

Gender Responsive Budgeting for women's empowerment: A collaborative engagement in Malarani Rural Municipality, Nepal

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Key Highlights

1. Gender Responsive Budgeting (GRB) is an inclusive planning approach designed to integrate a gender perspective at every stage of the budget process and promote gender equity and equality.
 2. Whilst GRB has been mandatory for more than a decade, there are gaps in conceptual clarity and technical capacity for its effective implementation at local levels.
 3. Attention to prevailing gender-based constraints is crucial for the design and implementation of GRB-integrated municipal plans and programs.
 4. A co-production approach, facilitated through multi-stakeholder forums promotes constructive discussions on gender issues and helps to integrate GRB initiatives into the local planning process.
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Abstract

Gender Responsive Budgeting (GRB) is a strategic approach to integrating a gender perspective into the planning process and promoting gender equity and equality. The Government of Nepal endorsed GRB in 2007/2008 and made it mandatory. Accordingly, local governments have sought to undertake gender-responsive planning. However, studies show they lack a robust assessment of gender-based needs and have faced challenges in adopting GRB. To address this issue, we adopted a co-production approach where researchers and Malarani Rural Municipality in the Arghakhanchi district of western Nepal, jointly assessed the municipal plan and worked collectively to understand and revisit the gender responsive activities and plans. In this article, we provide details of this co-production process. Drawing on our engagement and the subsequent uptake of GRB in this rural municipality, we emphasise the importance of enhancing local capacity to self-assess their development policies and plans through a gender lens and ensure GRB for gender-balanced local planning processes. We conclude that although GRB is not a panacea to gender inequalities, it can

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ease access to resources for addressing gender disparities and promoting women's empowerment through inclusive planning processes, especially at the municipality level.

Keywords: co-production; gender equality; Gender Responsive Budgeting; Malarani Rural Municipality

1. Introduction

Gender mainstreaming has been a fundamental focus of equitable and inclusive development.³ Notwithstanding the limitations of such ubiquitous approaches in revealing diverse experiences and redressing gender disparities (Crystal, 2021; Mohanty, 2021), they have played a crucial role in shifting gender issues from the margins to mainstream development discourses (Jackson, 1996; Marx, 2024), raising public awareness, and generating support to reduce gender inequality (Sarraf, 2003). Such initiatives have additionally given national governments the impetus to allot dedicated financial resources for integrating gender-based perspectives and leveraging political and technical support for more equitable resource distribution through gender-responsive budgeting policies (Sarraf, 2003). Gender Responsive Budgeting (GRB), our focus in this article, is a strategic means of incorporating a gender perspective into all steps of the budget process—planning, implementation, and evaluation—generating a tangible framework to address gender issues, advance women's empowerment, and promote gender equity and equality (Bhul, 2022; Koirala, 2023). This concept of integrating a gender lens in governmental budgeting originated in Australia in the 1980s (MoF, 2008). Since the Fourth World Conference on Women in Beijing in 1995, GRB has gained international recognition as an integral part of the public finance approach and hence, a vehicle of gender mainstreaming (Smith, Mdee and Sallu, 2023). At present, Sustainable Development Goal 5 depicts gender-responsive public finance as both a target and an indicator of progress towards gender equality.

In Nepal, the government has been progressively promoting gender equality in policy settings. Setting an institutional mechanism to mainstream gender equality, the government introduced the provision of Gender Responsive Budgeting in 2007/2008 and formulated the Gender Responsive Budgeting Manual in 2012 (MoF, 2012). With federalisation, the government also introduced the Gender Responsive Budget Localisation Strategy in 2015 (MoFALD, 2016) and the Gender Responsive Budget Sample Guidelines for Provincial and Local Levels in 2020 (MoF, 2020) to institutionalise GRB in program formulation and implementation at the local level. Whilst GRB has been increasingly recognised in Nepal's policy arena as an instrument for gender mainstreaming and achieving gender equality, its adoption is still beset with a myriad of challenges and barriers (Koirala, 2023). Taking note of the paradoxical praxis, studies have highlighted the urgent need to review the adoption of GRB policies and strengthen the capacity to analyse gender needs and uptake and execute GRB, particularly at the sub-national levels (e.g., see Pradhan et al., 2021). Such action-oriented efforts can contribute to the growing efforts to institutionalise feminism, albeit these efforts to achieve gender equality are often not recognised as a feminist approach (Marx, 2024, p. 249).

³ We acknowledge that "gender equality" is a spectrum of sexual orientation, gender identity and expressions, and sex characteristics (SOGIESC). However, reviewing the mainstreaming of the SOGIESC group in the GRB is beyond the scope of this document, hence we limit our representation to women and men.

Against this backdrop, in November 2021, the research team began engagement with the local government in Malarani Rural Municipality (Malarani) in the Arghakhanchi district of Western Nepal. This engagement was part of a participatory action research project “Co-producing a shock-resilient ecosystem for women-engaged enterprises in Nepal” (CREW)⁴, which aimed to strengthen women’s agency and foster a conducive environment for their active involvement in local planning processes. The team and the municipal authorities jointly assessed the municipal policies through a GRB lens and provided technical support to the municipality in conducting GRB-based annual planning. As part of this deliberative process, the research team also reviewed the annual plans of many other municipalities, which helped to co-learn from the strengths and gaps in integrating gender perspectives into municipal plans. This commentary describes the co-production process adopted by the research team and the changes generated along the process. Building on this experience, we discuss broader insights for promoting gender-responsive decision-making and development at the local level.

2. Gender Responsive Budgeting, the CREW project and the co-production approach

Embracing gender equality and women’s empowerment as a high priority, the government of Nepal adopted Gender Responsive Budgeting over a decade ago. The Ministry of Finance (MoF) serves as the focal ministry for formulating a “Gender Responsive Budget”, guided by the high-level multi-sectoral Gender Responsive Budget Committee. The Gender Responsive Budget Committee includes representatives from the National Planning Commission, the Ministry of Women, Children and Senior Citizens, the Ministry of Federal Affairs and General Administration, and UN Women.⁵ Additionally, a Sectoral Gender Responsive Budget Committee is formed and Gender Focal Persons are appointed within each sectoral ministry (Bhul, 2022).

The Gender Responsive Budget Committee in the MoF plays a key role in institutionalising GRB in Nepal (Bhul, 2022). The committee has established a GRB methodology to track budget allocations and public spending across multiple sectors. This also involves assessing the gender-differentiated impacts of development initiatives, thereby providing policy directions to sectoral ministries for appropriate GRB implementation. The methodology for assessing the gender responsiveness of programs was structured around five domains, as presented in Table 1.

Table 1: Budget allocation scoring criteria for assessing the gender responsiveness of the programs

Qualitative domains	Quantitative weightage
Women’s participation in plan/program formulation and implementation	20%
Increase in women’s efficiency/capacity	20%
Ensuring women’s share of the benefits	20%
Support for women’s employment and income generation	20%
Qualitative improvement in women’s time use and reduction of workload	20%

(Source: MoF, 2012)

⁴ <https://crew.sias-southasia.org/>

⁵ A Gender Responsive Budget Committee formed in the Ministry of Finance is a part of larger attempt to institutionalise GRB in Nepal (MoF). <https://old.mof.gov.np/en/gender-responsive-budget-76.html>

In 2020, the Ministry of Finance prepared the Gender Responsive Budgeting Guideline and defined criteria and codes for assessing the municipal budget through the gender lens (MoF, 2020). The governmental provisions, plans, programs, and services are coded in two steps. In the first step, the activities under the plan/programs are categorised as specific, supportive, and neutral based on their mode of contributions to i. livelihoods, ii. voice and agency, and iii. reducing discriminatory policies and practices (MoF, 2020, p. 10). The activities that directly support women and girls fall under the “Specific” category, while those that create an enabling environment for women’s empowerment and gender equality are classified as “Supportive”. Conversely, activities that neither contribute to nor hinder women’s empowerment and gender equality are labelled as “Neutral”. The second step involves giving the Gender Responsive Budget code which is calculated based on the budget allocated for the activity against the total budget of the particular plan/program/project. Depending on the composite score, budgets are classified into three categories: directly gender-responsive, indirectly gender-responsive, or gender-neutral, as shown in Table 2.

Table 2: Classification of budget allocation in the Gender Responsive Continuum

Categories of Budget	Budget allocation for the benefit of women
Directly gender responsive	60% or above of the total budget (Code 1)
Indirectly gender responsive	10 to 59% of the total budget allocation (Code 2)
Neutral	9 percent or below of the total budget allocation (Code 3)

(Source: MoF, 2020)

With GRB becoming mandatory and more authority and resources devolved to formulate and implement local development plans, local governments in Nepal have sought to undertake gender-responsive planning. However, Bhul (2022) notes that local governments lack a robust assessment of the actual gender-based needs. Other scholars have also highlighted that challenges exist in the adoption and implementation of gender-responsive budgets and programs in an equitable manner (Pradhan et al., 2021). Our empirical and review-based research further reveals that prevailing planning practices in many municipalities still skew policy priorities at the expense of women’s needs and concerns. This often was inadvertent as the local governments fell short of the knowledge and technical capacity to adopt and deliver the GRB approach (CDKN, 2020). We acknowledge and reassert that gender cannot be equated with women alone, and embracing GRB solely cannot be a panacea to gender inequalities or proof of empowerment of women, who are not a homogenous group (Smith, Mdee and Sallu, 2023). Our experience in Malarani, however, shows sensitising and capacitating local authorities in assessing local development plans and policies along the gender responsive continuums (see Section 2) and in assuring GRB can facilitate inclusive decision-making. Further, it helps secure access to resources for addressing gender issues and promoting women’s empowerment in municipal planning processes - traditionally dominated by male bureaucrats and leaders.

As aforementioned, our insights into the current state of GRB uptake in Nepal are based on the CREW project. The CREW project was guided by a conceptual framework of “an ecosystem of support” for women’s economic empowerment, encompassing social-cultural, economic, policy, technological, and environmental domains (see Pradhan et al., forthcoming). Taking this holistic

conceptual approach, the project adopted a co-production process which entailed engaging with key stakeholders in integrating these essential domains and strengthening women's agency, addressing gender-based constraints, and expanding women's economic engagement in three districts - Arghakhanchi (Sandhikharka Municipality and Malarani Rural Municipality), Dolakha, and Ramechhap (Rampur Municipality) of Nepal.

The multistakeholder deliberative forum was the main co-production approach that the CREW project adopted. Multistakeholder deliberative forums facilitate collective understanding of shared concerns and stimulate inclusive and reflective discussions oriented towards practical decisions for addressing the problems (Mansbridge et al., 2012; Dryzek, 2010) - gender inequalities in our case. Mutual respect and recognition of multiple, plural voices, interests, and concerns, including subjugated knowledge and experiences are central to such a deliberative process (Mansbridge et al., 2012). Dryzek further stresses that in a truly deliberative process, those subject to decisions should be involved in the design and analysis with substantial influence on the content of the decision – “as opposed to participants in a democratic process of design that would involve broad deliberative participation” (Dryzek, 2010, p. 8). Such interactive and iterative processes facilitate in deliberative legitimacy of consequent collective outcomes which can be binding formal decisions or informal societal discussions and decisions accrued to addressing the problems (Dryzek, 2010; Mansbridge et al., 2012). Drawing on such a co-production approach, the CREW project aimed to generate a collective understanding of gender-based constraints (GBCs) and create an enabling environment to address gender inequalities. In this article, we focus on the co-production process of supporting the GRB-based municipal planning in Malarani that offered valuable lessons for advancing gender-responsive planning and development.

3. The preliminary initiatives of the CREW project

3.1. Engagement with women farmers and women-led cooperatives

Shortly after the CREW project began, the research team approached women-led agro-cooperatives in Sandhikharka and Malarani in the Arghakhanchi district. The primary objective was to understand gender-based issues and women's economic engagement status in the area. Simultaneously, the team also started a baseline study and engagement with women farmers to understand their experiences of GBCs. During these interactions, women farmers shared that they have been facing farming-related issues and requested support from the CREW project. While the CREW project integrated some action components for supporting women through vegetable demonstration plots, the scale of support that the women farmers expected was beyond the project's scope. In response, the project team encouraged them to approach the local government, which had ample dedicated resources for agricultural assistance. The women farmers complained that they hardly had access to the municipal planning process and rarely had any information on such support packages. This revealed the need to capacitate women to actively engage in the local planning process. The CREW team also decided to approach the municipal authorities to probe into municipal policies and plans for women's economic empowerment and their compliance with GRB, which has been mandatory in Nepal since 2007/2008.

3.2. Gender Equality and Social Inclusion orientation

Committed to strengthening women's voices and institutional networks, the project team coordinated with Malarani and Sandhikharka municipalities with the idea of organising an orientation session on gender equality and social inclusion (GESI) and familiarising the participants with the local planning processes. Both municipalities warmly welcomed this idea. The project reached out to the leaders of women-led cooperatives, recognising their potential to support women farmers in voicing gender-related issues. These leaders were engaged in planning the GESI orientation. Together with these women leaders, the team identified the participants for the orientation to ensure the representation of women farmers from different ethnicities, geographic belts, and classes (small and large farmers). Acknowledging the need to engage and sensitise men on gender issues, some influential men also participated in the orientation. Besides gender experts from the CREW project, the orientation was co-facilitated by the head of the Women, Children, and Senior Citizens Section (hereafter referred to as the Women's Section) of Sandhikharka Municipality.

The GESI orientation had dual strategic objectives: (i) enhance the capacity and confidence of women, and sensitise male participants, and (ii) strengthen women's institutional linkages and foster a conducive environment for women to seek support in the longer-term process of addressing gender issues and economically empowering women. The technical session of the orientation included presentations that acquainted the participants with the concepts of gender equality, socialisation, gender-based violence, and intersectionality. It also incorporated the elements and provisions for women's rights and an exposure to the seven-Step Local Planning Process. Next, the group engaged in exercises to identify key gender-based constraints in their communities and prepare action plans to address them. Towards the end of the session, facilitated by the project team, participants selected "Women Champions" - women who could play a critical role in facilitating the capacity development of women farmers and entrepreneurs and increasing political space, agency, and amplifying their voices in local planning process and other collective actions.

3.3. Introduction of gender responsive budgeting in discussions with women participants and the local government

As the project progressed, the team continued research to understand gender-based constraints and ways to address them. These entailed interviews as well as informal conversations with women champions, documenting the challenges women encountered in engaging with municipal planning processes and accessing public resources. The team also informed them about the gender-responsive budgeting provisions, encouraging them to voice their concerns and participate in the local planning processes. Progressively informed about these gender-based challenges, the CREW team frequented interactions with the municipal authorities. During an informal meeting attended by the Chair, Vice-Chair and Head of the Women's Section of Malarani, the CREW team briefed the authorities about the difficulties women farmers encountered in seeking information and services from the municipality. Contrary to the women farmers' complaints, the municipal authorities claimed that many municipal projects supported women's economic well-being. They stated that the municipality had collaborated with a development partner to support women farmers. However, they were unsure if these gender-related activities had been reflected in the titles of municipal plans and policies. In response, the CREW team recommended that municipal

authorities assess their programs using the Gender Responsive Budgeting Policy of the Nepal Government. The team also proposed co-convening a deliberative forum focused on national GESI and GRB policies, followed by a joint review of municipal plans and budget allocation, to which the local authorities agreed. The municipal authorities were unfamiliar with the technical aspects of the GRB policy and gender responsive implementation processes. They believed that their local plans and implementation processes were already inclusive. Their perception, however, changed after the provincial assessment rated their GRB performance poorly (detailed in Section 4.2). This prompted their interest in assessing and reorienting their local policies and programs to adopt GRB.

4. GRB – policies, implementation and assessment

4.1. Gender-focused review of policies and a deliberative forum

A review of national policies for understanding the policy environment for women's economic empowerment was a key activity component of the CREW project. The team also aimed to acquaint municipal authorities in Malarani with the significance of and ways to incorporate GESI into municipal plans and policies. Expanding the scope of the policy review and analysis, the team analysed plans and policies of several municipalities across Nepal to examine how they operationalised GESI policies and integrated women's empowerment activities into their programs.

As part of the co-production approach, a multistakeholder deliberative forum was organised in January 2023. Pre-forum engagement with different concerned stakeholders through informal meetings was also conducted in preparation for the main forum. These preparations building participants' knowledge of the issues at stake and orienting them with the objective and operation modality of the proceeding gave stakeholders, especially women participants the confidence to participate and share their perspectives. The primary goal of the deliberative forum in Malarani was to sensitise local elected representatives to the usefulness of and mandate for adopting a gender-responsive budgeting. The Head of the Women's section coordinated the forum, and the Chairperson, Vice-chairperson, ward chairs, council members, and executive members of Malarani actively participated in the forum. Researchers undertook a thorough review and analysis of the government policies on GESI, GRB, Local Government Operation Act, and policies, programs, and the budget of Malarani Rural Municipality. In the forum, the researchers also shared the main findings of the review. The analysis revealed that most municipalities in Nepal included only tokenistic, ad hoc women-centric programs and lacked consistency between their GESI policies and program budgets (see Box 1).

Box 1: Tokenistic uptake of GESI and GRB policy

The CREW project conducted a GRB-focused review of the policies of some municipalities that scored high in the performance evaluation by the National Natural Resources and Fiscal Commission, Nepal. The analysis showed that these municipalities set broad programs for GESI but lacked clarity on the specific activities they would support. Further, GESI policies, programs, and implementation are incoherent and align poorly with the GRB policy assessment criteria. For example, the Putalibazar Municipality (Syangja district) has a GESI policy and has endorsed a policy of allocating 35% of the development budget to GESI programs. Similarly, Sharada Municipality (Salyan) allocated NPR 500 thousand (approximately USD 3,685) under the GESI heading and Tripura Sundari Municipality (Dolpa) allocated NPR 4 million (USD 29,478) for women’s empowerment but these plans/programs are silent or ambiguous in terms of activities.*

In some municipalities, a large proportion of the budget allocated for GESI is spent on organising commemoration days such as Women’s and Children’s Day. For example, in fiscal year 2022/23 Ramechhap Municipality (Ramechhap) allocated NPR 500 thousand for such celebrations. Additionally, expenses such as communication, transportation, festival allowances for the management of Information Systems Operator and Field Assistant, machinery repair, and a week-long campaign for raising awareness on vital registration were also included under the GESI budget of the municipality.

Moreover, unlike the policy goal of integrating GESI across the sectors through GRB mobilisation, gender equality and social inclusion are still seen and addressed as supplementary to sectoral activities. For instance, in the 2022/23 annual plan of Sandhikharka Municipality (Arghakhanchi), budgets for ‘cooperatives’ were allocated under the Cooperative Section, however, the budget for ‘women cooperatives’ is segregated under the Women’s Section.

*Note: 1 USD = NPR 132.63 (on 16 September 2024)

During the discussion, it was revealed that Malarani had already developed a GESI policy with external support, yet many municipal officials were unaware of it. Although Malarani’s leadership claimed to have incorporated gender-responsive planning, an analysis of their plans suggested otherwise. One of the Women Champions, who also served as a council member of Malarani, voiced the challenge they encountered in accessing the municipal resources (see Box 2).

Box 2: Women’s experience in municipal planning

“Of the limited budget allocated for women and marginalised groups, most are spent on organising commemoration days (such as Women’s Day, Children’s Day) with no direct economic benefit for women. The remaining funds are reallocated to other areas claiming that women did not apply for them, while in reality, women are rarely informed about such budget allocations.”

- A female Municipal council member of Malarani.

With questions raised about municipal planning, implementation processes, and the importance of GRB underscored during the deliberative forum, municipal leadership decided to reassess the annual municipal plan and budget. They also decided to reactivate the GESI mainstreaming

committee to provide input into the budget for the upcoming fiscal year, for which they requested technical support from CREW.

4.2. Joint review, critical reflections, and the uptake of GRB

Continuous engagement with municipal officials, the Women's Section Head, and the Vice-Chairperson of the Malarani, particularly through the deliberative forum, induced palpable realisation among local government authorities regarding the importance of integrating gender-responsive components into municipal planning and budgeting. Following the forum, the researchers continued informal conversations with the Women's Section of the municipality, involving the Chair, Vice-Chair, and the head of the planning section to facilitate the implementation of the forum's decisions. These discussions delved into the practices of streamlining gender considerations into the plan and policies of the Government of Nepal, international practices, and a comprehensive analysis of the municipal plan and budget through a GRB lens. These collective reviews and analyses proved instrumental in prompting the municipal authorities to acknowledge the importance of GRB. This realisation further solidified after Malarani scored low on GRB in an analysis conducted by the Vice-chairperson, Chief Administrative Officer, and Planning Section Head. The analysis was done when the trio participated in the GRB sensitisation event, followed by a GESI audit organised by Lumbini province.

This realisation of their limited awareness and budgetary gaps gave municipal authorities further impetus to integrate gender components effectively and enhance their performance. The researchers together with Malarani Municipality, jointly organised another deliberative forum on June 9, 2023, which focused on "Budget Analysis of the Malarani Municipal Plans from a GRB perspective." Attended by municipal leadership and executive members, the CREW team presented the findings of the joint analysis. It reaffirmed the discrepancies related to (i) budget headings with gender-supportive/specific implementation, (ii) gender-specific budget headings but supportive/neutral in implementation, and (iii) the (mis)match between budget heading and actual implementation. Subsequent discussions and exercises helped clarify ways to align municipal budget headings and implementation practices with gender-sensitive approaches.

The newly gained insights in GRB-informed planning are reflected in the annual municipal plans wherein the municipality has increased the budget earmarked under the GESI heading, which was not specifically categorised in the previous annual plans. The municipality increased the budget allocation for GESI activities from NPR 150 thousand to NPR 275 thousand in the fiscal year 2023/24 and to NPR 3.25 million in 2024/25.⁶ The clearer program titles and target groups and the increase in the number of programs under the GESI heading from 16 in the fiscal year 2023/34 to 23 in 2024/25 also illustrate the municipal commitment to adopting GRB.

Although there have been progressive changes towards becoming gender-responsive, infrastructure-centric development was vividly a priority while attention to making these infrastructures gender-friendly was lacking. Moreover, the perception that making the budget gender-responsive implied allocating additional budget under gender headings dominated. This clearly illustrated continuous engagements are needed to expand the understanding of the GRB concept and improve the technical capacity of municipal officials and elected representatives to integrate and apply GRB in making

⁶ From approximately USD 1,105 to USD 2,027 in 2023/24 to USD 23,950 in 2024/25.

municipal planning and implementation gender-responsive. Keen to sensitise and strengthen the capacity of municipal council members and officials, in November 2024, Malarani municipality formed a five-member committee to monitor and facilitate budget preparation and monitoring from the GRB lens. This committee formed directly under the aegis of municipality leadership comprises of the Municipal Vice-chairperson (female), the Women Section head, the Social Section head, one Municipal Council member (female), and one Ward Chairperson. The municipality has aimed to institutionalise this committee from its upcoming meeting, draft a Terms of Reference, and pass it through the municipal council meeting in early 2025. The growing internalisation of the importance of GRB, initiatives to adopt GRB, and progressive achievements signify a positive stride in embedding GRB principles into the policies and practices of Malarani rural municipality and a commitment to institutionalise this practice, thereby catalysing the opportunities for women's economic empowerment.

5. Reflections and way forward

Gender Responsive Budgeting, ensuring gender-equitable allocation of fiscal resources, is crucial in addressing gender gaps in access to public resources and decision-making processes and positions. Embodying the ideals of distributive justice, transparency, accountability, and participation, GRB aims at “critical data-supported economic analysis of the effects of politics on gender relations, and on strategies to activate women (and men) and enable them to participate in budgeting processes, thereby opening up the scope for political action” (Marx, 2024, p. 251). GRB helps in revealing the political nature of budgeting and promoting women's access to resources, and overall opportunities to overcome gender inequalities. However, if implemented in top-down technocratic processes, GRB can also depoliticise gender and close the opportunity for broader political discussions (Marx, 2024). Our experience from Malarani shows that the success of GRB uptake is inevitably predicated on recognising the varying local experiences, perceptions and needs, and strengthening municipal capacities to understand these issues and systematically integrate and actualise strategies for addressing these prevailing issues (see also Crystal, 2021). The co-production approach adopted by the team facilitated in building knowledge, creating space for stakeholders, including women, to share their perspectives, and fostering constructive discussions that led to collective decisions for the uptake of GRB in the municipal planning process.

The uptake of GRB in Malarani Rural Municipality has been remarkable. While we relish this achievement and the inclusive planning and economic opportunities that it might open, we also acknowledge that formal policies interact with a thicket of ingrained informal institutions – gender-based values, norms, attitudes- and networks, and can lead to unexpected and even inequitable outcomes in the implementation process (Bennett, 2008). Undoubtedly, in-depth research and close engagement are needed to ensure these fledgling GRB-integrated municipal plans and programs are implemented effectively and address prevailing entrenched GBCs as well as other elements of intersectional marginalisation. Nonetheless, the provision of GRB in municipal planning and the subsequent allocation of budgets are important steps to improve the internalisation, integration, and implementation of gender-specific activities at the local level. This is particularly important in our national context as the implementation and monitoring of gender provisions has been weak even after over a decade since the launch of GRB policies (Pradhan et al., 2021).

It is crucial to note that these local-level changes can support women's empowerment, as it is at the district and levels further below that "the formal institutions and the progressive reform policies [...] interact with the old cognitive logic and informal networks and values" (Bennett, 2008, p. 218). Moreover, these small steps at the local level can bridge the prevailing knowledge gaps that exist among the policymakers and decision-makers at the local level to equitably accommodate gender perspectives and adopt gender-balanced local planning processes (see Pradhan et al., 2021). Here we want to reemphasise that "gender" is not a synonym for women (and girls) and gender relations and gender responsiveness are context-specific, and if effectively embedded, can address gaps in access to public resources, enable marginalised groups, and promote social inclusion. We concur with Rana and Koirala (2021, p. 196) that "GRB is not a budget for women but rather a budget that works for everyone by ensuring gender-equitable distribution of resources and equal opportunities for all." In patriarchal and hierarchical societies like ours, the transition towards gender-responsive approaches and techniques could strengthen the agency of women and other hitherto marginalised groups and equip them with administrative support and resources to overcome the deep-rooted gender-based constraints, effectively translate gender equality policies into practices and eliminate gender disparities. Instituting a mechanism for periodic analysis and reflections on the status of implementation of the budget as well as further increasing the funding for women-centric projects and programs are part and parcel of this critical process of achieving gender equity and fostering women's economic empowerment.

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