

The Allocation of Gender-Responsive Budget with Local Governance in Nepal

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Abstract: The Gender responsive budgeting (GRB) aims at raising awareness of the gendered impacts of local development budget and to make governments accountable for ensuring gender equality and women's rights. Government of Nepal introduced a gender budgeting system in 2007/08 for direct, indirect and neutral benefits to women. The Nepalese government had not been allocating the budget on gender development sectors in local level. In 2015, Nepalese government first time ratified in constitution to allocate the budget on gender development through the local levels. The local government is included the gender development in local policies and programmes. In this paper focused on the how many amount allocated and which sectors mostly allocated of the local elected governments. This paper to explore the gender response budget in local level government and examines the gender development issues at the local level. The descriptive and analytical technique are used to explain the gender sensitivity of policies, planning and programming and budgeting process of the selected two districts in five different local government in Nepal. The results clearly show that merely preparing GRB and strategies does not solve the problem of inequality. Therefore, translating gender mainstreaming into actual action requires a re-examination of the policies, programs and planning/budgeting process from the gender perspectives. Due to the lack of gender needs before planning and allocating gender budgets, the implementation of the GRB program is fully depends on the service provider's strength, interest in skill development, and capacity building to implement the gender development programs.

Keywords: Allocation of Budget, Gender-Responsive Budget, Local-Levels, Development and Achievement

1. Introduction

The gender-responsive budget is a budget that works for everyone (women and men, girls and boys) by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all. Gender-responsive budgeting is essential for gender justice [1]. The Constitution of 2072 has included full and equal citizenship right for women. However, in addition to legal citizenship, women need to be recognized as equal 'citizens' in society at the levels of the household and community, if they are to be able to participate equally in the economic, social, and political life of the country and the development process. 'Citizenship' is more than a legal concept, and about more than claiming right in the institution of the state, it is a way of understanding equality of participation and right in other institutions including households and communities. To date,

because of the patriarchal nature of Nepali society, added to women's unequal access to legal citizenship rights, women's contribution to Nepali society has not been recognized. The status of women as 'second-class citizens' also negatively affects women's ability to participate in the national development process [2].

After two great World Wars, modernization theory equal to physical infrastructure building and industrialization was developed and practised in the west, and also practised later on in the developing countries as well to improve the standard of living. Gross National Product has increased but the essential needs of the people were not met. To narrow down the emerging gap, the concept of Community Development again equated with physical infrastructure, and sartorial development emerged and was practised in different countries, Green revolution, and miracle seeds to produce more food are some of the attempts of that time [3]. The

essential needs of the people, a new approach (Basic Human Need) came. Since then, They were out of place in the development scenario, in the early 1970s. Ester Boserup did a seminal study on the Role of Women in Economic Development. She analyzed the changes in traditional rural practices as societies modernized and examined the different impacts of those changes on the work done by men and women. She was the first analyst who systematically used gender as a variable in the analysis. Her work pointed out that modern development had neglected women and left them behind. As result, the concept of integration emerged. Integrating women into development (WID) concept was advanced. The term "WID" was initially used by the women's committee of Washington DC. As a critic of WID, the Women, and Development (WAD) approach to development emerged in the second half of the 1970s. It began from the fact that most women (70-80%) live, in rural areas and are involved in subsistence work, and self-sustaining farming instead of cash oriented. So the question was recognition rather than integration. It would be better to recognize women's current productivity instead of pushing them into the market economy [4]. Women and Development focused on the relationship between women and development processes rather than purely on strategies for the integration of women into the development process. It emphasized that women always have been important economic actors in their societies and that the work they do both inside and outside the household is central to the maintenance of that society. The labour invested in family maintenance, including childbearing and rearing, care of the ill and elderly, and the like has been considered to belong to the private domain and outside the purview of development projects aimed at enhancing income-generating activities. The gender approach holds that "Gender differences and the experience of differences, are socially and psychologically created and situated that are created relationally and we cannot understand the differences apart from these relational constructions. Gendering is not a simple or single process but is highly complex. All discriminatory performances from birth to death are an example of gendering people who are born without gender but with sex. The gender and development approach began from a holistic perspective looking at the totality of social organization, economic and political life to understand the shaping of the particular aspects of society." GAD is not concerned with women per se but with the social construction and social structure of gender and the assignment of specific roles, responsibilities, and expectations to women and men. GAD projects would examine not only the sexual division of labour "who is doing what", but the sexual division of resources who has what and recognize the burden and psychological stress of women and men. This is a dynamic approach. It welcomes everybody who shares a concern for the issues of equity and social justice [5]. Goetz (2007) posits that the debate on gender justice brings into discussion the minimum standard levels of resource access and enjoyment by women, the cultural bias embedded in notions of choice, agency, and autonomy, the

type of public policy to address the injustice and the locus of responsibility for addressing gender injustice [6]. Reeves (Baden & Reeves 2000) have also argued that since men and women have different needs, preferences, and interests the equality of outcomes demands the different treatment of men and women [7]. The principles of justice must take into account the human differences that limit women's capabilities to benefit from equal opportunities. The issue of equal outcomes, as opposed to equal opportunities, also relates to discussions about substantive versus procedural democracy and the distinctions between economic and social rights and civil and political decision-making rights. Women are suffering from domestic violence, lack access to economic resources, and wage differences. In Nepal, After the political change of 1951 when democracy was established women's organizations were influenced by party politics. Women were represented in the National Level election of 1958. One woman was elected into parliament and seven were nominated into the National Assembly, but in 1960 the parliamentary system of government was banned by the King and the party-less autocratic Panchayat System was established. Women activists protested hard against this Royal proclamation which was undemocratic. A few women activities were imprisoned for a long time or more than two years due to their views and actions, for more than thirty years there was no party system but women worked underground mobilizing other women. Though there were women's organizations established by the government under the Panchayat system, they are not able to mobilize large numbers of women. Constitutional provisions to involve women at the grassroots level were made but the number of women in parliament was very limited during this period [8]. In 1989 there was a mass movement for the restoration of democracy. Many female leaders were jailed. The participation of Nepalese women in the restoration of democracy is a milestone in the history of popular mass movements women from various political parties, social workers, NGO activists, and student leaders all contributed greatly to the success of this movement.

It is the Institutionalization of gender concerns within the organization itself: relating to taking account of gender equality in administrative, and financial. Staffing, and other organizational procedures, thus contributing to a long-term transformative process for the organization in terms of attitudes, 'culture', goals and procedures; gender empowerment: women's participation in decision-making processes, as well as having their voices heard and the power to put issues on the agenda [9]. Gender Equality means that women and men, and girls and boys, enjoy the same rights, resources, opportunities and protections. It does not require that girls and boys, or women and men, be the same, or that they be treated exactly alike [10]. Gender equality refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. The Department of Economic and Social Affairs of the United Nations defined Social exclusion as the involuntary exclusion of individuals and groups from society's political, economic and social processes, which prevents their full participation in the

society in which they live. Gender equality and social inclusion are seen as not only a fundamental aspect of human rights and social justice but also a precondition to improve the development process by putting social concerns at the forefront of interventions [11].

Gender Equality, women and men and their similarities and differences are recognized and equally valued. Men and women enjoy equal status, recognition and consideration [12]. While decentralization of fiscal responsibility and devolution of authority to the local level opens new opportunities for women and other disadvantaged groups to participate in policy planning, budget allocations and monitoring, many challenges exist in maximizing these opportunities. This article seeks to identify and support promising practices for women's greater representation and participation in federal-local governance. It is implemented by the Nepal government at the 2074 local election.

2. Objective

- 1) To explore the gender response budget in local-level government in Nepal.
- 2) To examine the gender development issues at a local level.

3. Methodology

This article is based on two districts which are Jhapa and Lalitpur. The Mixed-method information collection approach was used. Information was needed to answer the research queries collected from both primary and secondary sources. The information was collected through a literature review to develop qualitative and quantitative techniques. The research hypothesis was tested based on primary data. However, secondary sources will supplement the empirical findings through various means and techniques. All available secondary data including progress and evaluation reports of related research and studies, seminar reports and journals, books, and reports of policies and strategies plans were reviewed and analyzed. The following dependent and independent variables are required to be tested using the 'H1'; Alternative hypothesis and 'Ho'; Null Hypothesis. Testing methods of hypothesis are in different dependent and independent variables. Statistical Package for the Social Science (SPSS) version 20 was used for analyzing the quantitative data to accomplish the statistical tests and hypothesis set for the study. The data used in calculating a chi-square statistic must be random, raw, and mutually exclusive drawn from independent variables and drawn from a large enough sample. Chi-square tests are often used in hypothesis testing.

4. Result and Discussions

Gender Budgeting (GB) is a tool that can be used to address vulnerable groups. In other words, it is a tool for gender mainstreaming in the budgetary process. It uses the

Budget as an entry point to apply a gender lens to the entire policy process. It incorporates a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures to promote gender equality [13]. It focuses on power relations and roles and challenges the existing women's subordination in the society. In Nepal, without appropriate intervention, the patriarchal (male dominated) structure of society reinforce the status quo and may work against equity between men and women [14]. Equality here is defined as equal distribution of benefits among the all people, irrespective of the differences among members in terms of their requirement.

Gender-responsive budgeting aims to raise awareness of the gendered impacts of budgets and to make governments accountable for ensuring their budgets promote the achievement of gender equality and women's rights, especially among the poor. It is an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities [15]. Strategy 2020, Women comprise the largest group among those excluded from the benefits of the region's economic expansion. To achieve inclusive growth, it is essential to support women and other disadvantaged groups, to participate in making decisions related to the management of public resources which directly affect their economic life. The importance of such gender-responsive and inclusive governance has been stated in national development policies. The third of the Millennium Development Goals (MDGs) on gender equality and women's empowerment also includes an indicator of women's representation in decision-making positions. After the restoration of democracy, a new Constitution of Nepal has promulgated this provided women with equal political rights. The provision formulated states that women can vote, compete in local and national elections, involve themselves in political parties, and support and adopt any political ideology. The constitution also states that all political parties must have at least 5 per cent of candidates for the House of Representatives; three seats must also be reserved for women in the upper house of Parliament. The new Ordinance Act of 1997 made another provision to increase the participation of women at a local level. This act states that one seat must be served for women in each ward of the Village Development Committee. Due to this compulsory provision about 40,000 female candidates were elected in the local-level election of 1997. This provision forced all practices to support a female candidate and encouraged women to become involved. Women's political participation at a grassroots level has increased but it is too early to say whether any positive change in the lives of women will come about or whether female politicians will be able to raise women's issues strongly [8].

A truly gender-sensitive and inclusive budget, therefore, should be seeking to address the marginalization of target groups by focusing both on increasing incomes and improving access to resources and services. The most obvious outcome of gender budget initiatives is improving women's economic equality. However, gender budgets are

not simply about equality for women. Gender budgets can also improve the effectiveness, efficiency, accountability, and transparency of government budgets. Gender budgets can also reveal budgetary priorities and discrepancies between what a government says it is doing and the actual impact of its policies.

Total of 228 respondents in the Lalitpur district, 99.1 percent of respondents reported that they have allocated budget women related areas and only 0.9 percent of respondents reported that they haven't allocated of budget on women's related areas. Of 130 total respondents in the Jhapa district, a hundred percent of respondents said that they

allocated of budget to women's related areas. This data clearly shows that Jhapa's elected local-level members have more active awareness about women-related budgets than the Lalitpur district-elected local members. In election areas, 134 respondents are total in Lalitpur metropolitan city. Among them, 98.5 percent of respondents said that they allocated of budget to women's related areas and only 1.5 percent of respondents have not allocated it, similarly, 100 percent of respondents of Municipality and rural municipality respondents said that they have allocated of budget for women-related areas.

Table 1. Distribution of Respondents According to Allocation of Budget on women's related areas.

Characteristics	Allocation budget on women specify related areas			Chi-square value
	Yes	No	Total	
Districts	Percent	Percent	Number	
Lalitpur	99.1	0.9	228	1.147
Jhapa	100.0	0.0	130	
Election Area				
Metropolitan city	98.5	1.5	134	3.362
Municipality	100	0.0	170	
Rural Municipality	100.0	0.0	54	
Caste/Ethnic				
Brahman/Chhetri/Thakuri)	99.1	0.9	115	2.554
Hill Janjati	100.0	0.0	141	
Madeshi/Terai groups, Terai caste and TeraiJanajati	100.0	0.0	35	
Dalit	98.3	1.7	60	
Minority groups	100.0	0.0	7	0.854
Education				
Up-to Basic Education	98.9	1.1	87	
Secondary (9-12grades)	99.6	0.4	226	
Bachelor and above	100.0	0.0	45	
Age Group				
<40 years	100.0	0.0	87	2.755
40-59 years	99.6	0.4	235	
60 and above	97.8	2.2	45	
Sex				
Male	99.5	0.5	219	0.106
Female	99.3	0.7	139	

Sources: Field Survey, 2078.

Total of 87 up to basic education level, 98.9 percent of respondents have allocated the budget to women-related areas, 99.6 percent of respondents with secondary (9-12 grades), and 100 percent of respondents have allocated budget to women-related areas said that there is the practice of allocating the gender friendly budget in local government. Amount the total respondents, 100 percent below 40 years, 99.6percent aged 40-59 years, and 97.8 percent of respondents aged 60 years and above respondents have allocated budget to women-related areas. Total of the 219 male respondents, 99.5 percent respondents have allocated a budget to women-related areas and for 139 female respondents who have 99.3 percent of respondents said that they allocated a budget to women-related areas.

In these results, the Pearson chi-square statistic is 1.147, and the p-value = 0.284. The likelihood chi-square statistic ratio is 1.811 and the p-value = 0.178. Therefore, at a significance level of 0.05, then there is no association between respondents' knowledge about the allocation of budget in women-specific

areas and districts. Similarly, in the test between respondents' knowledge about the allocation of budget on women-specific areas and election areas, the Pearson chi-square statistic is 3.362 and the p-value = 0.186. The likelihood chi-square statistic ratio is 3.950 and the p-value = 0.139. Therefore, at a significance level of 0.05, then there is no association, the test between respondents' knowledge about the allocation of budget on women specify areas and caste/ethnic group, Pearson chi-square statistic is 2.554 and the p-value = 0.635. The likelihood chi-square statistic ratio is 3.085 and the p-value = 0.544. Therefore, at a significance level of 0.05, then there are no associations, the test between respondents' knowledge about the allocation of budget on women specify areas and educational level, Pearson chi-square statistic is 0.854 and the p-value = 0.652. The likelihood chi-square statistic ratio is 0.981 and the p-value = 0.612. Therefore, at a significance level of 0.05, then there are no associations, the test between respondents' knowledge about the allocation of budget on women specify areas and age groups, Pearson chi-

square statistic is 2.755 and the p-value = 0.252. The likelihood chi-square statistic ratio is 2.233 and the p-value = 0.328. Therefore, the result at a significance level of 0.05, the test between respondents' knowledge about the allocation of budget on women specify areas and sex, Pearson chi-square statistic is 0.106 and the p-value = 0.745. The likelihood chi-square statistic ratio is 0.103 and the p-value = 0.748. Therefore, at a significance level of 0.05.

4.1. Allocating the Gender Friendly Budget by Different Sectors in Local Government

Gender-responsive budgeting (GRB) is a strategy that promotes the goal of gender equity by allocating specific budgets for both women and men beneficiaries in

projects/programs. The purpose of GRB is to promote accountability and transparency in fiscal planning; increase gender-responsive participation in the budget process, and advance the gender equity agenda. Having gender equity in developmental or service delivery programmes requires intentional measures to incorporate a gender perspective in planning and budgeting frameworks and concrete investment in addressing gender gaps. In GRB, we do not create separate budgets for women or increase spending on women-focused interventions/activities. Rather, GRB seeks to ensure that the collection and allocation of resources are carried out in ways that are effective and contribute to advancing gender equity. It should be based on in-depth analysis that identifies effective interventions that advance women's rights.

Table 2. Distribution of Respondents Who Reported Allocating the Gender-Friendly Budget by Different Sectors in Local Government.

Women related areas	District		Local Level		Sex			Total (%)
	Lalitpur	Jhapa	Metro	M	R. M	Male	Female	
Capacity development of women	198 (99.0)	130 (100.0)	123 (98.4)	151 (100.0)	54 (100.0)	201 (100.0)	127 (98.4)	228 (99.4)
Women's targeted programs	121 (60.5)	129 (99.2)	119 (95.2)	101 (66.9)	30 (55.6)	152 (75.6)	98 (87.0)	250 (75.8)
Employment in the income generated and	173 (86.5)	130 (100.0)	98 (78.4)	151 (100.0)	54 (100.0)	187 (93.0)	116 (89.9)	303 (91.8)
To decrease women's workload and improve in quality of women's work	95 (47.5)	129 (99.2)	94 (75.2)	100 (66.2)	30 (55.6)	138 (68.7)	86 (66.7)	224 (67.9)

Sources: Field Survey, 2078.

While analyzing by districts, 99.9 percent of respondents of Lalitpur district and hundred percent of respondents of Jhapa district said that the gender-friendly budget is allocated for women's capacity building, the same way, 60.5 percent of respondents of Lalitpur district and 99.2 percent of respondents of Jhapa district said that the budget is allocated for benefits women's targeted programs, 86.5 percent respondents of Lalitpur district and 78.4 percent respondents of Jhapa district said that allocated the same budget for employment and income generation of women, 47.5 percent respondents of Lalitpur district and 99.2 percent respondents of Jhapa district said that the same budgeting used in decreasing women's workload and improve the quality of women's work.

However, the highest percent of respondents in the Jhapa district said that the gender-friendly budget is used for women's capacity-building program activities and the lowest percentage of both districts said that the gender-friendly budget is allocated to decrease women's workload and improve the quality of women's work.

In election areas, 98.4 percent of respondents from the metropolitan city and hundred percent of respondents from the municipality and rural municipality said that the gender-friendly budget is allocated for women's capacity building, the same way, 95.2 percent respondents of from metropolitan city and 66.9 percent of respondents of the municipality and 55.6 rural municipalities said that the budget is allocated for benefits women's targeted programs, 75.2 percent respondents of metropolitan city and 66.2 percent respondents of the municipality and 55.6 percent respondents of the rural municipality said that allocated the same budget for employment and income generation of women, said that

the same budget in used to decrease women's workload and improve the quality of women's work.

4.2. Allocating the Total Amount of Gender-Friendly Budget in the Local Government

The local government allocated gender friendly budget for women's development side. The design of gender-responsive budgeting hinges on the general principle of bringing together two sources of information which have been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programs." Gender Responsive Budgeting (GRB) was introduced in the context of Government efforts for a Budget reform which entailed: strengthening the Public Finance Management System, establishing a Medium Term Expenditure Framework, and moving towards performance-based budgeting. To move forward with these plans, institutional mechanisms were established within the Ministry of Finance with the appointment of a gender budgeting expert and the establishment of a Gender Responsive Budgeting Committee (GRBC) in 2005. The Committee was established as a permanent body within the Ministry of Finance with the mandate to design a GRB system that can be applied at the sectoral level, to monitor budget allocations and public expenditure from a gender perspective, and finally to assess the impact of development policies on women and men. The committee is also required to provide sectoral ministries with the needed policy guidelines on GRB.

In election areas, 98.4 percent respondents of in metropolitan city and hundred percent respondents of in the municipality and rural municipality said that the gender-

friendly budget is allocated for women's capacity building, the same way, 95.2 percent respondents of in the metropolitan city and 66.9 percent of respondents of the municipality and 55.6 rural municipalities said that the budget is allocated for benefits women's targeted programs, 75.2 percent respondents of metropolitan city and 66.2 percent respondents of the municipality and 55.6 percent respondents of the rural municipality said that allocated the same budget for employment and income generation of women, said that the same budget in used to decrease women's workload and improve the quality of women's work.

In the district level analysis, in Lalitpur district, 68.8 percent of males and 69 percent of females said that they have allocated Rs.1-5 lakhs budget for women's development sectors, 0.7 percent males and 3.4 percent of females have allocated Rs. 6-10 lakhs budget, 29.1 percent male and 627.6 percent female said they have allocated Rs.10-15 lakhs, and 0.6 percent male said that they have allocated Rs.15 lakhs and above for women's development sector. However, the highest percentage of male and males said they have allocated Rs. 1-5 lakhs for women's development sectors.

In Jhapa district, 73.1 percent of males and 75 percent of females said that they have allocated Rs.1-5 lakhs, 19.2 percent males and 17.3 percent female said Rs.6-10 lakhs, 7.7 percent male and 7.7 percent female said that the Rs.10-15 lakhs budget allocated for women development sectors. However, the highest percentage of respondents said that they have allocated Rs.1-5 lakhs budget for women development sectors. Compared with the two districts, the highest percentage of male and female in Lalitpur district said that they have allocated a budget for women's development sectors.

In election areas, 49.4 percent male and 47.1 percent female metropolitan city's respondents said that they have allocated Rs.1-5 lakhs budget for women development sectors. Same way, 1.2 percent male and 5.9 percent female said Rs.6-10 lakhs, and 49.4 percent male 47.1 percent female said Rs.10-15 lakhs budget allocated for the same purpose. The highest percent of male and female said that they have allocated Rs.1-5 lakhs budget for women's development sectors.

Table 3. Distribution of Respondents Who Reported the Allocation of Total Amount of Gender-Friendly Budget in the Local Government by Sex.

Amount (In Rs.)	Sex of respondents				Total	
	Male		Female			
	Number	Percent	Number	Percent	Number	Percent
Lalitpur						
1-5 lakh	97	68.8	60	69.0	157	68.9
6-10 lakh	1	0.7	3	3.4	4	1.8
10-15 lakh	41	29.1	24	27.6	65	28.5
15 and above	2	1.4	0	0.0	2	0.9
Jhapa						
1-5 lakh	57	73.1	39	75.0	96	73.8
6-10 lakh	15	19.2	9	17.3	24	18.5
10-15 lakh	6	7.7	4	7.7	10	7.7
Election Area						
Metropolitan city						
1-5 lakh	41	49.4	24	47.1	65	48.5
6-10 lakh	1	1.2	3	5.9	4	3.0
10-15 lakh	41	49.4	24	47.1	65	48.5
Municipality						
1-5 lakh	89	86.4	60	89.6	149	87.6
6-10 lakh	9	8.7	5	7.5	14	8.2
10-15 lakh	3	2.9	2	3.0	5	2.9
15 and above	2	1.9	0	0.0	2	1.2
Rural Municipality						
1-5 lakh	24	72.7	15	71.4	39	72.2
6-10 lakh	6	18.2	4	19.0	10	18.5
10-15 lakh	3	9.1	2	9.5	5	9.3

Sources: Field Survey, 2078.

In Municipality, 86.4 percent male and 89.6 percent female said that they have allocated Rs.1-5 lakhs for women development sectors. Same way, 8.7 percent male and 7.5 percent female said Rs.6-10 Lakhs, 2.9 percent male and 3 percent female said 10-15 lakhs, and 1.9 percent male said they have allocated Rs.15 lakhs and above for women development sectors. However, the highest percent male and female said they have allocated Rs.1-5 lakhs for women

development sectors. In Rural municipalities, 72.7 percent male and 71.4 percent female said they have allocated Rs. 1-5 lakhs for women development sectors. Same way, 18.2 percent male and 19.0 percent female said Rs.6-10 lakhs, 9.1 percent male and 9.5 percent female said Rs. 10-15 lakhs budget allocated for women development sectors. However, the highest percent male and female said that they have allocated Rs.1-5 lakhs for women development sectors.

Comparing with three local areas, the highest percentage of male and females in the municipality said they have allocated Rs.1-10 lakhs budget for women development sectors. It has been adapted and recognized that budgets are not neutral. Policies, activities, and how they are funded have different and unequal impacts on women and men, and different groups of women and men (young, old, urban, rural, etc.). Women and men have different roles and responsibilities, including in the economy - so budgets affect them differently,

Promotes gender equity and gender mainstreaming by analyzing how program funds are allocated and spent - who gets the most or least benefit., Does not mean a separate budget for women and men and does not necessarily aim to increase the amount of money spent on women - but may involve increasing spending in specific areas that benefit women and girls and reduce inequity, for example, in health, education, livelihood/employment.

Table 4. Distribution of respondents according to the total allocated amount in women-related areas by local level.

Local Level	Amount of budget allocated by components of Gender Inclusion							
	1-5 Lakhs		6-10 Lakhs		10-15 Lakhs		Total	
	N	%	N	%	N	%	N	%
Lalitpur Metropolitan City								
Capacity development of women	54	96.4	4	100.0	65	100.0	123	37.3
Women's targeted programs	54	96.4	0	0.0	65	100.0	119	36.1
Employment in the income generated and	29	51.8	4	100.0	65	100.0	98	29.7
To decrease women's workload and improve in quality of women's work	29	8.8	0	0.0	65	19.7	94	28.5
Municipality								
Capacity development of women	132	100.0	14	100.0	5	100.0	151	100.0
Women's targeted programs	82	62.1	14	100.0	5	100.0	101	66.9
Employment in income generated and	132	100.0	14	100.0	5	100.0	151	100.0
To decrease women's workload and improve in quality of women's work	81	61.4	14	100.0	5	100.0	100	66.2
Rural Municipality								
Capacity development of women	39	100.0	10	100.0	5	100.0	54	100.0
Women's targeted programs	15	38.5	10	100.0	5	100.0	30	55.6
Employment in the income generated and	39	100.0	10	100.0	5	100.0	54	100.0
To decrease in women's workload and improve in quality of women's work	15	38.5	10	100.0	5	100.0	30	55.6

Sources: Field Survey, 2078. (Note:- N= Number, % = Percent)

The process of developing gender-responsive budgets entails an understanding of the elements that promote gender equity. Budgets are considered to be the most important tool to realize gender equity in gender development programs. Without adequate and well-targeted resources, gender development cannot be implemented successfully. Very often the financial resources needed to implement gender equity are not adequately considered.

5. Conclusion

The article concludes that the use of a gender-responsive budget of local-level Government in the study area has immense concern for reducing the gaps in skill development, capacity-building employment, and self-entrepreneurship. The budget classification provisioning mandatory allocation of the budget directly benefitting women was announced for promoting gender equality and gender development allocating the different topics of gender development issues. Of late, GRB is gaining more recognition in the budget allocation part at the local level. Gender development inclusive budget, there to address the marginalization of target groups by focusing both on increasing incomes and improving access to resources and services. The most obvious outcome of gender budget initiatives is improving women's economic equality. However, gender budgets are not simply about equality for women. Gender budgets can also improve the effectiveness, efficiency, accountability, and transparency of government budgets. Gender budgets can

also reveal budgetary priorities and discrepancies between what a local government says it is doing and the actual impact of its policies also encourages adopting other women's development for the effectiveness of the gender-responsive budget in local-level government.

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