program is budgeted and reported on, so their budgets are appropriately tracked.

GRPFM–7. Gender-Responsive Reporting

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. There is one dimension for this indicator. Countries’ practices in producing gender responsive annual reports vary. Regardless of the format, the reports should include information on the following: i) a report on gender equality outcomes; ii) data on gender-related expenditure; iii) assessment of the implementation of budget policies and their impacts on gender equality; and iv) sex-disaggregated data on budgetary central government employment.

Related PEFA indicator or dimension: PI–9 Public access to fiscal information PI–28 In-year budget reports, PI–29 Annual financial reports. It should be noted that this indicator assesses any type of report prepared by the government that outlines the implementation of budget policies. This can be budget reports, performance reports, or any other type of report prepared by individual entities or a coordinating body; **Scoring Method:** M 1; **Coverage:** Budgetary central government; **Time period:** Last completed fiscal year.

Indicators/ Dimensions	Assessment of Performance	Score
GRPFM–7. Gender-Responsive Reporting		C
Guiding question: Do the government’s published annual reports include information on gender-related expenditure and the impact of budget policies on gender equality?		
7.1. Gender-responsive government annual reports	As per the published reports of the government, the data on gender-related expenditure satisfies the standards of the GRPFM Framework comprehensively. However, when it comes to other information elements pertaining to the impact of budget policies on gender equality, the published information only partly fulfils the guidelines prescribed by the framework. Based on this evidence, the indicator has been scored as C.	C

Indicators/ Dimensions	Assessment of Performance	Score
	<p>Analysis of gender equality outcomes: The government has not produced an assessment of the implementation of budget policies and their impacts on gender equality, as required by the GRPFM Framework. While various line ministries report gender and social inclusion results in their annual reports, progress reports of government agencies do not include data regarding gender equality outcomes. Therefore, the relevant GRPFM Framework criteria are not fully met.</p> <p>Data on gender-related expenditures: Gender equality and women’s empowerment have been incorporated into the social development sector of the 15th periodic plan. The plan has established results-based indicators for women’s equality and empowerment. Moreover, the women’s empowerment program has been included as a national pride project with an estimated budget of five years. Additionally, the various ministries adhere to the GRB Guidelines, and budgets have been allocated per the GRB categorization.</p> <p>The information about gender-related expenditure is available in the progress report of the annual budget, specifically on page 26 of the FY 2020-21 report. Additionally, this data is also available in Annex 16 of the CFS for the same fiscal year. Therefore, the requirement for reporting data on gender-related expenditures is fulfilled.</p> <p>Assessment of the implementation of budget policies and their impacts on gender equality: The government’s assessment of prosperity is predicated upon medium-term national goals and targets, as well as a set of indicators. These include maternal mortality (per 100,000 live births), reproductive health of adult girls (below 19 years), literacy rates (above 15 years), gender development index, gender equality index, and prevalence of physical/mental/sexual violence experienced by women, as well as registered gender-based violence (GBV) events. However, the government system does not regularly incorporate impact assessment reports that specify the extent of target achievements and respective outcomes. An overview of findings of ex-post impact assessments is a specific requirement of the GRPFM Framework. Therefore, the relevant criteria for this information element are not fully met.</p> <p>Gender-disaggregated data about budgetary central government employment: The Economic Survey for 2021-22 reveals that women constitute 27.2 percent of the civil service. However, there is a lack of sex-disaggregated employment data that provides a breakdown of the various types of positions held by women, including administrative, technical, operational, managerial positions, and others. As a result, the relevant GRPFM Framework requirement for this information element is not met.</p>	

Source: Government of Nepal. 2021. Medium Term Expenditure Framework (MTEF) FY2021-22 - 2023-24. National Planning Commission; Economic Survey 2020-21, Public Service Commission 61st Annual report, 2020.

Table GRPFM-7.1: Gender-Responsive Reporting

Annual Report Includes the Following Information				
Report(s) for Budget Year	Report on gender equality outcomes (Yes/No)	Data about gender-related expenditure (Yes/No)	Assessment of the implementation of budget policies and their impacts on gender equality (Yes/No)	Sex-disaggregated data about central government employment (Yes/No)
Economic Survey 2021-22	Now	Yes	No	Partially
Ministry of Women, Children and Senior Citizens	Partially	Yes	Partially	No
Ministry of Federal Affairs and General Administration	Partially	Yes	Partially	No
Ministry of Health and Population	Partially	Yes	Partially	No
National Women’s Commission	Partially	Yes	Partially	Yes

Source: Ministry-level Progress Report, 2022, Ministry of Finance.

GRPFM–8. Evaluation of Gender Impacts of Service Delivery

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator. The indicator recognizes that ex post assessments of the impact of public services on gender and gender equality provide an important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups.

Related PEFA indicator or dimension: PI-8.4 Performance evaluation for service delivery

Scoring Method: M1 (weakest link); **Coverage:** Central government; **Time period:** Last three completed fiscal years.

Indicators/Dimensions	Assessment of Performance	Score
GRPFM–8. Evaluation of Gender Impacts of Service Delivery		D
Guiding question: Does the government include an assessment of gender impacts as part of evaluations of efficiency and effectiveness of service delivery?		
GRPFM 8.1. Evaluation of gender impacts of service delivery	<p>The assessment of gender impacts as a part of evaluations of service delivery efficiency and effectiveness is not yet integrated into existing systems. Although certain ministries, such as the Ministry of Education, Science, and Technology, have conducted assessments that include some gender-differentiated data, the evidence pertaining to the effectiveness of service delivery as it relates to gender is currently unavailable. Therefore, the dimension/indicator is scored D due to the lack of available evidence on how gender impacts are being assessed in evaluations and assessments conducted by the ministries.</p> <p>According to PI-8.4 of the main PEFA report, the majority of ministries in Nepal underwent performance audits within the last three years. However, these audits did not include an assessment of gender impacts. Although some sectoral assessments conducted in the past three years did consider gender aspects, they did not meet the requirement of covering at least 25 percent of the line ministries, which is necessary for a C score. As a result, the dimension/indicator scores lower than a C due to the lack of gender impact assessments in performance audits and sectoral assessments of the line ministries.</p>	D

Source: Annual Report of Women and Social Affairs Committee of Federal Parliament, 2022

Table GRPFM-8.1: Evaluation of Gender Impacts of Service Delivery

Ministry	Program or Service Evaluated	Year of Evaluation	Type of Evaluation	Report Publicly Available (Yes/No)	Gender Impacts Assessed (Yes/No)
Education, Science and Technology	National Assessment for Reading and Numeracy Report 2020, Grade 3 ²⁰	2020	Assessment	Yes	Yes
	National Assessment of Student Achievement (NASA) 2019 ²¹	Published Year: 2021	Assessment	Yes	Yes

²⁰ https://www.ero.gov.np/post/6_609a764188141

²¹ https://www.ero.gov.np/post/6_60410dcdd2cc3

Ministry	Program or Service Evaluated	Year of Evaluation	Type of Evaluation	Report Publicly Available (Yes/No)	Gender Impacts Assessed (Yes/No)
Energy, Water Resources and Irrigation	Impact Assessment of a Storage Hydropower Project: The Case of Kulekhani ²²	2022	Assessment	No	No
Forest and Environment	Vulnerability and Risk Assessment and Identifying Adaptation Options: Sectoral Report GESI, Livelihood and Socioeconomic Assessments ²³	2021	Assessment	Yes	Yes
Health and Population	Rapid Assessment of COVID-19 related Policy Audit in Nepal ²⁴	2020	Assessment	Yes	No
Labour, Employment and Social Security	Nepal Labour Migration Report, 2020 ²⁵	2020	Report	Yes	No
Land Management, Cooperatives and Poverty alleviation	Cooperative Development Market Program ²⁶	2022	Report	Yes	No

Source: Assessment Team, 2022.

GRPFM–9. Legislative Scrutiny of Gender Impacts of the Budget

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. It contains two dimensions and uses the M2 (averaging) method for aggregating dimension scores. The indicator recognizes that inclusion of gender impacts in the legislature’s review of budget proposals promotes the participation of men and women in the policy-making process and ensures that their voices are heard, and their priorities are reflected in government programs and services.

²² <https://wrrdc.gov.np/>

²³ The assessment is integrated with cross-cutting areas, including (a) Gender Equality and Social Inclusion (GESI).

²⁴ <http://nhrc.gov.np/wp-content/uploads/2021/02/Policy-audit-Report-Final-MD.pdf>.

²⁵ <https://moless.gov.np/wp-content/uploads/2020/03/Migration-Report-2020-English.pdf>

²⁶ <https://molcpa.gov.np/department/page/508>.

Related PEFA indicator or dimension PI–18 Legislative scrutiny of budgets (for GRPFM–9.1) PI–31 Legislative scrutiny of audit reports (for GRPFM–9.2); **Scoring Method:** M2 (averaging); **Coverage:** Budgetary central government; **Time period:** For GRPFM–9.1, last completed fiscal year, For GRPFM–9.2, last three completed fiscal years.

Indicators/Dimensions	Assessment of Performance	Score
GRPFM–9. Legislative Scrutiny of Gender Impacts of the Budget		D
<i>Guiding question: Does the legislature’s budget and audit scrutiny include the examination of the gender impacts of the budget?</i>		
GRPFM 9.1. Gender-responsive legislative scrutiny of budgets	The legislative scrutiny of the budget proposal does not include a review of the gender impacts of service delivery programs. Hence, the dimension is scored D. However, the Women and Social Committee of the Parliament takes an active role in ensuring that GRB is properly implemented at the federal level. To achieve this, the committee conducts pre-budget discussions with various stakeholders including the NPC, NWC, MoWCSC, and representatives from other line ministries. These discussions also serve to inform and support provincial governments in implementing GRB.	D
GRPFM 9.2. Gender-responsive legislative scrutiny of audit reports	The audit report of FY 2020-21 does not provide any information on the impact of service delivery programs on gender or gender equality. Furthermore, the Public Accounts Committee (PAC) only discusses the issues that are included in the final report of the Auditor General Office (OAG). As the OAG has not yet conducted a gender audit, there has been no review or discussion of the gender impact on service delivery programs in the PAC. Consequently, this dimension has been scored a “D”.	D

Sources: Audit Act, 2019, Annual Reports of OAG, Reports of Public Accounts Committee, Annual Report of Women and Social Affairs Committee Federal Parliament, 2021.

The MoF has been presenting the gender budget in the budget statement every year using the GRB categorization. After the budget is presented to the Parliament by the Finance Minister, there is no discussion about gender issues in the budget, including its impact on service delivery. The parliamentarians discuss the ministerial programs before they are passed, but this does not include any discussion about the gender responsiveness of the proposals or their possible impact on service delivery.²⁷

²⁷ FY 2022-23 Budget Speech. Income-Expenditure for the Fiscal Year 2022-23. Report of the Federal Parliament, House of Representatives, Women and Social Affairs Committee 2022, Recorded Videos of Budget Discussions on the Website of the Federal Parliament Secretariat.

Table GRPFM-9.1: Gender-Responsive Legislative Scrutiny of Budgets

Budget Proposal for Budget Year	Review of the Gender Impacts of Service Delivery Programs (Yes/No)	Public Consultation (Yes/No)	Internal Organizational Arrangements Employed for Scrutiny (Yes/No)
2020-2021	No	No	No

Source: Audit Act, 2019, Annual Reports of OAG, Reports of Public Accounts Committee, Annual Report of Women and Social Affairs Committee Federal Parliament, 2022.

According to the Nepal Audit Act 2019, the OAG is authorized to conduct gender audits alongside financial audits. However, till date, the OAG has not carried out any gender audit. The chapter on the MoWCSC in the annual audit report of OAG for FY 2021-22 states that there is no budget allocation for the implementation of the issues mentioned in the five-year plan concerning gender. Furthermore, the report highlights that no progress has been made towards achieving the SDG indicator relating to gender equality by 2030. Similarly, no advancement has been made towards the various indicators targeting the empowerment of all women and adolescents. The PAC only reviews the information included in the final report submitted by the OAG. The review is carried out on a clause-by-clause basis, and necessary instructions are issued accordingly. Since the OAG has yet to conduct any gender audits, gender issues are not discussed in the PAC.

Table GRPFM-9.2: Gender-Responsive Legislative Scrutiny of Audit Reports

Audit Reports for Budget Year	Review of the Gender Impacts of Service Delivery Programs (Yes/No)	Public Consultation (Yes/No)	Internal Organizational Arrangements Employed for Scrutiny (Yes/No)
2018–2019	No	No	No
2019–2020	No	No	No
2020–2021	No	No	No

Source: Audit Act, 2019, Annual Reports of OAG, Reports of Public Accounts Committee, Annual Report of Women and Social Affairs Committee Federal Parliament, 2022.

A large, stylized sunburst graphic in shades of purple and blue, centered on a light pink background. The sunburst consists of a central circle with several concentric rings and radiating segments of varying lengths, creating a sun-like effect.

Annexes

Annex 1: Summary of Indicators

PEFA GRPFM Indicator		Scoring Method	Dimension Ratings		Overall Rating
			1	2	
GRPFM-1	Gender Impact Analysis of Budget Policy Proposals	M1	D	D	D
GRPFM-2	Gender-Responsive Public Investment Management	M1	D	-	D
GRPFM-3	Gender-Responsive Budget Circular	M1	D	-	D
GRPFM-4	Gender-Responsive Budget Proposal Documentation	M1	C	-	C
GRPFM-5	Sex-disaggregated Performance Information	M2	D	D	D
GRPFM-6	Tracking Budget Expenditures for Gender Equality	M1	B	-	B
GRPFM-7	Gender-Responsive Reporting	M1	C	-	C
GRPFM-8	Evaluation of Gender Impacts of Service Delivery	M1	D	-	D
GRPFM-9	Legislative Scrutiny of Gender Impacts of the Budget	M2	D	D	D

Annex 2: Sources of Information

Sources of Information used to Extract Evidence for Scoring Indicators

Indicators	Evidence
GRPFM-1 Gender Impact Analysis of Budget Policy Proposals	Budget Formulation Guideline, 2019 (Eighth Version) ^{1a} , Appropriation Act, 2021 ^{1b} , Appropriation Bill, 2022 ^{1c} , Budget Speech 2021–22. ^{1d} COVID-19 Hospital/Clinics Operational Guidelines. ^{1e} NEPAL Strategic Road Improvement Project, East-West Highway (Nadaha) – Koshi Bridge (Chatara) – East West Highway. Prepared by the Department of Road, Ministry of Physical Planning, Works and Transport Management for the Asian Development Bank ^{1f} . Micro-Enterprise Development for Poverty Alleviation (MEDPA) Operational Guidelines, 2020. ^{1g}
GRPFM-2 Gender-Responsive Public Investment Management	Reports of the following national pride projects: 1. Millennium Challenge Account Nepal 2. Budhi Gandaki Hydro-electricity Project 3. Melamchi Drinking Water Project 4. Kathmandu-Tarai-Madesh Fast Track 5. Pushpalal Highway (Mid-hills) 6. North-South Highway (Karnali, Kaligandaki and Koshi) 7. Hulaki Highway 8. Rail, Metrorail and Monorail Development Project 9. South Asian Tourism Infrastructure Development Project (Gautam Buddha International Airport) 10. Pokhara International Airport.
GRPFM-3 Gender-Responsive Budget Circular	Budget speech 2020-21 ^{3a} , 2021-22 ^{1d} ; Budget Formulation Guideline, 2019 (Eighth Version) ^{1a} ; Budget Circular, 2022. ^{3b}
GRPFM-4 Gender-Responsive Budget Proposal Documentation	Government of Nepal. 2021-22. Budget Speech of Fiscal Year 2020-21 ^{3a} ; 2021-22 ^{1d} . Ministry of Finance, Nepal; MTEF, 2021-25 ^{4a} ; Economic Survey 2020-21. ^{4b}
GRPFM-5 Gender-disaggregated Performance Information for Service Delivery	15th Periodic Plan ^{5a} , MTEF ^{4a} , Federal level LMBIS 2021-22 ^{5b} ; Integrated Online Monitoring System of OPMCM, Annual Development Plans of Respective Ministries; and OAG 58 th report. ^{5c}
GRPFM-6 Tracking Budget Expenditures for Gender Equality	Economic Survey 2020-21 ^{4b} ; 15 th plan ^{5a} ; National MTEF Formulation Directives 2021 ^{4a} ; FY 2020-21 Annual report and Assessment report. Consolidated Financial Statement Fiscal Year 2019-20, FCGO. ^{6a}

Indicators	Evidence
GRPFM–7 Gender-Responsive Reporting	Government of Nepal. 2021. Medium Term Expenditure Framework (MTEF) FY2021/22–2023/24 ^{4a} . National Planning Commission; Economic Survey 2020–21 ^{4b} , Public Service Commission 61st Annual Report, 2020. ^{7a}
GRPFM–8 Evaluation of Gender Impacts of Service Delivery	Annual Report of Women and Social Affairs Committee Federal Parliament, 2022 ^{8a} Reports of Ministries.
GRPFM–9 Legislative Scrutiny of Gender Impacts of the Budget	Audit Act, 2019 ^{9a} , Annual Reports of OAG ^{5c} , Reports of Public Accounts Committee ^{9b} , Annual Report of Women and Social Affairs Committee Federal Parliament, 2022. ^{8a}

- 1a. https://www.mof.gov.np/uploads/document/file/%E0%A4AC%E0%A49C%E0%A587%E0%A49F%20%E0%A4A4%E0%A4B0%E0%A58D%E0%A49C%E0%A581%E0%A4AE%E0%A4BE%20%E0%A4A6%E0%A4BF%E0%A497%E0%A58D%E0%A4A6%E0%A4B0%E0%A58D%E0%A4B6%E0%A4A8%20%E0%A5A8%E0%A5A6%E0%A5AD%E0%A5AB%20Final_20190426095348.pdf
- 1b. <http://www.moljpa.gov.np/wp-content/uploads/2021/09/%E0%A4B5%E0%A4BF%E0%A4A8%E0%A4BF%E0%A4AF%E0%A58B%E0%A49C%E0%A4A8-%E0%A490%E0%A4A8-%E0%A5A8%E0%A5A6%E0%A5AD%E0%A5AE.pdf>
- 1c. https://www.mof.gov.np/uploads/document/file/1652789437_%E0%A4B5%E0%A4BF%E0%A4A8%E0%A4BF%E0%A4AF%E0%A58B%E0%A49C%E0%A4A8%20%E0%A4B5%E0%A4BF%E0%A4A7%E0%A587%E0%A4AF%E0%A495%20%E0%A5A8%E0%A5A6%E0%A5AD%E0%A5AF%20%E0%A495%E0%A58B%2%E0%A4B8%E0%A4BF%E0%A4A6%E0%A58D%E0%A4A7%E0%A4BE%E0%A4A8%E0%A58D%E0%A4A4%20%E0%A4B0%20%E0%4AA%E0%A58D%E0%A4B0%E0%A4BE%E0%A4A5%E0%A4BE%E0%A4AE%E0%A4BF%E0%A495%E0%A4A4%E0%A4BE.pdf
- 1d. https://www.mof.gov.np/uploads/document/file/1627455031_Budget_speech_2021.pdf
- 1e. <https://www.who.int/docs/default-source/hepal-documents/novel-coronavirus/health-sector-emergency-response-plan-covid-19-endorsed-may-2020.pdf>
- 1f. <https://dor.gov.np/home/publication/adb-reports/force/environmental-impact-assessment-draft-report-of-nep-strategic-road-improvement-project>
- 1g. <https://medpa.moics.gov.np/Home/Downloads>
- 3a. https://www.mof.gov.np/uploads/document/file/Budget%20Speech%202020_20201118033431.pdf
- 3b. https://www.mof.gov.np/uploads/news/file/1626606096_%E0%A4AE%E0%A4A8%E0%A58D%E0%A4A4%E0%A58D%E0%A4B0%E0%A4BE%E0%A4B2%E0%A4AF.pdf; <https://npc.gov.np/en/category/guidelines>; <https://sutra.fcgo.gov.np/grant2021.pdf>
- 4a. https://npc.gov.np/en/category/medium_term_expenditure_framework
- 4b. https://www.mof.gov.np/uploads/documentfile/%E0%A486%E0%A4B0%E0%A58D%E0%A4A5%E0%A4BF%E0%A495%20%E0%A4B8%E0%A4B0%E0%A58D%E0%A4B5%E0%A587%E0%A495%E0%A58D%E0%A4B7%E0%A4A3%20%E0%A5A8%E0%A5A6%E0%A5AD%E0%A5AD_%E0%A5AD%E0%A5AE%20Press_20210528090726.pdf
- 5a. https://npc.gov.np/images/category/15th_plan_English_Version.pdf
- 5b. <https://lmbis.gov.np/>
- 5c. <https://oag.gov.np/menu-category/926/en>
- 6a. https://www.fcgo.gov.np/storage/uploads/publications/20210523121905_CFS_2019_20%20final.pdf
- 7a. https://psc.gov.np/assets/uploads/files/PSC_AR_2077_update.pdf
- 8a. <https://hr.parliament.gov.np/uploads/attachments/pvpdq4rmm6n0of3.pdf>
- 9a. <https://lawcommission.gov.np/en/wp-content/uploads/2021/01/The-Audit-Act-2075-2019.pdf>
- 9b. <https://hr.parliament.gov.np/en/publications>

List of Persons Interviewed

Name	Position	Institution
Mr. Baburam Subedi	Joint Secretary	Fiscal Federalism Coordination Division, MoF
Mr. Surendra Aryal	Secretary	Finance Committee
Mr. Dhundi Prasad Niraula	Joint Secretary	Planning, Monitoring and Evaluation Division, MoF
Mr. Dilaram Panthi	Joint Secretary	Financial Comptroller General Office
Mr. Ramu Prasad Dotel	Deputy Auditor General	Governance Affairs Audit Department, OAG
Mr. Ghanshyam Parajuli	Assistant Auditor General	Security Management Audit Directorate, OAG
Dr. Rojnath Pandey	Secretary	Public Account Committee
Mr. Pradeep Nepal	Under Secretary	Public Account Committee
Ms. Sabitra Sharma	Under Secretary	Public Account Committee
Mr. Arjun Poudel	Under Secretary	Ministry of Home Affairs
Mr. Uttam Khatiwada	Section Officer	Office of the Prime Minister and Council of Ministers (OPMCM)
Ms. Laxmi Marasini	Section Officer	Ministry of Home Affairs
Mr. Ghanashyam Aarya	Under Secretary	Ministry of Education, Science and Technology
Mr. Amar Subedi	Computer Engineer	Budget and Program Division, MoF
Mr. Avanindra Shrestha	Former Secretary of GoN	

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