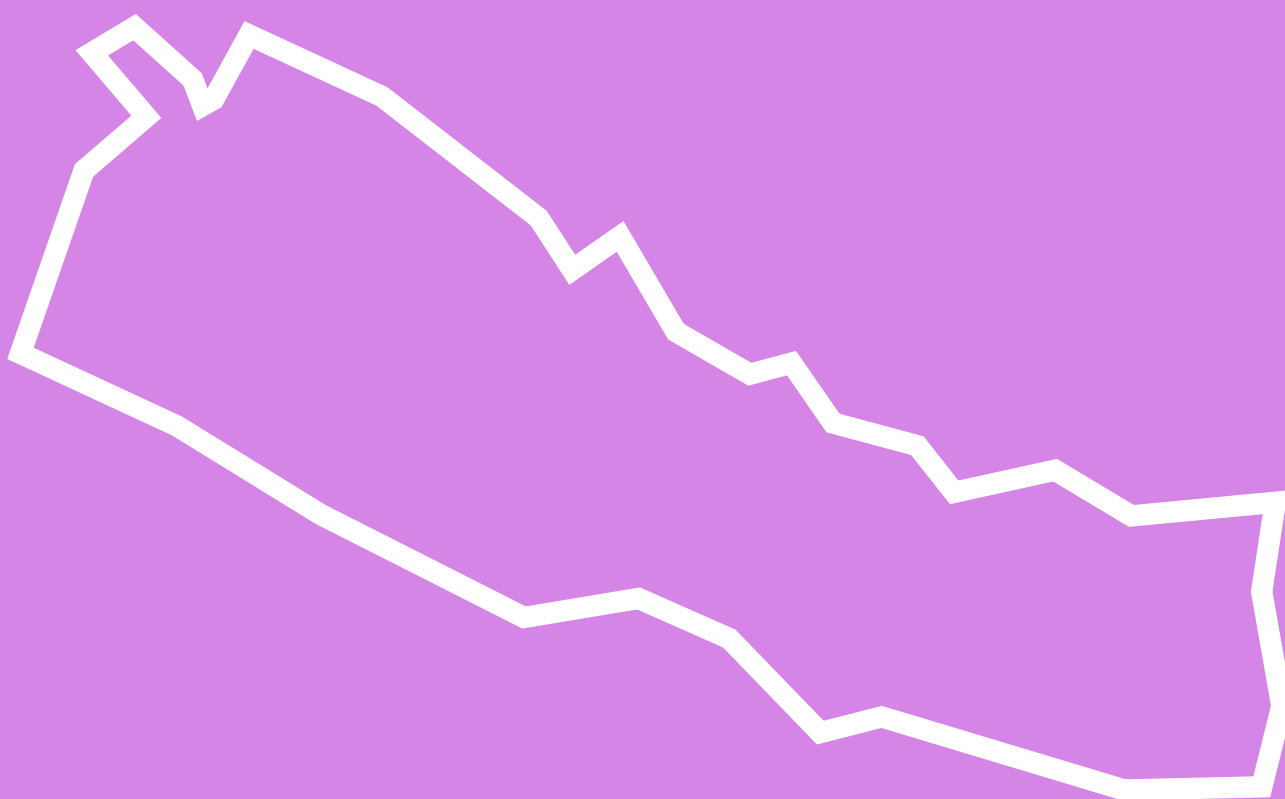


Gender Financing in Nepal:

Mapping funding to improve
gender equality

March 2021



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The Global Campaign for Aid and Development Transparency

WHO WE ARE

[Friends of Publish What You Fund](#) was established in May 2015 with the objective of promoting better foreign assistance outcomes by improving access to timely and relevant information, with a specific focus on the work of the United States.

[Publish What You Fund](#) is the global campaign for aid and development transparency. We envisage a world where aid and development information is transparent, available, and used for effective decision-making, public accountability, and lasting change for all citizens.

ABOUT OUR PROJECT

The goal of the [Gender Financing Project](#) is to improve the publication of gender-related financial and programmatic data to help relevant stakeholders direct (or redirect) funding, coordinate and address funding gaps, and to hold donors and partner governments accountable to their gender equality commitments. This is expected to contribute to more effective funding of gender equality programs and therefore ultimately lead to better development outcomes.

We undertook case studies in three countries: **Kenya, Nepal, and Guatemala**. For each country, we assessed the availability and quality of publicly available information, including government budgets and open data portals, collected primary data on data use, and tracked the available gender financing to determine how government and international funders can better meet gender advocates' needs. We used a common methodology, combining desk research and data analysis, interviews, surveys, and consultations with top gender equality donors, to ensure a consistent approach across countries. See our [methodology](#) for more details on our country selection and research methods.

We will use these country studies to provide global recommendations to different stakeholder groups for improved transparency and accountability in our *Global Transparency Report*, due later in 2021.

ABOUT THIS REPORT

This report was researched and written by Jamie Holton and Henry Lewis, and reviewed by Alex Farley-Kiwanuka and Sally Paxton.

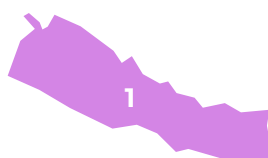
It was produced with financial support from Save the Children US and Plan international USA. These organizations are global advocates for gender equality and the localization of humanitarian response and development assistance. They are supporting this project in furtherance of their work, including to support frameworks such as the Grand Bargain and the Call to Action on Gender-Based Violence in Emergencies, to advance locally led development, funding flexibility, and to strengthen financial and technical resources for women's rights organizations and girl-led groups and networks. Our team received in-country research and advocacy support in Nepal from our consultant Swechchha Dahal, Soni Pradhan of Save the Children and Madan Joshi of Plan International.

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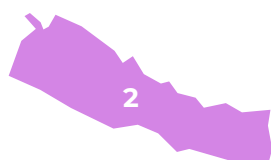


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Key terms used in this report

Gender equality	Our report is guided by the Nepali government's marker to fund gender equality ¹ and international donors' use of the Organisation for Economic Cooperation and Development's Development Assistance Committee's (OECD-DAC) gender equality policy marker, ² which international donors can also report to their International Aid Transparency Initiative (IATI) data. ³
Gender financing	Any disbursed or committed funding with the intention to improve gender equality, including government gender responsive budgeting and international donors' gender aid.
Gender responsive budgeting (GRB)	According to Oxfam's and the Women's Budget Group's guidelines, ⁴ a gender responsive budget is a budget that works for everyone by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.
Gender aid	Development assistance from international donors, such as official bilateral and multilateral agencies and philanthropic foundations, which has gender equality as a significant (1) or principal (2) objective. The OECD-DAC Handbook ⁵ outlines the criteria to mark aid projects/programs as having gender equality as a significant (1) or principal (2) objective.
Financial data	Information on funders' disbursements or commitments.
Programmatic data	Information on funders' projects or programs. This includes basic information, such as titles, descriptions and sub-national locations, as well as more detailed performance information, such as objectives, results, and evaluations.

Methods and sample

The findings and proposed key considerations in this report are based on the following research elements:

- **National budget and policy analysis:** we assessed to what extent Nepal's 2018/19, 2019/20 and 2020/21 federal budgets focus on improving gender equality. We also analyzed Nepal's existing gender equality and data transparency policies.
- **International donors' funding analysis:** we analyzed international donors' gender aid based on their self-reporting to the OECD Creditor Reporting System (CRS) for 2018.⁶ We also conducted a transparency assessment of the availability and quality of data published by the top five highest-disbursing donors and their top five highest-disbursing projects for Nepal in 2018. We used the OECD CRS 2018 as a starting point and compared and complemented this with information available on the International Aid Transparency Initiative's (IATI) development portal (d-portal),⁷ Nepal's Ministry of Finance's Aid Management Information System portal,⁸ and donors' own online project portals. For more details, please see our assessment methodology⁹ and a list of the assessed gender projects.¹⁰
- **Interviews:** we conducted 23 interviews with key stakeholders working on gender equality in Nepal. We asked them to reflect on the current gender financing landscape in Nepal as well as their data priorities and to suggest publication improvements. The interviewees work for national (six interviewees) and sub-national government (one), Nepal-based NGOs (six), international donor agencies (four), international non-governmental organizations (INGOs) (three), UN agencies (two), and a feminist movement/women's rights organization (WRO) (one).
- **Follow up survey:** to complement our interview findings, we sent out a multiple-choice online survey to all interviewees to ask them for more disaggregated information about the types of data they use, share, and need for their gender equality work. Twelve interviewees filled out the survey, including from Nepal-based NGOs (four interviewees), international donor agencies (three), the national Government of Nepal (two), an INGO (one), UN agency (one), and a feminist movement/WRO (one).



Executive summary

This report assesses the availability and quality of publicly available information, including government budgets and open data portals, collects primary data on data use, and tracks the available gender financing to determine how the Government of Nepal and international funders can better meet gender advocates' needs.

Its findings include:

- Key organizations working to improve gender equality in Nepal are generally dissatisfied with the available information on gender equality funding and initiatives for Nepal. Our analysis of available information supports this view. Without accurate, timely, comprehensive, and accessible information on how gender equality is being supported in Nepal, it is impossible to hold the Government of Nepal and other funders to account on their gender equality commitments and to learn which initiatives make Nepal more equal and why.
- The Government of Nepal has made creditable efforts to develop and promote gender responsive budgeting (GRB) at the national level and to develop a comprehensive aid management information system (AMIS) to track internationally-funded initiatives.
- International donors have made significant efforts to apply the OECD-DAC gender equality policy marker to their funding, which makes it possible to provide an indication of their financial commitments to gender equality in Nepal.

Based on these findings, we propose key considerations for the Government of Nepal, international donors, and other key gender equality stakeholders, to build on their progress, effectively engage so that data is published and used to increase awareness of ongoing gender equality efforts, inform program design, facilitate consultations to (re)allocate funding to effective initiatives, and ultimately, to improve development outcomes.

BOX 1: Quick facts Nepal

- In the SDG Gender Index, Nepal scores 52.6 out of 100, reflecting a “very poor” achievement of gender equality, below the Asia and the Pacific regional average (64.6).¹¹
- According to the 2011 National Population and Housing Census, Nepal has a population of 26 million people, of which 83% live in rural areas, 51.5% are female and 48.5% are male, and 35% are younger than 15 years.¹²
- The World Bank classifies Nepal as a lower-middle income country.¹³ The UN defines Nepal as a Least Developed Country (LDC).¹⁴ As of 2019, Nepal's GDP per capita was \$1,071.¹⁵
- In 2006, ten years of internal armed conflict ended with the signing of the Comprehensive Peace Agreement. Two years later, Nepal started its transition to become a federal democratic republic, with a new constitution in 2015.
- According to the latest poverty data from 2010/11, a quarter of the Nepal population lives under the national poverty line.¹⁶ However, poverty will likely have increased during 2020, as the COVID-19 pandemic is expected to have disproportionately affected the poor and vulnerable, and households working in the informal sector.¹⁷
- Nepal has 122 recognized languages, with Nepali being the most widely spoken and official language (78% of the population).¹⁸

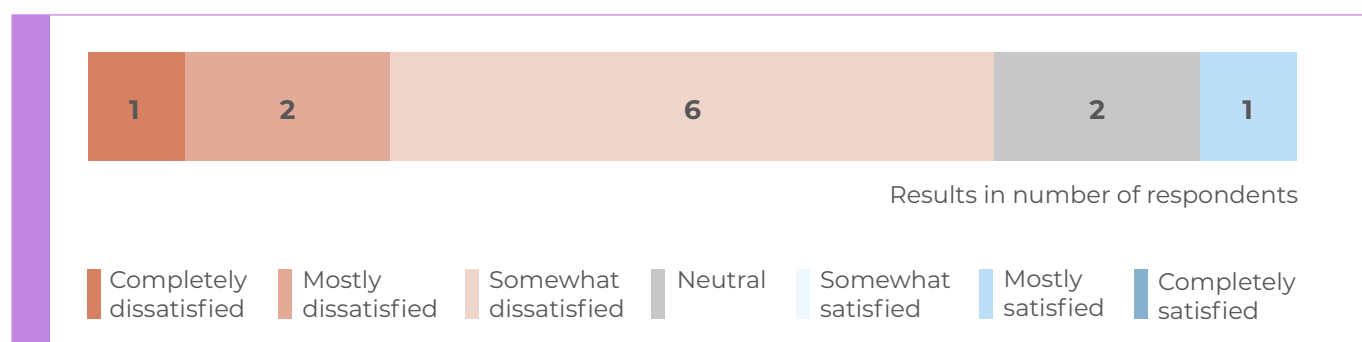


Introduction

The Government of Nepal has been committed to pursuing gender equality and women's empowerment in development planning since its first Five-Year Plan in 1956,¹⁹ and has institutionalized gender equality in legal and policy frameworks, including its 2015 Constitution²⁰ and Gender and Inclusion Policy 2013.²¹ Through Sustainable Development Goal (SDG) 5, all governments committed to significantly increase investments to address gender inequality.²² Funding for gender equality – which we call gender financing – is therefore an important signal of governments' commitment to achieve SDG 5. Tracking gender financing and its impact helps us understand what action is being taken and what progress is being made. The COVID-19 pandemic has exacerbated resource constraints – with disproportionate consequences for women and girls.²³ This underscores the increased need for clear and consistent data on the funding and effectiveness of gender equality work.

Why Nepal needs better gender financing data

FIGURE 1: How satisfied are you with the amount and quality of data that is publicly available on gender equality work in Nepal? (Number of survey respondents)



Key gender equality stakeholders are dissatisfied with the quantity and/or quality of available gender financing data in Nepal (see Figure 1). From our survey, three-quarters of participants (nine respondents mainly from Nepal-based NGOs, WROs, INGOs, and UN agencies) reported that they are in some way dissatisfied with the amount and quality of publicly available financial and programmatic data on gender equality work in Nepal. For these groups, the main reasons for dissatisfaction included data issues around insufficient detail, insufficient gender-disaggregation, timeliness (i.e. old data), accessibility, trust in data sources, and a lack of qualitative data. For the remaining quarter of survey participants (three respondents from donor agencies and government), two were neutral and one was in some way satisfied with the data. Without access to quality data that clearly outlines where funding is going, to whom, and which sectors, it is difficult for stakeholders across all organizations to find gaps, plan and implement programs to address gender inequality in Nepal. It is important to note that the differences in opinion are often symptomatic of data publishers (e.g., donors and government) and users (e.g., Nepal-based NGOs and WROs) not collaborating around data. Engagement between publishers and users of data, or a lack thereof, is a common theme running through our research findings in this report.

The next sections of the report review existing government and international donor gender financing data in Nepal. We then offer key considerations to improve their publication and engagement with key stakeholders working on gender equality around this data, to ultimately support all stakeholders' efforts to improve gender equality in Nepal.

“To further cement its position as a global GRB leader, the Government of Nepal is encouraged to ensure its GRB funding is linked to its national gender priorities, and that its national GRB practices are integrated across provincial and local governments.” – The World Bank

Spending on gender equality by the Government of Nepal

The Government of Nepal's initiative to mainstream gender into macro-policy under its eighth Five-Year Plan (1992–97)²⁴ was later formalized as a federal commitment to GRB in 2005. GRB introduced a robust mechanism with the aim to effectively address the needs and interests of women, men, and children in the national budget.²⁵ From Nepal's 2007/08 budget onwards, the Ministry of Finance (MoF) has assigned a gender marker to indicate which parts of the national budget are:²⁶

- a) Directly benefiting women – meaning that government-funded programs are beneficial to more than 50% of women;
- b) Indirectly benefiting women – meaning that government funded programs are beneficial to 25–50% of women; and,
- c) Neutral – meaning that government funded programs are beneficial to less than 20% of women.

These GRB classifications are based on five qualitative indicators to analyze budget allocations with gender lenses, including whether funding is aimed to increase women's participation in the formulation and implementation of programs, to support women's employment and income generation, and to positively impact women's time use and care work.²⁷ The MoF publishes its 'Red Book' budget details for each year on its website as PDFs in Nepali.²⁸ See Table 1 for details on the three latest budgets.

TABLE 1: Overview of national gender financing for Nepal according to the three latest budgets. (Exchange rates at the beginning of the budget cycle used)²⁹

Federal funding	2018/19 ³⁰	2019/20 ³¹	2020/21 ³²
Total annual budgets (USD)	\$12bn	\$14bn	\$12bn
Funding directly benefiting women	39%	38%	38%
Funding indirectly benefiting women	34%	36%	35%
Neutral funding	27%	26%	27%
Total GRB funding amount	\$8.9bn	\$10.3bn	\$9.1bn
Total GRB funding percentage	73%	74%	73%

Note: This table captures GRB funding at the national level. Each budget contains annexes with further details on GRB, including a breakdown of GRB funding per government agency, including the Ministry of Women, Children and Senior Citizens (MoWCSC). Specific budgets can be tracked on government agencies, provincial, and local level government websites (e.g., see the budget for the Rainadevi Chhahara Rural Municipality)³³

While Nepal is a global leader when it comes to establishing and sustaining GRB marking at the national level,³⁴ the available data on government spending towards gender equality does not yet provide a comprehensive or complete picture of national gender financing. The current GRB guidelines are insufficient to tell us how GRB funding relates to national gender policies. As such, it remains unclear how national GRB funding is intended to meet Nepal's national gender priorities.

While Nepal's GRB budgets are relatively clear, tracking implementation and spending is a challenge. The GRB system is yet to provide data related to overall activities implemented by the different ministries and subnational governments. Currently, the MoF determines the GRB budgets for provincial and local governments, including which will receive conditional grants to implement gender equality initiatives. However, it remains unclear what amounts and percentages the subnational governments ultimately spend on gender equality in Nepal, and how, as provincial and local governments do not and are not required to apply the GRB marker to their own budgets. Thus, while the national budget annexes include a breakdown of the GRB distribution per government ministry and agency, it remains difficult to track how this GRB funding is ultimately allocated and disbursed to specific programs, and thus how government funds are ultimately meant to move Nepal closer towards gender equality.

Besides managing and reporting on the national budget, the Ministry of Finance hosts the online Nepal Aid Management Information System (AMIS),³⁵ which serves “as the official repository of information on foreign aided projects in Nepal.”³⁶ Within AMIS, internationally-funded projects can be assigned a GRB classification, which can support users’ understanding of which projects directly or indirectly support gender equality. However, AMIS currently does not allow users to filter donors’ disbursements or projects by GRB classification. Due to inconsistencies in basic project-level information across databases, this means the AMIS platform cannot easily be used to complement, validate, or dispute other gender financing data for Nepal. The key considerations outlined below target some of these issues.

Key considerations for the Government of Nepal to improve gender financing data

Our findings highlight that, despite efforts by the Government of Nepal to offer transparent information on national and international funding to improve gender equality, gender advocates’ data needs are not being met. Based on our budget and policy analysis, and suggestions from interviewees, we pose the following questions to the government:

1. APPLYING GRB ACROSS GOVERNMENT

To help Nepal deliver on its gender equality commitments (nationally and globally), how can the government utilize existing and/or develop new tools and mechanisms to improve the application of GRB?

For instance:

- Could the national government, for instance the Ministry of Finance’s Gender Responsive Budget Committee, in conjunction with the Ministry of Women, Children, and Senior Citizens (MOWCSC), co-create GRB guidelines and tools with stakeholders to track spending towards its gender equality priorities?
- How can the national government encourage, support, and enforce provincial and local governments to harmonize the application of GRB practices?
- How can the government increase investment in technical training and capacity building on data and knowledge management to increase uptake of GRB practices, including the correct tagging of budgets and measuring the performance of GRB budget implementation?

2. IMPROVING THE QUANTITY AND QUALITY OF GOVERNMENT GENDER FINANCING DATA

To help improve the availability and accessibility of government gender financing data, which government department is best positioned to collaborate across government and with international donors, INGOs, national NGOs, WROs, feminist movements, and academic institutions to make improvements?

For instance:

- What are ways the government can engage with these groups around its existing data transparency policies and programs to promote better gender financing data, such as the 2007 Right to Information law,³⁷ the Good Governance Act 2007,³⁸ the 2011 Directives to design and manage government websites,³⁹ and the 2017 Local Government Operation Act?⁴⁰
- How could the National Treasury work with stakeholders funding and implementing gender equality initiatives to strengthen reporting on the AMIS platform?

3. MEETING GENDER ADVOCATES’ NEEDS

To meet the data needs of gender advocates, in particular Nepal-based NGOs and women’s rights organizations, what steps can the national government take to engage and initiate collaborative consultations with these groups to understand the types of data they use to design and implement their projects?

For instance:

- Can the government clarify the role of civil society organizations in relation to the federal government system to enable them to hold the government accountable, influence the allocation of gender funding, and improve the publication of gender-related data?
- Should the MoF adjust its AMIS portal to allow civil society organizations to filter donor funding for Nepal by the GRB classification?



Gender financing by international donors

In addition to the government's own resource allocation for gender equality, a significant source of gender financing for Nepal comes from international donors in the form of development assistance. For this reason, we analyzed international donors' self-reporting to the OECD CRS and how much of their disbursements were marked as gender aid (Box 2). Table 2 (page 9) includes a picture of international donors' gender aid for Nepal in 2018.

An important caveat is that there is currently no external validation process to confirm whether donors have applied the gender marker correctly. Although some of our interviewees from donor agencies indicate that they have internal structures to validate their self-assigned gender scores, a recent study by Oxfam that relies on donors' publicly available information suggests that many donors inconsistently assess their funds against the gender marker.⁴¹ This means that there is risk of both over-estimating *and* underestimating donors' reported gender financing.

BOX 2: OECD-DAC gender equality policy marker

The OECD-DAC has developed a gender equality policy marker. This gender marker allows organizations to indicate to what degree their development projects target gender equality. Based on the guidance by the OECD-DAC Network on Gender Equality (GENDERNET),⁴² donors can assign their funding one of the three following scores:

Not targeted (0) = gender equality is not a goal.

Significant (1) = gender equality is a significant, but not the main, objective.

Principal (2) = gender equality is the main objective (aid must meet more criteria to be marked as principal).

Funding that has not been assigned a score is considered 'not screened' or 'blank' in CRS.

According to the OECD-DAC GENDERNET, "The most established and extensive data available are those for bilateral official development assistance (ODA) provided by members of the OECD-DAC. DAC members have been using the DAC gender marker to report their ODA for the past two decades. Some DAC members also report their 'other' development finance, which does not meet ODA criteria, against the gender marker. Development actors such as private philanthropy and multilateral organisations are now also using the DAC gender marker to report their activities."⁴³

While we agree with the OECD that the reliability of voluntary data cannot be compared to that of established bilateral ODA flows, our understanding of gender aid includes all types of disbursed development assistance reported by all donors to the OECD CRS in an attempt to offer a more inclusive picture of international donors' gender financing.

TABLE 2: Overview of international donor funding for Nepal in 2018 according to OECD CRS data.

A snapshot of international donors' gender aid for Nepal in 2018		
Breakdown of total development assistance for Nepal <i>[RecipientName: Nepal, DonorName: All, Total USD_Disbursement]</i>	Total (USD)	Percentage of total development assistance
Development assistance for Nepal <i>[Total USD_Disbursement]</i>	\$1.6bn	100%
Assistance screened against the gender marker <i>[USD_Disbursement with Gender values 0, 1 or 2]</i>	\$1.1bn	68%
Assistance not screened against the gender marker <i>[USD_Disbursement with no Gender value – blank]</i>	\$528m	32%
Total gender aid for Nepal <i>[USD_Disbursement with Gender values 1 or 2]</i>	\$869m	53%
Significant gender financing <i>[USD_Disbursement with Gender value 1]</i>	\$784m	48%
Principal gender financing <i>[USD_Disbursement with Gender value 2]</i>	\$86m	5%
Breakdown of gender aid <i>[USD_Disbursement with Gender values 1 or 2]</i>		
Type of funding flow <i>[FlowName]</i>	<ul style="list-style-type: none"> Official development assistance (ODA) loans (54.05%) ODA grants (46.63%) Private development finance or private flows (0.32%) 	
Three most popular types of funded aid activities <i>[Aid_t]</i>	<ul style="list-style-type: none"> Short-term projects (54%), which includes contributions to Nepali government-approved projects <i>[COI]</i> and other organizations' programs <i>[B03]</i> Contributions to Nepal's sector budgets (43%) Core support to local, national or international NGOs, public-private-partnerships, foundations, and research institutes (1%) 	
Three most popular types of implementing organizations <i>[ParentChannelCode]</i>	<ul style="list-style-type: none"> Government of Nepal (64%) Donor country-based private sector (8%) Donor country-based NGOs (8%) 	
Number of sectors receiving gender aid <i>[SectorName]</i>	32	
Three most popular sectors for gender aid <i>[SectorName]</i>	<ul style="list-style-type: none"> Government and civil society (29%) Water supply and sanitation (8%) Reconstruction relief and rehabilitation (7%) 	
Three most popular themes for gender aid <i>[PurposeName]</i>	<ul style="list-style-type: none"> Public finance management (10%) Decentralization and support to sub-national government (10%) Immediate post-emergency reconstruction and rehabilitation (7%) 	
Funding to key gender equality themes <i>[PurposeCodes 15170 and 15180]</i>	<ul style="list-style-type: none"> Women's rights organizations and movements, and government institutions (2%) Ending violence against women and girls (0.3%) 	

Note: The numbers included in this research were the most recent and complete OECD CRS data available at the time, and were last updated in November, 2020.⁴⁴ For more information on technical language included in the Table, such as CRS codes and definitions, please refer to the OECD's latest DAC and CRS code lists.⁴⁵

The need for better gender financing data for Nepal is underscored when comparing the national gender financing picture against the international gender financing picture. A comparison of Nepal's traceable national gender financing (\$8.9bn, see Table 1) and international donors' self-reported gender aid for Nepal (\$869m, see Table 2) suggests that in 2018 the Government of Nepal spent approximately **ten times more** on improving gender equality in Nepal than international donors. However, the OECD CRS data suggests that in that year, most of the international gender financing for Nepal was implemented by the Government of Nepal (64%). As the national budgets currently do not specify how GRB-marked international funds are ultimately allocated by the national government, there is a certainty of double-counting international funds to improve gender equality in Nepal. A harmonized and more comprehensive application of GRB across Nepal's government, including how international GRB funding is ultimately disbursed to promote gender priorities, could provide more insight into the ways different sources of funds are channeled.

In addition, more disaggregated information on international donors' funding, for instance through the OECD CRS or even reflected in Nepal's national budgets, would allow us to better understand how international donors coordinate their gender financing with the Government of Nepal. For instance, from the current OECD sector classification of "government and civil-society" and "women's rights organizations and movements, and government institutions," it remains unclear to what extent donors' gender aid aims to support the government's gender equality initiatives, or those by civil society. We dive more into the existing transparency challenges around international donors' gender aid projects in a later section of this report. All in all, the inclusion of more (GRB-marked) government funding and OECD CRS data – including upcoming OECD data on more recent years – would support triangulation of these findings and allow for the identification and comparison of gender financing trends across the Nepali government and international donors.

It is worth noting that our interviewees suggested that there is only partial alignment between donors and the Government of Nepal on gender priorities. Most donor interviewees stated that their agencies do attempt to align their work with the gender policies and priorities of the Nepal government, although some believe there is a need to work with the government to update and strengthen these policies. However, some government and Nepal-based NGO interviewees stated that while donors claim to align with national priorities, this is not the reality. Instead, they believe donors are guided by the policies and interests of their own country. While different funding priorities by donors could indicate that donors are filling existing funding gaps, it is critical that the Government of Nepal coordinates closely with these donors to ensure alignment with national priorities and supports key gender equality stakeholders at the national and local level.

Different datasets show different pictures of gender aid

In addition to the centralized datasets of the OECD CRS and AMIS, international funders can report on their funded gender equality activities for Nepal to the International Aid Transparency Initiative (IATI). IATI allows all organizations to voluntarily publish gender equality scores according to the same OECD-DAC gender equality marker, namely not targeted (0), significant (1), and principal (2).⁴⁶ See Table 3 for an overview of key differences between these two platforms.

TABLE 3: Key differences between the OECD CRS and IATI datasets.

	OECD CRS	IATI
Publishers	DAC donors (mandatory) and non-DAC donors (voluntary)	All donors and implementing organizations (voluntary)
Validation	OECD validates all donors' reporting	Automated validation against the IATI Standard, but not for accuracy of the data
Timeliness	Donors publish information according to the OECD Development Finance Statistics Data cycle ⁴⁷ (with a minimum time lag of 18 months)	Publishers can update their data any time, and many larger donors do so on a monthly or quarterly basis
Results	N/A	Publishers can publish results and link to reviews or evaluations
Project documents	N/A	Publishers can publish various project documents ⁴⁸

Note: For more information on these datasets, their strengths and weaknesses, and demonstrations on how to use them, please check out our recently launched video tutorial series with English closed-captions.⁴⁹

Although both the OECD and IATI allow donors to assign the same OECD-DAC gender equality policy marker scores, not all donors apply the marker in the same way across the two datasets. In addition, the different natures of these two datasets (highlighted by Table 3) provide potential to paint significantly different pictures of gender aid. The AMIS portal only allows for gender aid to be marked with Nepal's GRB marker, which has different criteria than the OECD-DAC gender marker. On top of this, a few bilateral and multilateral donor agencies have told us that the MoF has been responsible for marking their projects with the GRB marker, meaning that international donors do not necessarily classify their own gender aid on AMIS. These factors lead to three datasets which offer significantly different pictures of gender equality funding. Table 4 illustrates how the platforms can depict very different top-spending gender aid donors for Nepal.

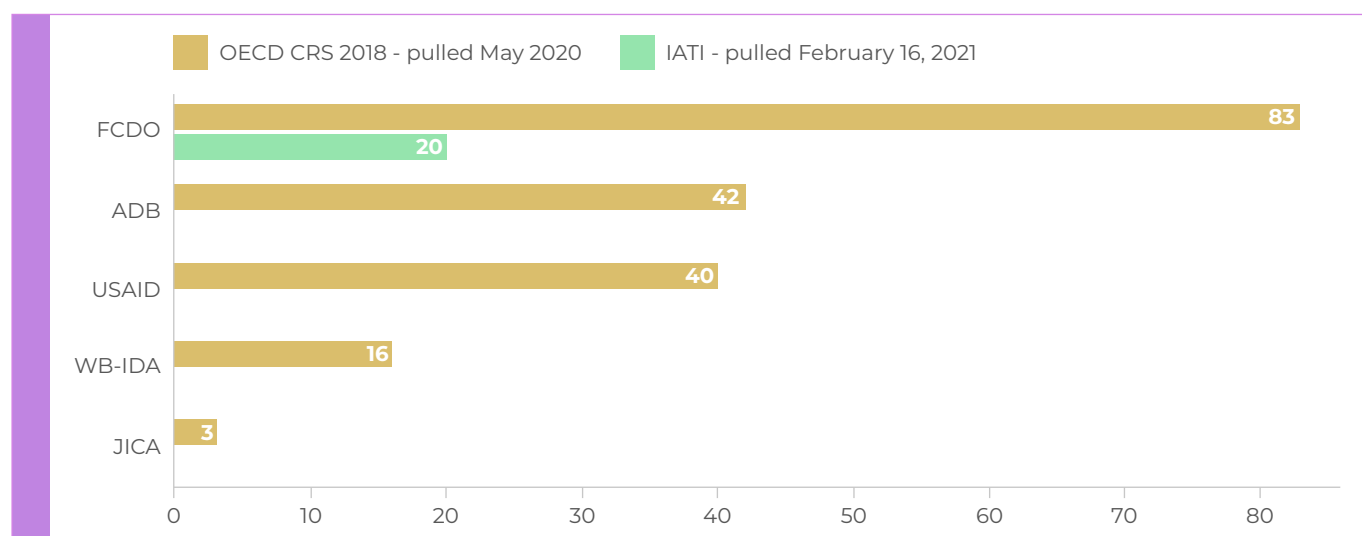
TABLE 4: Comparison of the top five gender aid donors based on reporting against the OECD-DAC gender equality policy marker to the OECD CRS and IATI, and GRB-marked funding reported to AMIS.

Top five gender aid donors for Nepal in 2018 based on different centralized datasets			
Highest disbursing gender aid donor	OECD CRS	IATI	AMIS
	<i>Disbursements with gender values 1 or 2</i>	<i>Disbursements with gender equality policy marker values 1 (significant) or 2 (principal), with 2018 as the year range minimum and maximum to capture all “live” projects during that year</i>	Gender mainstreamed total ODA (directly or indirectly supportive)
#1	Asian Development Bank (ADB)	European Commission – Directorate-General for International Cooperation and Development	ADB
#2	World Bank International Development Association (WB-IDA)	UNICEF	China
#3	UK’s Foreign Commonwealth and Development Office (FCDO, formerly DfID)	German Ministry for Foreign Affairs and Economic Cooperation	World Bank Group
#4	United States Agency for International Development (USAID)	Norwegian Agency for Development Cooperation	United Kingdom
#5	Japan International Cooperation Agency (JICA)	GAVI, the vaccine alliance	Japan

Note: The numbers included in this research were the most recent and complete OECD CRS data available at the time, and were last updated in November, 2020.⁵⁰ The IATI data was pulled from IATI’s d-portal on February 16, 2021.⁵¹ For more information on technical IATI language, including codes and definitions, please refer to IATI’s latest codelists.⁵² While the AMIS system does not allow users to filter donors’ disbursements or projects by GRB classification (see an earlier consideration for the MoF to adjust this), AMIS data on development partners’ gender mainstreamed ODA disbursements for financial year 2018/19 is summarized within the MoF’s annual Development Cooperation Report of 2019.⁵³

Similarly, the inconsistent use of the OECD-DAC gender equality policy marker by donors and different publication frequencies of OECD CRS and IATI lead to varied numbers of reported gender equality projects across these two platforms. See Figure 2 for an example.

FIGURE 2: Number of gender equality projects with a significant or principal OECD-DAC gender equality policy marker score reported by top five highest-disbursing gender aid donors for Nepal in 2018.



Why it remains difficult to know if donors' gender financing is making a difference in Nepal

Through our project-level assessment, we offer an in-depth look at 22 of the highest value gender equality initiatives by the five top international gender equality donors for Nepal in 2018: the ADB, WB-IDA, FCDO, USAID, and JICA. Based on the latest available OECD CRS numbers for 2018 at the time of our research (last updated November, 2020), these projects made up a total of 44% of the total value of gender aid disbursements reported for Nepal in that year. For an overview of the 22 projects, including their project titles, disbursements, gender scores, target sector(s), and links to other (up to date) pages on IATI or donors' own portals, please see the Nepal project list.⁵⁴

Collectively, our analysis suggests that it often remains unclear who donors are targeting (e.g., women, LGBTQ+ people, gender-based violence survivors), what efforts donors undertake to ensure their projects do not reinforce gender inequalities, and what impact their projects are actually having on gender equality in Nepal.

Across the 22 projects, none of the projects that were reported to platforms beyond the OECD CRS had a consistent application of the OECD gender equality policy marker. Comparing project information reported to the OECD CRS, IATI, AMIS, and donors' own portals, we could find clear and consistent information on 12 of the 22 projects' targeted gender group(s), and for eight projects we could find information on additional identifying characteristics (e.g., age, disability status, ethnicity). However, only 10 projects offered gender analyses and gender-disaggregated results. Moreover, out of the 22 projects, we could only find timely and relevant evaluation/review documents for seven. These findings are important to highlight, as approximately two-thirds of our survey respondents said they use gender analyses while approximately half said they use project results, including information on gender-disaggregated results. If donors are not publishing these types of information in a clear and consistent way, it makes it more difficult for Nepal-based NGOs, WROs and feminist networks in particular to have a complete picture when they are designing and implementing their projects.

“Data plays a key role in helping to target populations, increasing scope of work, and understanding impact.” – Oxfam

From our conversations with international donors, we understand that there are several issues with the OECD CRS and IATI reporting standards and/or datasets that can limit their ability to report information on gender equality projects consistently and comprehensively. We will unpack these and offer recommendations to donors as well as for these platforms within our upcoming *Global Transparency Report* (due to be released in the summer of 2021). We welcome all international donors' thoughts on this and look forward to working together closely to advocate for such improvements.

While our donor assessment highlights the types of data donors are publishing, it is critical to also address the role of local gender advocates in the collection, analysis, and management of gender financing data. Our interviewees from Nepal-based NGOs, WROs, and feminist movements in particular emphasized that **access to funding is currently insufficient and depends on organizational type**. For example, interviewees from Nepal-based NGOs reported that available funds have limited flexibility, are small in scale, and often short-term and project-based which limits an organization's ability to build longer term capacity around data. Additionally, they suggest that donor priorities have changed in recent years, so there are fewer funding opportunities. These groups consistently emphasized capacity issues which makes it difficult for them to collect, manage, and publish data consistently. The majority largely attributed this to a lack of core funding from donors to support organizational development around data. Given these capacity issues, organizations maintain that is unrealistic to expect complete and quality reporting on their activities. Donors are encouraged to engage with these groups to better understand the issues they face when it comes to using and sharing data. In the long-term, this would help tackle issues of data quality and timeliness.

Key considerations for international donors to improve gender financing data

A more complete picture of funding for gender-targeted activities would help donors to make better-informed funding decisions to improve gender equality in Nepal. Based on our data analysis, donor transparency assessment, and suggestions from interviewees, we pose the following considerations to international funders, including donors, INGOs, and philanthropic organizations:

1. SUPPORTING LOCAL GENDER EQUALITY ADVOCATES' CAPACITY AND DATA PUBLICATION

How can donors support Nepal-based NGOs, WROs, and feminist networks to collect, manage, analyze, and publish gender financial and programmatic data to ensure sustainable and long-term capacity around data management?

For instance:

- Could donors increase core funding and/or include a separate budget line within project funding to Nepal-based NGOs, WROs, and feminist networks to improve reporting, data collection, data analysis, and general data management?
- Could donors offer technical assistance or capacity-building to increase local organizations' awareness and use of databases that include information on donor-funded projects, such as the OECD CRS, IATI, AMIS, and donors' own data portals?

2. ENGAGING WITH GENDER ADVOCATES ON DATA NEEDS

How can donors create a more inclusive and collaborative engagement pathway around the data needs of Nepal-based NGOs, WROs, and feminist networks working on gender equality to align their publication practices?

For instance:

- Could donors utilize existing platforms and/or mechanisms to include and encourage participation of Nepal-based NGOs, WROs, and feminist networks in conversations around gender data. For example, inclusion in groups such as the Donor Gender and Social Inclusion Working Group and the Association of International NGOs (AIN)?

3. SUPPORTING DONOR COUNTRY OFFICES

To help meet the data needs of gender advocates in Nepal, what support can donors' headquarters' staff provide to their country office?

What's missing from the current gender funding picture

- COVID is impacting the availability of gender equality funding:** the majority of those interviewed were clear, when asked, that they have had to restructure or adjust their programs to address the impacts of COVID-19. This was the case across all organizations. However, the response to the pandemic has been varied. Some donors have been flexible in the immediate-term, but there were concerns among Nepal-based and international NGO interviewees, in particular, that longer-term funding for programs will decrease as donor priorities shift away from gender to address the consequences of COVID-19. This fear was reiterated by one Nepal-based NGO interviewee who believes, “COVID will create a serious funding gap for women and gender issues.” Currently, there is no country-level initiative to measure the impact of COVID-19 on funding availability for gender equality programs. To remedy this, adding a gender lens to decision-making around the allocation of funding and building gender equality into government and donors’ responses is essential given that COVID-19 has not only introduced new inequalities but also widened an already existing gap. While there are notable efforts to publish and track the global COVID-19 response, for instance using IATI data,⁵⁵ the recent nature of the pandemic and the inconsistent use of gender markers by development partners prevent an up-to-date and complete picture of gender-related COVID-19 funding for Nepal. Improved publication and continued monitoring efforts by relevant stakeholders are required to understand how the COVID-19 response relates to, and continues to impact, gender equality efforts in Nepal.
- The role of private foundations, humanitarian actors, INGOs, development finance institutions, and WROs in funding gender equality:** available information on financing for gender equality is increasingly complete on centralized datasets like the OECD CRS.⁵⁶ However, compared to the reported funding by bilateral and multilateral donors, the two main global datasets reviewed in this report (OECD and IATI) contain relatively little information on gender-related philanthropic, humanitarian, development finance institution (DFI) investments, and grassroots funding. We will explore this in more detail in our upcoming *Global Transparency Report*.

Conclusion

The Nepali government and international donors have made commendable efforts to make gender equality financing for Nepal transparent. Their publication of financial and programmatic data on gender equality initiatives in Nepal is critical for measuring impact, informing program design, and planning gender responsive budgets and commitments across all organizational types.

Nevertheless, our desk research and interviewees suggest that significant progress can be made in terms of government and donors improving the identification and quality of national and international gender spending. In addition, there is significant potential for improved engagement by funders, especially with Nepal-based NGOs, WROs, and feminist networks working on gender equality in Nepal, to meet these key gender equality stakeholders’ data needs and to improve their capacity to collect, manage, analyze, and publish gender financing data.

Clearer data on what activities are being implemented, by whom, who they are targeting (including specific population groups), and how much is being spent, would not only help different stakeholders complement each other’s gender work, but would also improve the understanding of the development outcomes and impact these activities are making towards achieving gender equality in Nepal and ultimately, SDG 5.

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