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GENDER RESPONSIVE BUDGET ALLOCATION AND SPENDING ON NEPAL'S PUBLIC EDUCATION SECTOR

REPORT 2024/25

Prepared by
Menuka Karki, PhD
Research Consultant/Economist



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Foreword



Sujeeta Mathema

Executive Director

ActionAid International Nepal

It is with esteemed regard that ActionAid International Nepal presents this report on, “Gender Responsive Budget Allocation, Spending, and Gaps in Nepal’s Public Education Sector.” This report underscores our steadfast commitment to promoting economic and gender justice towards a future in which every individual has equal access to quality public education.

Education is a fundamental right and a powerful tool for social transformation. Nepal’s constitution affirms the right to education as a fundamental right, as guaranteeing free and compulsory basic education and free secondary education to all. It further emphasizes the importance of gender equality and non-discrimination. Additionally, it mandates state obligation to ensure equal access to education and to actively work toward eliminating gender barriers that hinder the basic school facilities of girls.

In this regard, achieving true equity in education requires more than just access to schools. It demands gender-responsive policies which can ensure resources are allocated and spent in ways that address the existing systemic disparities.

The adequate budgetary allocation for gender-responsive public education is not just a financing necessity, it is a moral imperative for a just and sustainable future. This report seeks to shed light on the critical gaps in financing gender-responsive education with the hope of providing actionable policy recommendations for a more inclusive and just education system.

We hope this report serves as a resource for policymakers, educators, civil society, researcher, and advocates striving for a truly inclusive and equitable public education system, further fostering ActionAid Nepal’s ongoing efforts towards quality education.

Foreword



David Archer,
Head of Programmes,
ActionAid International

Internationally the importance of gender-responsive education spending has been laid out clearly for many years, not least by UN Women in 2010.ⁱ There are some excellent resources to guide this produced by the UN Girls' Education Initiative (UNGEI)ⁱⁱ and by civil society groups including ActionAid, the Global Campaign for Education and Light for the World.ⁱⁱⁱ

If we are serious about achieving SDG4 then addressing the discrimination and disadvantages faced by girls in education systems is essential. There is a lot of rhetoric championing girls' education, but the real test is always whether governments put money behind this when allocating budgets and spending resources in practice.

This report shows that the Ministry of Education in Nepal has made some progress in allocating budgets in a gender-responsive way, with most of the education budget at least indirectly supporting women and girls – though it is disappointing that under 10% of the budget is directly supportive. In comparison most local government spending on education is simply gender-neutral. This report does a good job of identifying specific spending items in education that can credibly be considered to be gender-responsive and inclusive.

The most notable gap in Nepal's capacity to deliver gender-responsive education spending is an overall lack of resources earmarked for education. When a public education system is stretched with resources, girls are first to be disadvantaged. By allocating just 10.95% of its budget to education, the government of Nepal falls way short of the recommended benchmark of 20%. Indeed, there is a clear case for Nepal to double its education spending to meet those established norms – and girls would undoubtedly benefit most from an improved public education system.

When the public education system is underfunded, increasing costs of education are passed on to households – and this is significantly the case in Nepal. Passing costs to households is the most regressive and unfair way to fund public provision and will always lead to discrimination against girls, Dalits and low-income households.

Beyond this injustice, low overall spending on education by central government leads to fragmentation and inequalities, with schools in better off areas (where parents can contribute more) generally faring better than those in low-income areas. This also makes it more difficult to address systemic challenges in the teacher workforce, such as the concentration of female teachers in primary education and their under-representation in secondary and higher education. Female teachers can be vital role models for girls in secondary and higher education and their relative absence at these levels can have a direct impact on prospects of the next generation of girls.

Nepal certainly continues to face challenges in achieving gender equality in education but there seems to be an appetite to face these in the Ministry of Education. There are limits that will continue to be faced until there is a breakthrough in the overall financing of education in Nepal – which will require concerted influencing of the Ministry of Finance. This should succeed as increasing gender equity in education is a long-term investment in economic success – and it is time for the whole Nepalese government to recognise this.

ⁱ <https://gender-financing.unwomen.org/en/resources/g/e/n/gender-responsive-budgeting-in-education>

ⁱⁱ <https://www.ungei.org/sites/default/files/2021-02/Spending-Better-for-Gender-Equality-In-Education-Research-Report-2021-eng.pdf>

ⁱⁱⁱ <https://campaignforeducation.org/images/downloads/f1/1800/genderresponsiveanddisabilityinclusiveeducationbudgetingfinal.pdf>

Acronyms

CTEVT	Council for Technical Education and Vocational Training
CEHRD	Center for Education and Human Resource Development
COFOG	Classification of the Functions of Government
ECD	Early Childhood Development
FCGO	Financial Comptroller General Office
GDP	Gross Domestic Product
GPI	Gender Parity Index
GoN	Government of Nepal
MOEST	Ministry of Education, Science and Technology
MOF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
NPC	National Planning Commission
SDG	Sustainable Development Goals
SESP	School Education Sector Plan

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Executive Summary

Executive Summary

Nepal adopted Gender-Responsive Budgeting (*GRB*) in 2007 to integrate gender dimension into the budgetary system. Incorporation of GRB classifications into the budget management systems like the Line Ministry Budgetary Information System (*LMBIS*) is outcome of this. In the education sector, GRB has facilitated expansion in gender based programs, increases in the distribution of scholarships to the girls, augmentation in gender-sensitive infrastructure development and improvement in monitoring frameworks, among others. In 2021/22, approximately 8.64 percent of education expenditures were directly supportive of women with 91 percent indirectly supportive and 0.5 percent gender-neutral. At the local government level, 8.83 percent of expenditures were directly gender-responsive, 14.2 percent indirectly gender-responsive, and 76.97 percent were classified as gender-neutral in 2023/24. The public spending per student reached NPR 22,000 in 2022 with a target of NPR 30,000 by 2030. Importantly, Nepal has achieved the Gender Parity Index target of 2030 for primary and secondary enrollment.

As a part of strengthening GRB, the federal budget of this fiscal year 2024/25 has taken some additional steps. It has focused on infrastructure development in marginalized schools for increasing gender-sensitive classrooms and water facilities. Similarly, funds have been allocated for Scholarships to marginalized students in grades 6–12. The midday meal program has, however, been limited to benefit only students from early childhood to grade 5. for supporting technical education to the low income Dalit students, funds have been allocated for their scholarships. Other important steps include free basic education for all and non-formal education for out-of-school children, technology-friendly schools under the “One Municipality, One Smart School” program, revised curricula for technical and vocational education aligned with labor market demands and integration of research, innovation, and entrepreneurship into higher education. The budget has also allocated funds to support subject teachers in English, math, and science to address critical gaps in learning outcomes for these subjects.

Despite achievements in some areas and a few new initiatives recently, there are still many critical gaps. At first, to meet Nepal's constitutional and global commitments, including SDG 4, at least 20 percent of the national budget has to be allocated to the education sector which requires not only reversal of declining share in education but also augmentation of education budget at a faster rate. It is noticeable that the total budget allocated to the education sector is steadily declining in recent years, at 10.95 percent in 2024/25. It is also noticeable that the budget on SDG 4 is also in declining trend. The medium-term expenditure frameworks show that total budget allocated to the SDG 4 for 2024/25 was 3.15 percent which has been reduced to 3.05 percent for 2025/26. Thus, required increase in education budget is an uphill task amidst paucity of resources and inefficiency.

To address poverty-related barriers and enhance the effectiveness of programs like the midday meal, targeting SDGs 1 (*No Poverty*), 2 (*Zero Hunger*), and 4 (*Quality Education*), a large chunk of additional resources will be required. Still the literacy-based Gender Parity Index remains low at 0.8 in 2022, against the target of 1 for 2030. Similarly, Schools lack adequate sanitation, internet connectivity, and WASH facilities, with no dedicated grants for internet services. In many instances, ICT resources, such

as computer labs are underutilized due to insufficient funding for maintenance and lack of technical support for repairs. Along with low female teacher ratio especially in secondary level schools, maternity leave by female teachers creates temporary teacher shortages problems. Though many of the municipalities address such a temporary shortages problem through conditional grant, this demands a permanent solution.

More fundamentally, the gender specific function-wise classifications made are inconsistent and often ad hoc, relying on subjective central-level estimates rather than systematic scoring mechanisms. Additionally, gender budget indicators are yet to be embedded in key planning frameworks like the Annual Strategic Implementation Plan (*ASIP*) or the Mid-Term Expenditure Framework (MTEF) which have greatly limited their integration into program designs. As an offshoot, a big problem is that there is huge inter-provincial disparity in the progresses made so far in the education sector. Such gaps more serious in the quality of education.

There are also some key issues associated with female students which include psychological and career counseling to inspire ambition and guide career decisions. This issue is associated with child marriage to a greater extent. There is also a big challenge to prevent drop outs of students especially in households with high dependency rate. Such a problem is high among poor agricultural households where there are heavy workloads leading to academic struggles and high dropout rates.

Based on the in-depth analysis of GRB and a small field survey, broad areas of policy reforms and changes are recommended. First and foremost is that there is a need of evidence-based budgeting. For this, use of data-driven approaches considering geographical, socio-economic, and contextual factors of students and families will be the key. Second, monitoring and transparent system has to be enhanced by strengthening oversight at municipal and school levels to ensure that budgets meet their objectives, particularly for scholarships and the midday meal program. Third, it is essential to enhance midday meal program to align with SDGs 1, 2, and 4 for which raising the level of budget, improving nutritional quality, and prioritizing local produce will be desirable. Fourth, it is also necessary to give priority on teacher workforce development program through teaching internships and recruitment of qualified retired professionals to address shortages in critical subjects. Fifth, top priority has to be given to reduce provincial gender disparities which include gender gap in teacher ratios and disparities in educational outcome. Sixth, remedial classes and additional budgets to support families with high dependency and workload will be required to reduce the drop outs. Seventh, parental engagement and education is also equally vital for overcoming the problem of poor academic performance. This demands for collaborative planning between parents and teachers. Lastly, strengthened collaboration among stakeholders will be needed to align the education sector with Nepal's broader sustainable development and social equity objectives for ensuring impactful and lasting progress.

Chapter 01

Introduction

Introduction



1.1 BACKGROUND

Nepal has made relatively large leaps on a range of gender equality issues between 2015 and 2020. Nepal (with +6.7 points from 2015 to 2020) is one among 10 countries that saw greatest improvement in their gender index score.¹

Government of Nepal through Ministry of Finance formally introduced a Gender Responsive Budgeting (GRB) system in 2007/08. In compliance with this system, sectoral ministries are required to categorize their program budget according to the extent to which they support gender equality. The three prescribed categories are: directly gender responsive, indirectly gender responsive or neutral. The first indicates more than 50 percent of the allocation directly benefitting women, the second indicates 20-50 percent and the third indicates less than 20 percent benefitting women.²

Adaptation of Gender Responsive Budgeting (GRB) has been vital in integrating gender considerations into the national budgetary system. Institutional support has also gradually strengthened after the formation of a Gender Responsive Budgeting Committee in 2005 which was tasked with designing and monitoring gender-sensitive budget allocations and expenditures. In principle, GRB aims to promote gender equity by enhancing women's role in development process, allocating more resources to gender, evaluating the impact of development policies and programs on men and women and ensuring equitable service delivery, among others.³

¹ (EM2030, 2022 SDG Gender Index).

² (Ministry of Finance, Financial Comptroller General Office).

³ See Consolidated Financial Statements of FCGO of various years.

The introduction of GRB has contributed to raise government's accountability for gender equality and enhance empowerment of women. Along with satisfactory progress in social front, increased land ownership by women, higher female labor force participation in various sectors, and the introduction of supportive policies like reduced land registration fees for women, quotas in government roles, and incentives for maternal health and education are largely the outcome of this. Though with low base, direct gender-responsive budgeting has increased nearly fourfold, while indirect gender-responsive budgeting also saw substantial growth over the last 15 years.⁴ However, the experience shows that allocation of additional resources alone is not enough. For effectively addressing gender inequality, a gender-responsive decision-making process is the key. It is also important to ensure that the tax policies and revenue raising initiatives are also gender responsive considering the impact of disproportionate effect indirect taxes can have on women and girls. The GRB process in Nepal, thus, requires more focused, data-driven, and empirically based to enhance its impact on gender equality and the achievement of SDG 4.

1.2 RATIONALE

Article 31 of The Constitution of Nepal 2015 guarantees “Every citizen shall have the right to get compulsory and free education up to the basic level and free education up to the secondary level from the State.” It also commits to providing free secondary education for students with disabilities and children from low-income families, along with scholarships for Dalit students pursuing higher education. Additionally, it ensures free Braille education for the visually impaired and sign language education for individuals with speech or hearing impairments. However, these constitutional provisions have yet to be fully implemented. The Nepal government has also pledged to achieve SDG 4, which focuses on ensuring inclusive and equitable quality education for everyone.

The SDG progress Assessment Report, 2016–2019 shows a mixed progress on SDG 4 on inclusive quality education. While there have been gains in primary school enrollment (*97.2 percent*), the ratio of girls to boys, and primary completion rates (*89.5 percent*), these achievements fall short of expectations. Although there has been improvement in early childhood development (*ECD*) enrollment and gender parity indices, these areas still need significant enhancement. Vocational and technical education coverage remains limited, and only 31 percent of the working-age population possesses relevant skills for employment. While steady progress has been made, rapid improvements are needed, particularly in learning outcomes, teaching recruitment, education quality, vocational education expansion, and overall literacy and numeracy. Challenges such as insufficient budget allocation, inadequate resources, and the effects of COVID-19 have led to higher dropout rates, particularly among secondary students. Public schools, especially in terms of facilities, are struggling, with the situation being particularly challenging for girls.

The declining budget allocation in Nepal's education sector poses a significant challenge, especially post-COVID-19. This reduction has led to a backlog in performance budgeting, impacting teacher salaries, school facilities, and the overall learning process. Despite Nepal's international commitment to allocate 20 percent of the national budget and 4-6 percent of GDP to education, the actual budget has dropped from 17.1 percent in 2011/2012 to 10.95 percent in 2024/2025. Although the total budget size during that period increased by 6 billion Nepalese Rupees, the percentage share for education has decreased. Issues like lack of transparency, under-utilization, and freezing of funds exacerbate the problem. Research by ActionAid International Nepal and NCE Nepal in 2021 shows that budget utilization in the education sector has declined from 97.31 percent in 2011/12 to 65.55 percent in 2020/2021.

Additionally, gender budgeting in Nepal's education sector aims to address gender-specific needs and promote equality. While the government has committed to this cause and disseminated gender-responsive education plans to many local governments, concerns remain about the effectiveness of budget allocations in achieving genuine education gender equality.

⁴Bhul, 2022

This research aims to assess the trends in gender-responsive financing in Nepal's education sector over the past five fiscal years (2019/2020-2023/2024), focusing on revenue generation, budget allocation, and spending. It attempts to identify key gaps and challenges to uncover systemic barriers. The study also attempts to examine the impact of the current tax system on women and girls, particularly in terms of their access to education and educational outcomes. Based on these insights, the research provides policy recommendations to the local, provincial, and federal governments for enhancing gender-responsive financing and promotional educational equity.

The overall objective of this research is to evaluate the trends in gender-responsive financing in the education sector in general and various programs in particular over the past five fiscal years (2019/2020-2023/2024) and review progresses of some provinces and local governments on revenue generation, allocation, and spending. It then identifies key gaps, challenges and highlights systemic obstacles. In addition, it examines how the current tax system affects women and girls, especially regarding educational access and outcomes.

1.3 STUDY OBJECTIVE

Specific objectives:

- I. Track the budgetary allocation and spending trends in public education from gender and inclusion perspectives at least of five fiscal years (2019/20-2023/2024).
- II. Identify the gaps and challenges in the budget process that hinder effective gender 1.3 responsive allocation and utilization.
- III. To identify the budget required to fulfill the commitment of constitution and SDG 4 against the global commitment to allocate at least 20 percent of the national budget into the education sector.
- IV. To provide policy recommendation to influence policy makers for better budget allocation and expenditure.
- V. Assess the impact of these on public education through case studies and testimonies collected from girls, marginalized children and excluded groups as evidence for advocacy.

1.4 METHODOLOGY AND DATA SOURCES

This study employs a mixed-methods approach, integrating both quantitative and qualitative methodologies. The research began with a comprehensive literature review to establish a contextual understanding of existing gender-responsive budgeting practices. This involved analyzing national policies, documents, and studies on the implications and practices of gender-responsive budgeting in Nepal. In the qualitative phase, Key Informant Interviews (K/Is) were conducted with education officials from Center for Education and Human Resource Development and other stakeholders using a checklist questionnaire. Additionally, focus group discussions were held with representatives from the school management committee and Shankharapur Municipality. Qualitative evidence was gathered through testimonials from school representatives, school management committees, and girl students to highlight the impacts of gender-responsive budgeting and the lived experiences of girls and marginalized groups.

Quantitative analysis involved examining secondary data on government budget allocations in Nepal. A small-scale survey was also included as part of the methodological framework. By combining these approaches, the study provides a comprehensive understanding of gender-responsive budgeting practices and their effects.⁵

The methodology is guided by the aim of justifying the process as required for Gender responsive budgeting. As a part of the processes, the GRB includes following steps: **(a)** Analyzing the situation of women, men, girls and boys, **(b)** Examining the gender responsiveness of the policies, **(c)** Assessing budget allocations, **(d)** Identifying the gaps that exists after estimating the expenditure that is required to bridge gaps and reallocating the budgets **(e)** Tracking the actual spending and the process of decision making in the process, and finally (e) Assessing outcomes and impacts (*benefit sharing, empowerment*).⁵

⁵ Acharya, 2003, Budlender and Hewitt, 2003 and Quinn, 2009.

Moreover, effective gender responsive budgeting involves putting programs through five criteria, which include **adequacy, effectiveness, non-discriminatory, transformative and responsive to monitoring**. While reviewing policies, only a brief coverage has been made.

Effective gender-responsive budgeting requires evaluating programs based on five key criteria: adequacy, effectiveness, non-discrimination, transformative impact, and responsiveness to monitoring. However, current policy reviews provide limited coverage and rely on testimonials rather than comprehensive quantitative data across the country. Despite this limitation, policy recommendations are designed to be relevant nationwide, applicable across different contexts and regions.

The government of Nepal uses the following table (*Table 1*) to calculate/evaluate indicators for activities to classify the gender-responsiveness of the budgets.

TABLE 1: Evaluation of Indicators for activities for classifying gender-responsive budget

Activity	Percent
Participation of women in plan formulation and implementation	20 percent
Empowerment of women	20 percent
Benefits for women in the program and certainty in control, including programs for other target groups	20 percent
Increasing women's employment and income generation	20 percent
Qualitative improvement in the use of women's time and reduction in workload	20 percent

Source: Ministry of Finance, Government of Nepal.

Bases of both quantitative and qualitative analysis are largely driven by above classifications.

The major data sources used for quantitative analysis are as follows:

- The Economic Survey, Ministry of Finance
- Red Book, Ministry of Finance
- Consolidated financial statements, Financial Comptroller General Office (FCGO), Ministry of Finance
- Medium-term Expenditure Framework, National Planning Commission
- Annual policy, program and budget, (MTEF) Ministry of Education, Science and Technology
- Flash Reports

1.5 STRUCTURE OF THE REPORT

After this introductory chapter, second chapter presents context and situation analysis. Third chapter is devoted to discuss gender responsiveness of policies and programs. In the fourth chapter, gender responsive budget allocation, revenue and spending trend is presented. Testimonials from Shankharapur municipality is highlighted in chapter five. The Last chapter is dedicated to present major conclusions and recommendations.

1.6 LIMITATION OF THE STUDY

The study primarily is based on the secondary data and desk work. In that also, long time series data on education from LMBIS containing detailed activity wise information on education related programs associated to GRB could not be obtained. Likewise, for testimony purpose, only a municipality could be visited. Given the time constraint, more advanced quantitative techniques to gauge the impact of GRB on gender equality on education could not be ascertained with statistical precision.

Chapter 02

Context and Situation Analysis

Context and Situation Analysis



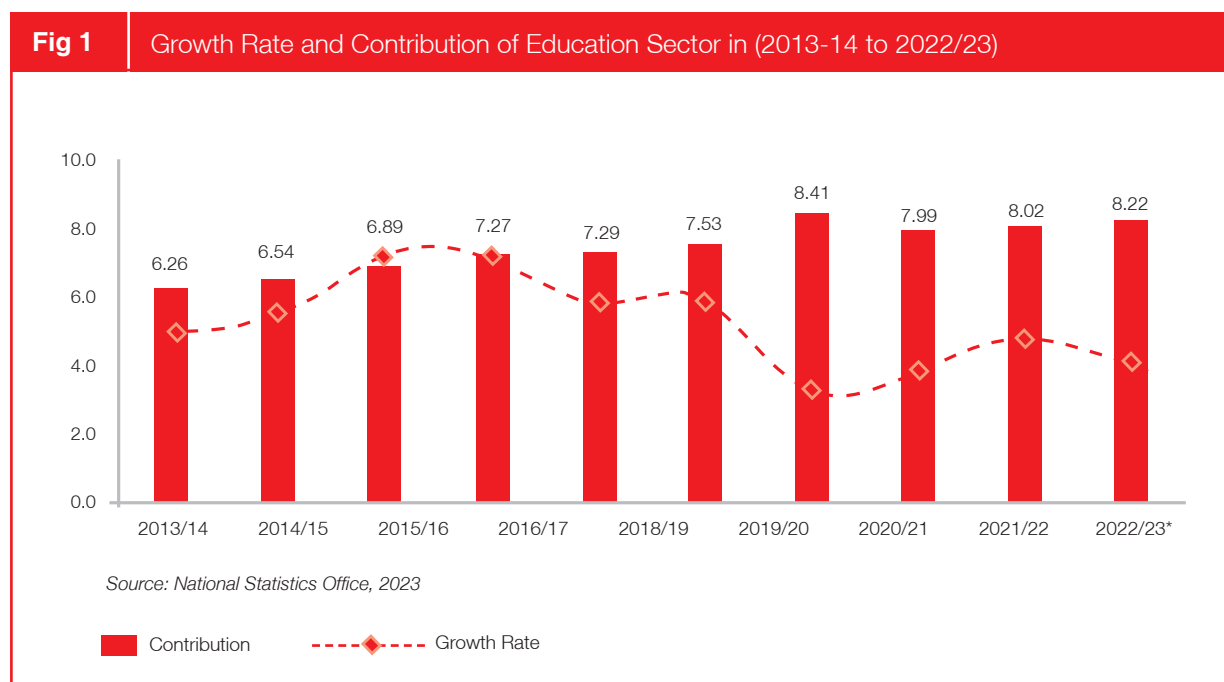
2.1 STATUS OF EDUCATION IN NATIONAL PERIODIC PLAN (16TH PLAN)

The 16th periodic plan of Nepal has envisioned the vision of achieving “Good Governance, Social Justice, and Prosperity.” It has set an overall growth target of 7.1 percent on average for five years (2024/25 - 2028/29). The education sector’s economic growth, which was 3.9 percent in 2022/23, is projected to average 5.3 percent per year during the plan period. Meanwhile, an annual economic growth rate of 7.1 percent (at basic prices) has been targeted. At constant 2022/23 prices, the education sector contributed 8.3 percent to GDP in 2022/23, and this share is estimated to average 7.8 percent during the plan period. Additionally, the education sector has a marginal capital investment ratio of 4.04 percent, with average gross investment projected at NPR 444 billion per year throughout the plan period. Based on the projected incremental capital output ratio, an investment of NPR 9,482 billion (at FY 2023/24 prices) will be required to achieve the targeted 7.1 percent annual economic growth (at basic prices).

Along with protected total and government investment in the education sector, the literacy rate is targeted to reach 78 percent by 2028/29, up from 76.3 percent in 2022/23. Importantly, women's house ownership is targeted at 35 percent, up from 23.8 percent during the same period. The 16th plan also aims to reduce the Gender Inequality Index from 0.495 in 2022/23 to 0.227 in 2028/29. For the first three fiscal years of the 16th plan, 6 percent of the budget is estimated to be essential for developing educated and skilled human capital. Similarly, 6.19 percent of the budget is earmarked for gender equality, social justice, and inclusive transformation. If all these targets are met, they may have a very positive impact on gender equality.

2.2 CONTRIBUTION OF EDUCATION TO GDP

The contribution of the education sector to the country's economy has increased slowly over the last decade; for example, it moved from 6.26 percent in 2013/14 to 8.41 percent in 2019/20. During the COVID-19 pandemic, the education sector was impacted, and the contribution of education to the economy dropped to 7.99 percent in 2020/21. It slowly started increasing and reached 8.22 percent in 2022/23 (Figure 1).



2.3 GENDER-WISE EDUCATIONAL INDICATORS OF STUDENTS AND TEACHERS PERCENT

In the academic session of 2022/23, there has been an increase in the net enrollment rate at every level. The net enrollment rate at the basic primary level (*i.e., grades 1-5*) has reached 97.1 percent, 96.1 percent at the basic level (*grades 1-8*), and 57.4 percent at the medium secondary level (*grades 9-12*) (Table 2). The net enrollment rate is improving due to the implementation of the Compulsory and Free Education Act, 2018, and Regulations, 2020, a school enrollment campaign, increased government and private investment in education, and direct monitoring by local governments.

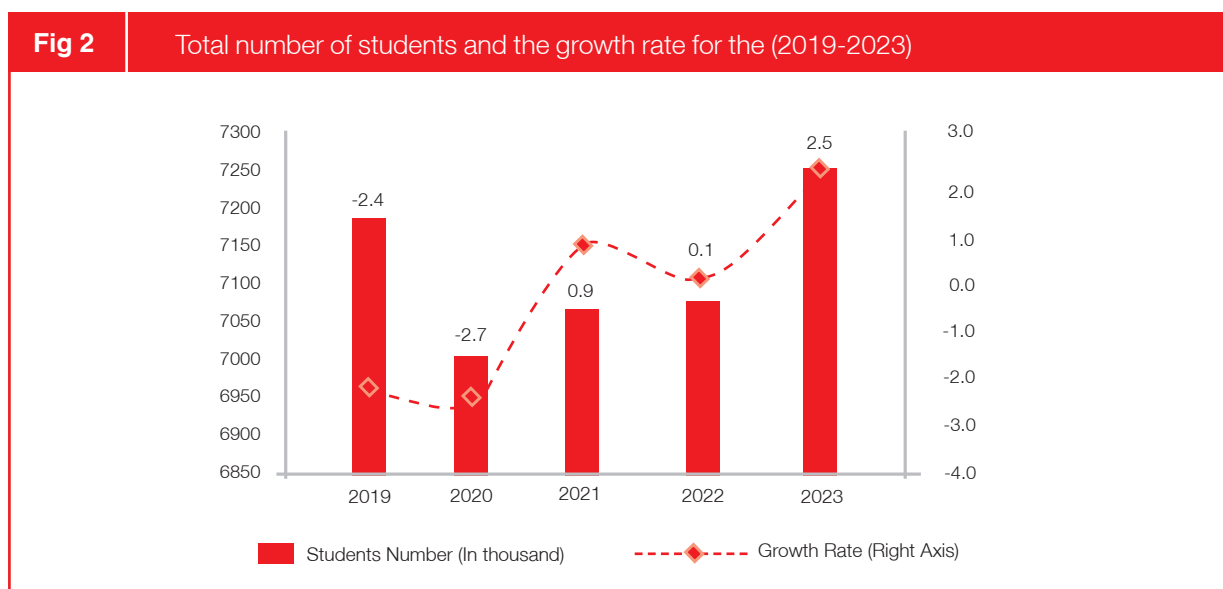
The enrollment rate of boys is higher than that of girls at the secondary level (*grades 9-12*). Up to grade 8, the net enrollment rate between boys and girls does not differ significantly, whereas the difference widens after grade 8. Specifically, 3 percent more boys are enrolled than girls in grades 11-12, and 4 percent more boys are enrolled overall in grades 9-12.

TABLE 2: Total and Net enrollment for Girls and Boys in Academic Session 2022/23

School Level	Total Enrollment Rate			Net Enrollment Rate		
	Girls	Boys	Total	Girls	Boys	Total
Basic (Class 1-5)	130.6	128.5	129.5	96.5	97.6	97.1
Basic (Class 6-8)	176.6	167.7	172.0	94.2	94.5	94.3
Basic (Class 1-8)	120.4	118.4	119.3	95.7	96.5	96.1
Secondary (Class 9-10)	97.1	99.8	98.4	75.8	77.1	76.5
Secondary (Class 11-12)	63.3	70.0	66.4	34.8	37.4	36.0
Secondary (Class 9-12)	-	-	-	55.7	50.4	57.4

Source: Education and Human Resource Development Center, 2023

There has been an increase in the number of students in 2022 compared to the academic session of 2021. The total number of students studying in the academic session of 2022 increased by 2.5 percent to 7,269,551 compared to the previous academic session. Among the total students, 74.2 percent were at the basic level (*grades 1-8*) and 25.8 percent were at the secondary level (*grades 9-12*). This number increased at every level due to an increase in the student retention rate (*Figure 2*)."



According to the educational indicators over the academic sessions from 2017 to 2022 (*Table 3*), the net admission rate in Grade 1 decreased slightly from 96.3 percent in the academic session of 2021 to 95.9 percent in the academic session of 2022. This decrease occurred due to the tendency to spend more years in early childhood development classes. The proportion of students with early childhood education experience has increased recently. While this ratio was 66.3 percent in the academic session of 2017, it increased to 76.7 percent by the academic session of 2022. As of 2022, a total of 40,656 early childhood and pre-primary classes are operating, including 33,762 community-based classes (*with 538 operated in traditional schools*) and 6,894 institutional ones.

The students' retention rate also increased recently; the retention rate up to the 8th grade slowly increased from 77.4 percent in 2017 to 85.7 percent in 2022. Similarly, the retention rate for up to the 10th grade increased from 57.1 percent in 2017 to 67.3 percent in 2022. The retention rates up to the 12th grade have increased from 17.2 percent in 2017 to 35.6 percent in 2022.

The literacy rate among adolescents (*15-24 years*) has increased from 88.6 percent to 94.2 percent by 2022, whereas children aged 6 years and above are 76.3 percent literate as of 2022.

In the community schools, percentage of female teacher was higher in primary level (*Class 1 – 5*) and it increased from 41.2 percent in 2017 to 47.2 percent in 2022. Percentage of female teacher in the secondary level had been fluctuating, it increased from 16.13 percent in 2017 to 20.7 percent in 2020 and then decreased and reached 17.4 percent in 2022.

TABLE 3: Educational Indicators for 2017 to 2022 academic sessions

Description	Unit	2017	2018	2019	2020	2021	2022
Basic Education (Including Early Childhood Development/ Pre-Primary Education)							
Total enrollment in pre-primary education	percent	84.1	84.7	86.2	87.6	89.6	94.9
New entrant to class 1 having experienced in pre-primary education	percent	66.3	66.9	68.6	70.2	74.9	76.7
Total admission rate in class1	percent	128.6	123.9	121.9	120.7	127.0	125.7
Net admission rate in class 1	percent	95.9	96.3	96.9	97.3	96.3	95.9
Total Enrollment Rate (Class 1-5)	percent	132.3	118.8	119.2	118.2	122.0	129.5
Net Enrollment Rate (class 1-5)	percent	97.2	96.5	97.1	97.4	96.9	97.1
Total Enrollment Rate (Classes 1-8)	percent	120.2	109.3	110.4	113.2	118.0	119.3
Net Enrollment Rate (1-8)	percent	92.3	92.7	93.4	94.7	95.1	96.1
Gender Parity Index in Net Enrollment for Grades 1-8	index	1.0	1.0	1.0	1.0	1.0	1.0
Sustaining rate in class 8	percent	77.4	77.9	79.3	82.2	85.1	85.7
Completion rate of basic education	percent	70.7	71.3	72.7	75.3	76.2	77.1
Out-of-school children aged 5-12 years	percent	8.7	7.3	72.7	75.3	76.2	77.1
Reading Competency of Students in Grade 3	percent	-	-	14.6	14.6	43.7	-
Secondary Education (Grades 9-12)							
Net Enrollment Rate of Class 9-10	percent						
Net Enrollment of Classes 9-12	percent						
Sustain rate up to class 10th	percent						
Sustain rate up to class 12th	percent						
Net Enrollment rate based on gender parity index in grades 9-12	percent						
Literacy Rate							
Literacy rate 6+ years	percent						
Literacy rate 15-24 years	percent						
Literacy rate 15+ years	percent						
Teacher Mngement (For Community Schools Only)							
Female Teacher in Basic Level (Class 1-5)	percent						
Female teachers in the secondary level	percent						

Source: Center for Education and Human Resource Development, 2023; National Statistics office, 2023

Regarding the total number of schools, out of a total of 36,032 schools in academic session of 2022 (Table 4), 75.9 percent are community schools, 20.5 percent are institutional schools, and 3.6 percent are religious and traditional schools. The number of schools increased by 1,664 in 2021 and reached 36,032 in the academic session of 2022.

Description	Unit	2017	2018	2019	2020	2021	2022
Basic Education (Including Early Childhood Development/ Pre-Primary Education)							
Total enrollment in pre-primary education	percent	84.1	84.7	86.2	87.6	89.6	94.9
New entrant to class 1 having experienced in pre-primary education	percent	66.3	66.9	68.6	70.2	74.9	76.7
Total admission rate in class1	percent	128.6	123.9	121.9	120.7	127.0	125.7
Net admission rate in class 1	percent	95.9	96.3	96.9	97.3	96.3	95.9
Total Enrollment Rate (Class 1-5)	percent	132.3	118.8	119.2	118.2	122.0	129.5
Net Enrollment Rate (class 1-5)	percent	97.2	96.5	97.1	97.4	96.9	97.1
Total Enrollment Rate (Classes 1-8)	percent	120.2	109.3	110.4	113.2	118.0	119.3
Net Enrollment Rate (1-8)	percent	92.3	92.7	93.4	94.7	95.1	96.1
Gender Parity Index in Net Enrollment for Grades 1-8	index	1.0	1.0	1.0	1.0	1.0	1.0
Sustaining rate in class 8	percent	77.4	77.9	79.3	82.2	85.1	85.7
Completion rate of basic education	percent	70.7	71.3	72.7	75.3	76.2	77.1
Out-of-school children aged 5-12 years	percent	8.7	7.3	72.7	75.3	76.2	77.1
Reading Competency of Students in Grade 3	percent	-	-	14.6	14.6	43.7	-

Source: Center for Education and Human Resource Development, 2023

In the 2023 academic year, out of 36,032 schools, 75.9 percent were community schools, employing 63 percent of all teachers. In contrast, institutional schools made up 20.5 percent of schools but employed 36 percent of teachers. This means institutional schools had more teachers per school compared to community schools (*Figures 4 and 5*).

Regarding the proportion of female teachers in community and institutional schools in the academic session of 2022 (*Table 5*), the proportion of female teachers at the primary level was greater than at the secondary level. In the academic year 2022, of the 282,585 teachers in community and institutional schools, female teachers made up 39.0 percent, while male teachers accounted for 61.0 percent. The number of female teachers was not equally proportionate. The female to male teachers' ratio was approximately 40 to 60. Gender-responsive budgeting could help reduce this disparity. Similarly, female teachers were more concentrated at the primary level. At the secondary level (*classes 9-10*), 81 percent of teachers were male, and only 18 percent were female teachers. This ratio is even more disproportionate at the higher secondary level (*classes 11-12*), as 87 percent of teachers were male, and the remaining 13 percent were female teachers.

TABLE 5: Working teacher details in Community and institutional schools, 2023

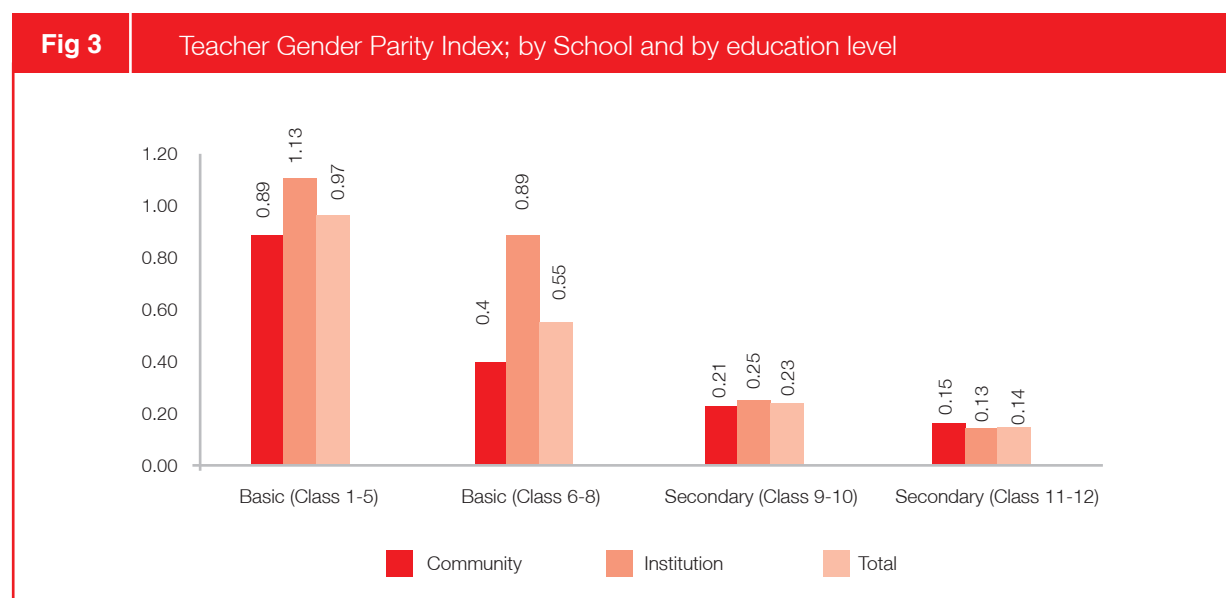
Level	Community School		Institutional School		Total		
	Woman	Man	Woman	Man	Woman	Man	Total
Basic (Class 1-5)	50,466	56,445	28,028	24,755	78,474	81,200	159,674
Basic (Class 6-8)	10,257	--	10,174	11,475	20,431	37,359	57,790
Secondary (Class 9-10)	4,951	23,581	4,615	18,300	9,566	41,881	51,447
Secondary (Class 11-12)	987	6,621	703	5,363	1,690	11,984	13,674
Total	66,641	112,531	43,520	59,893	110,161	172,424	282,585

Source: Center for Education and Human Resource Development, 2023

⁶ Community schools are public schools and institutional schools are private schools

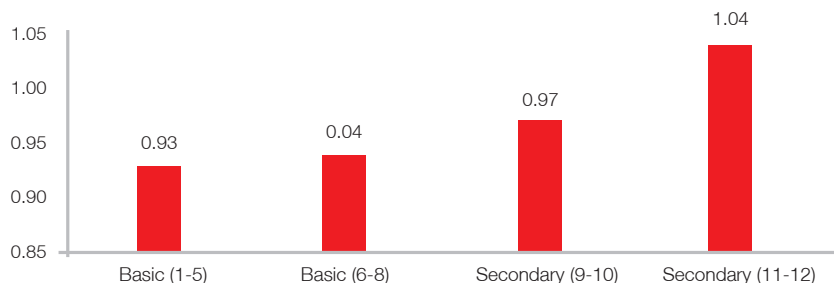
The highest Gender Parity Index (GPI)⁷ among teachers across all school types in 2023 was 0.97 at the primary level (*grades 1-5*), while the lowest was 0.14 at the secondary level (*grades 11-12*) (*figure 3*). In community schools, the GPI was highest at 0.89 for the primary level (*grades 1-5*) and lowest at 0.15 for the secondary level (*grades 11-12*). In institutional schools, the highest GPI was 1.13 at the primary level (*grades 1-5*), and the lowest was 0.13 at the secondary level (*grades 11-12*). This figure indicates that among all school types, overall, female teachers were at a disadvantage compared to male teachers and the most disadvantaged at the secondary level (*grade 11-12*). This has also been confirmed through data about the proportion of number of teachers in different levels (*as indicated in table 5*).

In institutional schools at the primary level (*grades 1-5*), the GPI was 1.13, there were more females than males, indicating a slight advantage for females. However, at the secondary level (*grades 11-12*), the GPI dropped significantly to 0.13, showing that females were severely underrepresented compared to males at this stage of education in 2023. This drastic variation underscored the gender disparity across different levels in institutional schools.



Source: Education and Human Resource Development Center, 2023

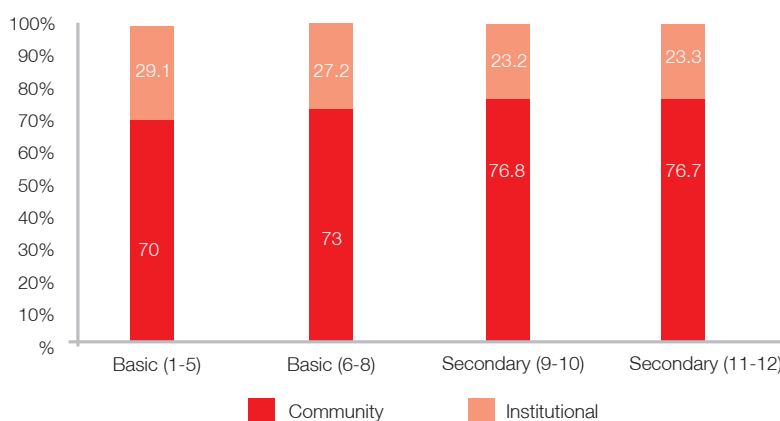
⁷ The Gender Parity Index (GPI) measures gender equality in a specific area by comparing the ratio of females to males. A GPI of 1 indicates equality between the sexes, while a GPI below 1 shows that females are at a disadvantage compared to males. Conversely, a GPI above 1 signifies that males are more disadvantaged than females.

Fig 4 Level wise Gender Equity Index on the Total Student Enrollment in the Academic Session 2022

Source: Center for Education and Human Resource Development, 2023

Among the total students studying in Community and Institutional school during the academic session of 2022, the gender parity index is highest at the secondary level (*grades 11-12*) and lowest at the primary level (*grades 1-5*) (*figure 4*).

In the academic session of 2022, 70 percent of students at the primary level (*grades 1-5*) were enrolled in community schools. The trend of students transitioning to community schools increases with higher grades. However, institutional schools see a slight rise in student enrollment at the higher secondary level (*grades 11-12*) compared to the secondary level (*grades 9-10*). This is attributed to the availability of attractive optional subjects, such as science and management, which are more commonly offered in institutional schools than in community schools (*figure 5*).

Fig 5 Status of Student Enrollment in Community and Institutional Schools

2.4 SECONDARY SCHOOL EXAMINATION (SEE) RESULT COMPARISON OVER (2022-23)

The SEE results for 2022 and 2023 highlight notable differences in participation and performance. In 2022, 514,967 students appeared for the exams, with a high pass rate of 79.88 percent and 9,633 students achieving the highest GPA of 4.0. In contrast, 2023 saw a decrease in participation, with 464,785 students, including 231,503 females and 233,270 males, and a sharp decline in performance, as only 47.86 percent passed, and just 186 students secured a 4.0 GPA. Among them, 242,313 students (52.14 percent) did not meet the minimum grading criteria, comprising 128,257 females and 114,048 males. This reflects a higher proportion of non-graded female students compared to their male counterparts. Additionally, 31,209 students achieved a GPA between 3.60 and 4.00, indicating good performance, while the majority of students fell within lower GPA ranges. These results reveal gender disparities and highlight broader challenges in meeting academic standards.

Additionally, 2023 recorded 221 canceled results and 242,313 students classified as "Non-Graded" (NG), compared to a more balanced grade distribution in 2022. These figures demonstrate a significant drop in student outcomes in 2023, highlighting challenges in maintaining educational quality and equity

This reflects a higher proportion of non-graded female students compared to their male counterparts.

The SEE results show significant regional disparities in student performance across Nepal. **Bagmati Province** performed exceptionally well, with 47.77 percent of its students achieving a GPA between 3.6 and 4, the highest among all provinces. In contrast, **Karnali Province** had the weakest results, with only 1.18 percent of students obtaining a GPA in the same range. Other provinces showed varying performance levels, with 15.89 percent of students in **Madhesh Province**, 12.32 percent in **Koshi Province**, 8.13 percent in **Gandaki Province**, 12.66 percent in **Lumbini Province**, and 2.02 percent in **Sudurpaschim Province** achieved a GPA between 3.6 and 4. These figures highlight stark differences in educational outcomes across the provinces.

Given the significant disparities in educational outcomes, the education budget should address the gendered and regional imbalances these disparities create.

Chapter 03

Gender-responsiveness of Policies and Programs

Gender-responsiveness of Policies and Programmes

3.1 AUSTERITIES AND GENDER-RESPONSIVE BUDGETING PRACTICE

The purpose of gender responsive budgeting is to meaningfully internalize gender equality in public finance.⁸ Over the past four decades, however, austerity policies have drastically reduced the public sector workforce, weakening the capacity of governments to provide quality public services. Among the most harmful measures is the imposition of public sector wage bill constraints, which has particularly affected gender-responsive public services. These constraints have resulted in two significant outcomes: restricted hiring of essential workers such as teachers and nurses, and tight limitations on the already low wages of existing public service employees in health, education, and other sectors

Recent research into IMF recommendations on public sector wage cuts has shown that despite claims of being temporary, these cuts are often extended for years. A study of 15 countries, including Nepal, revealed that cuts totaling nearly US\$ 10 billion were recommended, potentially leading to the loss of over 3 million public sector workers. In countries like Nepal, where only 3.7 percent of GDP is spent on public sector wages, such cuts raise concerns about the sustainability of essential services. Increasing public sector wage bills by just 1 percent of GDP could enable the hiring of 8 million essential workers, suggesting that more balanced wage policies are needed to strengthen public services (Action Aid, The Public Versus Austerity).

3.2 GENDER RESPONSIVENESS OF POLICIES IN NEPAL

There are 36 existing policy documents (Act, policy, regulations, working procedure, standard, guidelines) in the education sector and it ranges from school, university, science and technology in education, artificial intelligence, curriculum and book related and more.

The Constitution of Nepal 2015 has following provisions regarding education sector stating them as fundamental rights **a)** Every citizen shall have the right of access to basic education (*up to 8th grade*). **b)** Every citizen shall have the right to get compulsory and free education at basic level (up to 8th grade) and free education up to secondary level (*9- 12th grade*). **c)** Disabled and economically disadvantaged citizens will have right to free higher education (above secondary level). **d)** Blind citizens will have the right to get free education in Braille and deaf and voice or speech-impaired students through sign language. **e)** Every Nepalese community residing in Nepal shall have the right to receive education in their mother tongue according to the law and to open and operate schools and educational institutions for that purpose.

The 16th Five-Year Development Plan (2024/25 - 2028/29) has adopted transformative strategies and has proposed programs for making all levels and types of education **accessible, inclusive, qualitative, timely and useful** for contributing to the overall development process of the country. It underscores on the need of developing competent and competitive workforce for developing education as a cornerstone for **economic prosperity, social progress and knowledge-based economy**.

Accordingly, the 16th plan includes a range of strategies which include continuity of policy and institutional reform, provision of physical and other educational infrastructure, making the curriculum and educational program of all levels of education contemporary and practical, strengthening the education system, formulation of national workforce development plan, linking of education and skills with production and market, expansion of investment

⁸ Bhul, 2022

for quality and inclusive education, and ensuring of educational governance. One of the strategies that relates closely to inclusive education is expansion of investment for quality and inclusive education. Such a strategy aims to increase investment at all levels in the education sector, implementing student concession programs including mid-day meals, scholarships, etc. in accordance with an integrated system, adopting the policy of cost sharing in higher education, and involving the private sector and development partners and non-resident Nepalese in education, mobilizing resources, making higher education specialized and research focused; spend 2 percent of the total budget on research and development by the end of the plan; using modern technology in higher education, giving priority to distance learning, developing a system so that remote and foreign students can also study; ensuring access to education for children with all types of disabilities, including autism, and developing entrepreneurship.

The Gender Responsive Budget sample Guide for Provinces and Local Levels (2020) at first defines what is gender-responsive budgeting. It says that the gender-responsive budgeting is a process that covers estimates of total budget, revenue, budget allocation, expenditure and planning. It also adds that it conducts gender analysis for ensuring the equitable distribution and consumption of financial resources with the goal of achieving gender equality.

Gender Responsive Budget sample Guide for Provinces and Local Levels (2020) defines the term “Gender”. According to the guide, gender means the role and identity of men and women created by society as well as the social relationship between them. The guide points out the roles and responsibilities of local government, provincial government for preparing the gender-responsive budgeting.

3.3 EDUCATION RELATED PROGRAMMES

Education related programs that have been envisaged in the 16th plan include quality enhancement program to produce skilled workforce according to the market demand, projection of human resource needed for transforming production program, early child development and education program, school education reform program, two-months life useful education program after 10th grade (*SEE completion*), higher education reform program, technical and vocational educational program, physical infrastructure improvement program of educational institutions, social infrastructure, national skill development program, program to attract foreign students, university restructuring program, support program for students with disabilities, and program of transforming universities.

The School Education Reform Program includes programs like - formulating an umbrella law for education to ensure consistency and quality in the three levels of education system, implementation of **School Education Sector Plan (2022-32)**, ensuring access to the Internet in all schools; professional development system of principals and teachers, system of minimum teacher positions in all schools based on thematic basis by reviewing teacher-student ratio; provision of direct admission to the teaching profession for the talented students of the university, modification of the basic level curriculum to develop local knowledge, culture, lifestyle, self-reliance, moral education, good governance and anti-corruption campaigns, and updating of the curriculum to be suitable for child psychology; consolidation of schools considering the number of students and geographical distance and arrangement of residential schools as needed, non-formal education and life-long learning; management of teacher support system and school supervision through local level; conducting mobile education programs in the Himalayan region; mainstreaming of traditional education like Gurukul/ Ashram, Gumba/Gonpa, Madrasa to produce virtuous people, to enhance coordination and cooperation between the three levels of government for the implementation of compulsory and free Education

The following programs have been representative of benchmarks for promoting gender equality and social inclusion:

A) School Education Sector Plan (2021-2030): The objective of the SESP program is **a)** to ensure equitable access and participation of children who are underprivileged, marginalized and disabled in school education, especially due to economic and social reasons, **b)** to enhance the quality and relevance of overall school education while ensuring minimum learning achievement for every child, **c)** to make all citizens literate with basic functional skills and to expand opportunities for continuous education and lifelong learning, and **d)** to promote good governance in all schools and education agencies and to strengthen coordination and cooperation between all three levels of government to make educational service delivery effective.

B) Gender Equality and Social Inclusion Policy, 2021- The National Human Rights Commission has undertaken an assessment of gender equality and social inclusion, which led to the development of the Gender Equality and Social Inclusion Policy (2021) and a corresponding action plan. This policy was reassessed in 2023, with the commission emphasizing the importance of gender-responsive budgeting, women's empowerment, and gender mainstreaming as key strategies to tackle deep-rooted inequalities within Nepali society. Purpose of Gender Equality and Social Inclusion Policy, 2023 was to promote a more just and equitable society by ensuring that all individuals, including women, marginalized groups, and people with disabilities, have equal access to opportunities, resources, and services, and that their voices are heard and considered in decision-making process.

3.4 GENDER PRIORITY INDICATORS – INDICATED IN MTEF

The MTEF (2024/25) has recorded the programs and projects under MOEST and most of the programs are categorized as priority 1 indicating the highest priority, only two projects are categorized as priority 2 and 3 (Table 6). Council for Technical Education and Vocational Training (CTEVT) program is categorized as gender priority indicator 3 and School Education Sector Plan (SESP) programmes is categorized as gender priority indicator 2.

TABLE 6: Gender Priority Indicator among MOEST Programmes budget

SN	Program/office	Gender priority indicator
1	MOEST	1
2	Education for all - Child Development Program (ECDP)	1
3	Center for Education and Human Resource Development (CEHRD)	1
4	Education Development and Coordination Unit	1
5	School Education Sector Plan (Central Level) (SESP)	2
6	Curriculum Development Center (CDC)	1
7	Center for Education Quality Testing	1
8	School Teacher's Bookstore	1
9	Teacher retirement Facility	1
10	University Grant Commission	1
11	Teacher Service Commission	1
12	Nepal National Commission for UNESCO	1
13	Medical Education Commission	1
14	Higher Education Excellence Promotion Programme	1
15	National Examination Board	1
16	Center for Technical Education and Vocational Training Council, including special program (CTEVT)	3
17	Nepal Institute of Science and Technology (NIST)	1

Source: MTEF 2024/25 report, National Planning Commission, GoN

3.5 GENDER RESPONSIVENESS OF THE BUDGETS

Budget speech of 2024/25 has termed education as the foundation for building a prosperous country and has targeted the budget aiming for qualitative improvement in education. The 2024/25 fiscal budget for Nepal allocated a total of NPR 203.66 billion to the education sector, which is an increase of NPR 4.66 billion from the previous year. The budget intends to increase the youth literacy rate and gross enrollment ratios.

Noticeably, there is no explicit categorization of gender-responsive programs as the total budget has been aggregately categorized. The details of each program catering to GESI aspect or gender priority has not been included in the budget. However, based on the analysis, following programs have been listed as gender-responsive programs. These programs are expected to contribute towards gender equality as indicated during the KII with Center for Education and Human Resource Development.

3.5.1. GENDER-RESPONSIVE OVERALL PROGRAMS

a) Mid-day meal program: In budget speech 2024/25, 8 billion 390 million Nepalese rupees has been allocated for the mid-day meal program, which will benefit three million students from early child education to grade five.

b) Scholarship program: In budget speech 2024/25, a budget has been allocated to extend the scholarship which is being provided from grade 9 to 12 to grade 6 to 12 for easy access to education of children belonging to extreme poor and marginalized groups, serving an additional 45 thousand students. Hence, 600 million Nepalese Rupees has been allocated for all types of scholarships provided at the school level. Similarly, scholarship programs for deprived and diligent students will be conducted to increase the access of the Dalit community to technical higher education. For this, 1 billion 590 million Nepalese Rupees has been allocated for technical education.

c) Radio program that addresses inclusion: The stories of different communities that reflect the originality and values and norms of Nepali society will be broadcasted in Nepali and other native languages through television, radio and social networks by making materials for children to listen, watch and read.

d) Creation of gender-sensitive and safe classroom – In 2024/25, drinking water facilities and toilets will be constructed in five hundred schools prioritizing marginalized areas and communities. As stated in the budget speech 2024/25, Nepal government has allocated 2 billion 500 million for the construction of one thousand accessible, gender sensitive and safe classrooms.

e) President's Educational Reform Program: The President's Educational Reform Program, launched in FY2019/20, aims to improve the quality of community schools in Nepal. The program, funded through fiscal transfers at the local level, focuses on school reforms and infrastructure development, including the construction of classrooms, toilets, and ICT labs. In the last four fiscal years, a total budget of Rs 26.76 billion has been allocated, with over Rs 14 billion already spent, including Rs 8.27 billion released in the current fiscal year. The program has funded the construction of 10,236 classrooms, 2,181 ICT labs, 446 libraries, and 315 toilets. Additionally, 164 community schools have received grants for the implementation of learning materials and new technologies. The "Reading and Earning" program, initiated in FY2021/22, has also been integrated, providing Rs 1 million grants to 140 schools, and is being expanded to 100 more schools in FY2022/23. This program encourages student participation in income-generating activities, such as animal husbandry and vegetable farming. The ICT labs have been established and upgraded in secondary schools, benefiting 1,455 schools in FY2022/23, following the successful establishment of labs in 3,193 secondary schools in the previous year.

3.5.2. SPECIFIC POLICY AND PROGRAMS FOR THE FISCAL YEAR 2024/25

a) Free Basic-level education for all, and alternative non-formal education for out-of-school children for the next five years: Necessary arrangements will be made to transfer knowledge, skills and experience from the senior citizen to the new generation children and youth

b) Make the school education technology-friendly: To reduce inequality in teaching and learning and to increase access to quality education, “one municipality, one smart school” program will be implemented. Also local levels will be facilitated by preparing model laws, guidelines and procedures on school management, teacher management, original language and culture promotion.

c) Modification of the Mid-day meal program: The midday meal program has, however, been limited to benefit only students from early childhood to grade 5. Previously the program served kids of up to grade 6.

d) Scholarship for underprivileged: The scholarship program will be extended up to 12th grade. Similarly, targeted scholarship program will be conducted to increase the access of Dalits to technical higher education.

e) Improvement of teaching and learning activities: The teaching and learning activities will be improved by revising the National Curriculum Framework. Similarly, Peer-to-peer learning system will be encouraged in schools.

f) Basic training of cooperatives will be provided to the students studying that education: Basic training of cooperatives will be provided to the students during the academic leave in non-formal education and community development activities.

g) Integration of research, innovation, professional education, and entrepreneurship in higher education: Such an integrated system will be made mandatory in higher education. To facilitate that process further, an electronic system will be developed, in partnership with the private sector, to manage human resources in real time, addressing human capital production, utilization, and migration.

h) Revision of curriculum for technical and vocational education to align with national efficiency standards based on labor market demand: Apart from such a revision, provincial governments will oversee the management of technical schools, while public school technical programs will be reorganized through mapping and restructuring. Local governments will be encouraged to introduce technical programs in schools, and a special skill development program will be launched for students who have completed basic education. These initiatives aim to strengthen technical education and create a skilled workforce.

i) Informal training centers to be strengthened to enhance teaching profession and increase teacher capacity: Scholarships and leadership development opportunities will be offered to make the profession more appealing. An integrated electronic system will be introduced to manage key areas such as performance evaluations and training. Additionally, teachers' salaries will be disbursed monthly to ensure timely remuneration. These measures aim to attract and support skilled educators while streamlining administrative processes.

j) Addressing shortages of English, mathematics, and science teachers in secondary schools: Arrangements will be made for university students to undertake evaluated teaching internships. Additionally, individuals with subject qualifications outside of the Faculty of Education will be permitted to join the teaching service after meeting minimum criteria. The expertise of retired teachers and staff will be leveraged to enhance educational quality. Furthermore, laws prohibiting professors, teachers, and employees of government, community, and institutional schools from being affiliated with political parties will be strictly enforced. These measures aim to strengthen the teaching workforce and uphold professional standards in education.

k) Advance scientific research, innovation, and invention: Programs will be launched for active involvement of university, schools, researchers, and scientists in scientific research, innovation and invention. Non-resident Nepalese will also be invited to participate. University curricula will be updated to include science, engineering, and information technology subjects. Mechanisms will be established to facilitate the application of research outcomes, product testing, and market introduction, ensuring that innovation translates into tangible economic and social benefits.

Chapter 04

**Gender-responsive Budget: Budget
Allocation, Revenue and Spending Trend**

Gender-responsive Budget: Budget Allocation, Revenue and Spending Trend

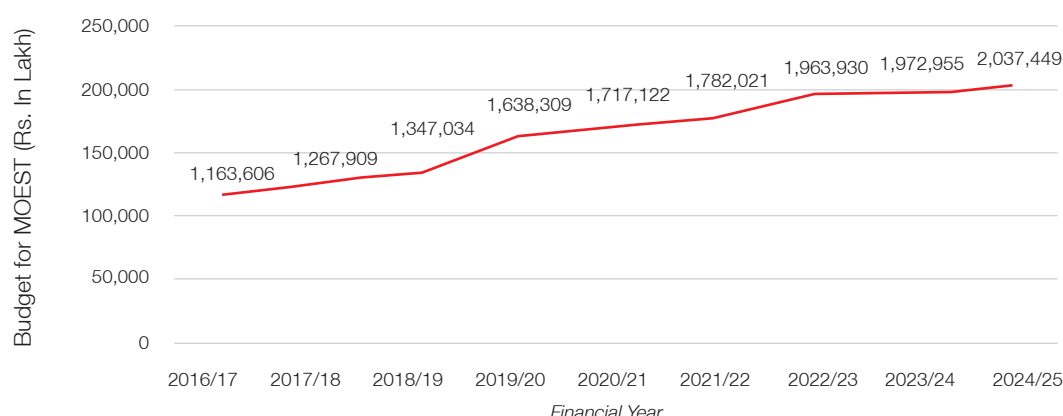
According to consolidated financial statement report by Financial Comptroller General Office, budget has been categorized into six categories: **a)** Employment Centric, Poverty Alleviation Oriented, **b)** Federal Structure supportive Physical Infrastructure, **c)** Economic-Social Transformation, **d)** Good Governance and Effective Service Delivery, **e)** Mainstreaming for Industry, Trade and Service Sector, and **f)** General Administrator. Among these six financial objectives, the education sector is assumed to contribute to economic-social transformation.

4.1 BUDGET ALLOCATION AND ACTUAL EXPENDITURE

If total budget allocation in the education sector is looked into, it is seen that the allocation is increasing in a decreasing order over the years amidst fluctuation in each fiscal year. As a percent of total budget, the budget for MOEST has steadily increased for three years since 2017/18 but it started declining since 2019/20 with slight fluctuations. Again its share increased for 2023/24 at 11.27 percent from 10.95 percent in 2020/21. It again reduced to 10.95 percent in current fiscal year 2024/25.

Fig 6

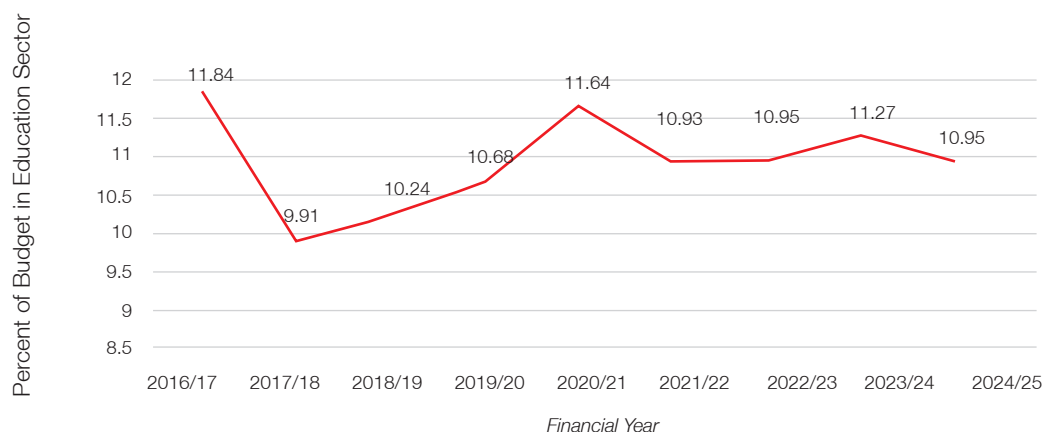
Percent of Budget in the education sector



Source: Red Book, Ministry of Finance

Fig 7

Percent of Budget in the education sector



Source: Red Book, Ministry of Finance

If the share of total budget is compared among three levels of government, the majority (*more than 60 percent*) is found to be allocated at the local level where the major implementation takes place. The provincial level receives around 2 to 3 percent of the total budget. The share of the budget for federal level is fluctuating over the years between 30 to 40 percent and has reached 28 percent in FY 2024/25 decreasing from 36 percent in FY 2022/23. The share of budget for local level has also fluctuated over the years. Out of recent 7 years, the highest share of budget for local level was around 69 in the last two fiscal years 2023/24 and 2024/25 respectively. The lowest 58 percent was in 2019/20. Though the share of budget for local level is increasing in recent years, however, whether the current allocation is sufficient to meet educational needs has to be further investigated.

TABLE 7: Budget Allocation for Ministry of Education, Science and Technology

Organization	2020/21	Percent %	2021/22	Percent %	2022/23	Percent %	2023/24	Percent %	2024/25	Percent %
MOEST	142,351	0.25	178,933	0.30	233,722	0.33	74,382	0.13	64,090	0.11
President										
Education reform program	100,000		88,832		10,072		8,770			
Food for education (Mid-day meal)	4,578	0.01	5,656	0.01	4,087	0.01	4,140	0.01		0.00
Center for Education and Human Resource Development	24,300	0.04	21,718	0.04	48,010	0.07	31,180	0.05	28,818	0.05
SESP	100,583	0.18	19,502	0.03	14,044	0.02	14,240	0.03	11,567	0.02
Curriculum Development Center	610		671		639		679		684	
Center for educational quality testing	203		205		236		296		324	
School teacher kitabkhana	180,313	0.32	180,288	0.30	186,023	0.27	186,491	0.33	190,478	0.33
Commission	189,254	0.34	199,764	0.33	211,380	0.30	253,410	0.45	268,440	0.47
National Examination Board	3,000		3,000		3,120		3,330		3,340	
Council and Academy	18,658	0.03	16,488	0.03	17,403	0.02	18,472	0.03	20,789	0.04
	558,689		601,067		700,533		568,240		576,963	
Total Budget	558,689		601,067		700,533		568,240		576,963	

As shown in the expenditure table, three major institutions absorb the biggest share of the expenditure in education sector. Two institutions (*MOEST and Commission*) makes up one third each of the education expenditure. SESP program was initially accounted as 18 percent of the total budget in 2021/22. Mid-day meal program represents about 5 percent of the total budget in education sector.

TABLE 8: Actual expenditure and budget for different years in education sector

Year	Actual Expenditure	Budget	GON	Grant	Loan
2020/21	368,799	558,689	417,929	37,708	103,052
2021/22	426,176	601,067	447,023	40,865	113,179
2022/23	528,708	700,533	566,697	42,163	91,673
2023/24		568,240	493,462	25,376	49,402
2023/24		576,963	512,954	20,457	43,552

As shown in Table 8, the budget absorption rate is decreasing from 88 percent in 2020/21, to 70 percent in 2021/22 and 66 percent in 2022/23. The budget amount is also decreasing over the years and the proportion of budget in addition to the fund of grant and loan has also changed over the years. The amount of grant has decreased over the years and loan amount has increased that covers part of education sector budget.

President's Educational Reform Program has been divided into conditional grants and others. The source of this program is made up of Nepal government budget, grant and loan. In FY 2021, the source of the program includes 24.5 percent from the Government budget, 11 percent from foreign grant and 64.5 percent from loan.

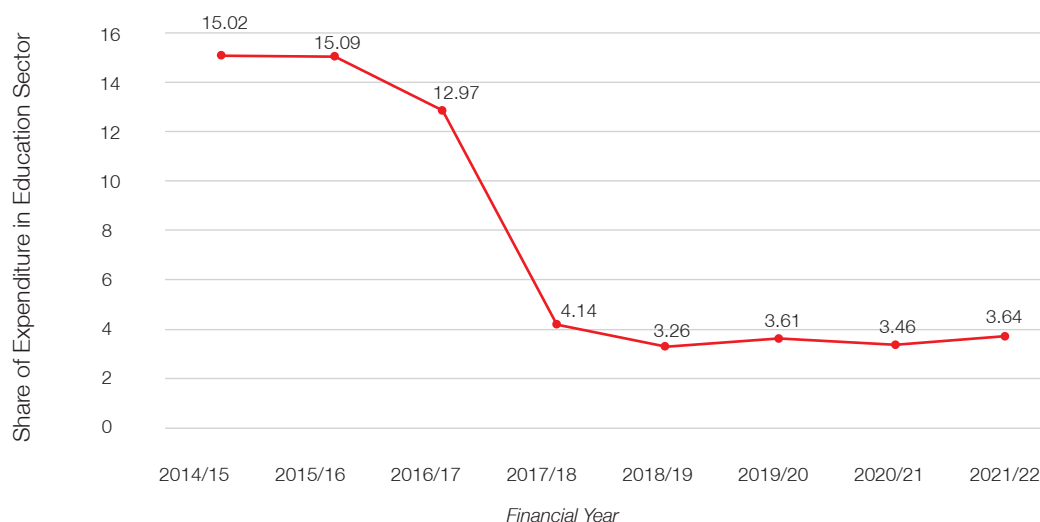
TABLE 9: Share of expenditure by types

Fiscal Year	Expenditure Sector	Recurrent	Capital
2018/19	Education	5.03	0.07
2019/20	Education	5.01	0.05
2021/22	Education	4.45	0.07
2022/23	Education	-	-

The Table 9 reveals that the recurrent expenditure has decreased slightly and stayed at around 5 percent, the latest being 4.45 percent in 2021/22. The share of capital expenditure has been merely 0.07 percent both in 2018/19 and 2021/22.

As per the Classification of the Functions of Government (COFOG), the share of expenditure for public services has increased from 32.76 percent in 2014/15 to 44.49 percent in 2018/19. On the other hand, share of expenditure in the education sector has decreased from 15.02 percent in 2014/15 to 3.26 percent in 2018/19. Such expenditure sharply fell from 12.97 percent in 2016/17 to 4.14 percent in 2017/18 and remained stable at around 3.5 percent for four years i.e., from 2018/19 to 2021/22.⁹

⁹ Though there is steady fall of total budget for the education sector as already indicated, the sharp fall of share at the federal level in recent years is mainly due to major share shifted to the local levels.

Fig 8**Share of Expenditure on Education**

According to the function-wise gender responsive education expenditure for 2021/22 (*Table 10*), approximately 8.64 percent of function-wise expenditures have been classified as directly supportive of women, around 91 percent as indirectly supportive, and 0.5 percent as gender-neutral. Education budget allocations have followed this classification system since 2007/08. However, within the education sector, the categorization of expenditures across these three groups has shown considerable variation, often fluctuating between indirectly gender-responsive and neutral. These frequent reallocations suggest that the process remains inconsistent and ad hoc.

The Ministry acknowledges that this classification relies on subjective estimates made at the central level rather than being based on systematic calculations using the scoring. Moreover, it is a post-allocation exercise. The education budget is developed based on the Annual Strategic Implementation Plan (ASIP)¹⁰ for schools, along with the plans, programs, and requirements of other agencies under the Ministry of Education, such as universities and the Council for Technical Education and Vocational Training (CTEVT). These, in turn, are guided by the Three-Year Interim Plan (TYIP) and the Mid-Term Expenditure Framework. However, unlike poverty strategy and priority indicators, gender budget indicators are not embedded in these planning frameworks.

Function-wise gender responsive budget merely categorizes the budget into different entities of MOEST that uses budget but it does not provide details of specific programs' gender responsiveness. Hence question arises about the bases that are followed to categorize the extent of gender responsiveness of different programs.

¹⁰ The Annual Strategic Implementation Plan (ASIP) has been developed within the policy framework of the School Sector Reform (SSRP) and its extension document, taking into accounts the provisions of the Interim Constitution of Nepal 2007 and three-year national plan (2013/14-2015/16). In current fiscal year 2023/24, a new program called School Sector Support Program (SESP) has begun.

TABLE 10: Function-wise Gender Responsive Budget for 2018/19

Description	Directly Supportive		Indirectly Supportive		Neutral	Capital & Financing	Total
	Recurrent	Capital & Financing	Recurrent	Capital & Financing	Recurrent		
Education	4,290,528,852	10,668,325	31,746,481,923	155,135,374	14,995,619	-	36,217,810,093
Pre-primary and primary education	24,649,982	-	-	-	-	-	25,246,932
Ministry of Education	24,649,982	596,950	-	-	-	-	25,246,932
Education not definable by level	2,441,239,774	-	-	-	-	-	2,441,734,774
Ministry of Education	2,441,239,774	495,000	-	-	-	-	2,441,734,774
Subsidiary services to education	25,765,915	155,135,374	31,746,481,923	155,135,374	-	-	31,936,959,587
Ministry of Education	25,765,915	9,576,375	31,746,481,923	155,135,374	-	-	31,936,959,587
R&D Education	-	-	-	-	14,995,619	-	14,995,619
Ministry of Education	-	-	-	-	14,995,619	-	14,995,619
Education n.e.c	1,798,873,182	-	-	-	-	-	1,798,873,182
Ministry of Education	1,798,873,182	-	-	-	-	-	1,798,873,182

TABLE 11: Function-wise Gender Responsive Budget for 2019/20

Description	Directly Supportive		Indirectly Supportive		Neutral		Total
	Recurrent	Capital & Financing	Recurrent	Capital & Financing	Recurrent	Capital & Financing	
Ministry of education, science and technology	25,23,71,55	32,23,87,50	3,36,07,96,41,01	62,68,11,97	0	0	3,37,28,12,12,03
R & D – education	0	0	0	0	16,84,45,06	0	16,84,45,06
Ministry of Education, science and technology	0	0	0	0	16,84,45,06	0	16,84,45,06
Education - not classified Elsewhere	33,17,71,59,86	0	0	0	1,76,40,66,11	45,48,24,39	35,40,20,22,24
Ministry of Education, science and technology	33,17,71,59,86	59,71,88	0	0	1,76,40,66,11	45,48,24,39	35,40,20,22,24
SOCIAL SECURITY	6,62,97,97,17,31	3,23,29,27	4,93,48,36,07	23,99,58,70	42,73,26,69	5,12,02,28	6,68,66,53,70,31
Unemployment	0	0	0	0	13,57,23,37	0	13,57,23,37

TABLE 12: Function-wise Gender Responsive Expenditure for 2021/22

Revenue Head	Direct Benefit	Indirect Benefit	Neutral	Total exp(in Nepalese Rupees)
EDUCATION	3,682,890,000	38,713,651,000	220,049,000	42,616,590,000
In Percent	8.64	90.84	0.52	
Pre-primary and primary education	445,896,000	0	0	445,896,000
Education Not Definable by Level Non-formal education	1,445,479,000	0	0	1,445,479,000
Subsidiary services to education	32,762,000	38,713,651,000	0	38,746,413,000
R&D- Education	0	0	19,065,000	19,065,000
Education-not classified elsewhere	1,758,753,000	0	200,984,000	1,959,737,000

Source: Consolidated Financial Statement, 2021/22

TABLE 13: Priority –wise expenditure for FY 2018/19

Function	1 Priority		2 Priority		3 Priority	Total Expenditure	
	Recurrent Exp	Capital	Recurrent Exp	Capital		Recurrent Exp	Capital
EDUCATION 4	21179090	12107	14831304	12107	EDUCATION 4	21179090	12107
Pre-primary And primary education	0	0	24650	597	Pre-primary And primary education	0	0
Ministry Of education	0	0	24650	597	Ministry Of education	0	0
Education not definable by level	1170141	495	1271099	0	Education not definable by level	1170141	495
Ministry Of education	1170141	495	1271099	0	Ministry Of education	1170141	495
Ministry Of education	18227890	98884	13517741	11510	Ministry Of education	18227890	98884
R&D Education	18227890	98884	13517741	11510	R&D Education	18227890	98884
Education n.e.c	1781059	0	17814	0	Education n.e.c	1781059	0
Ministry Of education	1781059	0	17814	0	Ministry Of education	1781059	0

TABLE 14: Priority –wise expenditure for FY 2019/20

	1 Priority		2 Priority		3 Priority		Total Expenditure
	Recurrent Exp	Capital	Recurrent Exp	Capital	Recurrent	Capital	
EDUCATION	21758524	81023	17496743	81023	0	0	1024268747
Pre-primary And primary education	0	0	422891	1677	0	0	424568
Education not definable by level	285736	2983	1402472	0	0	0	1691191
Ministry of education, science and technology	285736	2983	1402472	0	0	0	1691191
Subsidiary Service to Education	18162047	61057	15471154	33863	0	0	33728121
Ministry of education, science and technology	18162047	61057	15471154	33863	0	0	33728121
R&D Education	16845	0	0	0	0	0	16845
Ministry of education, science and technology	16845	0	0	0	0	0	16845
Education not classified elsewhere	3293896	597	200226	45482	0	0	3540202
Ministry of education, science and technology	3293896	597	200226	45482	0	0	3540202

4.2 SDG ACHIEVEMENTS AND BUDGET FOR MOEST

As per the budget expenditure of 2024/25 stated in medium-term expenditure framework, the expenditure for SDG 4 in 2024/25 is estimated to be 3.15 percent and projected to reduce to 3.05 percent of the total projected expenditure in 2083/84 (*Table 16*). The targets set in details for the SDG 4 is given in Table 17.

TABLE 15: Budget estimation and projections for three financial years based on Sustainable Development Goals (NRs in Crore)

	Expenditure estimates of 2024/25	Expenditure projection for 2025/26	Expenditure projection for 2027/28			
SDG	Amount	Percent	Amount	Percent	Amount	Percent
Quality Education	586081	3.15	665574	3.2	738287	3.05

Source: MTEF 2024/25 report

TABLE 16: SDG targets and indicators for SDG 4: Quality Education for all

Targets and Indicators		2015	2019	2022	2025	2030
Target 4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes						
4.1.1	Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex					
1	Net enrolment rate in primary education (percent)	96.6 ^a	98.5	99	99	99.5
2	Primary completion rate (percent)	80.6 ^a	90.7	93.1	95.5	99.5
3	Proportion of pupils enrolled in grade one who reach grade eight (percent)	76.6 ^a	81.5	92	93	95
4	Ratio of girls (to boys) enrolled in grade one who reach grade eight	1.04 ^a	1.03	1.02	1.01	1
5	Ratio of girls (to boys) enrolled in grade one who reach grade twelve	1.1 ^a	1.04	1.03	1.02	1
6	Learning Achievement / Score (Math) for Class 5 (percent)	53.3	55	58	63	65
7	Learning Achievement / Score (Nepali) for Class 5 (percent)	63	66	70	72	75
8	Learning Achievement / Score (English) for Class 5 (percent)	53.6	57	60	63	68
9	Gross Enrollment rate in secondary education (grade 9 to 12) (percent)	56.7 ^a	72	90	95	99
Target 4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education						
4.2.1	Proportion of children under 24-59 months of age who are developmentally on track in health, learning and psychosocial well-being, by sex					
4.2.2	Participation rate in organized learning (one year before the official primary entry age), by sex					
1	Coverage of child grant for pre-primary education (number in '000)	506 ^c	596	620	650	700
2	Attendance to early childhood education (Gross Enrollment) (percent)	81 ^a	85.8	89.4	93	99

Target 4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university						
4.3.1	Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex					
1	Ratio of girls enrollment in technical and vocational education	0.53g	0.66	0.75	0.84	1
2	Ratio of girls enrollment in tertiary education (graduate level)	0.88g	0.91	0.94	0.96	1
3	Scholarship coverage (percent of total students)	37 ^c	38.3	39.3	40.3	42
Target 4.4 By 2030, increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship						
4.4.1	Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill					
1	Youth & adults with technical & vocational training (number in '000,annual)	50 ^b	165	300	350	480
2	Working age population with technical and vocational training (percent)	25 ⁱ	38	48	58	75
Target 4.5 By 2030, eliminate gender disparities in education and ensure equal access						
4.5.1	Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated					
1	Gender parity index (GPI) in Enrolment (primary school)	1.02 ^a	1.01	1.01	1.01	1
2	Gender Parity Index (GPI) n Enrolment (secondary school)	1 ^a	1	1	1	1
3	Gender Parity Index (GPI) based on literacy (above 15 years)	0.62 ^a	0.72	0.8	0.87	1
Target 4.6 By 2030, ensure that all youth and at least 95 per cent of adults, both men and women, achieve literacy and numeracy						
4.6.1	Proportion of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex					
1	Literacy rate of 15-24 years old (percent)	88.6 ^c	91.4	95	98	99
2	Literacy rate of 15-24 years old (women) (percent)	87.4 ^b	90.5	92.8	95.1	99
5	Public spending per student (Basic education in '000)	15 ^c	19	22	25	30
Target 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development						
4.7.1	Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment					
1	Human assets index	66.6 ^a	68.9	70.5	72.2	76
2	Gender development index	0.53 ⁱ	0.58	0.61	0.64	0.7
Target 4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all						
4. a. 1 Proportion of schools offering basic services, by type of services.						
1	Schools with access to electricity (percent)	40	.-	60	75	99
2	Schools with access to internet (percent)	3.9 ^c	28.6	47.2	65.8	99
3	Basic schools with access to "WASH" facilities (percent)	80 ⁱ	85	88.3	91.9	99
4	Disability friendly schools (percent)			40	65	99

Target 4.b By 2020, expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programs, in developed countries and other developing countries						
4.b.1	Volume of official development assistance flows for scholarships by sector and type of study					
Target 4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States						
4.c.1	Proportion of teachers with the minimum required qualifications by education level					
1	Proportion of teachers in basic education who have received at least the minimum organized teacher training, (percent)	95.5 ^a	96.5	97.5	98.4	100
2	Proportion of teachers in secondary education who have received at least the minimum organized teacher training, (percent)	95.4 ^a	96	97	98.5	100

Sources: a: MoEST (2016a), b: NPC (2016), c: MoF (2016), d: NSO (2013), e: UNDESA (2015), f: UNDP (2014), g: UGC (2015), h: Discussion based on MoEST, MoEST (2015), j: MoEST (2016b)

4.3 GENDER-RESPONSIVE BUDGETING BASED ON LMBIS DATA

The major programs under which LMBIS (*Line ministry Budget Information System*) budget is allocated are listed below with categorization of how those programs address gender-responsive budgeting. The categorizations are made based on the judgment of how much budget will be allocated for female students, teachers and marginal population. The judgment has been based on desk review, literature review and field visit to schools in Shankharapur Municipalities for preparing testimonials. Also the categorization is made based on GoN, Ministry of Finance's five criteria used for defining the gender responsive budgeting. These categories are: **a)** support for women's employment and income generation, **b)** capacity building, **c)** participation in plan and program preparation, **d)** qualitative improvement and reduction of workload and e) women's share of benefit.

TABLE 17: Gender responsiveness categorization of the programs included in LMBIS (Line ministry Budget Information System)

SN	Major Program	Detailed GRB Classification	Remarks
1	Salary and allowance subsidy for basic level teachers	Neutral	Current expenditure
2	Salary and allowance subsidy for secondary level teachers	Neutral	Current expenditure
3	Salary for Early Childhood Development facilitators	Directly Gender Responsive	Contributing through Employment and Income Generation for female and ECD teachers are usually female
4	Free textbooks for public school students	Indirectly Gender Responsive	Partial Benefit - Half Budget can be kept considering female population proportion in general
5	Mid-day meals for designated students Indirectly Gender Responsive	Indirectly Gender Responsive	Partial benefit to female; Half Budget can be kept considering female population proportion in general
6	School Operation and Management Grant	Neutral	Current expenditure
7	Ensuring educational access and non-formal education programs	Indirectly Gender Responsive	Partial benefit; Not much details known but keeping in partial benefit for female and other marginalized students

8	Educational quality strengthening and performance-based incentives	Neutral	Current expenditure
9	Free sanitary pads for girl students	Directly Gender Responsive	Direct benefit for female students
10	Institutional capacity building for educational governance	Neutral	Current expenditure
11	Teaching aid grants in English, Mathematics, and Science	Indirectly Gender Responsive	Half Budget can be kept considering female population proportion in general
12	Teaching support grants in English, Mathematics, and Science	Indirectly Gender Responsive	Half Budget can be kept considering female population proportion in general
13	Program for reparation of educational damages	Indirectly Gender Responsive	Half Budget can be kept considering female population proportion in general
14	Grants for learning materials and digital devices	Indirectly Gender Responsive	Includes current Expenditure and some budget for students
15	Scholarships for students in public schools	Directly Gender Responsive	More than half Budget can be kept considering more female population in schools
16	Grant for Shahid Smriti Vidyalaya	Neutral	for selected schools/current Expenditure
17	Subsidies for technical education in community schools (CTEVT program)	Neutral	Based on the women and girls attending CTEVT programs.

TABLE 18: Total budget and Gender responsive budgeting allocation for FY 2023/24

	Amount in '000	share in percent
Total Budget	1,751,312,100	
Budget for MOEST	197,295,500	
Share of MOEST Budget		11.27
Federal Budget	56,824,000	28.80
Provincial Budget	4,669,600	2.37
Local Government budget	135,801,900	68.83
Gender Responsive Budgeting allocation of Local government Budget for FY 2023/24		
Directly Gender Responsive	11,997,813	8.83
Indirectly Gender Responsive	19,277,518	14.2
Neutral	104,526,569	76.97

As of 2023/24 local government budget, 8.83 percent of the budget is directly gender responsive, 14.2 percent is indirectly gender responsive and 76.97 percent budget is neutral.

TABLE 19: Gender Responsive Budgeting of the detailed programs and budget allocation for MOEST at Local government level for FY 2023/24

SN	Major Program	GRB categorization	Remarks	Local Budget (in 000)	
				Amount	Percent
1	Salary and allowance subsidy for basic level teachers	Neutral	current expenditure	74,187,000	54.63
2	Salary and allowance subsidy for secondary level teachers	Neutral	current expenditure	20,617,500	15.18
3	Salary for Early Childhood Development facilitators	Directly Gender Responsive	Employment and income generation; ECD facilitators mostly being female	8,844,538	6.51
4	Free textbooks for public school students	Indirectly Gender Responsive	Partial Benefit for female students	3,579,899	2.64
5	Mid-day meals for designated students	Indirectly Gender Responsive	Partial Benefit for female Indirectly Gender Responsive	8,452,381	6.22
6	School Operation and Management Grant	Neutral	Current expenditure	1,898,445	1.40
7	Ensuring educational access and non-formal education programs	Indirectly Gender Responsive	Partial Benefit to female and marginal population	1,040,705	0.77
8	Educational quality strengthening and performance-based incentives	Neutral	Current expenditure	4,031,488	2.97
9	Free sanitary pads for girl students	Directly Gender Responsive	Benefit for female students	1,426,699	1.05
10	Institutional capacity building for educational governance				0.00
11	Teaching aid grants in English, Mathematics, and Science	Indirectly Gender Responsive	Indirectly Gender Responsive	2,407,288	1.77
12	Teaching support grants in English, Mathematics, and Science	Indirectly Gender Responsive	Indirectly Gender Responsive	1,284,799	0.95
13	Program for reparation of educational damages	Indirectly Gender Responsive	Indirectly Gender Responsive	389,774	0.29
14	Grants for learning materials and digital devices	Indirectly Gender Responsive	Partial Benefit	2,122,672	1.56
15	Scholarships for students in public schools	Directly Gender Responsive	Female students being majority of students, kept in directly responsive category	1,726,576	1.27
16	Grant for Shahid Smriti Vidyalaya	Neutral	Selected schools without detail of use of grant	134,500	0.10
17	Subsidies for technical education in community schools (CTEVT program)	Neutral	no program specific for female	475,337	0.35
18	School construction and infrastructure	Neutral	current expenditure	2,099,400	1.55
19	education reform expenditure and M &E	Neutral	current expenditure	850,899	0.63
20	current expenditure - training and other	Neutral	current expenditure	232,000	0.17

The above LMBIS data has been categorized for gender responsiveness of the budget. More than half of the budget (54 percent) is spent in current expenditure to pay for salary and subsidies for basic level teacher, followed by 15 percent spent on salary and subsidies for secondary level teachers. These two budget, being the current expenditure, are neutral in gender-responsiveness. The biggest fraction of directly gender-responsive budget is spent on salary and subsidy for early childhood facilitators; this biggest head has been categorized directly gender-responsive because all ECD facilitators are female and some additional ECD facilitators are added by local government and by wards through miscellaneous expenses received from conditional grant. Midday meal representing 6.22 percent of the budget has been categorized as indirectly responsive budget as beneficiaries of midday meal are both male and female. Sanitary pad budget represents 1.05 percent and is the second budget head that is directly gender-responsive. The effectiveness of the sanitary pad should be conducted though. Surprisingly, funds spent for CTEVT program does not include any budget head for gender-responsiveness. This means that vocational training is not prioritized for female and none of the CTEVT programs are targeted for female students. This situation makes budget for CTEVT program completely gender insensitive.

4.4 GENDER PARITY INDEX

Across the country, the Gender Parity Index is higher among secondary level students than basic level students.

TABLE 20: Gender Parity Index of all students in Academic session 2023/24

	Basic	Secondary				
	1-5	6-8	1-8	9-10	11-12	9-12
Koshi Province	0.92	0.95	0.93	0.99	1.07	1.02
Madhesh Province	0.96	0.96	0.96	0.91	0.99	0.93
Bagmati Province	0.87	0.89	0.88	0.94	0.93	0.93
Gandaki Province	0.87	0.89	0.88	0.95	1.04	0.99
Lumbini Province	0.91	0.91	0.91	0.97	1.06	1.01
Karnali Province	0.98	1.00	0.99	1.01	1.09	1.04
Sudurpaschim Province	0.96	0.99	0.97	1.01	1.12	1.05
Nepal	0.92	0.94	0.93	0.96	1.02	0.99

Source: Center for Education and Human Resource Development (CEHRD), MOEST, 2023/24

Survival rate up to grade 8 is almost similar among boys and girls if national data are compared; about 86 percent of the total enrolled students survive up to grade 8. However, provincial level data shows that survival rate up to grade 8 is highest (*i.e.*, 86.7% for girls and 86.8 percent for boys) among students in Sudurpaschim province and has least survival rate for girls (86.1 percent) in both Madhesh and Lumbini province and lowest for boys (85.7 percent) both in Madhesh and Bagmati province. However, the different is minimal.

TABLE 21: Survival rate up to grade 8 in academic session 2023/24

Province	Girls	Boys	Total
Koshi	86.4	86.6	86.5
Madhesh	86.1	85.7	85.9
Bagmati	86.7	85.7	86.2
Gandaki	86.4	86.6	86.5
Lumbini	86.1	86.2	86.2
Karnali	86.5	86.4	86.4
Sudurpaschim	86.7	86.8	86.7
Nepal	86.4	86.2	86.3

Source: Center for Education and Human Resource Development (CEHRD), MOEST, 2023/24

Chapter 05

**Testimonials from Shankharapur
Municipality**

Testimonials from Shankharapur Municipality



"The school has made significant strides in creating a gender-sensitive environment for its students. The introduction of menstrual health education and provision of sanitary pads has been particularly beneficial. The active involvement of female students in leadership roles, such as the child club, is encouraging.

However, there's still room for improvement. More comprehensive training for teachers on gender-sensitive pedagogy and addressing bullying and harassment could be beneficial. Addressing the nutritional needs of students, especially those from marginalized backgrounds, is crucial.

By incorporating gender-responsive budgeting and seeking continuous support from the municipality, the school can further enhance its efforts to create a safe, inclusive, and equitable learning environment for all students." – Chapabot Secondary School, Shankharapur Municipality, Ward 1

GENDER-RESPONSIVE BUDGETING PRACTICE OF SHANKHARAPUR MUNICIPALITY

"Municipality has received lots of recommendations from gender audit of last year's budget. Therefore, this year a lot of existing programs have been molded in budget titles to make it more aligned to gender-responsive budgeting" – Amrit Kumar Dhital, Chief Administrative Officer, Shankharapur Municipality

"During SESP programs monitoring visits, I have asked Ministry officials to allocate more budget to poor municipalities like Shankharapur rather than allocating high budget for Kathmandu Metropolitan City where the budget gets frozen at the end of the year" - Pramila Pudasaini, Officer, Education Department, Shankharapur Municipality

“For improving a child’s education, role of school, parent, child and municipality is equally important. Parent can monitor school’s education and supervise lunch provided through midday meal program; schools can collaborate with parents and serve locally grown food for midday meals and provide awareness to parents”
- Pramila Pudasaini, Officer, Education Department, Shankharapur Municipality.

SHORT REPORT FROM SHANKHARAPUR MUNICIPALITY

Conditional Grant allocation in Bagmati Municipality includes educational program for disaster management, scholarship for trainees and other vocational training programs.

Current budget of Shankharapur is slightly more than 3 crore and it consists of the activities such as – **a)** Child (both male and female) interaction program with mayor, **b)** Buhari (Daughter-in-law) Education program – providing 50 percent scholarship on monthly fee for daughters-in-law who have been enrolled in Bachelor level education, **c)** Maternal leave with replacement teacher for female teachers for 3 months, **d)** Scholarship for class 11-12 to merit-based and marginalized students, **e)** Scholarship for Technical education to Dalit and marginalized girls, **f)** Scholarship for girls pursuing Diploma in Engineering, **g)** ECD teacher’s training, **h)** Incentive (additional) salary for ECD teachers, **i)** incentive (additional) salary for office assistant, **j)** Parent education program for result improvement

Municipalities have fulfilled their additional needs with funding received through conditional grant. Similarly, schools have limited budget, and the budget does not seem to be sufficient to meet school’s need. In such case, schools have completed all the budget head activities with somewhat compromise on the quality of work met through limited budget. For example, one school (*Shree Baljyoti Basic School*) has classes up to 8th grade and have around 88 students. The midday meal program used to be provided for students of up to 6th grade and starting last year it is provided up to 5th grade only. The poverty level of the area is such that majority of students come hungry at school. Therefore, Baljyoti School provides meal for all students of up to 8th grade with the budget provided for students up to 5th grade. The mid-day meal budget received for 59 students is used to feed 88 students and this has been made possible by compromising on the food variety as stated in the nutritional guideline and standard for school meals.

PROGRAMS ADDED AS PER THE NEED OF MUNICIPALITIES:

Municipalities have brought some programs as per need that incentivize more females to work as teachers. Previously, many schools faced female teacher absenteeism during their maternity leave and this problem has been resolved with bringing replacement teacher during female teacher’s maternity leave for three months. Similarly, ECD facilitators have been added by observing lack of teacher as per student ratio in ECD classrooms.

BUDGET PREPARATION PROCESS:

The budget formulation process follows the planning process as outlined in the Local-Level Plan Formulation Guideline (2018). The planning process seeks planning bringing input from school management committee, municipality’s education committee, students, principals of the school and the discussion on budget by social section committee.

Key Findings from Chapabot Secondary School and Bal Jyoti Basic SchoolShankharapur:

- **Menstrual Health:** The school has implemented menstrual health education and provided sanitary pads, reducing absenteeism and discomfort among female students.
- **Gender Equality:** Female students are actively involved in leadership roles and academic achievements.
- **Bullying and Harassment:** The school has mechanisms to address bullying, but more comprehensive training for teachers is needed.

- **Nutritional Needs:** Many students, particularly from marginalized backgrounds, come to school hungry and they stay inactive, lethargic and lack interest to learn. A more robust mid-day meal program is required.
- **Curriculum:** While the curriculum is updated, there's potential to further integrate gender-sensitive perspectives, especially in subjects like health education and social studies.

Recommendations received from Chapabot Secondary School, Shankharapur Municipality:

1. **Teacher Training:** Provide comprehensive training to teachers on gender-sensitive pedagogy, addressing bullying, harassment, and menstrual health.
2. **Curriculum Integration:** Incorporate more gender-sensitive content into the curriculum, particularly in health education and social studies.
3. **Nutritional Support:** Strengthen the mid-day meal program to ensure adequate nutrition for all students.
4. **Infrastructure:** Improve school infrastructure, including sanitation facilities, to create a safe and hygienic environment for all students.
5. **Community Engagement:** Organize parent education programs to promote healthy eating habits and child rights.
6. **Gender-Responsive Budgeting:** Allocate specific funds for gender-sensitive initiatives, such as menstrual health, teacher training, and infrastructure improvements.

List of recommendations based on KII with officials from Shankharapur Municipality

- 1) Regarding being gender sensitive in school, **girl student need counseling regarding their psychological queries** and in choosing their career path and making them ambitious to have career in life
- 2) **Remedial classes for academically weak students are necessary** as most students need support for completing their homework. Nepal being an agricultural country, students have high workload at home and students have high drop rate and schools have budget for conducting remedial classes can reduce dropout rate.
- 3) The child marriage is high among girls in Shankharapur and in many parts of Nepal. To reduce such number, **girl students and their parents need career counseling**. Shankharapur municipality plans to conduct career counseling to girl students sometime before their SEE exam.
- 4) **Parental education should be prioritized from federal level itself**. During parent education sessions, parents together with teachers should identify the reason for student's poor academic performance and should prepare a plan to address it.
- 5) **Municipalities with low revenue should be prioritized** and more budget should be allocated to poor municipalities.
- 6) An **additional budget is required for the school's stationery** as currently it is not sufficient.
- 7) Children go to work and miss school. To avoid such a situation, the budget should include a program that incentivizes parents to send their children to school rather than sending them to work. Hence, **Education budget should also be poverty-reduction focused**.
- 8) **School should be provided more budget for mid-day meal program as current allocation of up to 5th grade and Rs 15 per student is not sufficient**. Most students come hungry to school and hence midday meal is required for all students and Rs 15 per student is not sufficient to provide the meal that meets nutritional standard as stated in nutritional guideline and standard for school meals. Shankharapur municipality plans to provide gas cylinder to schools to support the midday meal program so that schools could provide more nutritious meals to students.

Chapter 06

Major Conclusions and Policy Recommendations

Major Conclusions and Policy Recommendations



6.1 CONCLUSIONS

1. Nepal introduced GRB in 2007 to incorporate gender dimension into budgetary system. A study by United Nations in 2011 outlining on the need of integrating gender responsiveness in education policies had emphasized on the need of introducing gender indicators in planning and budgeting processes.¹¹
2. Amidst challenges such as technical limitations and limited civil society engagement, GRB processes have expanded at both sectoral and sub-national levels. Key tools include the Line Ministry Budgetary Information System (*LMBIS*) and other budget management frameworks, which now track allocations based on gender responsiveness. As of recent data, about 8 percent of projects are classified as directly gender-responsive and 23 percent as indirectly responsive.
3. In education sector also function-wise gender-responsive budget classification are in use since 2007/08. For 2021/22, approximately 8.64 percent of education expenditures were classified as directly supportive of women, 91 percent as indirectly supportive, and 0.5 percent as gender-neutral. A deeper analysis, however, reveals that the classifications are inconsistent and often ad hoc, relying on subjective central-level estimates rather than systematic scoring mechanisms. This means, more systematic and transparent processes are yet to be institutionalized to ensure meaningful gender responsiveness in education budgets
4. One of the major problems is that gender budget indicators are not embedded in key planning frameworks like the Annual Strategic Implementation Plan (*ASIP*) or the Mid-Term Expenditure Framework, limiting their integration into program designs. For instance, the medium-term expenditure framework for FY 2024/25 allocated 3.15 percent of the national budget to SDG 4, with a slight decrease projected for 2024/25 at 3.05 percent.

¹¹Ministry of Education, UNESCO, and UNICEF, 2010.

5. The local levels face more challenges in introducing GRB in an effective way. Though to facilitate the GRB process, GRB Localization Strategy was developed by the Ministry of Federal Affairs and Local Development in 2016 in which strategy of integrating GRB into the local budgeting processes were proposed, still local levels encounter problems. At the local government level for 2023/24, 76.97 percent was classified as gender-neutral with 8.83 percent of expenditures classified as directly gender-responsive and 14.2 percent indirectly gender-responsive.
6. More specific conclusions derived based on the analysis of education indicators are as follows:
 - a) There is disproportionate male female teacher ratio by school type. For instance, among the total of 282,585 working teachers in academic session 2023, 63 percent worked in community school and 36 percent worked in institutional school. The proportion of male female teachers in institutional school is slightly less disproportionate – 37/62 vs 42/57 in community vs institutional schools.
 - b) There is difference in number of teachers in community vs institutional schools. In the 2023 academic year, out of 36,032 schools, 75.9 percent were community schools, employing 63 percent of all teachers. Institutional schools, which make up 20.5 percent of all schools in the country, employ 36 percent of the total teachers. This indicates that institutional schools have a higher number of teachers per school compared to community schools.
 - c) Disproportionate male female teacher ratio is found by grade as well as level. The gender ratio of teachers is imbalanced, with women making up around 40 percent and men 60 percent in primary level. Female teachers are mostly concentrated at the primary level, while the disparity widens at higher levels. At the secondary level (*grades 9-10*), 81 percent of teachers are male, and only 18 percent are female. This gap is even larger at the higher secondary level (*grades 11-12*), where 87 percent of teachers are male, and just 13 percent are female. Gender-responsive budgeting could help reduce this gap by .
 - d) Provincial disparities are extremely high in education sector. The SEE results for 2022 and 2023 show a stark contrast between Bagmati and Karnali Provinces. In Bagmati, 47.77 percent of students achieved a GPA between 3.6 and 4, the highest in the country, while only 1.18 percent of students in Karnali Province reached this GPA range, reflecting a significant provincial.
 - e) Community schools face increasing enrollments compared to institutional schools up-to secondary level. For instance, in the academic session of 2022, 70 percent of students at the basic level (*grades 1-5*) were enrolled in community schools; the trend of students transitioning to community schools increases with higher grades. However, institutional schools see a slight increase in enrollment at the higher secondary level (*grades 11-12*) compared to grades 9-10, driven by the availability of specialized subjects like science and management, which are more commonly offered in institutional schools up to secondary level.
 - f) One of the serious problem is that there is declining budget allocation in education sector in recent years in contrast to sharp rise in allocation to the public services (*largely administrative*). According to the Classification of the Functions of Government (COFOG), the share of public service type expenditure rose significantly from 32.76 percent in 2014/15 to 44.49 percent in 2018/19. On the other hand, education sector expenditure dropped sharply from 15.02 percent in 2014/15 to 10.95 percent in 2024/25.
 - g) More ironical is that in education most of the programs/expenses are indirectly responsive to gender. In 2021/22, gender-responsive education expenditures were categorized as 8.64 percent directly gender responsive and as high as 91 percent were classified as indirectly gender responsive. This indicate that there is lack of direct focus on addressing gender disparities in education.
 - h) Schools have limited resources to practice gender-responsiveness of the budget. The school operation cost is covered through conditional grant (*according to focus group discussions with school officials in Shankharapur municipality, this amount ranges from 30,000 or less Nepalese Rupees per school per year*).

- i) According to the financial procedures and fiscal responsibility act (2019), the estimates of resources and limits of expenditure is determined by the resource committee under the chairmanship of the Vice-Chair of the NPC in which 3-year revenue and expenditure projections are made which becomes the basis of MTEF. The timeline to estimate the resource available and expenditure is January 15 of the current fiscal year 2024/25. There is limited participation in that process. This is more so in case of local level. There is a considerable time gap between when the budget ceilings are received and when they are finalized, leaving local governments without a clear vision. Ultimately, the federal government applies the same budget categories uniformly across all provinces, resulting in inadequate funding and limited flexibility to the local levels to carry out activities that could address their specific needs.

6.2 RECOMMENDATIONS

1. Gender parity index based on primary and secondary level enrolment is significant and has already reached the target for 2030. However, Gender parity index based on literacy rate still need significant improvement as the target for 2030 is 1 and it reached 0.8 in 2022.
2. Government of Nepal needs to make significant improvement in math, Nepali and English. Education learning in subject is important. Keeping into this consideration, budget includes grant to support subject teachers in English math and science as well. The current budget allocation should bring out results after some years. However, there could be other complementary budgetary requirement to make this program successful. The most obvious seems addressing student's poverty and realigning and making the mid-day meal program more effective and bring multiplier effect through midday meal targeted for SDG 1, SDG 2 and SDG 4 simultaneously.
3. Public spending per student has reached 22,000 in 2022 whereas it is targeted to reach 30,000 by 2030. This targeted public spending could have been changed due to inflation and other socioeconomic changes and impacts of covid pandemic and hence the per student public school spending should be reassessed.
4. As per field observations, school are doing poorly in meeting student's basic need such as sanitation, internet facility, WASH facilities and disable friendly schools. Many schools have reported that they use ICT through miscellaneous cost or school reform program cost received for school operation. However, there is no specific dedicated grant for providing internet in schools. Testimonials also identified the unfortunate fact that schools that have computer lab are functioning poorly and limited number of computers are in operation due to unavailability of technician to repair computers.
5. Female teachers who take maternity leave miss 3 months of teaching and schools face scarcity of teacher. To fill this void, municipalities have started hiring replacement teacher for the maternity leave period. However, this has not been included in the budget and currently the cost is covered through conditional grant received for various other purpose.
6. Evidence-based budgeting should be done at the local government level. Local government should be given opportunity to identify their need and request budget to address their need in a prioritized manner rather than federal government allocating all budget heading in a homogenous manner in all local governments.
7. Allocation of budget should be done using evidence-based research findings and such research may include both quantitative and qualitative data.
8. During the budget allocation, the context of the students, geographical and economic standing of the student and family and poverty status should be analyzed properly and the budget should be prepared to meet educational need of majority of students. According to the testimonials, some of the need of students can be identified based on their current status relating to students and their

parents such as **a)** students requiring to commute 1 hour or longer on foot to school, **b)** students requiring to earn living or to provide (household labor) support on farming during cultivation and harvesting season.

9. Public schools provide scholarship to students and also provides fixed amount of cash for buying stationary. In 2023/24, 1.27 percent of total budget allocated for local government was spent for providing scholarship for students and this amount is 1.7 billion Nepalese Rupees. However, as discovered during the testimonials conducted in few schools in Shankharapur Municipality, the scholarship money provided in cash is usually spent by student's parents on non-educational purpose and it is not even used for the purpose of buying student's stationary. Hence, the budget allocation mode should also be designed in such a way that the budget is spent for meeting its purpose.
10. Mid-day meal program represents 6.22 percent of the total budget for local government in 2023/24 and the amount is 8.39 billion. The budget speech mentions that the mid-day meal program aims to serve 3 million students from early childhood to grade 5. As per the observation made during few school visits to Shankharapur municipality and as per desk review, mid-day meal program needs revision in terms of budget allocation amount, the implementation modality and the monitoring and evaluation of the program. According to Nepal Multidimensional Poverty index 2021, 17.5 percent of Nepal's population was multi-dimensionally poor, and 17.8 percent was vulnerable to multidimensional poverty. In this context, significant number of students belong to multi-dimensionally poor category. The Midday Meal Program requires a comprehensive reassessment to address poverty, hunger, and education simultaneously, aligning its objectives with Sustainable Development Goals (SDGs) 1 (*No Poverty*), 2 (*Zero Hunger*), and 4 (*Quality Education*). Concerted effort is required for addressing poverty among school children. Budget allocations must be enhanced to reflect the program's critical role in improving nutritional outcomes, increasing school enrollment, and reducing dropout rates, particularly among marginalized communities. Additionally, the program's effectiveness hinges on the establishment of rigorous monitoring mechanisms to track implementation, assess impact, and ensure transparency, thereby maximizing its potential to support holistic development outcomes. Proper monitoring of budget allocation at municipality level and implementation of budget at school level is a must.
11. Nepal loses approximately \$510.5 million annually due to tax incentives, a significant amount compared to the estimated \$55.13 million required to educate all 283,500 girls currently out of primary school. This disparity suggests that even a fraction of the lost revenue could cover these educational costs. To address this, Nepal should focus on investing in girls' education by reforming its tax system to generate additional revenue. (*ActionAid, 2018*).
12. Asymmetric information can be misleading for parents. Therefore, public school's budget spending should be audited and necessary.
13. Huge inter-provincial gaps in education demand that targeted interventions in education policy is required. Accordingly, gender-responsive budgeting should focus on addressing the imbalances by directing resources to underperforming provinces like Karnali, aiming to improve educational outcomes and equity across Nepal.
14. There is also a need of policy focus on enhancing the curriculum and resources in community schools at the higher secondary level to ensure equitable access to specialized education across community and institutional schools.
15. Most of the recommendations made during the visit of schools in Shankharapur and highlighted in the Chapter 5 are highly valuable and useful to address many of challenges faced by the community schools.

Chapter 07

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Annex

ANNEX I: List of Key Informants

SN	Name	Position	Affiliation
1	Arjun Dhakal	Director, Planning and Monitoring Department	Center for Education and Human Resource Development (CEHRD)
2	Gauri Shankar Pandey	Under Secretary, Statistics, policy and research department	Ministry of Education, Science and Technology

ANNEX II: List of Schools and municipality officials for Testimonials

SN	School Name	Address	Number of Students	Number of Teachers
1	Shree Bal Jyoti Aadharbhut School (up to 8th grade)	Shankharapur Municipality, Ward -1, ChhapBhanjyang	Total: 88 (45 girls and 43 boys); Class 6-8: 29 and class 1-5: 59; EMIS verified data	Total: 10 (4 female and 5 male teachers and 1 female helper) 1 teacher sent for Kaj
2	Shree Chapabot Secondary School (up to 12th grade)	Shankharapur Municipality, Ward -1	Total: 235 (80 percent girls and 20 percent boys); Student number not confirmed by school	Total: 20 (7 female and 13 male teachers; female teacher -1 in primary, 2 in lower secondary and 1 in secondary level)
3	Shankharapur Municipality	Shankharapur Municipality, Sankhu		

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