



Brief Analysis Of Provincial Government Budget for the FY 2018/19



National Campaign for Education Nepal
September, 2018

Advisor:

- Mr. Kumar Bhattarai
- Ms. Sharada Devi Kumal
- Mr. Shubendra Man Shrestha

Editors:

- Mr. Dilli Ram Subedi
- Mr. Rajendra Pahadi
- Mr. Ram Gaire

Research and Analysis:

- Ms. Shraddha Koirala

Information Assimilation and Data Collection:

- Ms. Rosina Shrestha

Support :  Civil Society Education Fund

@ Copyright : NCE Nepal

First Edition : September, 2018 (500 Copies)

Design and Print : Dream Graphic Press, Pulchowk (01-5525347)

About the Report

This report is a quick analysis of the budgets of all the Provinces of Nepal from the educational perspective. National Campaign for Education Nepal (NCE Nepal), has been continuously engaged on the analysis of the budget in each fiscal year from the educational viewpoints. But, after the federalism in the nation and the allocation of the budgets by the provincial governments, NCE Nepal has made analysis of the provincial budgets along with the socio- economic dimensions of the provinces.

As like the diversity in the geographical, economic and socio- cultural dimensions across the provinces, the information and data availability also has huge diversity in each province. However, attempt has been made to keep the information in the much easier form of understanding. This analysis provides an overview of the major dimensions that are at the frontier of the provincial government's budget and the areas within the educational indicators that need to be prioritize more. It reveals out the sources of the funds for the fiscal year, priority expenditure areas as well as the nature of expenditures to be made out of it.

As part of development of this report, budget of all the provinces and the federal government, red books, economic survey 2017/18, flash report of DoE as well as other relevant documents were extensively reviewed. We believe that this document will be a good reference material for all the policy makers, political leaders, community stakeholders, member organizations as well as civil society organizations to understand the different dimensions and priority areas of the budget of different provinces for the F.Y. 2018/19. I hope that you will enjoy reading this document and find it useful one. I would like to thank the entire NCE Nepal secretariat for their tremendous efforts in the information collection and analysis. Besides, special thanks to the NCE Nepal executive committee, supporting organizations and experts for their contributions and suggestions in bringing this document to your end.

Regards,
Ram Gaire
Program Manager

Executive Summary

Education as the fundamental rights, the Constitution of Nepal has enshrined free and Compulsory basic education and free secondary education. Sustainable Development Goal 4 and Education 2030 has adopted rights based, humanistic and universal approach and it has also adopted more ambitious target that include to ensure “Equitable, inclusive and quality education and promote lifelong learning opportunities for all by 2030”. But the main problem has been inscribed in the context of budget allocation by State. Now, after the federalization of the nation, public education strengthening is the responsibility of the local, provincial as well as the federal government. Sufficient allocation of the budget in all these three government units accounts most for the overall achievement of the SDG 4.

Thus, this study has been carried out to analyze the budget allocated by the Provincial government in general and of the education sector in the specific. The study is based on the analysis of the budget speech and red book of all the provinces. Besides, government published records such as Economic Survey, Reports from Nepal Rastra Bank (NRB), Census Report etc. were also the source of information.

The overall report reveals the fact that education is kept under the Ministry of Social Development that includes various components because of which, for most of the provinces, desegregation of the education funds is difficult to receive. From those that can be traced out, Province number Seven has allocated 6.61%, Karnali Province 4.94% and Gandaki Province 2.30% out of the total budget to the educational sector. Apart from this, the allocated funds are highly concentrated for the capital expenditure than that of the current expenditure in all of the provinces.

Acronyms

CBS	:	Central Bureau of Statistics
CLC	:	Community Learning Center
DoE	:	Department of Education
ECD	:	Early Child Development
FY	:	Fiscal Year
GDP	:	Gross Domestic Product
HDI	:	Human Development Index
NCE Nepal	:	National Campaign for Education Nepal
NRB	:	Nepal Rastra Bank
NRs	:	Nepalese Rupees
SDG	:	Sustainable Development Goal
Sq Km	:	Square Kilometer
SSDP	:	School Sector Development Plan
USD	:	United State Dollar

Table of Contents

About the report	i
Executive Summary	ii
Table of Content	iii
List of Tables & List of Figures	iv
Acronyms	v

Chapter - One 1-2

- 1.1 Introduction
- 1.2 Background
- 1.3 Objective
- 1.4 Study Methodology
- 1.5 Delimitation

Chapter -Two 3-10

- Overview & Budget Allocation Pattern of Provinces
- 2.1 General overview of the provinces
- 2.2 Socio-economic status of the provinces
- 2.3 Budget allocation pattern among the provinces
- 2.4 Sources of budget among the provinces
- 2.5 Distribution of total budget among the provinces
- 2.6 Budget allocation of education sector

Chapter- Three 11-22

- Overview of the provincial Budget Allocation 3.1 Province One
- 3.2 Province Two
- 3.3 Province Three
- 3.4 Gandaki Province (Province Four)
- 3.5 Province Five
- 3.6 Karnali Province (Province Six)
- 3.7 Province Seven

Chapter Four 23-24

- Allocation of the budget as per SDGs

References 25-26

List of Tables

Table 1: Status of provinces in few selected indicators	5
Table 2: Status of few selected Socio-economic indicators of province	5
Table 3: Budget allocation patterns among seven province	6
Table 4: Source of budget of all seven provinces	7
Table 5: Distribution of total budget	8
Table 6: Allocation of budget in Education by seven provinces	9
Table 7: Budget allocation of province number one	11
Table 8: Province number two budget breakdown	13
Table 9 Budget allocation of province number three	14
Table 10: Gandaki Province budget details	15
Table 11: Segregation of Education budget of Gandaki province	16
Table 12: Province number Five budget details	17
Table 13: Karnali province budget details	18
Table 14: Karnali province budget breakdown in education	19
Table 15: Karnali province educational budget details	19
Table 16: Province number seven budget details	21
Table 17: Province number Seven Educaional Budget	21
Table 18 : Allocation of budget to the SDGs indicators	23

List of Figures

Figure 1: Chart showing percentage of expenditure distribution of all seven provinces	6
Figure 2: Chart Showing Sources of Budget of seven provinces	8
Figure 3: Chart showing distribution of total budget of all seven provinces	9

CHAPTER – ONE

Introduction

This chapter provides the overall context and situation of the political restructuring of the country. While presenting such context, this chapter further elaborates its shape under the overall context, objectives, methodology and delimitation of the study.

Background

Nepal has witnessed the structural transformation from unitary system to the three-tier government that includes 753 local, seven provincial and a federal government units. With authority and decision-making power in hands of the local and provincial units, this decentralization of the government has generated enormous opportunities for economic and political growth. Moreover, the change has created investment climate crafting prospects to accelerate Nepal's economic growth. Thus, in the newer context, the growth rate of the country is expected to increase in the coming fiscal year 2018/19. But with opportunities, there emerges various internal and external challenges too.

Data and information reveal that there are huge variances among the economic and social development status among the seven provinces. The last census conducted in 2011 showcases that the majority of the population resides in Province number Three i.e. 20.9%, while Karnali Province (Province number Six) has the least population of the country i.e. 5.9% of the total population. Similarly considering the economic and social aspects of the nation, Province no. 7 has the higher poverty rate of 42% which is above the national average poverty rate (25.2%), whereas Province number One (16.0%), Three (15.3%) and Gandaki (Province number Four) (15.2%) have the poverty rate lower than that of the National average of 25.2% (Economic, social and financial status of Nepal, Nepal Rastra Bank, 2075).

In addition to the economic status, Province number Three and Province number Two have the highest 69.3% and lowest literacy rate 40.9 % respectively (Economic, social and financial status of Nepal, Nepal Rastra Bank, 2075) , thus, creating social differences. Similarly, Province number Three withholds the maximum number of public schools i.e. 20.75%, which in Karnali Province is the lowest 8.98% (Economic Survey, 2017/18). Thus, reflecting back to the government strategy, most of the plans and development activities are concentrated in Province number Three and Four respectively (Economic, social and financial status of Nepal, Nepal Rastra Bank, 2075). Hence, now the structural transformation has given each Province their own roles and responsibilities to prioritize their own needs and requirements along with the authority to make necessary plan and policies in order to achieve them.

Government of Nepal has shown its commitment to allocate a minimum of 20% of its national budget and 4-6% of its gross domestic product (GDP) in the education sector at various international forums, especially in Incheon Declaration of Sustainable Development Goals (SDGs) (Incheon Declaration, 2015). The Constitution of Nepal stipulates the free and compulsory basic education and free secondary education that demands more budget than now. Different political parties in their political manifestos have also committed for the same especially during the time of local, provincial and federal level elections. However, the national budget announcement made by the federal government for the fiscal year 2018/19 did not seem to fulfill any of such commitments. The provincial governments have also made announcement about the total budget of their respective provinces. Similar to this, the 753 local government units have also announced their individual budget.

In this regard, National Campaign for Education (NCE) Nepal has attempted to prepare a brief analysis on the provincial budget as announced by the province governments. This analysis also includes the share of education budget in terms of total budget of each provinces and major priority areas. An attempt is also being made to explore the relation between budget allocation and its contribution to the different educational indicators as set in Sustainable Development Goals (SDGs) and School Sector Development Plan (SSDP).

Objectives

The major objectives of the analysis are to identify the major scopes that are prioritized by the provincial governments for the FY 2018/19. The other specific objectives of this study include the following:

- Identify and analyze the share of budget that contributes for the development of education sector of the respective provinces
- Identify the areas that are highly prioritized by the province government and the ones that are less prioritized.

Study Methodology

The analysis is solely based on the review of secondary data in relation to the budget allocation. The review included the budget speeches, red books, various articles published in regards to federal budget, provincial budget, education indicators of SDGs and SSDP. Further, review of budget analysis conducted by NCE Nepal over the past fiscal years was also referred for the study. Hence, after the review of the available literatures, the study team interpreted the related data and information to produce this analytical report. The report is further reviewed by the research and publication team of NCE Nepal, then finally come up with this report.

Delimitations

The report only includes the analysis of the secondary information related to the budget of seven provinces of FY 2018/19. The secondary information is not uniform across the provinces. The provinces disclosed their information in different format that made difficult to compare the information in the same format. The disaggregation of the budget by each province is also in different format, thus the analysis pattern is not uniform for all the provinces. However, an attempt is being made to analyze the available information in order to produce the comparable report of seven provinces.

CHAPTER – TWO

Budget Allocation Pattern of Provinces

This chapter provides the general overview of the provinces along with the socio-economic status. With regard to the budget allocation, this also includes the patterns of budget allocation in total and in education sector. Based on the available information, comparisons among the provincial budget allocation are being made.

2.1 General overview of the provinces

This section includes the general overview of the provinces in terms of location and boundaries, size in terms of square kilometer, population and neighboring regions.

Province number One

Province number one is surrounded by Tibet in the north, Sikkim and north part of West Bengal of India in the East, Bihar of India in the South and Province number Three & Province number Two in the west. Its size is 25,905 sq km (NRB 2075). With a population of 4.5 million people (CBS, 2011), this province is comprised of 14 districts which includes Bhojpur, Dhankuta, Illam, Jhapa, Khotang, Morang, Okhaldunga, Panchthar, Sankuwasabha, Solukhumbu, Sunsari, Taplejung, Terhathum and Udayapur. The capital of the province is Biratnagar. It has one metropolitan and two sub-metropolitan cities (NRB 2075).

Province number Two

Province number Two is surrounded by Province number One and Province number Three to the north, Province number One to the east, Province number Three to the west, and the Bihar Province of India to the south. This province belongs to one of the most densely populated states of the country with a total population of 5.4 million. Its size is 9,661 sq km (NRB, 2075). The province is dominated by the Terai region of Nepal and comprises the major eight Terai districts from east to west namely Bara, Dhanusha, Mahottari, Parsa, Rautahat, Saptati, Sarlahi and Siraha. The capital of the province is Janakpur which is one of the religious and cultural tourism spot of the country. The province also includes Birgunj Metropolitan City which is an economically important industrial center and the largest doorway to India border. It has one metropolitan and three sub-metropolitan cities.

Province number Three

Province number Three is surrounded by the Tibet Autonomous Region of China to the north, Province number One to the east, Gandaki Pradesh (Province number Four) to the west, and the Province number Two and Bihar Province of India to the south. Its size is 20,300 sqkm, and the population comprises 20.9% of total population of the country (5.5 million) (CBS 2011).

With the capital of the nation Kathmandu, the majority part of this province belongs to the hills and mountains. The capital of the province is Hetauda. The province possesses rich cultural diversity with castes and communities inhabiting it. The districts within this province are Sindhuli, Ramechhap, Dolakha, Bhaktapur, Dhading, Kathmandu, Kavrepalanchowk, Lalitpur, Nuwakot, Rasuwa, Sindhupalchowk, Chitwan and Makwanpur. It has three metropolitan and one sub-metropolitan cities.

Gandaki Province (Province number Four)

Gandaki Province (Province number Four) is surrounded by the Tibet Autonomous Region of China to the north, Province number Three to the east, Province number Five and Karnali Province (Province number Six) to the west, and the Province number Five and Uttar Pradesh of India to the south. Its size is 22,585 sq km. including 11 districts of the nation which are Gorkha, Kaski, Lamjung, Syangja, Tanahu, Manang, Nawalparasi, Baglung, Myagdi, Parbat and Mustang, the total population of the province is 2.7 million (Census, 2011). The capital of the province is Pokhara which is the most beautiful and preferred tourist destination of Nepal. It has one metropolitan and no sub-metropolitan cities.

Province number Five

Province number Five borders Gandaki Province (Province number Four) and Karnali Province (Province number Six) to the north, Gandaki Province (Province number Four) to the east, Karnali Province (Province number Six) and Province number Seven to the west, and the Uttar Pradesh of India to the south. Its size is 22,585 sq km, and the population comprises 15.5% (i.e. 4.1 million) of total population of the country. The capital of Province number Five is Butwal. Further, Arghakhachi, Banke, Bardiya, Dang, Eastern Rukum, Gulmi, Kapilvastu, Parasi, Palpa, Pyuthan, Rolpa, Rupandehi are the 12 districts that covers the province. It has four sub-metropolitan cities.

Karnali Province (Province number Six)

The Karnali Province (Province number Six) borders the Tibet Autonomous Region of China to the north, Gandaki Province (Province number Four) and Province number Five to the east, Province number Seven to the west, and Province number Five to the south. With only 6.1% of the total national population, the Karnali Province is the smallest province among all the provinces as adopted on 20 September, 2015 in terms of the demography. Its size is 71,873 sq km. The capital of the province is Birendranagar. It has no any metropolitan and sub-metropolitan cities.

Province number Seven

Province number Seven lies into the far-west part of the country which has border of the Tibet Autonomous Region of China to the north, Karnali Province (Province number Six) and Province number Five to the east, Uttarakhand Province of India to the west and Uttar Pradesh of India to the South. It has a total population of 2.5 million which is about 9.63% of the total national population. Its size is 19,539 sqkm. The province withholds 9 out of 77 districts of the country which includes Bajura, Bajhang, Achham, Doti, Kailali, Kanchanpur, Dadeldhura, Baitadi and Darchula. With new structural changes and provincial development, Dhangadhi has been declared as a capital of the Province number Seven. It has one sub-metropolitan city.

The comparative status of all seven provinces in terms of areas with sizes, population, and number of districts are given in table below:

Table 1 - Status of provinces in few selected indicators

Provinces	Areas		Population		Districts	
	Sq. km	%	Number	%	Number	%
One	25,905	17.6	45,34,943	17.1	14	18.18
Two	9,661	6.6	54,04,145	20.4	8	10.39
Three	20,300	13.8	55,29,452	20.9	13	16.88
Gandaki (Four)	22,585	15.3	27,35,661	10.3	11	14.29
Five	17,318	11.8	41,14,184	15.5	12	15.58
Karnali (Six)	71,873	21.7	16,23,602	6.1	10	12.99
Seven	19,539	13.3	25,52,517	9.6	9	11.69
Nepal	147,181	100	2,64,94,504	100	77	100

(Source: Economic, social and financial status of Nepal, Nepal Rastra Bank, 2075.)

The table above shows that in terms of areas of provinces, Province number Six (Karnali Province) is the largest unit whereas Province number Two is the smallest unit among the seven provinces. Similarly, in terms of population, Province number Three has the largest share of population (20.9%) as compared to the lowest population size in Karnali Province. In terms of number of districts, Province number Two has the lowest number of districts (8 districts) as compared to the highest number of district in Province number One (14 districts).

2.2 Socio-economic status of the provinces

This section deals the status of the provinces in terms of some of the selected socio-economic indicators. The table below includes the Per Capita Income (PCI), Human Development Index (HDI) and some other socio-economic aspect related indicators.

Table 2: Status of few selected socio-economic indicators of provinces

Socio-economic indicators	Provinces						
	One	Two	Three	Gandaki (Four)	Five	Karnali (Six)	Seven
GDP (%)	17.5	16.2	31.9	10.5	13.4	4.1	6.3
Per Capita Income (USD)	1024	799	1534	1021	868	677	660
HDI	0.504	0.421	0.543	0.513	0.468	0.427	0.431
Human Poverty Index (%)	27.2	41.9	27.1	26.1	31.6	41.0	35.3
Multi-Dimensional Poverty Index	0.085	0.217	0.051	0.061	0.133	0.230	0.146
Gender Ratio	91.5	101.2	98.8	83.1	90.7	95.7	91.3
Literacy Rate (%)	65.3	40.9	69.3	55.6	59.4	53.0	54.9

(Source: Economic, social and financial status of Nepal, Nepal Rastra Bank, 2075 Provincial Government's Budget 2018/19)

The table above shows status of some of the selected socio-economic indicators of seven provinces. In terms of per capita income, Province number Three has the highest income whereas Province number Seven scores the lowest figure. Similarly, the Human Development Index of Province number Three is highest at 0.543 whereas Province number Two has lowest at 0.421. All the provinces have gender ratio less than 100 except Province number Two. Gandaki Province has the lowest Gender ratio of 83.1. In terms of literacy, Province number Three has a highest literacy of 69.3%, which is above the national average of 59.6% whereas Province number Two has the lowest of 40.9%.

2.3 Budget allocation patterns among the provinces

The table below provides the information of budget allocation patterns of seven provinces in fiscal year 2018/19. The allocation is only categorized in recurrent and capital expenditures.

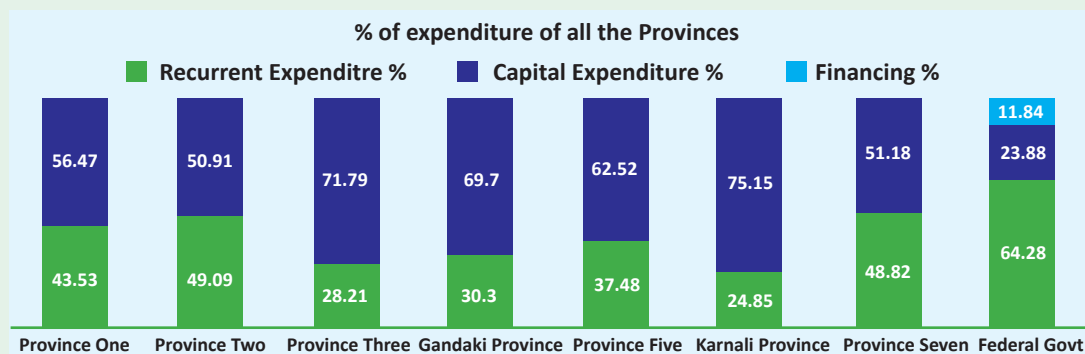
Table 3: Budget allocation patterns among seven provinces

Categories	Provinces							Nepal Federal Govt.
	One	Two	Three	Gandaki (Four)	Five	Karnali (Six)	Seven	
Total budget	35.936	29.3885	35.616	24.023	28.090	27.283	25.066	1315.16
Recurrent	14.554	14.427	8.574	6.915	9.966	7.029	11.176	845.45
Capital	18.878	14.961	21.773	15.908	16.624	21.254	11.715	314.00
Financing	-	-	-	-	-	-	-	155.72
% of allocation in								
terms of budget								
Recurrent	43.53	49.09	28.21	30.30	37.48	24.85	48.82	64.28
Capital	56.47	50.91	71.79	69.70	62.52	75.15	51.18	23.88
Financing	-	-	-	-	-	-	-	11.84

(Source: Provincial Governments' Red Book FY 2018/19 and Federal Government's Red Book FY 2018/19)

The table above shows percentage of budget allocation by the provinces in terms of recurrent and capital expenditures. It shows that Karnali Province has allocated the highest share (75.51%) of its budget in capital expenditure whereas Province number Seven has allocated the lowest share (51.18%) of its budget in capital heading. The comparison is also demonstrated in the chart below.

Figure 1: Chart showing % of expenditure distribution of all seven provinces



(Source: Provincial Governments' Red Book FY 2018/19 and Federal Government's Red Book FY 2018/19)

The chart above shows that the capital expenditure share in the total budget of all the provinces is higher than that of the federal government budget. Besides, financing is made by the federal government only and is not reflected in the budget of any provinces.

2.4 Sources of budget among the provinces

The table below provides the information of sources of budget of seven provinces in fiscal year 2018/19.

Table 4: Source of budget of all seven provinces

(Amount in NRs billion)

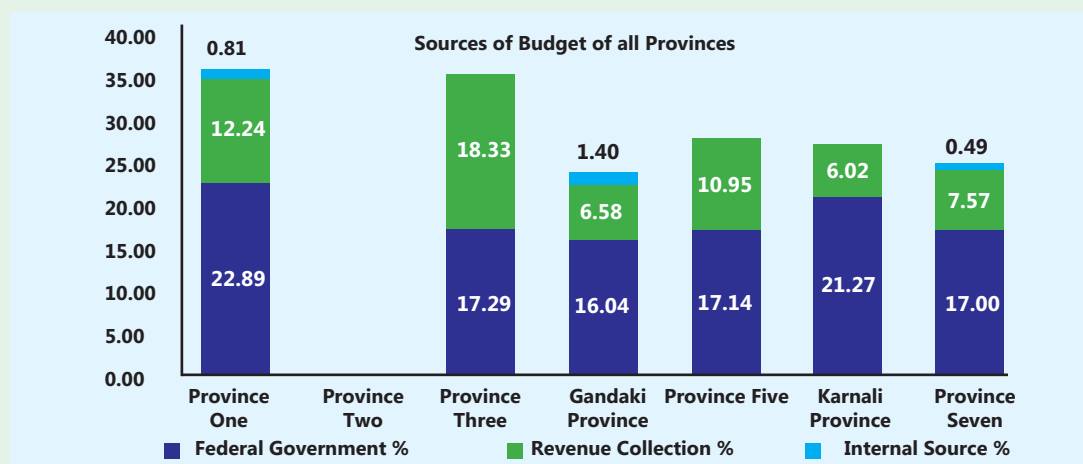
Headings	Provinces							
	One	Two	Three	Gandaki (Four)	Five	Karnali (Six)	Seven	Total
Total	35.936	29.389	35.616	24.023	28.090	27.283	25.066	205.043
Federal Government sharing	22.887	-	17.285	16.044	17.140	21.266	17.002	111.624
Revenue Collection	12.244	-	18.330	6.576	10.950	6.017	7.570	61.687
Internal Source	0.806	-	-	1.404	-	-	0.493	2.703
% of budget in terms of Sources								
Fed. Govt. Sharing	63.68	-	48.53	66.78	61.01	77.94	67.83	
Revenue Collection	34.07	-	51.46	27.37	38.98	22.05	30.20	
Internal Sources	2.24	-	-	5.84	-	-	1.96	

(Source: Provincial Governments' Red Book FY 2018/19)

The table above shows percentage of budget allocation in terms of sources. It shows that Province number Three has the highest source of the revenue collection and lowest share of the contribution in the budget from the federal government whereas Karnali Province has highest share of budget from the federal source and lowest share from the revenue collection.

The comparison is also demonstrated in the chart below:

Figure 2: Chart showing Sources of budget of seven provinces



The chart above explains that Province number One, Four and Seven have only allocated the budget from the internal sources and rest of the provinces have source of budget from federal government and revenue collection. The details of budget for the Province number Two could not be ascertained.

2.5 Distribution of total budget among the provinces

The table below provides the information on the distribution of total budget of seven provinces in fiscal year 2018/19.

Table 5: Distribution of total budget

(Amount in NRs billion)

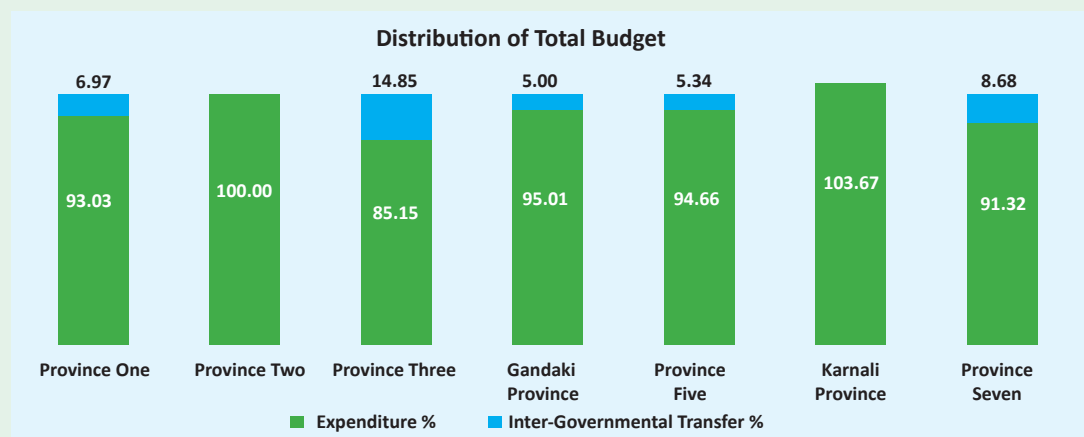
Heading	Provinces							Total
	One	Two	Three	Gandaki (Four)	Five	Karnali (Six)	Seven	
Total Budget	35.936	29.389	35.616	24.023	28.090	27.283	25.066	205.403
Expenditure	33.431	29.389	30.327	22.823	26.590	28.283	22.891	193.734
Inter-Governmental Transfer	2.505	N/A	5.288	1.200	1.500	N/A	2.175	12.668
% of budget in terms of expenditure	93.03	100.00	85.15	95.01	94.66	103.67	91.32	12.67
Inter-Governmental Transfer	6.97	N/A	14.85	4.99	5.34	N/A	8.68	6.17

(Source: Provincial Governments' Red Book FY 2018/19)

The table above shows percentage of budget allocation in terms of sources. It shows that Province number One has the highest budget of all the provinces, whereas the percentage of expenditure of the budget is highest of the Karnali Province. Karnali Province has the deficit budget, i.e. its expenditure is higher than that of the budget allocation.

The comparison is also demonstrated in the chart below:

Figure 3: Chart showing distribution of total budget of all seven provinces



The chart explains that Province number Two and Karnali Province (Province number Six) do not have budget for the Inter governmental transfer. Besides, Province number Three has the highest inter governmental transfer funds and lowest expenditure percentage.

2.6 Budget allocation in Education sector

The budget allocation of the government in terms of strengthening education sector has been never satisfying especially from the past few years where the budget was downsizing with every passed year. In the current fiscal year 2018/19, the education budget allocated by the federal government is 10.20%. This is far behind the commitments made by the Government of Nepal of allocating a minimum of 20% of the national budget and 4-6% of the GDP in education sector. In the similar context where the country has moved into the structure of federalism, the percentage of budget allocated by the provincial government for the education sector shows very disappointing scenario. The table below provides the figure of budget allocated in education sector by provinces.

Table 6: Allocation of budget in Education in seven provinces

(Amount in NRs billion)

Headings	Provinces						
	One	Two	Three	Gandaki (Four)	Five	Karnali (Six)	Seven
Total Budget	35.936	29.787	35.616	24.023	28.09	27.2828	25.065
Education budget	N/A	N/A	N/A	0.5515	N/A	1.347	1.656
% of education budget	N/A	N/A	N/A	2.30	N/A	4.94	6.61

(Source: Provincial Governments' Red Book FY 2018/19)

The maximum percentage of budget allocated for the development of education sector is 6.6% by Province number Seven whereas the lowest is allocated by Province number Four with only 2.30% contribution to the educational development. The education budget for other Provinces does not seem to be clear neither in the red book nor in the budget speech. Hence, viewing into the educational scenario in all the provinces, the current allocation of the funds does not seem sufficient to meet the commitments made by the government to achieve the target and indicators as set by SDG 4 and SSDP.

CHAPTER-THREE

Overview of Provincial Budget Allocation

This chapter provides the overview of the budget allocation of each province. It also includes the budget speech and individual level activities which are proposed by the provinces.

3.1 Province number One

3.1.1 Total budget allocation

The budget announced by the Government of the Province number is NRs. 35.936 billion for the FY 2018/19. Among the total provincial budget amounting NRs 35.936 billion, NRs 22.887 billion (63.69%) has been contributed by the federal government, whereas NRs 12.2435 billion (34.07%) will be arranged from the revenue collection and the remaining NRs 0.8055 billion (2.24%) will be supported by the mobilizing internal sources of the province. Similarly, the budget sources have been supported under various categories of current expenditure, capital expenditure, and inter-government transfer. Among the expenditure load on the accumulated fund of NRs 0.0052 billion, NRs 0.0031 billion (59.62%) is contributed by the Federal Government whereas the remaining 40.38% is yet to be decided.

The details of the budget are given below:

Table 7: Budget allocation of Province number One

(Amount in NRs. billion)

Particular	Total Budget	Federal Government	Revenue Collection	Internal Source
Total	35.936	22.887	12.244	0.806
Total expenditure	33.431	22.387	10.370	0.674
Current expenditure	14.554	8.292	5.700	0.562
Capital expenditure	18.878	14.095	4.670	0.112
Inter-governmental transfer	2.505	0.500	1.874	0.131
Financing	-	-	-	-
Expenditure load on the accumulated Fund	0.005	0.003	-	0.002
Dissociation from the accumulated Fund	35.931	22.884	12.244	0.803
% of total expenditure in terms of total budget	93.029	66.965	31.018	2.017
% of Current expenditure in terms of total expenditure	43.533	56.973	39.164	3.863
% of Capital expenditure in terms of total expenditure	56.467	74.668	24.738	0.594
% of Inter-governmental transfer in terms of total budget	6.971	19.960	74.806	5.234

(Source: Province number One Government's Red Book FY 2018/19)

Out of the total provincial budget, NRs 33.451 billion (93.03%) has been allocated for the expenditure amount, whereas NRs 2.505 billion (6.97%) is the inter-governmental transfer. Furthermore, the expenditure amount has been categorized as capital and current, where, current expenditure comprises a total of NRs 14.5536 billion (43.5%) and capital expenditure comprises of NRs 18.8775 billion (56.4%). Furthermore, among the total provincial budget, NRs 0.0052 billion is expected to be the additional burden on the accumulated fund amount and NRs 35.9309 billion is the distribution from the accumulate fund.

3.1.2 Allocation of budget in Education

Considering the share of education budget in the total budget of Province number One, the Province in its red book has not mentioned clearly about the education budget. The Province has allocated budget as per the ministries and hence, it has allocated a lump sum budget of NRs. 3.7017 billion for the Ministry of Social Development. The Ministry of Social Development comprises various aspects of development sector including education, health, youth and sports, women, children and senior citizen, etc. Further segregating the allocated budget, NRs 0.1439 billion has been allocated for the administration cost, NRs 2.3548 billion as the program costs and NRs 1.2029 billion is for the program handover by the federal government. The budget announcement is to be considered, the amount distributed for the development of educational infrastructures consists of NRs 1.3500 billion. Other than this, there is no any clarity regarding the allocation of education budget. The budget speech of the Province number One has focused on the following educational activities and plans:

- Focus on the lifelong learning skill and technical education will be made for the generation of the skilled manpower.
- Educational sector will be made free from the political interference. All the schools of the province will be made as Zone of Peace.
- Standard of the quality of different subjects of school education will be set out. Based on this, the motivation and punishment for the teachers will be set out. Based on the overall educational indicators progress, fourteen different schools within the province will be provided the Best School Award.
- The enrollment of all the school going age children will be ensured within the upcoming two years. With the cooperation of the local levels, the Province will be declared as “Literate Province” within two years.
- Research and analysis will be done among the public schools of the Province for making Residential Schools in the Province.
- Internet facilities will be provided to the public schools and colleges of the Province within three years.
- Education of the Gumbas, Madarshas and Gurukul will be linked to the modern education system. Based on the standards, grants will be provided to the schools teaching on the mother tongue.
- Schools will be made child friendly and disable friendly.
- Revision of the curriculum will be made with the focus on the Moral education so as to develop nationality, feelings of patriotism and accountability towards the society in the children.
- NRs 1.35 billion has been allocated for the educational infrastructure development.

3.2 Province number Two

3.2.1 Total budget allocation

The Province number Two has also announced its budget for the FY 2018/19 that is estimated to be NRs 29.388 billion. This includes NRs 14.427 billion (49.09%) in current expenditure heading whereas NRs 14.961 billion (50.91%) is allocated for the capital expenses. The detailed breakdown of the sources of the budget has not been revealed by the government.

Table 8: Province number Two budget breakdown Amount in Billion

Particular	Amount in NRs billion	Percentage (%)
Total budget	29.3885	100%
Current	14.427	49.09%
Capital	14.961	50.91%

(Source: Province number Two Government's Red Book FY 2018/19)

3.2.2 Allocation of budget in Education

Considering the share of education budget, the budget details provided includes a lump sum budget of NRs 2.9995 billion for the Ministry of Social Development. The Ministry of Social Development comprises various aspects of development sector including education, health, youth and sports, women, children and senior citizen, etc. The detailed segregation of this budget under the Ministry has not been revealed by the Government of Province number Two. The budget speech of the Province number Two has focused on the following educational plans:

- For the enactment of the Mother tongue educational policy, along with the coordination of the local government, budget has been allocated to motivate the schools providing education in the mother tongue.
- Yog and Moral Education will be development as an important educational component. Budget has been allocated for linking the Madarsa Education to the main streamline education of the province.

3.3 Province number Three

3.3.1 Total budget allocation

This Province has announced the budget of NRs 35.6156 billion for the fiscal year 2018/19. Out of the total provincial budget, NRs 30.3274 billion (85.14%) has been allocated for the expenditure amount, whereas, NRs 5.2882 billion (14.85%) is the inter-governmental transfer. Furthermore, the expenditure amount has been categorized as capital and current, where, current expenditure comprises a total of NRs 8.5743 billion and capital expenditure comprises of NRs 21.7730 billion. However, no any cost regarding financing has been allocated by the government for the fiscal year 2018/19.

Table 9: Budget allocation of Province number Three

(Amount in NRs. billion)

Particular	Total Budget	Federal Government	Revenue Collection
Total	35.616	17.285	18.330
Total expenditure	30.327	11.997	18.330
Current expenditure	8.574	3.163	5.411
Capital expenditure	21.773	8.834	12.919
Inter-governmental transfer	5.288	5.288	0.000
Expenditure load on the accumulated fund	0.009	0.000	0.009
Dissociation from the accumulated fund	35.607	17.285	18.322
% of Total expenditure in terms of total budget	85.152	39.559	60.441
% of Current expenditure in terms of total expenditure	28.273	36.894	63.105
% of Capital expenditure in terms of total expenditure	71.793	40.571	59.337
% of Inter-governmental transfer in terms of total budget	14.848	100.000	0.000

(Source: Province number Three Government's Red Book FY 2018/19)

Among the total provincial budget of NRs 35.6156 billion, NRs 17.2853 billion (48.53%) has been contributed by the national budget, whereas, NRs 18.3303 billion (51.47%) will be arranged from the revenue collection. The budget sources have been supported under various categories of current expenditure, capital expenditure, and inter-government transfer.

3.3.2 Allocation of budget in Education

Similar to Province number One, this Province has also allocated budget as per the ministries rather than the sector wise because of which the total education budget could not be segregated out. The total amount allocated by the Province number Three for the Ministry of Social Development is NRs 4.218516 billion which also incorporates various development areas such as education, health, youth and sports, women, children and senior citizen, education, health etc. Further segregating the allocated budget of the Ministry of Social Development, NRs 0.1020 billion has been allotted for the administration cost, NRs 2.8977 billion as the programmatic cost and NRs 1.2187 billion for the program handover by the federal government.

Though the red book does not clarify about the education budget, however, few focused areas of education have been mentioned which include scholarship and support to education institutions for which NRs. 0.143980 and NRs 0.150000 billion has been allocated respectively. The budget speech of the Province number Three has focused on the following educational plans:

- In order to provide abolish the discriminatory education and develop quality education with equitable access, budget for educational quality strengthening program has been allocated.
- Special focus will be made on the rebuilding of the schools affected by the earthquake.
- Feasibility study for the Multitechnical Higher School in Hetauda and Makwanpur district for the production of skilled and technical manpower.
- Feasibility study for the technical school in each districts of the province will be made so as to develop the technical human resources in the nation.
- E- library and E-board facilities will be provided in the twenty schools of the provinces, selected on the basis of the educational indicators.

3.4 Gandaki Province (Province number Four)

3.4.1 Total budget allocation

The total budget announced by the Province for the fiscal year 2018/19 is NRs 24.023 billion. Out of the total budget, NRs 6.915 billion is the current expenditure, NRs 15.097 billion is the capital expenditure and NRs 1.20 billion is allocated for the inter-governmental transfer. The details are given below.

Table 10: Gandaki Province budget details

(Amount in NRs billion)

Particular	Total Budget	Federal Government	Revenue collection	Internal source
Total	24.023	16.044	6.576	1.404
Expenditure	22.823	N/A	N/A	N/A
Current	6.915	-	-	-
Capital	15.908	-	-	-
Inter-governmental transfer	1.200	N/A	N/A	N/A
% of Total Budget	100.000	66.783	27.373	5.843
% of Total Expenditure in terms of total budget	95.003	N/A	N/A	N/A
% of Current expenditure in terms of total expenditure	30.299	N/A	N/A	N/A
% of Capital expenditure in terms of total expenditure	69.701	N/A	N/A	N/A
% of Inter-governmental transfer in terms of total budget	4.995	N/A	N/A	N/A

(Source: Gandaki Province Government's Red Book FY 2018/19)

3.4.2 Allocation of budget in Education

The total education budget allocated by the Government of Gandaki Province is NRs 0.5515 billion under Ministry of Social Development heading. This is 2.29% of the total budget of the province. The budget speech of the Province number Three has focused on the following educational plans.

Table 11: Segregation of education budget of Gandaki Province

S.N.	Activities	Amount in NRs Billion	%
1	Formulation of the laws and standards regarding province level university	0.0005	0.09
2	Federal level financial and technical literacy campaign conduction	0.0045	0.82
3	Grant for alternative education establishment and operation	0.0025	0.45
4	Grant for establishing village municipality level library in coordination with local level unit	0.0128	2.32
5	Grant for managing the laboratory and teaching learning materials for technical school	0.035	6.35
6	Capital grant for infrastructure and education upgrading for Gandaki residential school	0.001	0.18
7	Capacity development of community school in operation of the inclusive education (teaching materials, tools for blind, deaf or mentally retarded children)	0.002	0.36
8	Capital grant for managing E learning and making the information technology of basic level of rural community in co-investment of the local level government	0.015	2.72
9	Capital grant for community campus upgrading	0.035	6.35
10	Interaction between best and least performing school for educational improvement	0.001	0.18
11	Training for Early Childhood Development (ECD) facilitator and professional training for teachers regarding information technology	0.0055	1.00
12	Upgrading of the ECDs	0.0102	1.85
13	Implementation of literacy and continuous education program through Community Learning Centre (CLC)	0.03	5.44
14	Institutional Capacity expansion of the CLCs having the excellent performance in local level	0.003	0.54
15	Entrepreneurship development through skill development by establishing technical school or mega school along with DPR finalization	0.01	1.81
16	Entrepreneurship development through skill development by establishing technical school or mega school along with DPR finalization (samapurak)	0.02	3.63
17	Feasibility study of establishment and management of at least one technical and vocational school in one election area	0.0025	0.45
18	Study of school level curriculum, textbook and teaching materials in province level	0.001	0.18
19	Initiate the land management along with DPR for establishing provincial university	0.01	1.81
20	Feasibility study as well as initiate for establishing model residential school for enhancing the access and quality of school in coordination with local level	0.0501	9.08
21	Capital grant for establishing toilet, computer, laboratory, science laboratory according to the demand of the public school and child care home	0.3	54.40
	Total	0.5515	100.0

(Source: Gandaki Province Government's Red Book FY 2018/19)

The total education budget has been divided into the twenty-one different categories. The detailed segregation shows that large portion of the budget is being used for the infrastructural development and nominal portion of the budget is for the preparation of the laws and policies.

3.5 Province number Five

3.5.1 Total budget allocation

Among the total provincial budget of NRs 28.0903 billion, NRs 17.1400 billion (61.01%) has been supported by the federal government, whereas, 10.9503 billion (38.982%) is expected to be arranged from the revenue collection. Furthermore, the budget sources have been supported under various categories of current expenditure, capital expenditure, and inter-government transfer. The details are given below:

Table 12: Province number Five budget details

(Amount in NRs billion)

Particular	Total Budget	Federal Government	Revenue collection
Total	28.090	17.140	10.950
Expenditure	26.590	15.640	10.950
Current	9.966	5.186	4.780
Capital	16.624	10.454	6.170
Inter-governmental transfer	1.500	1.500	0.000
Financing	0.000	0.000	0.000
Expenditure load on the accumulated fund	0.005	0.005	
Dissociation from the accumulated fund	28.086	17.135	10.950
% of Total Budget	100.000	61.018	38.982
% of Total Expenditure in terms of total budget	94.660	58.8	41.2
% of Current expenditure in terms of total expenditure	37.479	52.035	47.965
% of Capital expenditure in terms of total expenditure	62.521	62.885	37.115
% of Inter-governmental transfer in terms of total budget	5.340	100.000	0.000

[Source: Province number Five Government's Red Book FY 2018/19]

Out of the total provincial budget, NRs 26.5903 billion (94.66%) has been allocated for the expenditure amount, whereas, NRs 1.50000 billion (5.33%) is the inter-governmental transfer. Furthermore, the expenditure amount has been categorized as capital and current, where, current expenditure comprises a total of NRs 9.9650 billion and capital expenditure comprises of NRs 16.6244 billion. However, no any cost regarding financing has been allocated by the government for the fiscal year.

3.5.2 Allocation of budget in Education

This Province has also allocated budget as per the ministries rather than the sector wise because of which the total education budget could not be segregated out. The total amount allocated by the Province number Five for the Ministry of Social Development is NRs 3.3159 billion which also incorporates various development areas such as education, health, youth and sports, women, children and senior citizen, education, health etc. Further segregating the allocated budget of the Ministry of Social Development, NRs 0.1617 billion has been allotted for the administrative cost, NRs 1.9077 billion as the program costs and

NRs 1.2456 billion for the program handover by the federal government. The budget speech of the Province number Five has focused on the following educational activities and plans:

- Making the overall Province as a “Literate Province” by increasing literacy of Banke and Kapilvastu district.
- NPR 0.10 billion is allocated for School Improvement Program and improvement of educational quality. Also, NPR 0.15 billion is allocated for the development of the school infrastructures in partnership. NPR 20 million is allocated for the repair and maintenance of the public schools.
- Motivation schemes to the teachers of the good schools. Law to link the traditional education such as that from the Madarshas, Gurukuls, Gumbas etc. to the modern education will be developed. For the improvement of such schools, grant of NPR 30.50 million is allocated.
- NPR 3.90 million is allocated for science labs in the secondary level schools of the province. 40.30 million is allocated for the community library development.
- NPR 0.50 million is allocated for higher education scholarship for girls, Muslims, Dalit, Janajaati, conflict affected and disable students.

3.6 Karnali Province (Province number Six)

3.6.1 Total budget allocation

The total budget for the Karnali Province is NRs 27.283 billion however the estimated expenditure is NRs 28.283 billion. This indicates the deficit budget which shall be managed from the loan by the province. Out of the total expenditure, NRs 7.029 billion (24.85%) is estimated for the current expenditure and NRs 21.254 billion (75.15%) is estimated for the capital expenditure. Out of the total budget, 77.95% is contributed by the Federal government and the province expects 22.05% contribution from the revenue generation.

Table 13: Karnali Province budget details

(Amount in NRs billion)

Particular	Total Budget	Federal Government	Revenue Collection	Loan
Total	27.283	21.266	6.017	
Expenditure	28.283			1.000
Current	7.029	N/A	N/A	
Capital	21.254	N/A	N/A	
% of Total budget	100.000	77.947	22.053	
% of Total Expenditure in terms of total budget	103.665	N/A	N/A	
% of Current expenditure in terms of total expenditure	24.851	N/A	N/A	
% of Capital expenditure in terms of total expenditure	75.149	N/A	N/A	

(Source: Karnali Province Government's Red Book FY 2018/19)

3.6.2 Allocation of budget in Education

The total budget for the education sector for Karnali Province is NRs 1.0229 billion which is 3.75% of the total provincial budget. Out of this budget, 64.32% is expected to be obtained from the revenue distribution whereas 35.68% is expected to be used from the funds of the federal government.

Table 14: Karnali province Budget breakdown in education

(Amount in NRs billion)

	Revenue distribution		Federal government		Total
	Current	Capital	Current	Capital	
Amount	0.1299	0.5280	0.3537	0.0113	1.0229
%	64.32 %		35.68 %		100 %

(Source: Karnali Province Government's Red Book FY 2018/19)

A part from this, though the budget distribution is NRs 1.022 billion, the total expenses estimated for the education sector for the FY 2018/19 is NRs 1.347 billion, which is 4.76% of the total estimated expenses of the Province. Out of the total educational expenses, NRs 0.658 billion (48.84%) is estimated for the secondary education which shall be financed by the available internal source. Besides, NRs 0.645 billion (47.89%) will be for the Education research development from the inter-governmental grant and NRs 0.044 billion (3.27%) is for the education expenses not categorized which will be used from the available internal sources.

Table 15: Karnali Province Educational budget details

(Amount in NRs billion)

Headings	Total	Internal Source		Inter-governmental		Total
		Cash	Borrowing	Grant	Borrowing	
Total educational expenses	1.347	0.7019	0	0.6451	0	1.347
Secondary education	0.658	0.6579	-	-	-	-
Education research and development	0.645		-	0.6451	-	-
Education - not categorized	0.044	0.044	-	-	-	-
% of total educational expenses in terms of total expenditure	4.760	52.11%	-	47.89%	-	100%
% of Secondary education expenses in terms of total educational expenses	48.842	N/A	-	N/A	-	-
% of Education research and development expenses in terms of total educational expenses	47.892	N/A	-	N/A	-	-
% of Education – not categorized in terms of total educational expenses	3.267	N/A	-	N/A		

(Source: Karnali Province Government's Red Book FY 2018/19)

The budget speech of the Karnali Province has focused on the following educational activities and plans are as follows:

- Programs to ensure compulsory education up to basic level and free education up to secondary level will be developed as per the “Quality Education and Educational Infrastructure: Foundation of the Province” Policy.
- Proper coordination will be made with the local government for “School enrollment, teaching and retaining” campaign for the students so as to improve the student learning achievement, and reduce the out of school children. Motivation will be provided to that local government who could enroll all the school going age children and well retain them in the school. For this, NRs 10.70 million budget has been allocated.
- NRs 20 million is allocated to ensure “Literate Karnali Province” in the upcoming three years. For this, modality and working pattern will be developed in coordination with the local government
- Technical and Vocational Education Council will be developed in the province for the management and promotion of the technical education in the province. Proper laws will be developed for this work.
- “Chhori- Buhari Technical Education Scholarship” program will be implemented for increasing access of women to technical education. Additional scholarship programs will be implemented for the children from Dalit, marginalized, conflict affect and children from remote areas to increase their access to technical education. NRs 10.50 million has been allocated for this.
- NRs 0.10 billion is allocated for providing short term skill development training to six thousand selected youths. Women, youths from conflict affected families, single women and dalit community would be prioritized for selection.
- NRs 21 million is allocated for improvement of physical infrastructure and quality of education in schools.
- Mobile schools will be made for the students of the mountain region. Feasibility study for the residential school will be made. NPR 90 million has been allocated for this program.
- NRs 20.80 million is allocated for conducting secondary level examination at the provincial level.
- Special scholarship programs for the children from dalit and martyr’s family.

3.7 Province number Seven

3.7.1 Total budget allocation

The total budget of the province is NRs 25.0656 billion, out of which NRs 22.8905 billion (91.32%) has been allocated for the expenses and NRs 2.1751 billion (8.68%) for the inter-governmental transfer. Furthermore, the expenditure amount has been categorized as capital and current, where, current expenditure comprises a total of NRs 11.1757 billion and capital expenditure comprises of NRs 11.7148 billion.

Among the total provincial budget of NRs 25.0656 billion, NRs 17.0025 billion (67.83%) has been contributed by the federal budget, whereas, NRs 7.5702 billion (30.20%) will be arranged from the revenue collection and the remaining NRs 0.4930 billion (1.97%) will be supported by the mobilizing internal sources of the province. The budget sources have been supported under various categories of current expenditure, capital expenditure, and inter-government transfer.

Table 16: Province number Seven budget details

(Amount in NRs billion)

Particular	Total Budget	Federal Government	Revenue collection	Internal source
Total	25.066	17.002	7.570	0.493
Expenditure	22.891	14.883	7.515	0.493
Current	11.176	6.202	4.534	0.440
Capital	11.715	8.681	2.981	0.053
Inter-governmental transfer	2.175	2.110	0.055	-
Financing	-	-	-	-
Expenditure load on the accumulated fund	0.006	-	0.002	0.004
Dissociation from the accumulated fund	25.060	17.003	7.538	
% of Total budget	100.000	67.832	30.201	1.967
% of Total Expenditure in terms of total budget	91.322	65.016	32.830	2.154
% of Current expenditure in terms of total expenditure	48.822	55.493	40.569	3.937
% of Capital expenditure in terms of total expenditure	51.178	74.100	25.447	0.452
% of total Inter-governmental transfer in terms of total budget	8.678	97.007	2.533	

(Source: Province number Seven Government's Red Book FY 2018/19)

3.7.2 Allocation of budget in Education

The Province number Seven has allocated a total of NRs 1.6558 billion for the education sector. The amount withholds 6.6% of the total provincial budget among which NRs 1.4758 billion (89.13%) is supported by the federal government and the remaining NRs 0.1800 billion (10.87%) is generated by the revenue distribution. Further, the support of federal government is classified into two categories of current and capital expenditure, where NRs 1.4577 billion is under current expenditure and NRs 0.1815 million is under capital expenditure. Similarly, the revenue distribution solely contributes for the current expenditure.

Table 17: Province number Seven educational budget

(Amount in NRs billion)

Sector	Internal source		Revenue distribution		Federal government		Total
	Current	Capital	Current	Capital	Current	Capital	
Education	-	-	0.1800		1.4577	0.0182	1.656

(Source: Province number Seven Government's Red Book FY 2018/19)

The budget speech of the Province number Seven has focused on the following educational activities and plans:

- Proper coordination will be made with the local government for “School enrollment, teaching and retaining” campaign for the students so as to improve the student learning achievement, and reduce the out of school children.
- Programs for the educational quality and infrastructural improvement will be developed based on the need and importance in coordination with the local government.
- Funds required for strengthening of the schools that have been running both the normal and technical education will be arranged.
- Activities will be developed for the “Curriculum in the hands of teacher and textbooks in the hands of students” Program.
- Activities will be developed under “Physical and mental health for education: involvement of students from basic level in yoga and sports” Program.
- Special programs for the declaration of the “literate Province” within two years.
- Special motivation to the good community learning centers.
- Scholarship program for the students from martyrs and conflict affected families.
- NRs 80 million has been allocated for the motivation to the teachers, ECD teachers and staffs of the public schools working in lower remuneration.
- Coordination will be made so as to ensure the textbooks in the hand of every students at the beginning of the academic sessions.
- Policies to ensure the skill development and technical training access to the students with disabilities will be made.

CHAPTER –FOUR

Allocation of Budget as per SDGs

This chapter provides the overview of the budget allocation as per the SDGs indicators. The contribution of the total budget as per the indicators of the SDG has been highlighted in this chapter. This share of the budget allocation as per the SDG indicators has been categorized only by the Province number Seven. None of the other provinces have categorized the budget as per the SDG indicators in their red book. Thus, the analysis of the budget of only Province number seven as per the SDG indicators is done in this chapter.

4.1 Budget allocation as per SDG indicators

The red book of the province number Seven shows contribution to the different Sustainable Development Goals (SDG) indicators as follows:

Table 18: Allocation of budget to the SDG indicators by Province number Seven (Amount in NRs billion)

S. N.	Heading	Current	Capital	Total	% of allocation
1	Inequality Minimization	0.0529	0.0008	0.0537	0.55%
2	Access to modern energy	0.0082	0.0152	0.0234	0.24%
3	Industry, innovation and Infrastructure	0.0606	0.0354	0.0960	0.97%
4	Quality Education	1.1903	0.0140	1.2043	12.23%
5	Poverty Alleviation	2.2273	0.0842	2.3117	23.48%
6	Life under Water	0.0076	0.0020	0.0096	0.10%
7	Climate change	0.0898	0.0429	0.1327	1.35%
8	Sustainable utility and production	0.0174	0.0586	0.0760	0.77%
9	Partnership for SDG	0.1688	4.0709	4.2397	43.06%
10	Sustainable cities and Basti	0.0139	0.0055	0.0194	0.20%
11	Clean water and sustainable sanitation service	0.0119	-	0.0119	0.12%
12	Land resource utilization	0.1062	0.0030	0.1092	1.11%
13	Gender equality	0.0389	-	0.0389	0.40%
14	Zero poverty	0.0256	0.1050	0.1306	1.33%
15	Peace, Justice and Empowered Community	0.0519	-	0.0519	0.53%
16	Inclusive economic growth and respectful work	0.1125	0.0125	0.0120	1.27%
17	Healthy Life	0.9527	0.2586	1.2113	12.30%
	Total	5.1368	4.7087	9.8454	100

(Source: Provincial number Seven Governments' Red Book FY 2018/19)

The budget allocated by Province number Seven is clear in terms of education financing to SDGs. The budget of Province number Seven expects to contribute 12.27% for the quality education. Out of the total education budget, worth NRs1.6558 billion, NRs 1.2044 billion (72.74%) is expected to directly contribute in meeting the educational targets set by the SDGs. Further, the education amount that contributes for SDG has been classified under capital and current expenditure, where NRs 1.1904 billion is for current expenditure and NRs 14 million is for capital expenditure. The budget allocation by none of the other provinces has made clear detailed out contribution to the Sustainable Development Goals.

REFERENCES

Ministry of Economic Affairs and Planning, Gandaki Province. 2018. Budget Speech for FY 075/75.
Ministry of Economic Affairs and Planning, Gandaki Province, Pokhara, Kaski.
Retrived: <http://moeap.gandaki.gov.np/uploads/files/Budject%202075.pdf>

Ministry of Economic Affairs and Planning, Gandaki Province. 2018. Red Book for FY 075/75. Ministry of Economic Affairs and Planning, Gandaki Province, Pokhara, Kaski.

Retrived:http://moeap.gandaki.gov.np/downloadfile/Program%20book%20Final_152956535_3.pdf

[illegible]

Ministry of Economic Affairs and Planning, Province no. 1. 2018. Red Book for FY 075/75. Ministry of Economic Affairs and Planning, Province no. 1, Biratnagar, Morang.
Retrieved: <http://moeap.p1.gov.np/sites/moeap/files/201806/red%20book%20075%E0%A2076.pdf>

Ministry of Economic Affairs and Planning, Province no. 2. 2018. Budget Speech for FY 075/75. Ministry
of Economic Affairs and Planning, Province no. 2 Janakpur, Dhanusha.
Retrieved: [http://moeap.p2.gov.np/sites/moeap/files/2018-06/ %20%2094-%E.pdf](http://moeap.p2.gov.np/sites/moeap/files/2018-06/%20%2094-%E.pdf)

Ministry of Economic Affairs and Planning, Province no. 3. 2018. Budget Speech for FY 075/75. Ministry of Economic Affairs and Planning, Province no. 3, Hetauda, Makwanpur.
Retrieved: <https://moeap.p3.gov.np/wp-content/uploads/2018/06/.pdf>

Ministry of Economic Affairs and Planning, Province no. 3. 2018. Red Book for FY 075/75. Ministry of Economic Affairs and Planning, Province no. 3, Hetauda, Makwanpur.
Retrieved: <https://moeap.p3.gov.np/wp-content/uploads/2018/06/Red-Book-2075-76.pdf>

Ministry of Economic Affairs and Planning, Province no. 5. 2018. Budget Speech for FY 075/75. Ministry of Economic Affairs and Planning, Province no. 5, Butwal, Rupandehi.
Retrieved: http://moeap.p5.gov.np/downloadfile/Budget%20Speech%202075_76%20CM%20final%20with%20anusuchi_1529056868.pdf

Ministry of Economic Affairs and Planning, Province no. 5. 2018. Red Book for FY 075/75.
Ministry of Economic Affairs and Planning, Province no. 5, Butwal, Rupandehi.
Retrived:http://moeap.p5.gov.np/downloadfile/Final%20Redbook%20075_76_1529056941.pdf

Ministry of Economic Affairs and Planning, Province no. 7. 2018. Budget Speech for FY 075/75.
Ministry of Economic Affairs and Planning, Province no. 7, Dhangadi, Kailali.
Retrived: <http://moeap.p7.gov.np/sites/moeap/files/2018-06/%20%202075-076%20.pdf>

Ministry of Economic Affairs and Planning, Province no. 7. 2018. Red Book for FY 075/75.
Ministry of Economic Affairs and Planning, Province no. 7, Dhangadi, Kailali. Retrived:<http://moeap.p7.gov.np/sites/moeap/files/201808/RED%20BOOK%2075.76%20final.pdf>

National Planning Commission. 2014. Nepal Human Development Report. National Planning Commission, Singha Durbar, Kathmandu.

National Planning Commission. 2018. Multidimensional Poverty Index. National Planning Commission, Singha Durbar, Kathmandu.

Nepal Rastra Bank. 2018. Economic, Social and financial status of Nepal, Kathmandu.

गाउँपालिका तथा नगरपालिका तथा नगरपालिकाको संक्षिप्त परिचय पुस्तिका. २०७४. संघीय मामिला तथा स्थानीय विकास मन्त्रालय, काठमाडौं, नेपाल ।

NCE NEPAL: INTRODUCTION

National Campaign for Education Nepal (NCE NEPAL):

Along with the national and international wave of celebrating the Global Action Week 2003, Global Campaign for Education (GCE) Nepal, started with the collective efforts by small group of people and the resources, got its way forward for carrying out the advocacy interventions in Nepal's education system. In the process of initiating the educational advocacy and campaigns as a loose network till 2009, all the coalition members of GCE Nepal felt that there was a need to register the organization as a legal entity for carrying out advocacy interventions in education. As a result, NCE-Nepal was established on 5th April 2010 to succeed the GCE Nepal.

NCE- Nepal now is a civil society movement whose mandate has been expanded to raise the voice of the voiceless so as to guarantee quality education in an equitable basis. Being a national member of GCE, NCE Nepal reflects the voice from the grassroots level to the national and international community by acting locally, regionally and internationally. Currently, it has 339 members including those from International and National non-government organizations, federation, education media organizations, teachers' community as well as the grassroots institutions working in the field of education and child rights. NCE-Nepal is therefore a platform for sharing experiences and learning among the members who have common issues of concern.

NCE-Nepal mainly focuses on holding the government agencies accountable for their educational commitments made in the national and international forums for the public education strengthening. Similarly, NCE-Nepal critically engages with the government and its agencies involved in education for ensuring the quality, inclusive, equitable and lifelong learning opportunities for all.

Vision:

Every citizen is educated and empowered to improve their well-being and enjoy full potential in a justful, equitable, inclusive and peaceful society.

Mission:

To facilitate empowerment and improvement of the lives of poor, marginalized and excluded children, youth and adult through research, policy advocacy, capacity building of stakeholders, solidarity building, resource mobilization, networking, education resource and information dissemination and act as a watch dog and pressure group.

Goal:

To ensure equitable, inclusive, free, compulsory and quality education for children, youth and adult as their fundamental right to education in Nepal.

For More Details:



**National Campaign for
Education Nepal (NCE-Nepal)**

Babarmahal, Kathmandu

Ph. No. +977 01 4223420 | 01 6203009

P.O. Box No. 14421 Email: info@ncenepal.org.np

Website: www.ncenepal.org.np