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Practices of Gender-Responsive Budgeting in Nepal

Padma Koirala^{1*}

¹Lecturer, Central Department of Education, Tribhuvan University, Kirtipur, Kathmandu

*Email: padma.koirala@tucded.edu.np

Abstract

This paper attempts to analyze gender-responsive budgeting (GRB) practices in Nepal. Gender-responsive budgeting (GRB) is an approach to budgeting that uses an interrelated gender lens to respond to the diverse experiences of gender-diverse groups. This budgeting is also known as gender budgeting. This paper is based on descriptive research design and mixed research methods as well as secondary. Secondary data were collected from the reviews of Gender Responsive Budgeting reports and articles. Both archives and digital sources were used to search review materials. The findings of this paper show that GRB is a fiscal policy or administration that is used for promoting gender equality for girls and women. It provides a tangible framework for mobilizing budgets through a wide range of actors to address the gender-differentiated gaps to achieve desirable gender equality outcomes. Indeed, GRB can enter any stage of the budget cycle by identifying the prominent efforts. This paper concludes that gender issues became at the center of inclusive development since ancient times in Nepal. The fiscal policy tries to address GRB from 2007/08 with progressive efforts, although the implementation of GRB faces a lot of challenges and barriers to achieving desirable outcomes. Despite this, the international community has recognized the effort of Nepal as a prominent GRB process.

Keywords: gender-budgeting, tangible framework, gender equality, financial policy, inclusive development

Introduction

According to United Nations Development Fund for Women [UNIFEM] and United Nations Population Fund [UNFPA] (2006) the gender response budget [GRB] is the single most

important policy tool of government as it affects the successful implementation of all other policies. GRB uses various tools, approaches, and strategies to monitor outcomes, outputs, activities, and inputs of budgets from a gender perspective. The United Nations [UN] (2018) focus on the principles of good governance related to transparency, efficiency, and accountability in building budgeting. The gender-responsive budgeting serves as a strategy to promote the goal of gender equality and gender mainstreaming by paying attention to revenue raising and spending of government finances. Thus, gender-responsive budgeting is essentially both a political and technical undertaking, with the potential to be a powerful tool for social transformation and eliminating inequality (p. 5). Indeed, the concept first pointed out the need for governmental budgeting spent through the lens of a gender perspective in Australia in the 1980s.

Various scholars have been involved in the analysis of gender-responsive budgeting (GRB) in develop and developing countries like Nepal. They addressed the differential needs of women and men for promoting gender equality among girls and women. Gender inequality can be considered a serious issue in many developing countries like Nepal. Their research findings show that women suffer mentally more than men in societies with greater levels due to gender inequality. The impacts of individual women due to gender inequality can hindrance in her overall economic development (Stotsky, 2016; Duflo, 2012; Yu, 2018). In this context, GRB is used as a development strategy for helping to reduce gender inequality by enabling the efficient use of fiscal resources for overall economic development (Minoletti, 2019). However, GRB implementation policies seem to be varied by country. Some county focused their efforts to change fiscal policy for budget allocations, and others focused on changes in their fiscal administration, expenditure, and monitoring systems. Stotsky (2016) argued that both policy and administrative efforts encompass the more successful implementation with an eye on gender equality perspective, especially the needs of women and girls. The literature focuses on the goal of gender budgeting to integrate gender-oriented concerns into fiscal policies and administration in the Philippines, India, and Uganda (Stotsky, 2016 & Stotsky, 2007).

In Nepal, the GRB was introduced in the fiscal year 2007-08 as the commitment to gender equality in the constitution and international forum. Nepal is a signatory country of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPFA), and Millennium Development Goals. The Constitution of

Nepal 2015 has explicitly committed to the principles of equality, equity, and non-discriminately participation in the country (Climate and Development Knowledge Network [CD&KN], 2021). Most of the studies in Nepal have emphasized GRB in the distribution of public income and its classification such as directly responsive to gender, indirectly responsive, and neutral. For example, if more than 50 percent of the budget is allocated for the benefit of women is known as a directly responsive budget; if 20 to 50 percent of the total budget allocation is considered indirectly responsive; and less than 20 percent for the neutral gender-responsive budget (Ghimire, 2019). In addition, the Government of Nepal has developed a GRB policy framework, development policies, and guidelines for promoting gender equality and women's empowerment, as well as the integration of gender considerations into broader policy frameworks. Budgeting for a safe motherhood program, women's education program, "*Beti Padhao*, and women empowerment through economic activities in Nepal are some of the examples of GRB. However, the implementation policy of GRB in Nepal remains challenging due to a lack of political will, limited technical capacity to implement GRB, and a lack of resources to support GRB initiatives and tools. The Economic and Social Commission for Asia and the Pacific [ESCAP] (2018) suggests that a separate budget does not require for women and does not necessarily increase the amount of money spent on women. It may involve increasing spending in specific sectors that benefit women and girls to reduce inequality in education and employment. It requires an expenditure on new programs, selected forms of revenue, and legislation. In this context, this paper focused to answer the unrevealed question of how the Government of Nepal practices gender-responsive budgeting for promoting gender equality and women's empowerment in Nepal and what are the challenges and barriers to the implementation of GRB in Nepal.

Methods and Materials

This paper is based on a descriptive research design and mixed methods research approach as well as secondary data sources. Secondary data were collected from the reviews of Gender Responsive Budgeting reports and articles. Both archives and digital sources were used to search review materials. This paper is based on a systematic review of the different dimensions of GRB for women's empowerment. The systematic review is a method in which studies are located, summarized, and evaluated from related research questions (Petticrew & Roberts, 2008; Tondeur et al., 2012). It requires systematic review guidelines, and the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) was used for selecting

review materials (Moher et al., 2009). The PRISMA consists to define research questions, the inclusion and exclusion criteria, search for databases, refining collected data, and extraction of information from the relevant data based on research questions (Alonso-Garcia et al., 2019).

Inclusion and Exclusion Criteria

The inclusion criteria were used for reviewing materials based on the following: the study focused on GRB for women's empowerment, being in the English language literature preferred for inclusion and a full article gave the pace for the systematic review. The exclusion criteria also made the literature not addressed the dimensions of women's empowerment either in primary or secondary data, and the full article for the study was not available.

Data Collection

A PRISMA protocol was used for data collection that consisted of four phases: a collection of the articles from keywords (identification), elimination of duplication through inclusion and exclusion criteria (screening), and article analysis to address the research question (suitability). The research articles were screened based on the research question in the suitability phase. In this process, those studies that used secondary data and were written without methodology were eliminated. Only shortlisted articles were reviewed for addressing the research question. The data collection process of the PRISMA model is depicted in the following schematic diagram.

Result and Discussion

Historical Development of Gender Responsive Budget

Historically, the concept of GRB was first introduced in Australia in the 1980s, to point out the needs of governmental and departmental budgeting should be spent through the lens of a gender perspective to address the needs of girls and women. In addition, the World Conference on Women in Beijing held in 1995, United Nations Population Fund [UNFPA] (2006), International Monetary Fund [IMF] (2016), OECD, and United Nations (2018) have also developed an effort to implement a gender-responsive budget in various countries. Although, their degree of implementation seems to be varied based on the reforming and modifying existing fiscal policies of the concerned countries. The importance of GRB has also been discussed in the Convention on the Elimination of All Forms of Discrimination against Women [CEDAW], the Beijing Platform for Action [BPFA], and Millennium Development Goals. The implication of GRB helps to eliminate gender disparities in access to education, healthcare,

employment opportunities, and political participation. Thus, GRB is important to increase the participation of women in economic and political sectors (Lagarde, 2013; Stotsky, 2016; Klatzer & Ivanina, 2016). Their findings have indicated that gender-responsive budgeting plays a crucial role to improve budgetary policies in sub-Saharan Africa, Rwanda, Uganda, India, and the Philippines.

Indicators used to assess GRB

Empower women by allocating and using financial resources in a way that recognizes the different needs and contributions of women and men. Several indicators can be used to assess how well GRB practices are being implemented in Nepal. This paper highlights some of the key indicators. They are as follows:

Budget Allocation. This includes the allocation of budgets to programs and services specifically targeted at women and girls. The funding programs should focus on maternal and child health, education, and economic empowerment.

Gender Analysis. The use of gender analysis includes identifying differences in how household decisions affect women and men for making adjustments to women proportionately.

Participation. This includes the involvement of women's organizations in budgeting and in monitoring and evaluation processes.

Data by Gender. This includes collecting and analyzing data on the different needs and contributions of women and men and using this information to make informed household decisions.

Accountability. This includes setting targets for gender equality outcomes and tracking progress towards those targets over time through policy implementation and monitoring.

Policy framework. This includes developing policies and guidelines that promote gender equality and women's empowerment, and integrating gender considerations into broader policy frameworks.

However, critics made their opinion that the GRB policies have not achieved a desirable outcome due to the lack of the sectoral budget increment over time, the lack of effective monitoring, and the lack of governance for the implementation of GRB for achieving the target (Kanwar, 2016 & Ghimire, 2022).

Practices of Gender-Responsive Budgeting in Nepal

In Nepal, gender-responsive budgeting was initiated in 2007 (Government of Nepal Ministry of Finance, 2019) and a gender-responsive budget committee was formulated at the ministerial level to strengthen women's access to maternal health, education, and economic activities (Table 1).

Table 1*Allocation of gender-responsive budgets (GRB) by different years in Nepal*

| Selected sector | Budget Allocation by Fiscal year (Rs in lakh) | | | | | | | | | |
|------------------------------------|-----------------------------------------------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| | 2075/2076 | | 2076/2077 | | 2077/2078 | | 2078/2079 | | 2079/2080 | |
| | Total | % | Total | % | Total | % | Total | % | Total | % |
| Health and Population | 564197 | 4.3 | 687791 | 4.5 | 906901 | 6.2 | 1227899 | 7.5 | 1030913 | 5.8 |
| Education Science and Technology | 1345087 | 10.3 | 1637559 | 10.7 | 1717122 | 11.6 | 1800411 | 10.9 | 1963931 | 11.0 |
| Women Children and Senior Citizens | 18812 | 0.1 | 7805 | 0.1 | 11400 | 0.1 | 12005 | 0.1 | 17843 | 0.1 |

Source: Ministry of Finance, 2079

Table 1 shows the allocation of gender-responsive budgets (GRB) in different years in Nepal. The figures indicate that the average budget allocation by the Ministry of Health and population (5.66%), Education Science and Technology (10.9%), and Women Children and Senior Citizens (0.1%) since the 2075/076 to 2079/080 fiscal years. In addition, the Ministry of Education Science and Technology received the largest amount of budget (10.9%), the Ministry of Health and population in the second, and the Ministry of Women Children and Senior Citizens in the least (0.1%). However, the allocation of gender-responsive budgeting (GRB) is still unclear for mainstreaming gender into macro-economic policy. It can be argued that national budgeting should be committed to the implementation of GRB for increasing gender equality and women's empowerment through health, education, and economic activities. While many countries have made progress in closing gender inequalities, women still lag behind men in

accessing education, adequate health care, paid employment opportunities, and political participation (Lagard 2013; Stotsky 2016; Klatzer & Ivanina, 2016).

Sectoral Gender-Responsive Budgeting in Nepal

This paper reveals three sectoral Gender-Responsive Budgeting practices in Nepal. They are the safe motherhood program, women's Education program, and women empowerment program through economic activities Ministry of Women Children and Social Welfare Nepal (n.d.) However, the impact study of the budget allocation and implementation of each program for women's empowerment requires further research.

Budgeting for Safe Motherhood Programs in Nepal. The budget for safe motherhood programs in Nepal depends on the program scope, target audience, geographical location, and available resources. The program includes health education for mothers (safe motherhood programs), access to prenatal care, competent birth support, and emergency obstetrics. The program focuses on establishing and maintaining emergency obstetric care facilities, hiring medical professionals trained in emergency obstetric care, and providing basic medical equipment and supplies for improving safe maternal health.

Budgeting for Women's Education Programs in Nepal. The women's education programs include program scope, target audience, geographic location, and available resources. The women's education programs cover primary education (providing access to primary education, including literacy and numeracy, and ensuring girls attend and stay in school), Girls' access to secondary education, providing vocational training for women, and providing scholarships and financial assistance for ensuring access to educational opportunities. The education budgets also aim to include costs for building and maintaining schools, hiring teachers and support staff, and providing basic learning materials. In addition, the *Beti Padhao* campaign has played an important role in promoting girls' education and empowering girls and women in Madesh Pradesh.

Budgeting for Women's Empowerment through Economic Activities in Nepal. Budgeting for women's empowerment through economic activities depends on the scope of the program, target population, geographic location, and the resources available. Women Empowerment Program includes providing entrepreneurship training for women to run their own businesses. Providing access to micro finance for women to improve their income and economic status. Building market connections for women entrepreneurs can help them access a larger

market and increase their profits. The program has also focused to provide livelihood support, such as training in agriculture, animal husbandry, and other income-generating activities for increasing their income and economic status.

However, Table 1 only shows the Ministerial level budget with a percentage of the average for the last five years (2075/2076 to 2079/080). In this context, Kanwar (2016) suggests that making GRBCs effective at all levels requires a better availability of sex-disaggregated data, application of the GRB classification system, implementation, monitoring, and auditing for improving the capacity of women through the line ministries and local government.

Challenges and Barriers

The implementation of gender-responsive budgeting faces a lot of challenges and barriers in Nepal. They are as follows:

Limited Capacity and Resources. This includes a lack of the capacity and resources to effective implementation of gender-responsive budgeting. The policy implementers have limited understanding of gender issues, lack of technical skills, and insufficient resources for conducting gender analysis in monitoring and evaluation.

Limited Political Will. There is often limited political will to prioritize gender issues in the budget process. This can make it difficult to allocate resources and implement gender-responsive policies and programs.

Data Gaps. There is often a lack of reliable and gender-disaggregated data, which makes it difficult to conduct gender analysis and monitor the implementation of gender-responsive budgeting.

Inadequate Monitoring and Evaluation. There is often inadequate monitoring and evaluation of gender-responsive budgeting, which makes it difficult to assess the impact of budget decisions on gender equality and identify areas for improvement.

Cultural Barriers. Cultural norms and practices can also be a barrier to the implementation of gender-responsive budgeting. For instance, gender stereotypes and discriminatory attitudes can limit women's access to public goods and services and affect the allocation of resources.

Limited Civil Society Engagement. There is often limited engagement and participation of civil society organizations in the budget process. This can limit the accountability of government officials and reduce the effectiveness of gender-responsive budgeting.

These challenges and barriers highlight the need for continued efforts to promote gender-responsive budgeting in Nepal. Addressing these challenges will require a multi-stakeholder approach that involves government officials, civil society organizations, and other stakeholders working together to promote gender equality and ensure that government budgets address the different needs and priorities of women and men.

Conclusion

This paper attempts to analyze gender-responsive budgeting (GRB) practices in Nepal. Gender-Responsive Budgeting (GRB) is a budgeting approach that uses a cohesive gender lens to accommodate the diverse experiences of gender groups. The finding of this paper indicates that a GRB classification is still in the infancy stage in Nepal. The government allocated the annual budget at the macro level (Ministerial level), however, the role of three tiers government is equally important to the implementation of gender-responsive budgeting to achieve a desirable outcome from the targeted budget. The paper concludes that a strong monitoring system, political wills, and governance are required for improving the effectiveness of GRB implications to achieve gender equality/equality, and the rights of women.

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