



# Endline Study Report

***SANKALPA: Collaborative Commitment for  
Participatory and Gender Responsive  
Budgets***

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## **List of Abbreviations**

CAC	Citizen Awareness Center
CBO	Community Based Organization
DAC	Development Assistance Committee
DDC	District Development Committee
FGD	Focus Group Discussion
GRB	Gender Responsive Budgeting
IPC	Integrated Planning Committee
KAP	Knowledge, Attitude and Practice
KDC	Kalika Development Center
KII	Key Informant Interview
LGCDP	Local Governance and Community Development Program
MOF	Ministry of Finance
MSC	Most Significant Change
SAC	Social Awareness Center
VDC	Village Development Committee
WCF	Ward Citizen Forum

# Executive Summary

## Context

'*Sankalpa*' - collaborative commitment for participatory and gender responsive budget project was implemented by CARE Nepal in Surkhet and Pyuthan districts of Mid-western region. *Sankalpa* worked with stakeholders in VDC level planning, budgeting processes to contribute towards a more responsive public budgeting system that equally benefits the marginalized section, including women. The project intervened to strengthen both demand and supply side of local level planning process. By supporting Village Development Committees (VDC), the project ensured transparency and participatory allocation of public budget and expenditure in local bodies. The project actively engaged with marginalized community groups and civil societies for bottom up planning process to hold the government accountable. The project worked with planning units and processes at ward and VDC level. *Sankalpa* directly intervened and collaborated with Citizen Awareness Centers (CAC), Ward Citizen Forums (WCF) and Integrated Planning Committees (IPC) to promote active and meaningful representation and participation of women and marginalized section in these structure and processes of planning.

## Objective of the study

The objective of the *Sankalpa* project was to contribute to a transparent and participatory public budget allocation and expenditure in Nepal that is better aligned with existing policies and particularly with the needs of women and disadvantaged<sup>1</sup> and marginalized groups. The project envisioned that a participatory, gender responsive planning and accountable public spending will benefit the 1,22,000 poor women and marginalized citizens living in the 20 VDC and 2 Municipalities in Surkhet and Pyuthan districts,<sup>2</sup> whose levels poverty, health, education and political participation indicators lag behind other advantaged groups in the community.

## Methodology

A quasi- experimental design was used for the endline study of '*Sankalpa*' project. Realizing the need to have scientific measurement of project impact, the endline study attempts to adopt some principles of randomized evaluation designs. DAC evaluation criteria were also followed to assess the relevance, efficiency, effectiveness and sustainability of the project. Study method consisted of both quantitative and qualitative tools. KAP survey, VDC information collection form, NGO information collection form and CAC information collection form were used to collect quantitative data whereas focus group discussion and key informant interviews were used for qualitative data collection from beneficiaries and key stakeholders.

## Key findings

**Awareness:** The households in the project area were better informed about local level planning process compared to non-project area. 71 percent HHs in project area who reported to have

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<sup>1</sup>Disadvantaged groups include women, Dalit, Adibasi Janajati, Madhesi, Muslims, people living with disabilities, elderly, and ethnic minority groups, such as Raute and Raji

<sup>2</sup>This is target number , the project actually reached number is 1,31,705 (Direct is 43,900 and Indirect is 87,805)

been informed and invited in the ward level planning meeting compared to 56 percent for non-project area. This is a two-fold increase compared to the baseline values. Similarly, budget literacy has significantly improved compared to the baseline for project area compared to the non-project area. Almost half of the respondents believed they were aware about VDC budget allocated for women and quarter among them could correctly identify. However, awareness about budget of schools and health facilities has not improved compared to baseline. Awareness about various accountability mechanism like citizen charter, gender responsive budgeting etc in treatment areas is higher than in control areas and baseline figures. More than a quarter in treatment areas are aware about GRB audit or have participated in the process compared to less than 10 percent in control areas.

Neighbors are the key source of information for both treatment and control areas. However, more respondents in treatment areas get their information from local NGOs compare to the control areas. Compared to the baseline the trend of getting information from the political leaders has seen a significant increase from 4 percent to 18 percent in treatment areas.

**Participation:** There was also change in participation of households/families in various stages of local level planning process. Half of the respondents in treatment areas participated in basti level and VDC level planning meetings. Compared to baseline, women' participation in local level planning and budgeting process has increased. Around 20 percent of the household reported that women members of the family participate in local level planning process. In the same line, larger proportion of women in project area (compared to baseline and control area) were able to speak during the meeting, and raise their points.

Active participation<sup>3</sup>of households in local level planning meeting is comparatively higher in treatment areas. There is a two-fold increase in households/respondents have spoken out in basti level and ward level meeting compared to the baseline figures. Collaboration of locals with WCF and CAC is significant as almost half of the households/ respondents in treatment areas interact with these structures to acquire information about local governance. These figures are significantly higher than in control areas.

**Complaint mechanism:** VDC secretary, neighbors and political parties are the most used as complaint destination regarding service quality in the VDC in both treatment and control areas. More people in treatment areas complain about quality of service provided by the VDC to the VDC secretary as compared to the respondents in the control areas. Nevertheless, more than 70 percent of respondents in treatment areas report quality improvement in VDC, school and health facility in three years.

CAC have on an average 27 members of which 96 percent are women, 17 percent are dalit and 14 percent are janjatis. 91 percent of them meet once a month with attendance of more than 75 percent. Majority of these CACs have been invited to join in VDC council, IPC ad public audit.

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<sup>3</sup> Active participation refers to speaking out in the planning meetings to express opinions or demand.

Around 320 proposals were submitted by CAC to IPC through WCF during the three year project period of which 271 were approved. *Refer to the main narrative for the details.*

All VDCs follow 14- step of planning process. 17 out of 24 VDCs have achieved 19 out of 19 in MCPM ranking. On an average, VDCs allocated around 33 percent of the overall budget earmarked for women, disadvantaged group and children. . Of the 24 VDCs under study, 66 percent (16 VDCs) have allocation of 35 percent budget for targeted groups;75 percent(18 VDCs) have conducted public hearing, 83 percent (20 VDCs) conducted gender audit, and 79 percent (19 VDCs) of the VDCs made public audit available to public.During baseline, there were only 50% VDCs with allocations for women and DAG above 35 percent while only 36 percent organized public hearing and 82 percent organized social audit. During endline, the average allocation of VDC on women's priorities has reached 9 percent from 7 percent during baseline. The VDC secretaries and the local political parties have become more concerned and convinced in allocating the earmarked budget as per the government's guidelines.

### **Relevance**

The project was highly relevant considering that the awareness and participation of people in the local government procedure was poor. The implementation of local self-governance act was weak resulting into poor function of local level institutions, especially VDC. The intervention matched very well with the priorities of the government. The project contributed to create demand from among the people for accountable, transparent and quality service along with capacity building of the service providers to deliver the services as per the demand of the public.

### **Efficiency**

The project was efficient in terms of coverage of large number of beneficiaries. The project managed to directly benefit around 43,900 individuals (including women and disadvantaged groups) and reached to more than 131, 705 individuals during the project period. The project organized various training benefiting more than 5000 people directly.

### **Effectiveness**

Project contributed to activate, capacitate and mobilize various accountability structures (Ward Citizen Forum, Integrated Planning Committee, Women Network), and processes (basti level meeting, ward level meeting). Project contributed to encourage, capacitate and mobilize local CSOs and media as an interface between public and local governance structures. While during baseline, people relied mostly on neighbors and the government offices to provide information, CSOs were introduced as a preferred source during endline.

Implementation was largely centered on VDC. As a result,VDCs became transparent but other effects cannot be seen in local level agencies such as school, health facility etc which were not adequately accountable and transparent. The quantitative survey matched with qualitative inferences in presenting that very few people are aware about budgets of local facilities other than VDC. The project contributed to build capacity of NGOs but did not adequately focus on

the community based organizations such as cooperative, SMC, and other local committees. Their participation as information source was limited.

### **Impacts**

All VDCs (24) follow 14 steps of planning process for gender responsive budgeting. A total of 80 advocacy initiatives were taken by CACs in the endline compared to none during the baseline. Due to improved knowledge and enhanced participation, people especially women who are members of CAC have started to claim their rights in all different platforms, and resources.

There are new leaders created due to project efforts, especially due to Citizen Awareness Centers. The leaders have also been able to claim rights and achieve some space in the recent elections of local government. In Surkhet, 108 beneficiaries presented their candidacy in the local election of which 45 were elected. In Pyuthan, 26 CAC members were on the ballot of which 9 were elected.<sup>4</sup> Women and dalit members of CAC, due to the REFLECT approach, have developed leadership skills. The participation in various groups encouraged by CACs also contributed to garner new knowledge, and build dignity among women and disadvantaged communities. While the project supported women and disadvantaged groups to claim their rights, the project also sensitized and capacitated VDC and other local service providers to be more accountable to public. As a result, most of the VDCs were able to meet the minimum conditions for performance management.

The program also enabled some changes in the livelihood options.. In the opinion of female participants included in FGD, the access to budget from the VDCs has enabled various livelihood options for women. Women have utilized the seed money and other forms of resources they received from VDC to set up small livelihood options such as livestock farming, agriculture farming, small shop etc.

### **Sustainability**

Since the project focused capacity building and strengthening of systems, the results have possibility to sustain. The project has already created good platform for the local government to benefit on. The CAC and WCF member beneficiaries of the project have been capacitated to participate in local election. The elected and nominated leaders created through CACs are likely to continue advocating for gender responsive budgets on their own. Largely due to capacity building support and advocacy by project, the VDCs and Municipalities will continue to carryout basic functions and activities prescribed in their guidelines such as social audit and public hearing. The continuation of some project activities beyond the scope of government's rules regulations such as Community Score Board may not continue in all project sites. Nevertheless, the project has trained local social mobilizers, CSOs and community leaders to conduct community score board and other project linked initiatives which could be harnessed by the newly elected local government as necessary. The stakeholders consulted for the study including CAC highlighted the further back up and support arrangements to capacitate and encourage local NGOs, especially in the changed context of local governance.

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<sup>4</sup> The information is not a part of baseline but collected post project through the project partners.

## **Conclusion and Recommendations**

On the whole, the project performed well in meeting most of its performance targets. The project area was largely better than the control area, and also compared to the baseline figures. Communities are aware and have good knowledge about budget distribution, gender responsive budget, and other local level planning and budgeting structures and processes such as ward citizen forum, village assembly, integrated planning committee, social audit, public hearing etc. Project contributed in empowerment of the local community, especially women by enabling them to move outside their homes, take leadership positions in various local level groups/networks, and initiate activities for livelihood promotion by utilizing resources available at the local level. As a result, the agency of community people especially women has grown stronger.

The key findings of the study put forward following recommendation future project planning

- **Continued capacity building of CAC**

CACs have been successful to inform and empower local community. However, there is still a lot needs to be done in terms of improvement in their livelihoods and their meaningful and powerful participation in local level structures. CAC will require further support in advocacy, planning, and exploring their continuity and meaningful participation in the governance restructuring under new federal mechanism.

- **Support for NGOs and CBOs to continue their work as interface between people and the service providers**

While NGOs/CBOs have been capacitated, their role as an interface between people and service providers was at early stage by end of the project. They will require continuous follow up, technical support, and backstopping to continue working as interface between government and service bearers.

- **Transitional support into structural changes in local governance**

Nepal is preparing consolidate the change in local level structures, and massive shifts in authorities from the center to village level. The structures are being filled in through political representations. In this context, there is a need for additional support to ensure that the poor and marginalized groups and women have political representation to ensure participation in decision making levels in the updated structure. The supports include advocacy targeting central government to prepare policies and guidelines that provides adequate space for the local government to exercise their duties and utilize their resources in a gender sensitive manner. One possible option could also be to create short-term platforms to promote two-way communication between newly elected officials and DAG/Women (especially through CACs).

- **Technical capacity building and support to local governance units along with the activities to enhance demand**

In the newly restructured federal state, buildingtechnical capacity of the local governance units to perform the roles they are assigned for various sectors, and to

ensure that the local level decisions are GESI sensitive is very essential. This requires undertaking participatory exercises (community score card etc.) at a different level and with larger buy-in from the village structures and newly elected representatives. Any initiative taken need to cover the additional authorities delegated to local governments in a meaningful manner.

# 1. Introduction

This chapter introduces the report with the national background relating to the project, context of the project implementation, and study objectives along with study scope.

## 1.1 Background

### Nepali context

Nepal is in unique stage of socio-economic and political transition. The Comprehensive Peace Accord, 2006, Interim Constitution of Nepal 2007, declaration of federal republic state of Nepal, and the constituent assembly elections in 2008, reelection in 2013 and new constitution in 2015 gave momentum to the ongoing process of change towards people's aspirations and expectations of peace, freedom and democracy. After struggle for decade, the country finally managed to have first ever constitution written and endorsed by constituent assembly.

In terms of economic scenario, the country is at very challenging point. The massive earthquake that struck the country on April 25, 2015 took lives and added financial burden to the state for rebuilding and reconstruction. The constitution presents with further challenges for the country to face which was not welcomed by some groups whose agitation is still ongoing. An acute shortage of fuel and other imported items for around six months of 2016 also affected all sectors of the country. Based on recent figures, the domestic economy is growing at the slowest pace of the history: 0.7% per year (ADB, 2016). The government has declared expansionary fiscal policy for the coming year with the size of budget also reaching to the highest in the history (close to 10 billion USD).

On the brighter side country drafted its most awaited constitution which is currently under implementation. The results in social sector progress have left some space for encouragement. Nepal is regarded as a country which made rapid progress in school enrollment rates, literacy rates, and maternal and child health outcome indicators. The social sector indicators related to primary education, health and nutrition, and other economic status related outcomes are weaker for women. Although the situation has slightly improved in some development facets, the current status is well below the requirements/standards set at the international level.

Nepali society is governed by patriarchal norms that limit women's opportunities for self-determination and empowerment. True especially for rural areas, discrimination against women exists at the household, work place, and also in the law in issues pertaining to land ownership, citizenship acquirement. GDI adjusts the average achievement of each region in terms of life expectancy, educational attainment, and income in accordance with disparity in achievement between men and women. Nepali women fall way below their male counterparts with regard to GDI. The life expectancy rate is 67.9 for female and 65.5 for male population (CBS, 2011). The average age of marriage was close to 24 for Male

compared to 20 for female. The adult literacy rate is 71.6 percent for male compared to 44.5 percent for female, and the estimated earned income of \$949 in PPP in purchasing power parity as against \$1,868 for men (CBS, 2011). The male economic activity rate (ratio of economically active male population aged 10 years and above to the total male population in the same age group) for the country was 68 percent while it was 49 percent for female population. The National Living Standard Survey, 2011 further pointed out that about 70 percent of women workers are self-employed and subsist on low wages (CBS, 2011). As most women are involved in informal export sectors such as carpet and garments, not many female workers benefit from wage reforms. In terms of access to resources, importantly land, women's access is very limited. Here, it will be worthy to note that land is transferred from one to another generation through patriarchal lineage. Altogether 26 percent houses are headed by female compared to 11.8 percent during 2004. Around 19.7 percent had land in ownership of female compared to 11.7 percent during 2004 (CBS, 2011). The participation of women in the public sphere is also very low signified by limited representation in parliament, government workforce, and various decision making layers from central to local government.

Local Governance and Community Development Program (LGCDP) made some initiations to set specific provisions to include women in decision making layers at the local level along with improved accountability and transparency of the local level government. The key initiations included: formation of Citizen Awareness Centers (CAC) in specific clusters with DAG households, and formation of inclusive Ward Citizen Forum (WCF) to enhance participation of local people in the decision making process. Along with governance efforts, the participation of women and disadvantaged groups has always been demanded with an aim to have resources distributed considering the needs and aspirations of the marginalized groups. Gender Responsive Budgeting (GRB) has been an agenda discussed and brought under practice to some extent from the center to local level. In recent years, efforts have been made within Ministry of Finance to allocate government expenditure and resources making them gender responsive.

GRB was formally introduced in Nepal in the fiscal year 2007/2008, under the leadership of the Ministry of Finance. In recent years, the Ministry has put a great emphasis on the importance of making deliberate efforts to translate policies aimed at addressing gender inequalities into targeted and funded programs and to track public expenditures from a gender perspective (Banskota, 2010).

The Finance Ministry uses five indicators to analyze budget allocations from a gender perspective. All five indicators (listed below) are assigned an equal weight of 20% each:

- Women's capacity development,
- Women's participation in programme formulation and implementation,
- Benefit incidence of public expenditures on women,
- Support to women's employment and income generation,
- Positive impact on women's time use and care work.

In compliance with this system, sectoral ministries are required to categorize their programmes budgets according to the extent to which they support gender equality. The three prescribed categories are:

- Directly responsive indicates more than 50% of the allocation directly benefiting women
- Indirectly responsive indicates 20-50%
- Neutral indicates less than 20% benefiting women.

This budget categorization has facilitated the establishment of a monitoring system that allows greater institutional accountability for implementing gender mainstreaming, the strengthening of result oriented management and the continued use of gender budget analysis to inform planning and programming (Banskota, 2011). Ministry of Finance (MOF) keeps track of the gender responsive budgeting, and the data indicates that the share of directly supportive budget has increased over the years though in small proportion. In 2013/14, the share of directly supportive budget was around 22 percent, indirectly supportive was around 44 percent, and neutral was around 34 percent. In FY 2016/17, the proportion of directly gender supportive budget was raised to 23.1 percent and indirectly supportive budget rose to 48 percent<sup>5</sup> (MOF, 2017).

While the efforts at the center to categorize the budget by gender responsive, supportive or neutral is under practice, similar practices are sought for the local level planning and budgeting at the DDC and VDC levels. There are efforts necessary at the ground level to strengthen the planning and budgeting procedure to make it gender responsive through capacity building of local governance mechanisms, and community mobilization.

## 1.2 Context

CARE Nepal places special emphasis on involving poor, vulnerable and socially excluded groups such as women, dalit and marginalized groups in local development processes. ‘*Sankalpa*’ - collaborative commitment for participatory and gender responsive budget project was implemented by CARE Nepal in Surkhet and Pyuthan districts of Mid-western region. *Sankalpa* worked with stakeholders of VDC level planning, budgeting processes to contribute to a more responsive public budgeting system that equally benefits the marginalized section, including women. The project intervened towards strengthening both demand and supply side of local level planning process. By supporting Village Development Committees (VDC) project aimed at promoting transparency and participatory public budget allocation and expenditure of local bodies. Project actively engaged marginalized community groups and civil societies in bottom up planning process to hold the government accountable. The project worked with planning units and processes at ward and VDC level. *Sankalpa* worked with Citizen Awareness Centers (CAC), Ward Citizen Forums (WCF) and Integrated Planning Committees (IPC) and promote active and meaningful representation

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<sup>5</sup> See annex 6 for yearly data.

and participation of women and marginalized section in these structure and processes of planning.

The district and national level advocacy for gender responsive and inclusive budgets is also central to the project through empowerment and coalition building of CSOs. Sankalpa's project's overall goal was to achieve mandated political participation of women in local government and national parliament.

### **Overall objective of the project**

The objective of the *Sankalpa* project is to contribute to a transparent and participatory public budget allocation and expenditure in Nepal that is better aligned with existing policies and particularly with the needs of women and disadvantaged<sup>6</sup> and marginalized groups. The project envisioned that a participatory, gender responsive planning and accountable public spending will benefit the 1,22,000 poor women and marginalized citizens living in the 20 VDC and 2 Municipalities in Surkhet and Pyuthan districts, whose poverty levels, health, education and political participation indicators lag behind advantaged groups.

The action aimed at achieving this through working with both the supply and demand side of local governance:

- Supporting Village Development Committees (VDCs – the lowest tier of local government) in two pilot districts in implementing sustainable participatory, socially inclusive and gender-responsive budgeting
- Strengthening the engagement of marginalized community groups and non-state actors in holding local government accountable for a transparent, efficient and gender-responsive use of public finances as foreseen by the Local Self Governance Act (LSGA 1999).

The main focus of *Sankalpa* was the **allocation and use of the mandatory minimum 35 percent of Village Development Committee budgets** to be exclusively allocated for the benefit of women, children and DAG (10% for women, 15% for marginalized groups and 10% for children) and to **advocate for increased women's political participation** and holding public office at local level to advance GRB. Sankalpa eventually aimed to contribute to government's commitment to social inclusion through effective gender mainstreaming and women's empowerment.

After three years of implementation, the project implementation completed in January, 2017. Nepal Evaluation and Assessment Team (NEAT), an agency specialized in monitoring and evaluation – also engaged in conducting baseline study for the project – supported CARE Nepal to conduct the endline study. This is the endline study report.

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<sup>6</sup>Disadvantaged groups include women, Dalit, Adibasi Janajati, Madhesi, Muslims, people living with disabilities, elderly, and ethnic minority groups, such as Raute and Raji

### **1.3 Objectives of the Endline Study**

The objective of the endline evaluation was to collect data (qualitative and quantitative) on participatory planning and Gender Responsive Budgeting (GRB), which can be measured , compared and analysed against the baseline value ( both treatment and control group), overall objective indicators and expected result indicators of the project. The study will collect endline data from treatment VDCs where the project was implemented and the control VDC which were included to facilitate a comparative analysis.

Based on the TOR, the specific objectives of the study were as follows:

- To assess the change in the level of inclusive practices in local planning and budget allocation processes in project VDCs compared to baseline and control group
- To assess the change in women's representation in vital posts of Ward Citizen Forum (WCF), Integrated Planning Committee (IPC) and VDC committees as chairpersons, general secretary, or treasurer compared to baseline and control group
- To assess the change in women's and disadvantaged groups (DAGs) awareness on participatory planning and budget literacy compared to baseline and control group.
- To assess the change in capacity of citizen awareness centres (CACs) and local bodies (LBs)'s to implement gender responsive budgeting compared to baseline and control group
- To assess the current implementing status of Local Self Governance Act (LSGA) and Gender Responsive Budgeting (GRB) at VDC and district level compared to baseline and control group
- To assess how meaningful citizen participation from the bottom up has informed priority setting for public allocations and expenditures.
- To identify successful strategies that have contributed in strengthening gender equality and gendered budget allocations at local level and generate lessons on the practical implementation of participation and Gender Responsive Budgeting (GRB) in Nepal.
- To assess the overall effectiveness, efficiency and relevance of the project

### **1.4 Scope of the Endline Study**

The scope of the study is Surkhet and Pyuthan districts in mid-western development region. The endline study covered 24 VDCs of two districts where the project was implemented. The data collection was also done in control VDCs for comparison.

## 2. Study Methodology

This chapter summarizes the endline study methodology including endline study design, study methodologies, tools and study procedure.

### 2.1 Endline Study Design

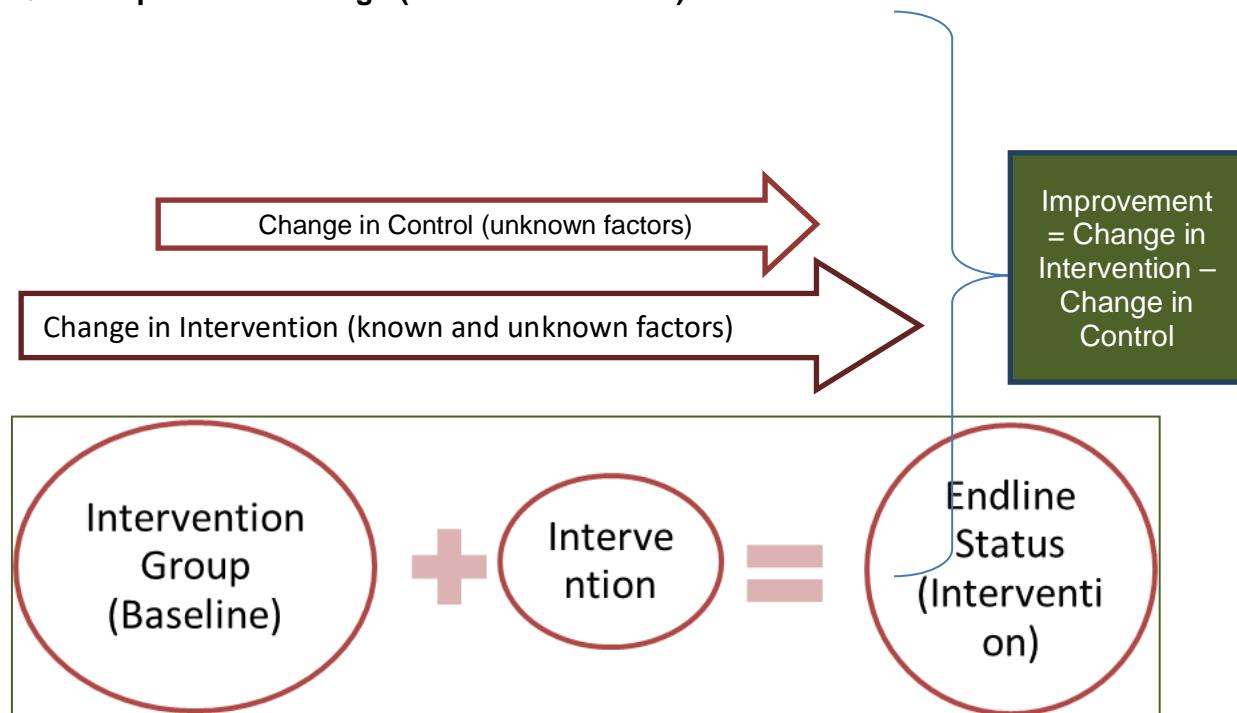
A **Quasi-Experimental Design** was used for the endline study of ‘*Sankalpa*’ project. Realizing the need to have scientific measurement of project impact, the endline study attempts to adopt some principles of randomized evaluation designs. As the project locations are selected prior to the baseline; randomized evaluation designs were replaced with quasi experimental designs.

#### What is a quasi- experimental design?

It is an experimental design that does not meet all requirements necessary to be an experimental design which requires controlling influences of extraneous variables. It is an evaluation design where the interventions implemented individuals/areas are selected purposively (without any form of random assignment). In the context of this project, where project implementation areas were purposively selected accounting needs assessment and other criteria, quasi experimental designs allow measurement of project impact by calculating double differences.

A chart below provides graphical illustration of how quasi-experimental design works in evaluating the project.

**Quasi Experimental Design (Double Differences)**



In quasi experimental design, there are two different comparison groups which are not necessarily equivalent but taken to allow comparison through creation of 'counterfactuals'. The zone of influence was adjudged to be VDC.

<b>Intervention group</b>	Intervention group, also known as 'treatment group', refers to an area or population who will be directly intervened by a project. For this endline study, 768 women/households from 12 project implemented VDCs from Surkhet and Pyuthan will be population for 'treatment group'.
<b>Control group</b>	Control group, or 'comparison group', refers to an area or population who will not receive direct or indirect benefit from the project intervention. Such groups are selected only for comparison and assessment purpose. For this endline study, individuals/household from same VDC who do not receive any treatment or individuals from other VDCs can be considered control.

## 2.2 Study Methods

The Endline study collected both quantitative as well as qualitative data. The quantitative tools will be utilized primarily to estimate the status of the counterfactuals, and the qualitative tools are expected to contribute in explaining the quantitative findings. The chart below illustrates key methods/tools by category.

### Chart 1. Study Tools

#### 2.2.1 Quantitative Methods

##### Method 1: KAP Survey with target groups

A knowledge, attitude and practice (KAP) survey was conducted with households in project areas. Level of awareness, knowledge and understanding of planning and budgeting, practices of democratic norms in village level was assessed through the KAP survey. KAP survey was administered with selected samples in treatment and control VDCs of Surkhet and Pyuthan.

#### Table 1. Sample details

Design	Experimental Design
<b>Sample size</b>	1536 (768 for control and 768 for treatment). The sample size was calculated by considering the population of 24,400 and confidence interval of 3.5. The exact number was 760 which was rounded to 768.
<b>Zone of Influence</b>	VDC was considered as zone of influence. The treatment VDCs were already identified. The control VDCs were identified through propensity score matching for each treatment VDC using population size, composition of the population, literacy rate, NER etc.

<b>Sampling distribution</b>	Control: 2 district * 6 VDC * 2 Wards * 2 clusters * 16 HHs Treatment: 2 district * 6 VDC * 2 Wards * 2 clusters * 16 HHs
<b>Sample frame</b>	The sample frame was prepared at the field level. The sample frame of wards, clusters and households will be prepared, and sampling process were applied.
<b>Sampling procedure</b>	The sampling design was cluster based random sampling. The wards and clusters were identified randomly. From within clusters, stratified random sampling was applied using transect walk.

### **Method 2: Information Collection Form - VDC**

Since most of the project objectives and targets are related to the performance of local government and other local service providers, detailed information was collected from both control and treatment VDCs to get value of various project performance indicators. The information form was collected from all 24 project implemented (treatment) VDCs from two districts.

### **Method 3: NGO Information Collection**

In addition to information collection from other sources, information was also collected from the NGO which is implementing the project about organizational practices, participation and representation of target groups, organizational understanding and decision making practices and capacity assessment.

### **Method 4: CAC Information Form**

One of the key information source of Endline study was Citizen Awareness Cetner (CAC). A CAC information form was developed and filled in for each CACs available in a sample of project implemented VDCs.

## **2.2.2 Qualitative Methods**

### **Method - 1: Focus Group Discussions**

Focus groups discussion (FGD) with homogenous groups –women, marginalized and poor was used for qualitative data and in-depth information. FGD data enables the research to delve into the meaning of information derived through quantitative tools. FGDs was conducted based on specific checklists supplemented by few participatory tools. FGDs was be conducted with four groups: (i) women's group (2 FGDs in aggregate), (ii) men's group (2 FGDs in aggregate), and (iii) CAC members (4 FGDs with two groups), and (iv) WCF members (2 FGDs with two groups).

### **Method - 2: Key Informant Interview (KII) with stakeholders at district/ VDC level**

The indirect target groups and duty bearers at district level and VDC level were administered Key Informant Interviews (KII). The key informants for this baseline study include VDC officials, CBO network at the district. The number of KII conducted in this study was 1 DDC Official, 4 VDC Secretary, 2 representatives of CSOs, 2 representatives of CAC, 2 representative of WCF and other relevant individuals.

### **Method 3: Review of VDC documents**

VDC planning and budget documents will be reviewed and analyzed to take a stock of current state of planning and budgeting process and outputs.

### **2.3 Study Procedure**

This endline study a set of standard research procedures:

1. *Brainstorming and consultation:* Endline study design process took off with rounds of brainstorming and consultation meetings with CARE Nepal's project team which was contribute refine further on the research design proposed by the technical proposal.
2. *Review of Literature:* Various available literature on endline study design, CARE's project reports, national and governmental reports on topics raised by the project, reports from INGOs and NGOs, domestic and international publications, newspapers and other sources were reviewed for additional information to assist the design process.
3. *Finalization of research method and tools:* Following the literature review, consultation with CARE and internal discussions, NEAT finalized the design for the endline study. Suitable research methods and tools were identified based on the research design, coverage of the project, and availability of resources.
4. *Orientation Training to enumerators:* Following the finalization of research design and development of methodology/tools, orientation workshop was held for enumerators/researcher. The training content was include discussions on endline as a part of monitoring and evaluation system, endline design, study methods, tools, and strategies for date collection (sampling, ethics, and procedures) and data compilation.
5. *Administration of tools and data collection:* The tools were administered in the selected VDCs following the pre-testing and finalization. The data collection was done using tablets applying Kobo data collection software.

**Table 2. Sample VDCs**

	<b>Surkhet</b>	<b>Pyuthan</b>
<b>Treatment VDC</b>	Aagrigaun, Hariharpur, Bidhyapur, Bijaura	Satakhani, Ghatgaun, Ligha, Damri, Bangemarod, Khaira, Tiram, Barjibang
<b>Control VDC</b>	Ghoreta, Kalyan, Kunathari, Salkot, Babiyachaur, Betan	Khabang, Phopli, Bandikot, Ramdi, Nayagaun, Belbas

6. *Data Analysis:* Data entry officers were enter the quantitative data in statistical software. The qualitative data was compiled, categorized and analyzed based on field notes and transcripts. Both forms of data was analyzed and triangulated.
7. *Finalization of tools.* Based on the observations from pre-testing and feedback from training sessions, the tools were reviewed, revised and edited and finalized. The finalized tools were then forwarded over to respective NGOs for the field work and data collection.
8. *Administration of tools and data collection.* The tools were administered in the selected treatment and control VDCs following the pre-testing and finalization. In addition to the NGO surveyors, a central team of researchers from NEAT were involved in qualitative data collection. The data collected by NGOs was coded, compiled and sent to NEAT after data collection.
9. *Data Analysis.* NEAT entered the survey forms in Kobo software. SPSS was used to analyze the quantitative data. Qualitative data was compiled based on field notes and transcripts. Both forms of data were analyzed and triangulated.

## 2.5 Human Subject Research Ethics

NEAT ensured strict adherence to human subject research ethics related to anonymity, confidentiality, and informed consent in any form of research it conducts. In this baseline study, NEAT ensured sensitivity in its execution of research methods. The data collection was done through informed prior consent by using standard consent form and arrangements have been made to protect study participant's rights. The field research data collection enumerators were oriented thoroughly on adhering to human subject research ethics.

## 2.6 Limitations of the Study

The endline study was conducted within a short period of time with limited resources. The quasi-experimental design was placed in a situation where the program VDCs were identified prior to the baseline leading to non-random distribution of control and treatment VDCs. In this study, quasi experimental design was used as an alternative to experimental design. As the project areas were already identified and finalized, there was no room for complete randomization. However, out of the 22 VDCs and 2 municipalities, 12 were chosen randomly as treatment VDCs, and another 12 VDCs were selected as control sites (based on some comparative parameters identified and agreed by NGOs). The quasi-experimental design was adjusted, and the sample size was calculated without estimating the exact effect size. The idea was to allow measurement of project impacts in terms of indicative differences at the baseline and endline in control as well as treatment sites. Due to cost and logistic limitations, only 12 VDCs out of 24 were chosen, and sampling framework was adjusted accordingly.



### **3. Key Study Findings**

This chapter presents key baseline study findings starting with demographic and socio-economic profile followed by objective wise findings.

#### **3.1 Overview of the project**

##### **3.1.2 Project Objectives**

The overall objective of the action is to contribute to a transparent and participatory public budget allocation and expenditure in Nepal that equally benefits marginalized groups, particularly women. The specific objectives are to:

- Support local governments in 20 Village Development Committees (VDCs) and 2 Municipalities in Pyuthan and Surkhet districts in implementing sustainable participatory and gender-responsive financial management systems
- Coordinate and strengthen the engagement of civil society organizations in holding the government accountable for a transparent, efficient and gender-responsive use of public finances at VDC, district and national level

##### **3.1.3 Target group**

**Table 3. Target Groups**

Anticipated target group	Actual target group
<p><b>Participatory, gender responsive planning, and accountable public spending will benefit the 122,000 poor women and marginalized citizens living in the 22 target VDCs of the project in Surkhet and Pyuthan districts, whose poverty levels, health, education and political participation indicators lag behind advantaged groups. Disadvantaged groups include women, Dalit, Adibasi Janajati, Madhesi, Muslims, people living with disabilities, elderly, and ethnic minority groups, such as Raute and Raji.</b></p>	<ul style="list-style-type: none"><li>• The target impact groups of the project include 2,289 members (93% women) of 80 Citizen Awareness Centres (CACs).</li><li>• 4850 members (more than 33% women) of Ward Citizen Forums (WCFs)</li><li>• 550 members (33% women) of the Integrated Planning Committee (IPC)</li><li>• 480 members (33% women) of the Village Supervision and Monitoring Committee (VSMC)</li><li>• 330 members of Women Networks (WN)</li><li>• 150 representatives from Village Development Committees (VDC) and District Development Committees (DDC) in two districts.</li><li>• The final proposed beneficiaries of the project are 122,000 people (51% women) of 20 VDCs and 2 municipalities of Surkhet and Pyuthan districts of the Mid-Western Region of Nepal. Among them, the project reached 131,705 participants in the project period.</li><li>• Direct beneficiaries- 43 900 Indirect beneficiaries - 87 805 total 1 31,705</li></ul>

##### **3.1.4 Key Project Activities**

The project facilitated to organize a total of 24 Community Score Board Review, 8 Mock Citizen Budget Exercises, 25 public hearings, 26 Public Audits, 44 Trimesters Review

Meetings, 22 trainings on GRB and GESI for local bodies, 86 orientations on GRB and GESI for WCF members, 26 orientations on GRB and GESI for CAC members, CBOs and political party representatives, 22 trainings on capacity strengthening of networks, 20 workshops on review the process, 18 CSO dialogue forums, 4 trainings on GRB and GESI Audit, 4 workshops on GRB adaptation and replication.

### **3.2 Specific objective 1**

***Support local governments in 20 Village Development Committees (VDCs) and 2 Municipalities in Pyuthan and Surkhet districts in implementing sustainable participatory and gender-responsive financial management systems.***

This section addresses following evaluation objectives:

- To assess the change in women's and disadvantaged groups (DAGs) awareness on participatory planning and budget literacy compared to baseline and control group.
- To assess the change in the level of inclusive practices in local planning and budget allocation processes in project VDCs compared to baseline and control group
- To assess the change in women's representation in vital posts of Ward Citizen Forum (WCF), Integrated Planning Committee (IPC) and VDC committees as chairpersons, general secretary, or treasurer compared to baseline and control group

#### **3.2.1 Overall Performance**

The project has managed to contribute substantially in supporting local governments in project implemented 20 VDCs and 2 Municipalities to fulfill the basic governance procedures targeted towards gender responsive financial management systems.

**Table 4. Status of performance Indicator (Objective 1)<sup>7</sup>**

Proposed/Adjusted Indicator	Baseline	Endline	Target	Remarks
	Treatment	Treatment		
MC Score VDC (Obtaining score 1 in 19 out of 19 indicators)	2	17 (22 VDCs got score 16)	22	Huge improvement
Number of VDCs following 14 step plan for gender responsive budgeting	22	24	24	Achieved
% of budget allocated for women	7.10	9.1*	10	Nearly Achieved
% of budget allocated for DAG	9.06	13.0**	15	Nearly Achieved
% of budget allocated for children	9.36	9.0	10	Not changed
No. of VDCs with annual audit disseminated to citizens	23	24	24	Achieved

\* \* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: CARE Final Narrative Report, 2017 & VDC Information Form, 2017

<sup>7</sup>No control groups

### **3.2.2 Awareness**

Due to the project efforts, the public in the project area including female were better informed about the local level planning and decision making process (Annex – 2 for socio-economic details of the respondents). The reach of information has improved along with access to wide information networks. The public especially women and marginalized groups are invited in the community level meetings, take part in the meeting, and share their opinions. CACs largely contributed to empower women to take part in such meetings and demand their rights.

#### **Informed about various events**

The households in the project area were better informed, and also invited in various stages of local level planning process, except for the meeting of integrated planning committee. For example: there were 71 percent HHs in project area who reported to have been informed and invited in the ward level planning meeting compared to 56 percent for non-project area. If compared to baseline, there is a double fold increase.

**Table 5. Informed about various stages of planning process**

	Baseline		Endline	
	Treatment	Control	Treatment	Control
% of respondents/HHs who were informed about basti level meeting	43.2	52.5**	62.7**	49.6
% of respondents/HHs who were informed about ward level meeting	45.2	55.2**	70.7**	55.9
% of respondents/HHs informed on VDC level meeting	20.0	21.6	44.9**	33.9
% of respondents informed about meeting of integrated planning committee	12.9*	8.8	20.9	18.8
% of respondents/HHs informed about public audit	18.0	18.5	34.5**	14.5

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

The budget literacy has significantly improved compared to the baseline, and was also significantly better for project area compared to the non-project area. There is an increase in awareness about VDC council and local level planning and budgeting process. For example, the respondents who believed they were aware about VDC budget allocated for women was around 55 percent though only 25 percent among them could correctly identify it as 10 percent. Interestingly, there was not much difference in the awareness among public about the budget of schools and health facilities although it has improved compared to the baseline for both groups, particularly true for health facility. This could be because the project worked with structures and provisions linking VDC than other agencies. The guidance from MOFALD on the mandatory provision for participation and transparency also enabled VDC to be more open to public than other agencies.

**Table 6. Awareness about VDC Council and planning/budgeting procedure**

	Baseline		Endline	
	Treatment	Control	Treatment	Control
Are you aware about VDC Council? (in % of respondents)	22.4	34.3	40.0**	31.0
Are you aware about how VDC allocates its budget? (in % of respondents)	19.4	18.5	41.8*	36.0
Are you aware about VDC budget distributed by heading? (in % of respondents)	9.5	12.4	30.3	27.4
% of women respondents who were aware about budget allocated by VDC in various headings	15.2	20.5	28.7*	22.6
% of respondents who were aware about budget allocated for marginalized groups	17.1	27.6**	54.8	51.1
% of respondents who reported to be aware about budget of schools	12.1	12.6	18.1	20.0
% of respondents who reported to be aware about budget of health facility	3.9	4.4	11.0	12.2

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

The respondents in project area were significantly more aware about public audit, village council, division of budget at the VDC level, and village level plan formulation process compared to the baseline, and also compared to the control group. It is interesting to note that control was significantly better in terms of awareness about various processes and structure during baseline.

**Table 7. Rating on awareness about local governance structure and processes**

How much are you aware about these processes and structure? (Rating scale: 0-5)	Baseline		Endline	
	Treatment	Control	Treatment	Control
Plan formulation process			0.97	0.88
Division of budget	0.27	0.51**	0.93*	0.78
Implementation of plan			0.81*	0.67
Spending the budget			0.76~	0.65
Monitoring process			0.74	0.64
Citizen awareness center	0.52	0.59	1.06	0.94
Ward citizen forum	0.65	1.01**	1.59~	1.44
Integrated planning committee			0.65	0.68
Village council	0.45	0.81**	1.12**	0.90
Public audit	0.34	0.65**	0.74**	0.54

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

### 3.2.3 Participation

There was also change in participation of households/families in various stages of local level planning process. The participation of women and DAGs in the meetings has improved.

**Table 8. Participation patterns**

	Baseline		Endline	
	Treatment	Control	Treatment	Control
% of respondents/HHs who participated in basti level meeting	34.7	44.7**	51.4	43.8
% of respondents/HHs who participated in ward level meeting	35.4	43.8**	52.7**	42.3
% of respondents/HHs who participated in VDC level meeting	18.4	20.8	23.7	20.8
% of respondents who participated in the meeting of integrated planning committee	7.88	7.25	14.4	14.4
% of respondents/HHs who participated in public audit	12.1	13.2	28.3**	13.5

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

The female participation has increased in local level meetings compared to the baseline. The tendency for both men and women to participate has improved. The tendency for female to participate in the local level meetings, however, was not different compared to control (which was already significantly better during baseline).

#### **Chart 2. Who participated in the local level planning and budgeting meeting from the family? (only in project area)**

Source: Baseline Survey, 2014 & Endline Survey, 2017

#### **3.2.4 Improvement in practices**

In addition to mere participation, the respondents including women have also started to speak out. The participation was getting more meaningful and result oriented. There is also significant improvement compared to the baseline, and difference compared to the control in speaking out during the important village level events.

**Table 9. Active engagement in local level governance processes**

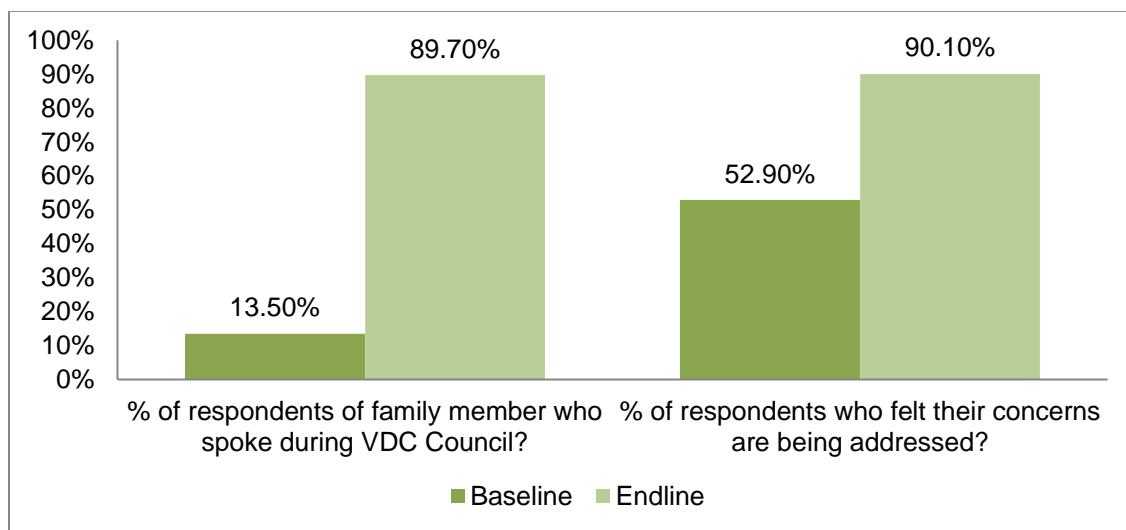
	Baseline		Endline	
	Treatment	Control	Treatment	Control
% of respondents/HHs who got chance to speak in basti level meeting	20.6	30.5**	44.3**	35.0
% of respondents/HHs who got chance to speak in ward level meeting	20.2	30.3**	46.7**	30.1
% of respondents/HHs who got chance to speak during VDC level meeting	7.5	10.0~	18.6*	14.0
% of respondents who got chance to speak during the IPC meeting	4.3	6.0	12.9	12.5
% of respondents/HHs who got chance to speak during public audit	6.0	8.2~	21.7**	12.7
% of respondents who have collaborated with			48.9~	44.3

### **WCF and CAC to acquire information about local governance**

\* \* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)  
Source: Baseline Survey, 2014 & Endline Survey, 2017

Similarly, the tendency of women to speak during the meetings, and their concerns being addressed has also improved drastically, though not much different for treatment and control areas (given that control area was significantly better than control area). In qualitative discussions, CAC were considered instrumental in empowering women to build confidence and skills to speak about their rights during the public events.

**Chart 3. Speaking in the meeting and addressing the concern<sup>8</sup>**



Source: Baseline Survey, 2014 & Endline Survey, 2017

### **3.3 Specific Objective 2**

***Coordinate and strengthen the engagement of civil society organizations in holding the government accountable for a transparent, efficient and gender-responsive use of public finances at VDC, district and national level***

This sub-section of the report consists of details that respond to following evaluation objectives:

- To assess how meaningful citizen participation from the bottom up has informed priority setting for public allocations and expenditures

#### **3.3.1 Overall performance**

<sup>8</sup> Respondents refer to women

The project has contributed to enable civil society organizations to serve as information source, and also to be the connecting lead between public and agencies.

**Table 10. Status of performance Indicator (Objective 2)**

Indicators	Baseline		Endline		Target	Remarks
	Treatment	Control	Treatment	Control		
Number of advocacy initiatives taken by CACs.	0		80	N/A	80 (1 per CAC)	Achieved
Number of evidence based advocacy initiatives by CSOs	0		>10	N/A	10 (8 district, 2 at national level)	
Number of VDCs following 14 step plan for gender responsive budgeting	22		24	N/A	24	Achieved

Source: CARE Final Narrative Report, 2017 & VDC Information Form, 2017

### 3.3.2 Membership in groups

Over the years, the participation of people in the project area in various groups has improved. There are larger proportion of household members especially women who are members of various local groups.

**Table 11. Girls & Membership**

	Baseline		Endline	
	Treatment	Control	Treatment	Control
% of HHs/respondents who are members to a group	60.5	57.2	70.6**	62.4
% of female respondents who are members of the group	50.8	48.4	80.8	77.3
% of HHs/respondents who are members in formal committees	14.9	13.3	31.6	28.2

\* \* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Endline Survey, 2017

### 3.3.3 Key information sources

Compared to the baseline, the information sources have widened during the endline. The local NGOs, local media, and local groups including VDC secretaries have become information sources. The project published materials were also widely used. Some of the project interventions such as capacity building of NGOs and CBOs at the district level and utilizing media at the district level had spillover effects outside the project area as observed in the change in pattern of information sources in control similar to that of treatment during endline.

**Table 12. Information Sources**

	Baseline	Endline
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	Treatment	Control	Treatment	Control
<b>Local NGO (%)</b>	0.8	1.3	3.9**	1.1
<b>Local Media (%)</b>	6.3	11.1	8.9	8.5
<b>Local groups (%)</b>	7.2	12.9	8.7	12.1**
<b>Community Based Organizations (%)</b>	2.2	2.0	8.6	8.5
<b>Neighbors (%)</b>	54.8	48.4	25.3	26.5
<b>VDC Secretary (%)</b>	23.7	23.2	23.9	22.9
<b>Poster/Pamphlets (%)</b>	0.8	0.4	3.0	6.2**
<b>Political leaders (%)</b>	4.3	0.5	17.7**	14.2

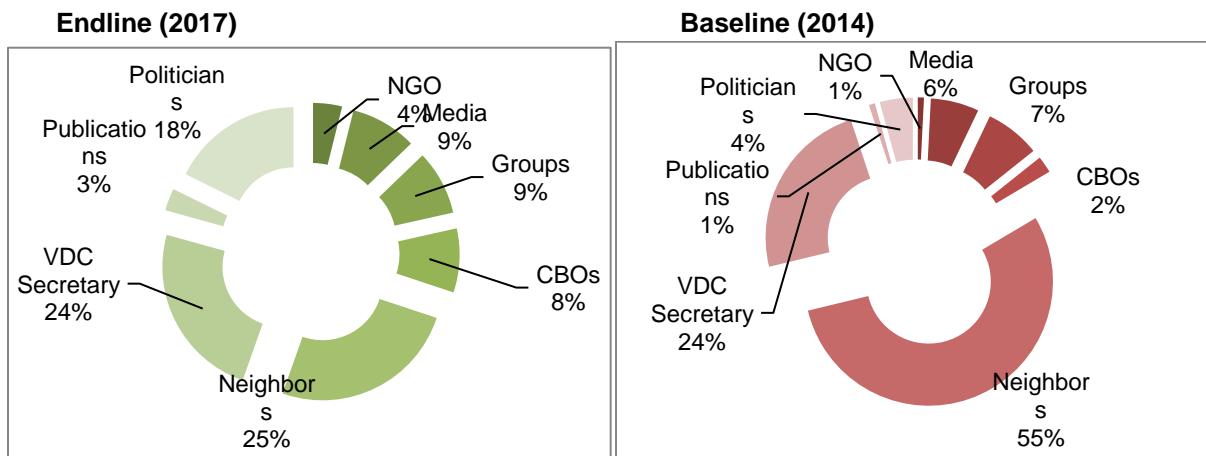
\* Percentages and totals are based on responses

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

Compared to the baseline, the information sources have become wider. The public have found numerous sources. The inclusion of NGOs, CBOs, local groups, and local media as one of the key source of information can be considered achievements for the project in setting up community level interface between public and government service providers.

**Chart 4. Information sources (Baseline & Endline in project VDCs)**



\* Percentages and totals are based on responses.

Source: Baseline Survey, 2014 & Endline Survey, 2017

**In project implemented VDCs, the people were significantly more inclined to submit complaints to local NGO, local media, VDC secretary, and political parties.** Encouragingly, the NGOs were considered as an interface also to submit complaints about the service quality. In control area, significantly larger proportions of respondents were inclined to complain to the local group they are part of and to the neighbors. In project area, the improvement in tendency to pass feedback to government was largely contributed by CAC efforts. In FGDs with CAC members, the members reported that they are now able to identify their problems and take complaints to specific bodies and get support from local community based organizations. During baseline, the CAC groups, at the starting phase, were not aware about how and where to complain.

**Table 13. Submitting complaints**

Where do you complain about service quality in VDC?	Endline	
	Treatment	Control
Local NGO (%)	10.3**	3.2
Local Media (%)	18.5*	14.7
Local groups (%)	19.9	25.1*
Community Based Organizations (%)	19.0	19.7
Neighbors (%)	54.9	60.4*
VDC Secretary (%)	63.0**	53.3
Political Parties (%)	43.0**	30.4
Others (%)	0.9	0.9

\* Percentages and totals are based on cases.

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

### 3.3.4 Budget responsiveness

In the opinion of public, there is some improvement in budget allocations for women and other marginalized group at the VDC level.

**Table 14. Perception of public on budget allocations**

What is the status of budget allocation for women and DAGs?	Baseline		Endline	
	Treatment	Control	Treatment	Control
Highly covered (%)			10.9	9.5
Partially covered (%)			58.4	51.9
Not covered (%)			4.6	7.1
Do not know about it (%)			26.1	31.5

Source: Baseline Survey, 2014 & Endline Survey, 2017

The project has largely contributed to improve the awareness of the local people about various accountability and transparency tools along with improvement in their participation in such mechanisms. Based on the endline survey data, significantly larger proportion of respondents from project implementation areas were aware about citizen charter, community scoreboard, public audit, and right to information, and also participated in various such events.

**Table 16. Awareness and participation of public in various accountability mechanisms**

	Baseline		Endline	
	Treatment	Control	Treatment	Control
% of HHs aware about mock budget sessions at the VDC level	-	-	29.7**	11.0
% of respondents/HHs aware about citizen charter	16.2	15.4	56.2**	39.3
% of HHs who believed GRB Audit was conducted in their VDC	3.7	3.4	28.1**	9.4
% of HHs who have participated in	3.7	3.1	27.2**	8.9

<b>GRB audit of the VDC</b>				
% of HHs aware about Community Score card being conducted in their area	1.1	0.7	25.6**	4.1
% of HHs who have participated in Community Score Card	0.5	0.2	19.0**	3.7
% of respondents aware about right to information	12.5	16.9*	44.7**	26.1
% of respondents who have asked for information from government agencies (among those aware about right to information)	59.3**	41.5	68.8**	56.8
% of HHs aware about public hearing and public audit	8.6	10.5	30.8**	21.2
% of HHs who were aware about VDC conducting social audit last year	7.8	10.1	40.8**	24.1

\* \* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

The quality of service has been reported to have improved after the project implementation. In project areas, there are larger proportions of public who believe local services have improved compared to the past.

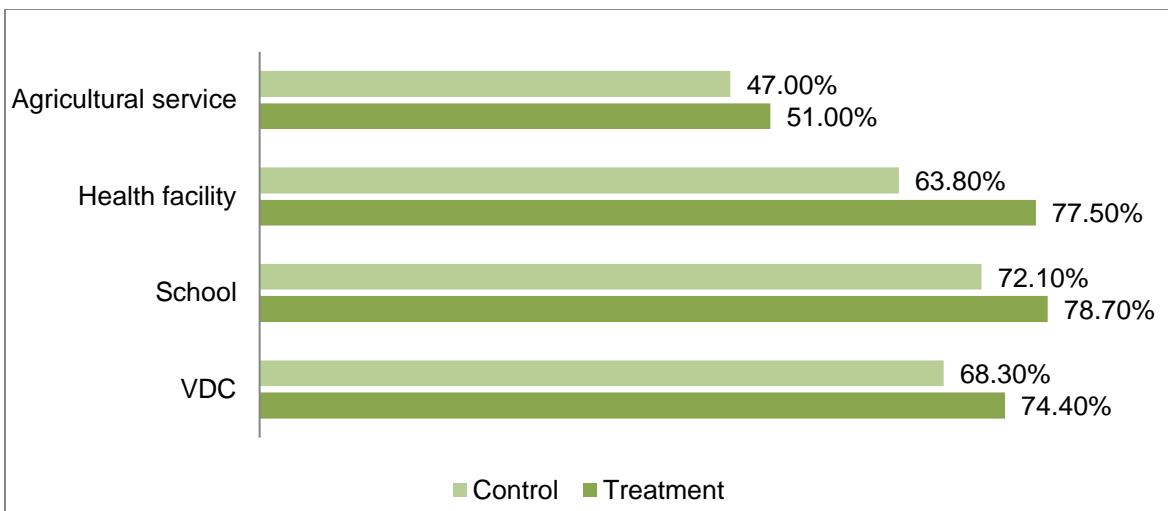
**Table 17. How has the quality of service changed during last 3 years?**

Key local level Service Providers	% of HHs reporting service quality improved during last 3 years		% of HHs who report no change in service quality during last 3 years	
	Treatment	Control	Treatment	Control
VDC	74.4	68.3	16.7	20.9
School	78.7	72.1	12.9	19.5
Health facility	77.5	63.8	9.0	21.5
Agricultural service	51.0	47.0	14.9	19.5

Source: Endline Survey, 2017

There was larger proportion of households/respondents who reported improvement in service in project sites compared to non-project sites. The perceived improvement during last three years (comparison between treatment and control) was highest for health facility and lowest for agricultural services. Between 20-25 percent said that they find the health, education and VDC services to be weak and almost half (50%) find agricultural services to be weak.

**Chart 5. Perceived improvements in quality of services (% of respondents)**



Source: Endline Survey, 2017

On the supply side, the VDC officials, who were particularly reluctant to the project linked ideas during baseline, found the project very effective, especially in supporting and building capacity to conduct mandatory activities advised by the government guidelines. Through community scoreboards, the local level services providers including school and health facilities could observe the feedback from the service bearers, and take some of the recommendations to implement further.

### 3.4 Expected Result Area 1

***Around 80 CACs are actively engaged in participatory budget planning, allocation and expenditure monitoring from a gender perspective***

This sub-section of the report addresses following evaluation objectives:

- To assess the change in capacity of citizen awareness centres (CACs) and local bodies (LBs)'s to implement gender responsive budgeting compared to baseline and control group

#### 3.4.1 Overview of performance

CACs have been formed, activated, and enabled to take part in the local level decision making processes. As per reported by CARE Nepal, a total 80 CACs are running REFLECT sessions (so far 3277 sessions) with involvement of 2,289 CAC members (2,138 women, 151 men).

**Table 18. Status of Performance Indicators (ER1)**

Indicators	Baseline		Endline		Target	Remarks
	Treatment	Control	Treatment	Control		
% of respondents (with membership in CAC) who believe they should be	87		89	87	70	Achieved

Indicators	Baseline		Endline		Target	Remarks
	Treatment	Control	Treatment	Control		
involved in the local governance						
% of respondents (who could also be member of CAC) participating in the VDC Council, and or village level discussions.	18		42	36	20	Achieved
Average number of members from CAC who attended VDC Council	2		8			Achieved
% of CACs whose attended VDC Council			25			
# of CAC gender responsive proposals get approved and funded through VDC budgets.	N/A		320 (85%, 271 Approved)		1 proposal per CAC	
Average number of female from CAC who are nominated to IPC	1		2			Improved
% of female CAC members nominated to WCF and IPC are budget literate and perceive to have more influence.	N/A		26		70	
% of women from CAC who are budget literate	N/A		40	32	70	

Source: Endline Survey, 2017, CAC Survey, 2017 & Baseline Survey, 2014

CAC is functioning well. CAC on an average had 27 members with 96% female. However, the participation of dalit and janajati members was limited: 17% members were dalits, and 14% members were janajatis.

**Table 19. Status of Performance Indicators (ER1)**

Details	Baseline	Endline
Average number of members in the CAC	26	27
% of female members (among total CAC members)	95	96
% of dalit members (among total members of CAC)		17
% of janajatis members (among total members of CAC)		14
% of poor members (among total members of CAC)		9
% of CACs who met at least once in a month	55	91**
Attendance rate in CAC meeting (in %)	70	76
% of CACs how had discussion on income generation and livelihood	92	100
% of CACs with meeting hour more than 1 hour		98

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline CAC Survey, 2014 & Endline CAC Survey, 2017

All CAC had discussion on women rights, gender based violence, and child marriage (95%). From the data, it is evident that CAC has been instrumental in creating new leaders. Compared to baseline data of non-existence of women CAC members nominated to WCF and IPC, a total of 345 women CAC members (15%) were nominated as members of WCF and 49 were considered as coordinators in WCF. Around 40 members among them were represented in 22 IPCs. The participation in public audit was high (98%) with 15 members from CAC participation in public audit.

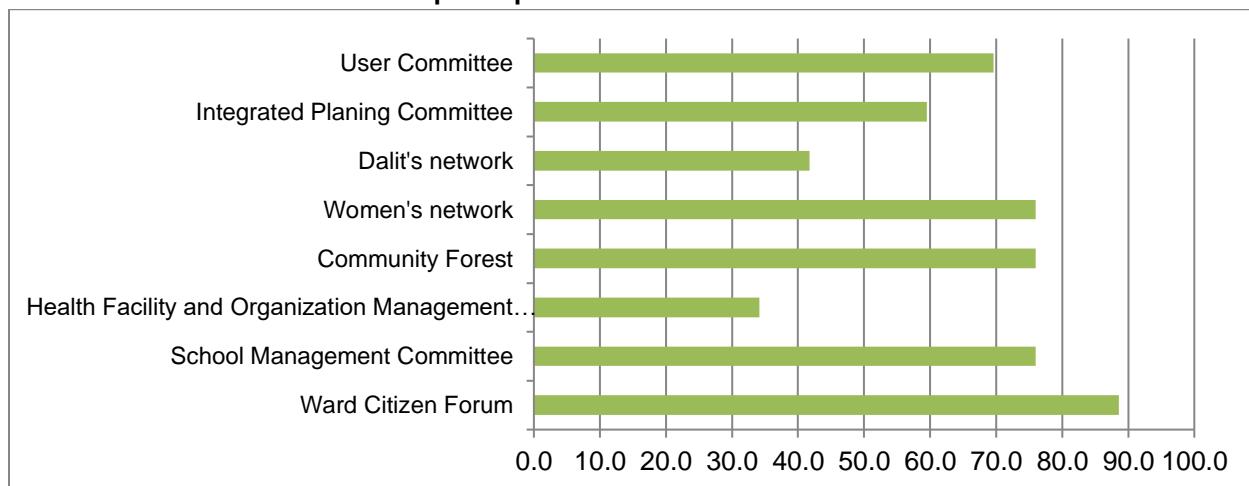
**Table 20. Status of Performance Indicators (ER1)**

Details	Baseline	Endline
% of CACs invited to join in VDC council	69% (9 out of 13)	84% (67 out of 79)
% of CACs with membership in IPC	46	78
% of CACs who participated in public audit	38	98
Average number of CAC members who participated in public audit		15

Source: CAC Endline Survey, 2017

Some of the active CAC members are, now, involved in WCF, IPC, Women Network and the management committee of the Schools and HPs, and user committees.

**Chart 6. % of members who have participated in various committees**



Source: CAC Endline Survey, 2017

The table below shows CAC details in various groups.

	# of CAC with representatives	% of total CACs	# of member s from CAC	% of total CAC members	# female members	# members with disability	# of dalit members	# of Janajati members
<b>WCF</b>	70	88.6	426	19.0	419	13	176	146
<b>SMC</b>	60	75.9	121	5.4	118	1	44	41
<b>HFOMC</b>	27	34.2	32	1.4	28	0	11	10
<b>CFUG</b>	60	75.9	277	12.4	259	6	109	89
<b>Women's network</b>	60	75.9	139	6.2	138	1	66	39

Dalit's network	33	41.8	55	2.5	45	1	39	2
IPC	47	59.5	58	2.6	53	0	21	23

**CAC enabled representation of marginalized and disadvantaged community to decision making level.** Compared to baseline 18 percent during the baseline, half of CAC members from the 80 CACs participated in planning and budgetary debates in the entire project VDCs and municipalities in both districts. The groups have also received budget from VDC, DDC, municipalities and parliament development fund. For example, Juneli CAC has submitted proposal on “Ginger Cultivation Training” for sustainable cash cropping, and received NPR 80,000.

*We are member in many groups like agriculture group, mother group, poverty eradication group, drinking water group, janajati group, etc. Some are in position like chairman, secretary, kosadhekya and some as member. (FGD with CAC, Khalnga, Pyuthan)*

*If we stay in post of groups and committee we can meet new people and learn different things. (FGD with CAC, Bijaura, Surkhet)*

*We came to know about women right after being member of CAC. We demand for women budget and from that money we made CAC building. We also have demand for fund in DDC. (FGD with CAC, Bidhyapur, Surkhet)*

**CAC has been able to consolidate and take the local level proposals to VDC for approval.** Compared to non-existence of CAC gender responsive proposals during baseline, at least 320 proposals were submitted to IPC through WCF during the 3 year project period. Among them, a total of 271 proposals were approved. The approved proposals were related to skill development training, women’s rights, income generation, equipment for birth centres, child education centres, and plastic ponds.

### 3.5 Expected Result Area 2

**Local government actors at 24 VDCs implement participatory and gender-responsive planning and budgeting processes and conduct public audits on VDC expenditure**

This sub-section addresses following evaluation questions:

- To identify successful strategies that have contributed in strengthening gender equality and gendered budget allocations at local level and generate lessons on the practical implementation of participation and Gender Responsive Budgeting (GRB) in Nepal
- To assess the current implementing status of Local Self Governance Act (LSGA) and Gender Responsive Budgeting (GRB) at VDC and district level

#### 3.5.1 Overview of performance

In majority of project implemented VDCs, the practice of adhering to gender responsive budgeting has started. The project has been successful to all performance indicators.

**Table 21. Status of Performance Indicators (ER2)**

<b>Baseline</b>	<b>Baseline</b>		<b>Endline</b>		<b>Target</b>	<b>Remarks</b>
	<b>Treatment</b>	<b>Control</b>	<b>Treatment</b>	<b>Control</b>		
2.1 # of VDCs who have conducted <i>basti</i> and ward level meetings with participation of women and DAG to solicit proposals and prioritize the local needs in the VDC budget.	24		24	N/A	24	Achieved
2.2 % of households/respondents who have participated in ward level meetings	36	44	53	44		Significant improvement
2.3 % of VDC projects above 200,000 with public audit/hearing in place	82		100	N/A	100	Achieved
2.4 % of households/respondents who have participated in the public audit/hearing	12		28 (18 for women, 15 for dalits)	14 (15 for women, 10 for dalits)	60 (dalits) 50 (women)	Not achieved
2.5 No. of VDC with feedback and complaints mechanism in place	10 (23)			16 (23)	24	Partially Achieved
2.6 Exchange implementation experiences and establish relationship with MOF GRB unit to fine tune the GRB and DAG inclusion model	N/A		Exchange activities conducted but did not reach to MOF level			Partially Achieved

Source: Endline Survey, 2017 & Endline VDC Information Form, 2017

**Due to the project efforts, the VDCs have been capacitated to follow gender responsive budgeting.** The participation of women, children, and people with disability has increased in VDC council. As identified earlier, people are better informed about the VDC council, and have also started to share their opinion.

**Table 22. Performance of GRB Indicators**

<b>Indicators</b>	<b>Overview</b>	<b>Rating</b>
<b>Indicator 1. Women's participation in formulating and implementing plan</b>	The participation of women has improved at all levels of local level planning, but has not reached up to 50% as proposed in the localization of GRB guidelines.	★★★★
<b>Indicator 2. Capacity building of</b>	Through CACs and various other events at the local	★

<b>women</b>	level on planning, budgeting and other priorities, women members are capacitated and empowered.
<b>Indicator 3. Ensuring that the programs introduced are controlled by and have benefits for women</b>	Although some programs are introduced under earmarked budget for women, the overall VDC level programs are not yet controlled by women. Women mostly have say only in the portion of 10% block grant allocated for them decided based on recommendations of VDC level women network. ★★
<b>Indicator 4. Income generation and employment</b>	The budget allocated for women is often targeted to income generation, and various other leadership development components. The overall VDC budget, however, does not specifically include livelihood components for women. ★
<b>Indicator 5. Improvement in quality of time and work load reductions for women</b>	Not much have changed in terms of quality of time and work load among women. The efforts and initiations were also limited. ★

The project enabled 17 out of 24 VDCs (71%) to achieve 19 out of 19 scores in Minimum Conditions and Performance Management (MCPM) ranking. For 22 out of 24 VDCs, the MCPM score was more than 16. Importantly, all 23 VDCs (from which VDC data was available) have met following key 10 minimum conditions largely related to participation and budgeting.

<b>VDC Minimum Criteria (MC)</b>	
<b>MC 1</b>	The village council must approve previous year's VDC program and budget.
<b>MC 2</b>	VDC must conduct annual review of previous year's programs and projects.
<b>MC 3</b>	VDC must release 90% of the total VDC grant allocated by GoN of last FY.
<b>MC 4</b>	VDC must plan and budget for a certain amount of VDC grant to the targeted groups as required by the VDC grant guideline.
<b>MC 5</b>	VDC must publicize last year's income and expenditure statement.
<b>MC 6</b>	Final audit of VDC account of the previous FY should be completed and the audit report should be disseminated publicly by the auditor.
<b>MC 7</b>	VDC must document all its income & expenditure information in the given format.
<b>MC 8</b>	VDC must maintain account of cash receipts, expenditure & revenue ledger books, and advance ledger book, tangible, intangible and other assets.
<b>MC 9</b>	VDC should have update list of people getting social security allowances to the last fiscal year.
<b>MC 10</b>	VDC must keep an account of Vital Registration and submitted a report of it to DDC.

All VDCs have followed 14-step planning process. Out of 14-step plan, four steps (step 5, 6, 7 and 8) were directly related to the VDC level planning and budgeting. The baseline study reported:

*"The VDCs have followed the plan, and have conducted activities as required. However, the activities are largely conducted to fulfill the mandatory requirements,*

*lack adequate technical rigor, and also suffers in acquiring adequate participation of people, especially women and disadvantaged groups.”*

By endline, there is clear improvement in the participation of people, especially women and disadvantaged groups.

14-Step Plan		Followed?	Baseline Status	Endline Status
1	Directives and budget ceiling determined at national level			N/A
2	Review of directives and budget ceiling at district level			N/A
3	Dissemination of directives and budget ceilings across VDCs			N/A
4	VDC analysis meeting			N/A
5	Planning workshop at basti level to identify projects	Organized	At the <i>basti</i> level, planning meetings are organized facilitated by VDC officials, and with participation of WCF. The workshop mostly collected demands from the <i>basti</i> in the form of priorities. Such demand collection often end up getting plans such as road, drinking water, and community buildings.	More than 3 in 4 families were informed about the basti level meetings, and people often participated in the event. There is not much change in the nature of the demands being made at the basti level.
6	Ward Committee meeting to prioritize the basti project proposals	Organized	The ward committees are organized in similar fashion to basti level, if organized separately. WCF plays key role in organizing ward level meeting. They discuss on priorities set by basti level. The priorities are set based on urgency of the demand. The overall planning framework of VDC is not utilized adequately at the ward level which leaves the local participants dissatisfied.	One in two households participated in the ward level discussions facilitated by WCFs with sizable representation of women and disadvantaged groups. The discussions have got wider, and more intense after implementation of the project.
7	VDC (IPC) to consolidate ward proposals and recommend approval	Organized	The proposals are consolidated by IPC and recommend for approval. The IPC suffer in terms of technical human resource, and often struggle to select most feasible and suitable priority of the community. IPCs follow urgency and sensitivity of the proposed priority rather than available data and evidence. The unavailability of information also affects performance of IPC.	While technical capacity constraints still remain an issue, the proposals from women and marginalized groups are taken more seriously. The block grants are allocated based on the recommendations of respective networks.
8	Village Council Meeting to	Organized	The meetings are organized following recommendation by IPC.	There is increased participation of women

14-Step Plan	Followed?	Baseline Status	Endline Status
	approve budget proposal	The village council involves limited participation of general public, and are dominated by influential members of the local community.	and dalits in the village council. Out of total participants, 50% were female, and 25% were dalits. However, the people who got opportunity to speak during village council was still limited.
9	Ilaka level workshop		
10	Sectoral coordination committee meeting		
11	Integrated Plan Formulation Committee Meeting		
12	District Development Committee Meeting		
13	District Council Meeting		
14	Implementation of District Development Plan		

**Budget allocation for women, disadvantaged groups, and children has improved greatly.** On an average, VDCs allocated around 33% budget earmarked for women, disadvantaged groups, and children. The average proportion of budget allocated for women was around 9 percent. Among 24 VDCs, 16 VDCs ensured allocation of 35% budget targeted for women, children, and disadvantaged community. Five VDCs went further to allocate around 40 percent of the total VDC budget targeted for women, disadvantaged groups, and children.

All of the VDCs have conducted public audit. Out of all VDCs, only 19 VDCs made public audit public and available for everyone to go through. The women participation was more than 50 percent - 41 on an average for women, and 15 on an average per event for dalits.

*Gathering is done for social audit after calling public and there will be discussion about plan and other related work and question answer is asked to public.(FGD with WCF, Bijaura, Surkhet)*

The project also contributed to improve public hearing of the local projects. The public hearing was implemented by VDCs (such as construction of roads, drinking water systems, irrigation, community buildings) for 85 projects during the project period. Although the proportion of projects with public hearing has gone up to 83%, it was still not universal.

**Table 23. Monitoring and Evaluation at the VDC level**

	Baseline	Endline
Number of VDCs with MIS system available		37.5% (9 out of 24)
% of VDCs conducting social audit		100% (24 out of 24)
% of VDCs making social audit public		76% (19 out of 24)
% of VDCs with monitoring committee		95% (22 out of 23)

% of VDCs where they have conducted public hearing for the project	75% (18 out of 24)
% of VDC level projects with monitoring committee formed	96% (53 out of 55 projects)
% of VDC level projects which underwent public hearing	83% (46 out of 55 projects)
% of VDCs who conducted gender audit	86% (20 out of 23)
% of VDCs who conducted CSB	88% (21 out of 24)
% of VDCs with citizen charter	95% (22 out of 23)
% of VDCs with feedback mechanisms involving citizens	67% (16 out of 24)

Source: Endline VDC Information Form, 2017

Among total project VDCs, 20 reported to have conducted gender audit in recent year. In coordination with LGCDP/DDC and VDC, 48 events of CSB were conducted along with the participation in CSB review, setting up complaint boxes, and installing citizen charters in all offices. In total, 21 VDCs conducted community score board (CSB). CSB has led to innovative approach to track progress, and make service providers especially VDC accountable.

*Community Score Board method was introduced by Sankalpa. Through community score board, development process can be compared and discussed. Plans could be formulated and agencies can do self evaluation. Because of this, there is some degree of change in staff behaviors. (FGD with VDC secretary, Bidhyapur, Surkhet)*

### 3.6 Expected Result Area 3

**CSOs in the two target districts are engaged in monitoring the local governments' budget allocation and expenditure**

#### Overview of performance

All performance targets within the third expected result area were achieved.

**Table 24. Achievement in performance indicators (ER3)**

	Baseline		Endline		Target	Remarks
	Treatment	Control	Treatment	Control		
# of CSOs in target districts who have increased understanding of GRB and gender budget auditing	0	N/A	>10	N/A	10	Achieved (159 agencies have received training)
# of mock citizen budgets compiled and compared to actual VDC budgets (#	0		22	N/A	2 per district.	Achieved

	Baseline		Endline		Target	Remarks
	Treatment	Control	Treatment	Control		
of sessions organized)						
No. of VDC who have conducted gender audits	0		24	N/A	12	Achieved

Source: CARE Narrative Report, 2017

**Understanding of GRB and gender budget auditing is essential to increase participation and access.** For this, total 4 GESI Audit Trainings and 4 GRB adaptations and replication workshops were conducted to build the capacity of CSOs to identify and prioritize issues for joint advocacy and develop policy messages and GESI action plan. As a result, the CSO Coalition has prepared action plan for joint advocacy. Compared to non-existence of an understanding of GRB and gender budget auditing on baseline, there is an increased understanding of GRB and gender budget auditing in 10 CSOs in each target districts making 100% achievement. During qualitative discussions, VDC secretaries applauded the support provided by Sankalpa to capacitate them on GRB.

*Sankalpa had provided knowledge regarding gender responsive budget in CAC, WCF and other local groups. Program was not conducted but we got knowledge about what it is and what are its benefit. Analysis was done but it wasn't effective. (IDI with Secretary, Khalanga, Pyuthan)*

*Sankalpa make me aware about plan formulation, gender responsibility, public hearing, budget tracking and capacity building. (IDI with VDC secretary, Bijaura, Surkhet)*

**The project contributed to capacity building of the local governance structures particularly in planning, budgeting, monitoring and accountability.** The projects conducted 9 events of capacity building trainings on GESI audit for CSOs including LGCDP partners followed by trainings on Gender Audits. As a result of the capacity building, 22 VDCs/Municipalities have conducted GESI audit of their own organization.

**The engagement of local CBOs and NGOs to build capacity of VDC was highlight of the project.** As reported by VDC, the NGO engagement in the VDC level planning process was in 19 out of 24 VDCs. The CBOs/NGOs played role in village council, and largely in monitoring and accountability tools such as gender audit.

Trimester review meetings with local authorities were conducted at VDC/Municipality level. Gaps in the delivery of service and facilities were identified in all project VDCs/municipalities and prepared the action plan, shared with LGCDP/DDC, VDCs, municipalities, DPAC members and CSOs for their commitment and support to address the identified gaps.

### 3.7 Expected Result Area 4

***CSO coalitions from two target districts and national level are advocating for gender responsive and DAG inclusive budgets at national level***

#### Overview of performance

The advocacy campaigns were effective at the district level which engaged formation of CSO coalitions, and their meetings..However, the national level campaigns could not be organized with the same rigor largely because the project was centered in the district, and the national level sphere was heavily occupied with constitution building process.

**Table 25 Status of Performance Indicators (ER2)**

Indicators	Baseline	Endline	Target	Remarks
Evidence from district level (mock citizen budget; gap review; gender budget audit) is shared with national level stakeholders (MoFALD, MoF, NPS, MWCSW, UN, INGOs, CSOs)	No practice	The project shared key events, activities, progress and achievements to MoFALD, MoWCSW, UN Women, VDCs, INGOs and CSOs		Partially achieved
CSOs at district level have prioritized issues for advocacy and led targeted advocacy initiatives (# of meetings per year)	0	4 meetings	At least 2 meetings per year	Achieved

Evidence from VDC, municipality and district level was shared with MoFALD, MoWCSW, UN Women, INGOs and CSOs. SWC and MoWCSW paid a monitoring visit to the project and provided their input. The project shared key events, activities, progress and achievements. Further, as planned two CAC summits were conducted in Pyuthan and Surkhet this year. The progress with evidences from VDC and municipalities was shared in the event. The DDC and WCDO have taken initiatives those sharing. DDC Surkhet has also published the success stories associated to the CAC members for wider dissemination.

Four workshops were organized to prioritize problems and develop a joint advocacy plan. Key issues were identified and prioritized in both districts. These issues have been advocating by the respective CSOs in both project districts. Further, some key policy messages were disseminated during the 16-day campaign and during the observation of the International Women Day.

The trainings on GESI audit in Surkhet and Pyuthan were attended by various CSOs and organizations active in the sector of women and children development along with DDC, VDC and WCDO. The participating organizations/agencies developed action plans for GESI audit with achievable timelines and designated authority. In Pyuthan 14 organization developed

the GESI audit action plan and in Surkhet 11 organization and six VDCs developed the action plan.

### **3.8 Overall Assessment of the project**

#### **3.8.1 Relevance**

The project was highly relevant considering that the awareness and participation of people in the local government procedure was poor. The implementation of local self-governance act was weak resulting into poor function of local level institutions, especially VDC. The intervention matched very well with the priorities of the government. The project contributed to create demand from among the people for accountable, transparent and quality service along with capacity building of the service providers to deliver the services as per the demand of the public. The idea to mobilize local NGO as an interface was relevant particularly from the perspective of sustaining the changes.

#### **3.8.2 Efficiency**

The project was efficient in terms large number of direct and indirect beneficiaries. The project benefited 2,289 members (93% women) of 80 Citizen Awareness Centres (CACs), 4850 members (more than 33% women) of Ward Citizen Forums (WCFs), 550 members (33% women) of the Integrated Planning Committee (IPC), 480 members (33% women) of the Village Supervision and Monitoring Committee (VSMC), 330 members of Women Networks (WN), 150 representatives from Village Development Committees (VDC) and District Development Committees (DDC) in two districts. The final proposed beneficiaries of the project are 122,000 people (51% women) of 20 VDCs and 2 municipalities of Surkhet and Pyuthan districts of the Mid Western Region of Nepal. Among them, the project reached 131,705 participants in the project period. Also in terms of time efficiency, the project implementation was completed on time without much delay. Since the project over-achieved its implementation targets with the same amount of resources within the stipulated time, the project was efficient.

#### **3.8.3 Effectiveness**

The project effectiveness is discussed in the form of implementation achievements and challenges.

##### **Achievements**

Project contributed to activate, capacitate and mobilize various accountability structures (Ward Citizen Forum, Integrated Planning Committee, Women Network), and processes (basti level meeting, ward level meeting). Project contributed to encourage, capacitate and mobilize local CSOs and media as an interface between public and local governance structures.

##### **Challenges**

The project contributed to build capacity of NGOs but did not adequately focus on the community based organizations such as cooperative, SMC, and other local committees. Their participation as information source was limited.

Implementation was largely centered on VDC. VDCs became transparent but other local level agencies such as school, health facility etc were not adequately accountable and transparent. The quantitative survey matched with qualitative inferences in presenting that very few people are aware about budgets of local facilities other than VDC.

*CAC also get involved in allocation of VDC budget. We have benefited after knowing about budget allocation. However, We don't know about budget of school, health post, water supply. (FGD with CAC, Bijaura, Surkhet)*

Limited diversity in plans/activities proposed for the support from VDC (has not changed much compared to the baseline). The areas of demand being made by the community are largely dominated by construction, buildings etc. This is possibly due to absence of adequate participation of people from all sections of the society including Ward Citizen Forum, and also lack of adequate technical skills available at the local level.

*Not much changes has been seen, our WCF coordinator is not invited to on planning process. VDC secretary and other 2-3 people engage in planning process. They don't hear our voice. (FGD with WCF, Bijaura, Surkhet)*

### **3.8.4 Impacts**

Due to improved knowledge and enhanced participation, people especially women who are members of CAC have started to claim their rights in all different platforms, and resources.

*We are now aware about the VDC budget distribution, where we should go, and what are the facilities we can take from VDC.(FGD with CAC, Khalnga, Pyuthan)*

*We came to know about women right after being member of CAC. We demand for women budget and from that money we made CAC building. We also have demand for fund in DDC. (FGD with CAC, Bidhyapur, Surkhet)*

There are new leaders created due to project efforts, especially due to Citizen Awareness Centers. Women and dalit members of CAC, due to the REFLECT approach, have developed leadership skills. The participation in various groups encouraged by CACs also contributed to garner new knowledge, and build dignity among women and disadvantaged communities.

*If we stay in post of groups and committee we can meet new people and learn different things. Now all people have equal dignity in community. (FGD with CAC, Bijaura, Surkhet)*

The program also enabled some changes in the livelihood options. In the opinion of female participants included in FGD, the access to budget from the VDCs has enabled various livelihood options for women.

*Now female participation is more during budget distribution. The budget has helped to improve life standard of the people. (FGD with CAC, Khalnga, Pyuthan)*

Although there is no significant difference between the average income of families in treatment and control locations during endline, and the attribution to the single project is questionable, there is a net increase of income by 47% in project implemented area. The households in control were earning significantly higher than treatment VDCs during baseline.

**Table 26. Income differences (Baseline & Endline)**

	Baseline (2014)	Endline (2017)	Single difference	Double difference
Treatment	11,168.94	21,056	9887.06	5269.61
Control	<b>14,478.55**</b>	19,096	4617.45	47.18%

\*\* Highly significant difference (<0.01), \* significantly different (<0.05), ~ slightly significant (<0.1)

Source: Baseline Survey, 2014 & Endline Survey, 2017

### 3.8.5 Sustainability

Since the project focused capacity building and strengthening of systems, the results could sustain. The CAC and WCF member beneficiaries of the project have been capacitated to participate in local election. In Surkhet, 108 beneficiaries presented their candidacy in the local election of which 45 were elected. In Pyuthan, 26 CAC members were on the ballot of which 9 were elected. The elected and nominated members from CACs are likely to continue advocating for gender responsive budgeting in their respective wards and villages. The staffs and community people along with CBOs trained on various aspects of governance, accountability and rights will continue to support local people to take their rights. While it is explicit that the local governments will continue to perform social audit, public hearing and other activities prescribed in the government guidelines, the continuation of project-introduced mechanisms such as community scoreboard may not be in all project sites. Nevertheless, the project has trained local social mobilizers, CSOs and community leaders to conduct community score board and other project linked initiatives which could be harnessed by the newly elected local government as necessary.

During endline, the community level stakeholders including beneficiaries such as CAC highlighted the need for further back up and support arrangements to capacitate and encourage local NGOs, especially in the current process of transformations in local government.

## 4 Conclusion & Recommendations

This chapter concludes the report with overall synopsis of the study findings summarized by objectives and estimated result areas. In addition, the chapter also identifies key priorities for the projects based on the baseline study findings, and also suggests way forward.

### 4.1 Conclusion

On the whole, the project performed well in meeting most of its performance targets. The project area was largely better than the control area, and also compared to the baseline figures. Through the observation; people are aware and self motivated in all the project area. Communities are aware and they have good knowledge about budget distribution, gender responsive budget, and other local level planning and budgeting structures and processes such as ward citizen forum, village assembly, integrated planning committee, social audit, public hearing etc. As evidenced in the membership patterns highlighted in earlier sections, the community people have become part of various groups/networks such as saving/credit group, citizen awareness center, ward citizen form, community forest user groups etc. Project contributed in empowerment of the local community especially women by enabling them to move outside their homes, take leadership positions in various local level groups/networks, and initiate activities for livelihood promotion by utilizing resources available at the local level. As a result, the agency of community people especially women has grown stronger. While the project has already contributed to some extent in preparing for the local government transition through creation of new leaders among women and DAGs who are part of the newly elected local government, it is high time to support the national and provincial government in preparing suitable policies for operation of local government, and in capacitating and supporting local government to follow and apply principles of gender responsive budgeting.

### 4.2 Recommendations

The study team recommends CARE Nepal to brainstorm and discuss further to identify way forward. Nevertheless, the following are the recommendations based on the key study findings:

- **Continued capacity building of CAC**

CACs have been successful to inform and empower local community. However, there is still a lot needs to be done in terms of improvement in their livelihoods and their meaningful and powerful participation in local level structures. CAC will require further support in advocacy, planning, and exploring their continuity and meaningful participation in the governance restructuring under new federal mechanism.

- **Support for NGOs and CBOs to continue their work as interface between people and the service providers**

While NGOs/CBOs have been capacitated, their role as an interface between people and service providers was at early stage by end of the project. They will require continuous follow up, technical support, and backstopping to continue working as interface between government and service bearers.

- **Transitional support into structural changes in local governance**

Nepal is preparing to consolidate the change in local level structures, and massive shifts in authorities from the center to village level. The structures are being filled in through political representations. In this context, there is a need for additional support to ensure that the poor and marginalized groups and women have political representation to ensure participation in decision making levels in the updated structure. The transitional support could involve mobilizing local CSOs in the following:

- Capacitate the CAC members who have been elected in leadership positions in local government
- Advocating with national and local government to set up suitable guidelines for operation of local government
- Forming local groups and structures with adequate participation of women and disadvantaged groups
- Arranging local level platforms to ensure communication between the newly elected officials and community people especially women and DAG

- **Technical capacity building and support to local governance units along with the activities to enhance demand**

In the newly restructured federal state, building technical capacity of the local governance units to perform the roles they are assigned for various sectors, and to ensure that the local level decisions are GESI sensitive is very essential. This requires supporting local government in following initiatives:

- Planning and budgeting (ensuring the allocation of gender responsive budgeting)
- Setting up and continuing participatory exercises (community score card etc.) at a different level to enable people to communicate with local government
- Continue Citizen Awareness Centers and social mobilization in targeting women and DAGs through local resources

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## **Annex 1. Brief TOR**

### **Terms of Reference (ToR) for Consultancy services for Endline study of Sankalpa Project Pyuthan and Surkhet Districts, Nepal**

#### **1. Introduction**

The Government of Nepal (GoN) acknowledges that budget allocations are one of the most important mechanisms with which it impacts on its citizens' well being. In the fiscal year 2007/2008, Gender Responsive Budgeting was introduced within a framework of overall reform in the budgetary process as one of its major tools to fulfil constitutional and international commitments to gender equality. A social inclusion agenda is part of the GRB guideline. A GRB unit has been established under the Ministry of Finance (MoF). GoN has classified budgetary allocations into three GRB categories ***directly responsive, indirectly responsive and neutral***, which indicates more than 50% of the allocation directly benefitting women, 20%-50% of the allocation directly benefitting women and less than 20% benefit women respectively.

However, GRB is far from being implemented at the local level. The Ministry of Federal Affairs and Local Development (MoFALD) has produced a GRB guideline for local governments, which is currently under revision. The guideline covers many aspects of mainstreaming gender into the planning and program cycle of local bodies, but did not have specific mechanisms to implement. *Sankalpa* will assist the development of effective implementation guidelines by trialling GRB in 24 VDCs in Surkhet and Pyuthan districts. Lessons learnt will be made available to MoFALD, MoF and Ministry of Women, Children and Social Welfare (MWCSW) and non-state actors for replication.

CARE with the support from European Union and the Austrian Development Cooperation implemented a 3 year project named 'Sankalpa – collaborative commitment for participatory and gender –responsive budgeting' in two districts in Mid Western Nepal (Surkhet and Pyuthan) to support the Government of Nepal for the effective implementation of gender responsive budgeting process as part of the government's budgetary process reform.

#### **2. Goal and Objectives of the project**

The objective of the Sankalpa project is to contribute to a transparent and participatory public budget allocation and expenditure in Nepal that is better aligned with existing policies and particularly with the needs of women and disadvantaged<sup>9</sup> and marginalized groups(*refer annex 3 for details on project objectives and results*). The project envisioned that a participatory, gender responsive planning and accountable public spending will benefit the 122.000 poor women and marginalized citizens living in the 24 target VDCs of the project in Surkhet and Pyuthan districts, whose poverty levels, health, education and political participation indicators lag behind advantaged groups.

The action aimed at achieving this through working with both the supply and demand side of local governance:

- Supporting Village Development Committees (VDCs – the lowest tier of local government) in two pilot districts in implementing sustainable participatory, socially inclusive and gender-responsive budgeting
- Strengthening the engagement of marginalized community groups and non-state actors in holding local government accountable for a transparent, efficient and gender-responsive use of public finances as foreseen by the Local Self Governance Act (LSGA 1999).

The main focus of *Sankalpa* is the **allocation and use of the mandatory 35% of Village Development Committee budgets** to be exclusively allocated for the benefit of women, children and DAG (10% for

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<sup>9</sup>Disadvantaged groups include women, Dalit, Adibasi Janajati, Madhesi, Muslims, people living with disabilities, elderly, and ethnic minority groups, such as Raute and Raji

women, 15% for socially excluded and 10% for children) and to **advocate for increased women's political participation** and holding public office at local level to advance GRB.

### **3. District & VDCs to be covered**

#### **4.**

The study will select number of targeted VDCs same as those selected in baseline study as much as possible so that it can measure and compare the achieved results of project against baseline. The VDCs for study can changed only after discussion with CARE and Sankalpa team if required.

#### **Project location**

<b>Districts</b>	<b>Village development committee (vdc)</b>
Surkhet	Bajedichaur, Tatapani, Guthu, Taranga , Uttarganga , Chapre, Agreigaun, Ghatgaun Bijaura, Hariharpur Satakhani , Bidhyapur
Pyuthan	Syauliwang, Majhakot, Bijuwar, Khalanga, Gothiwang, Sari, Ligha, Damri, Bagnemaroth, Khaira, Tiram Barjibang

#### **Baseline sample**

<b>district</b>	<b>Treatment /project VDC</b>	<b>W.No</b>	<b>Control VDC</b>	<b>W.No.</b>
Surkhet (6 VDCs each)	Aagrigaun	7,9	Ghoreta	1,3
	Satakhani	4,5	Kalyan	5,6
	Hariharpur	2,5	Kunathari	1,6
	Ghatgaun	2,7	Salkot	8,9
	Bidhyapur	1,3	Babiyachaur	6,7
	Bijaura	6,9	Betan	3,8
Pyuthan ( 6 VDCs each)	Ligha	2,3	Khabang	2,5
	Damri	2,9	Phopli	6,7
	Bangemarod	2,9	Bandikot	5,7
	Khaira	1,5	Ramdi	5,8
	Tiram	1,5	Nayagaun	1,6
	Barjibang	7,9	Belbas	1,7

### **5. Objectives and Scope of the Consultancy**

The objective of this endline evaluation is to collect existing data (qualitative and quantitative) on participatory planning and Gender Responsive Budgeting (GRB), which can be measured , compared and analysed against with the baseline value ( both treatment and control group), overall objective indicators and expected result indicators of the project. The study will collect endline data from both treatment VDCs where the project was implemented and the control VDC where the project was not implemented to conduct a comparative analysis of endline data to those of baseline. The broad objectives of the study will be as follows:

- i) To assess the change in the level of inclusive practices in local planning and budget allocation processes in project VDCs compared to baseline and control group
- ii) To assess the change in women's representation in vital posts of Ward Citizen Forum (WCF), Integrated Planning Committee (IPC) and VDC committees as chairpersons, general secretary, or treasurer compared to baseline and control group
- iii) To assess the change in women's and disadvantaged groups (DAGs) awareness on participatory planning and budget literacy compared to baseline and control group.
- iv) To assess the change in capacity of citizen awareness centres (CACs) and local bodies (LBs)'s to implement gender responsive budgeting compared to baseline and control group
- v) To assess the current implementing status of Local Self Governance Act (LSGA) and Gender Responsive Budgeting (GRB) at VDC and district level compared to baseline and control group
- vi) To assess how meaningful citizen participation from the bottom up has informed priority setting for public allocations and expenditures.

- vii) To identify successful strategies that have contributed in strengthening gender equality and gendered budget allocations at local level and generate lessons on the practical implementation of participation and Gender Responsive Budgeting (GRB) in Nepal.
- viii) To assess the overall effectiveness, efficiency and relevance of the project

Some of the specific objectives of the study are as follows:

- i) To assess the level of change in process of CACs, WFC and IPC formation and its composition compared to baseline and control group
- ii) To assess change in % of CAC members able to articulate proposals according to the VDC demand form (90% women) in comparison to baseline.
- iii) To assess # and % of women and people from disadvantaged communities who have meaningfully participated in formal and informal decision making spaces
- iv) To assess the level of change in minimum conditions and performance measures (MCPM) scores of VDCs compared to baseline
- v) To assess the change in level and types of decisions that have been influenced by participation of women and people from DAG communities in formal and informal decision making spaces
- vi) To assess the change in allocation of 35% VDCs budget (10% women, 10% children, 15% disadvantaged groups) in comparison to baseline.
- vii) To assess the relevance of allocation to community needs especially to those of women, disadvantaged and marginalized groups in comparison to baseline.
- viii) To assess the level of change in participation of DAG population in the various local planning processes including budget allocation, public audit, public hearing, community score card
- ix) To assess the change in budgetary roles and practices of the DDC and VDC
- x) Assess change in services and investments benefitting women, children or DAG (that used to be low on VDC priority list that has now become high priority for VDCs).
- xi) % of VDCs that no longer require disadvantaged groups to pre-finance their activities and to claim reimbursement women's and DAG rights to access budget allocations

## **6. Methodology**

The endline study should be aligned with the baseline study methodology which used quasi experimental design using control and treatment group. The consultant is expected to propose a proper sampling design to conduct the study and collect data as per the objective of the study adopting the baseline methodology. CARE will provide existing baseline tools, which the consulting firm is expected to use with modification to align with the study objectives as mentioned in the ToR. Once the methodologies and tools are finalized, the consultant should develop common understanding among the enumerators for endline data. The enumerators will be trained on data collection (qualitative and quantitative) and learn to apply different (PRA) tools. The data needs disaggregated by sex, caste/ethnicity and religion, economic status and social vulnerability. The Lead Consult will apply the following tools used in baseline (with necessary adaptations):

- Mapping of CACs (inclusive of women and DAGs are in CACs)
- Focus group discussions (VDC Secretaries, IPC, WCF, local and district level women networks and other concerned stakeholders)
- Individual questionnaire interview
- Checklists, semi-structured or structured questionnaire interview
- Meeting with DDC, Municipality and concerned Line Agencies
- In-depth interviews with key informants
- Community observations

## **7. Working Modality**

The consultant will work in close coordination with i) Program Coordinator women& girls leadership and voice ii) M&E & Knowledge Management Manager iii) Accountability Specialist/ Governance Specialist and v) Gender Equality and Social Inclusion (GESI) Coordinator. At the district level the consultant team will make consultations and work closely with the Project Manager and project team members from CARE and partner organizations. The consultant will work in conjunction with the program coordinator & project

manager to finalize the inception plan for the study. During the study period, the team will coordinate and make consultations with relevant line agency of government such as VDC, ward offices and community based structures and networks like CAC, WCFs, User committees, etc.

## **8. Role of CARE and partners**

CARE will provide necessary support from Kathmandu and project districts including documents for review and partners will support to organize the field activities at district. CARE will work closely with the consultant team and support in technical aspects (agree on adapted design of the study, sample of area (VDCs), methodology and other requirements of the study) and coordination and collaboration with the district authorities as much as possible.

## **9. Main tasks of the consultancy**

The consultant will develop common understanding between CARE (central office+ project) team and consultant to achieve the above mentioned study objectives by using sampling framework and methodologies used during the baseline study. The consultant will be responsible for overall guidance to the study team and will adapt the baseline study tools to align with CARE MEL requirements. The consultant will be specifically be responsible for the following:

- I. Develop a study proposal (technical and financial) detailing out the methodology and tools of the endline study that adapts the baseline methodology based on TOR.
- II. Develop an inception plan, work plan schedule and budget to carry out the assignment.
- III. Carry out a desk-review of relevant project documents including the project proposal, project log-frame, baseline report and other relevant documents, a range of which will be agreed upon and made available prior to the implementation of the study
- IV. In line with baseline sampling methodology, propose robust sample size and develop a sampling protocol and Data Collection & Management Protocol for field team that is standardized for the two districts.
- V. Finalize endline survey design including adaptation of tools, development of database and data analysis plan based on baseline design and in line with the ToR and CARE MEL requirements.
- VI. Pre -test data collection tools and finalize it in consultation with CARE team ( if new tools added)
- VII. Develop common understanding on data collection process and use of tools, number of meeting and areas coverage by the study between CARE and consultant teams.
- VIII. Train endline study team field staff and enumerators (supervisors, interviewers, observers/record reviewers) on the endline tools and methodologies
- IX. Co-ordinate/Supervise collection of data and verify the compliance and ensure quality of collected data at field level.
- X. Conduct data entry/coding/cleaning, transcription, categorization of information/ tabulation of data, analysis and interpretation of the findings (quantitative and qualitative) and conduct comparative analysis with baseline findings.
- XI. Share the data analysis with CARE office in Kathmandu and Sankalpa team
- XII. Debrief key findings at CARE, based on which draft endline report will be prepared.
- XIII. Develop and submit the first draft of the endline assessment report. Draft report should submit prior to one week of final report. The report includes a brief interpretation of data. The full report should be prepared in English and summary report should be prepared both in English and Nepali. Ensure following elements included on the report:
  - Disaggregated data (quantitative and qualitative data) by sex, caste/ ethnicity, religion, economic status and social vulnerability.
  - Quotes from key informant interviews and focus group discussions
  - Description of community observations
  - Testimony from individuals(women and disadvantaged groups)
  - Measurement of achievement of logframe indicators
- XIV. Submit the final endline study report to CARE [*both in hard copies and soft copies*). Data collection tools used in the evaluation should be submitted together with the report.

## **10. Timeline**

The entire assignment should be completed within 45 days of undertaking the responsibilities with total consultant days being not more than 35 working days. The research date will be finalized on mutual agreement. The tentative date for task will be from 30 Jan 2017 onward.

The consultant is expected to submit the draft report and, make a presentation to CARE by 13<sup>th</sup> March 2017. The consultant will, incorporate inputs and comments and submit a final report by the 20<sup>th</sup> March 2017. Refer annex 2 for detailson plan of action.

#### **11. Deliverables**

- A proposal detailing the study methodology including design, tools, work plan and budget. Final proposal must have methodology and data collection techniques and tools, structure of report along with technical and financial components, organizational/personal capacity statement (experience letters, resume of PI and Co-PI) .
- Adaptation of data collection tools and database
- Completed/filled data collection tools/questionnaire
- Draft of endline study report
- Two sets of hard copy of end line survey reports in excellent English and summary report in English and Nepali including soft copy of all deliverables
- Soft copy of endline study designs and tools with questionnaire (soft and hard copy) which is aligned with baseline survey tools
- All data collected , raw data(hard copy/soft copy of filled in questionnaire), original and cleaned database in relevant software (excel compulsory and additionally SPSS) including quantitative data sheet, tabulation/ analysis sheets, original/extended field notes, audio tapes, and transcribed materials.

## Annex 2. Detailed Project Objective and Result Indicators

<u>Objective</u>	<u>Indicators</u>
<p><b><u>Overall objective :</u></b> The overall objective of project is to contribute to a transparent and participatory public budget allocation and expenditure in Nepal that equally benefits marginalized groups, particularly women.</p>	<ul style="list-style-type: none"> <li>Alignment of national budget with local level needs and plans</li> <li>Realization of political participation of women: at least 20% women in local government (see LSGA), 33% of women in parliament</li> </ul>
<p><b><u>Specific Objective 1</u></b> <i>Support local governments in 24 Village Development Committees (VDCs) in Pyuthan and Surkhet districts in implementing sustainable participatory and gender-responsive financial management systems.</i></p>	<ul style="list-style-type: none"> <li># score increase of 24 VDCs in the Minimum Criteria (MC). Target: 24 VDC score 1 in all 10 criteria</li> <li># of VDCs comply with the provisions for participation of the LSGA (procedures for local participatory planning and integration of gender aspects; 14 step plan) Target: 24.</li> <li>At least 10% of the VDCs budgets are allocated for women's needs, 15% for DAG, and 10% for children's needs, as per Local Body Resource Mobilization and Management Guidelines (RMG). Target: 10%/15%/10% in 24 VDCs.</li> <li># of VDCs share their annual audit report with their councils and citizens. Target: 24</li> </ul>
<p><b><u>Specific Objective 2</u></b> <i>Coordinate and strengthen the engagement of civil society organizations in holding the government accountable for a transparent, efficient and gender-responsive use of public finances at VDC, district and national level</i></p>	<ul style="list-style-type: none"> <li>Number of advocacy initiatives taken by CACs. Target: 80 (1 per CAC)</li> <li>Number of evidence based advocacy initiatives by CSOs. Target: 10 (8 district, 2 at national level)</li> <li>CSOs monitoring the implementation of the 14-step process, the gender-responsiveness and inclusion of DAG of the allocations and transparency of expenditure at VDC level. Target: 24 VDCs</li> </ul>

<b>Expected results</b>	<b>Result indicators</b>
<b>ER 1:</b> 80 CACs are actively engaged in participatory budget planning, allocation and expenditure monitoring from a gender perspective.	<ul style="list-style-type: none"> <li>• Change in CACs perceptions of their involvement in local government processes. Target: 70% perceive improvement.</li> <li>• % of CAC members participating at VDC level budgetary debates and public hearings raise their voice. Target:20%</li> <li>• # of CACs gender responsive proposals get approved and funded through VDC budgets. Target: at least 1 proposal approved per CAC</li> <li>• % of female CAC members nominated to WCF and IPC are budget literate and perceive to have more influence. Target: 70%</li> </ul>
<b>ER 2:</b> Local government actors at 24 VDCs implement participatory and gender-responsive planning and budgeting processes and conduct public audits on VDC expenditure	<ul style="list-style-type: none"> <li>• # of VDCs have conducted <i>basti</i> and <i>ward</i> level meetings with participation of women and DAG to solicit proposals and prioritize the local needs in the VDC budget. Target: 24.</li> <li>• Public audits conducted for VDC expenditure above NRS 200.000 are facilitated by VDC Social Mobilizers and are interactive to foster participation of women and DAG. Target: 60% of Dalit households are present, 50% women.</li> <li>• Complaint and feedback mechanisms are in place. Target: 24.</li> </ul>
<b>ER 3:</b> CSOs in the two target districts are engaged in monitoring the local governments' budget allocation and expenditure.	<ul style="list-style-type: none"> <li>• # of CSOs in target districts has increased understanding of GRB and gender budget auditing. Target: 10 CSOs per district</li> <li>• # of mock citizen budgets compiled and compared to actual VDC budgets. Target: 2 per district.</li> <li>• Gender Audits are conducted by CSOs. Target: 50% of target VDCs (per district)</li> <li>• Gaps analysis in the policy provision and implementation is shared with stakeholders at district level and commitments generated from the local authorities to address gaps.</li> </ul>
<b>ER 4:</b> CSO coalitions from two target districts and national level are advocating for gender responsive and DAG inclusive budgets at national level	<ul style="list-style-type: none"> <li>• Evidence from district level (mock citizen budget; gap review; gender budget audit) is shared with national stakeholders. Target: MOFALD, MOF, NPS, MWCSW, UN, INGOs, CSOs</li> <li>• CSOs at district level have prioritized issues for advocacy and led targeted advocacy initiatives. Target: at least 2 meetings per year</li> <li>• Exchange implementation experiences and establish relationship with MOF GRB unit to fine tune the GRB and DAG inclusion model</li> </ul>

### Annex 3. Detailed Time Schedule for the Endline Survey

Tentative Schedule for the Endline Survey				
SN	Activity	Date	Responsibility	Duration
1	Proposal Submission (Technical and financial along with the methodology and tools)		<i>Consultants</i>	3 days
2	Review of the proposal and decision of award		<i>CARE</i>	1 day
3	Contract with selected consultant	30 <sup>th</sup> Jan 2017	<i>CARE</i>	1 day
4	Consultant team work on Tool , methodology and finalization of proposal	31 <sup>st</sup> Jan 2017	<i>Consultant and CARE</i>	3 days
5	Selection of enumerators for the field data collection		<i>Project team and partners</i>	2 day
6	Enumerator orientation on data collection and pretesting of tools		<i>Consultant team</i>	3 days
7	Data collection ( field work) and editing		<i>Consultant team</i>	10 days
8	Data entry (qualitative and quantitative)		<i>Consultant team</i>	3 days
9	Data cleaning/ data analysis ( quantitative and qualitative)		<i>Consultants</i>	4days
10	Sharing of key findings - presentation		<i>Consultants</i>	1 day
11	First draft report submission to CARE for review and feedback a		<i>Consultants</i>	5 days
	Final Report submission to CARE	20 <sup>th</sup> March 2017	<i>Consultant Team</i>	4 days

#### Annex 4. Project Indicators and their baseline status

Objective	Proposed/Adjusted Indicator	Baseline Status	Target	Endline	Remarks
<b>Specific objective 1</b> <i>Support local governments in 24 Village Development Committees (VDCs) in Pyuthan and Surkhet districts in implementing sustainable participatory and gender-responsive financial management systems.</i>	MC Score VDC (Obtaining score 1 in 19 out of 19 indicators)	2	24		
	Number of VDCs following 14 step plan for gender responsive budgeting	22	24		
	% of budget allocated for women	7.10%	10		
	% of budget allocated for DAG	9.06%	15		
	% of budget allocated for children	9.36%	10		
<b>Specific Objective 2</b> <i>Coordinate and strengthen the engagement of civil society organizations in holding the government accountable for a transparent, efficient and gender-responsive use of public finances at VDC, district and national level</i>	No. of VDCs with annual audit disseminated to citizens	23	24		
	Number of advocacy initiatives taken by CACs.	0	80 (1 per CAC)	80	
	Number of evidence based advocacy initiatives by CSOs	0	10 (8 district, 2 at national level)		
ER1. Around 80 CACs are actively engaged in participatory budget planning, allocation and expenditure monitoring from a gender perspective.	Number of VDCs following 14 step plan for gender responsive budgeting	22	24	24	
	Proposed/Adjusted Indicator	Status	Target		
	% of respondents (with membership in CAC) who believe they should be involved in the local governance	87%	70		
	% of respondents (who could also be member of CAC) participating in the VDC Council, and or village level discussions.	18%	20		
	Average number of members from CAC who attended VDC Council	2			
	% of CACs whose members are invited to attend VDC Council	69%			
	# of CAC gender responsive proposals get approved and funded through VDC budgets.	N/A	1 proposal per CAC		

Objective	Proposed/Adjusted Indicator	Baseline Status	Target	Endline	Remarks
	Average number of female from CAC who are nominated to IPC	1			
	% of female CAC members nominated to WCF and IPC are budget literate and perceive to have more influence.	N/A	70		
	% of female respondents (who could also be member of CAC) who are budget literate	N/A	70		
ER 2: Local government actors at 24 VDCs implement participatory and gender-responsive planning and budgeting processes and conduct public audits on VDC expenditure	# of VDCs have conducted <i>basti</i> and <i>ward</i> level meetings with participation of women and DAG to solicit proposals and prioritize the local needs in the VDC budget.	24	24		
	% of households/respondents who have participated in ward level meetings	36			
	% of VDC projects above 200,000 with public audit/hearing in place	82	100		
	% of households/respondents who have participated in the public audit/hearing	12	60 (dalits) 50 (women)		
	No. of VDC with feedback and complaints mechanism in place	10 (23)	24		
	Exchange implementation experiences and establish relationship with MOF GRB unit to fine tune the GRB and DAG inclusion model	N/A			
R3 CSOs in the two target districts are engaged in monitoring the local governments' budget allocation and expenditure.	# of CSOs in target districts have increased understanding of GRB and gender budget auditing.	0	10		
	# of mock citizen budgets compiled and compared to actual VDC budgets.	0	2 per district.		
	No. of VDC who have conducted gender audits	0	12		
ER4	CSO coalitions from two target districts and national level are advocating for gender responsive and DAG	Evidence from district level (mock citizen budget; gap review; gender budget audit) is shared with national level stakeholders (MOFALD, MOF, NPS,			

Objective	Proposed/Adjusted Indicator	Baseline Status	Target	Endline	Remarks
inclusive budgets at national level	MWCSW, UN, INGOs, CSOs)				
	CSOs at district level have prioritized issues for advocacy and led targeted advocacy initiatives.		At least 2 meetings per year		

## **Annex 5. Demographic and Socio-Economic Profile of Respondents**

### **Actual sample size**

In total, the study collected data from a sample of 1543 households from 24 VDCs in Pyuthan and Surkhet.

### **Age and Sex**

The average age of the respondents is 39 years. Around 58 percent of the respondents in endline KAP survey were Male in project area (compared to 55 percent in the non-project area). Among the respondents in project area, 69 percent were household head. In the project area (based on the treatment sample), majority of the population were of the age group 20-60 years (49%) followed by 5-14 years (20%). The proportion distribution was almost same for the control group.

### **Chart 1.Distribution of study population by age group**

#### **Type of family**

The average family size was 7 members per family. Around 61% families in project area (compared to 58% in non-project area) were nuclear families.

#### **Caste**

In Pyuthan, around 26% respondents from the project area were dalits and 35% were janajatis. In Surkhet, around 36% respondents were dalits and around 28% respondents were Janajatis in the project area.

**Table 4. Caste of the respondents**

	<b>Endline</b>	<b>Dalits</b>	<b>Janajati</b>	<b>Others</b>
Pyuthan	Control	28.1%	33.2%	38.7%
	Treatment	25.5%	35.1%	39.4%
Surkhet	Control	17.6%	39.9%	42.5%
	Treatment	36.1%	28.4%	35.6%

Source: Endline KAP Survey, 2017

#### **Religion**

Around 94 percent respondents were Hindu followed by around 5 percent following Buddhist religion, and 1 percent following Christian religion.

**Table 5. Religion**

<b>Endline</b>	<b>Hindu</b>	<b>Buddhist</b>	<b>Islam</b>	<b>Christan</b>
Control	94.9%	3.4%	0.3%	1.4%
Treatment	93.9%	5%	0%	1%

#### **Education levels**

In terms of education attainment, majority of the population in the project area were simple literate (35%) followed by a quarter who have completed primary education. Around five percent of them have had higher education. The distribution was similar for the non-project area.

### **Chart 2. Distribution of population by education levels**

While disaggregated by sex, there were slightly more proportion of simple literate women (have dropped before grade 5 or attended literacy classes) and slightly less proportion of women who managed to complete and go up to higher education.

### **Chart 3. Distribution of educational attainment by sex (project area)**

### **Economic involvement**

Around one third of the total population was economically active, similar in project and non-project area. The proportion of economically active male was much higher compared to the female.

**Table 6. Economically active population**

	Population	Male	Female	% of economically active male	% of economically active female	% of economically active population
<b>Control</b>	5021	2504	2517	1062 (42%)	551 (21%)	1613 (32%)
<b>Treatment</b>	5216	2657	2559	1150 (43%)	722 (28%)	1872 (35%)

### **Primary Income Source**

In the project area, the primary income source for majority of the family was Agriculture (55%) followed by foreign employment (12%), and regular job (11%). The proportion was not significantly different for the non-project area.

**Chart 4. Distribution of income sources**

### **Other socio-economic details**

For project area, almost 9 in 10 families had property (land or house) in their ownership while the ownership was quite low for female<sup>10</sup>. Around a quarter of families in treatment as well as control area had land ownership in the name of women or joint ownership of men and women. Around 8 in 10 families had access to safe water in project area compared to 9 in 10 families in non-project area. The proportion of families having toilets was close to 95 percent for both project and non-project area.

**Table 7. Other socio-economic details**

	% of families having land in their ownership	% of families having land in women's ownership or joint	% of families with safe drinking water source	% of families with toilets
<b>Control</b>	82.8%	26.2%	91.7%	94.7%
<b>Treatment</b>	89.1%	25.3%	79.6%	95.8%

<sup>10</sup> In hills and inner terai, land and house is not an indicator of not being marginalized; the marginalized and vulnerable have atleast some form of assets.

## Annex 6.Gender Responsive Budgets in Nepal (2007-2014)

Fiscal Year	Directly Supportive(in billions rupees)	Indirectly Supportive(in billions rupees)	Neutral(in billions rupees)
<b>2007/08</b>	19.09(11.30%)	56.03(33.16%)	93.87(55.54%)
<b>2008/09</b>	32.91(13.94%)	83.58(35.41%)	119.53(50.64%)
<b>2009/10</b>	49.46(17.30%)	104.16(36.43%)	132.32(46.27%)
<b>2010/11</b>	60.61 (17.94)	112.65 (36.30)	154.64 (45.76)
<b>2011/12</b>	73.33 (19.05)	176.21 (45.78)	135.35 (35.17)
<b>2012/13</b>	87.07 (21.51)	178.63 (44.13)	139.11 (34.36)
<b>2013/14</b>	112.5 (21.75)	227.3 (43.94)	177.4 (34.31)
<b>2014/15</b>	135.6 (21.93)	278.4 (48.45)	298.4 (28.45)
<b>2015/16</b>	182.5 (22.27)	393.2 (47.97)	243.8 (29.75)
<b>2016/17</b>	242.3 (23.10)	508.2 (48.45)	298.4 (28.45)

Source: MOF, Budget Speech, Various Years

## Annex 7: Tools

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4. j}jflxs l:ylt M [ ] cljjflxt [ ] ljjflxt [ ] 5'!§Psf]÷;DaGw [ ] lR5]b  
[ ] Psn
5. s] tkfOF 3/d"nL klg xf] < [ ] xf] [ ] xf]Og  
%!=! olb xf]Og eg], 3/d"nLsf] lnE s] xf] < [ ] k'?if [ ] dlxnf
6. wd{ M [ ] lxGb' [ ] af}4 [ ] O:nfd [ ] O;fO{ [ ] cGo
7. hfthfltm [ ] blnt [ ] hghflt [ ] afx'g÷lf]ql [ ] cGo
8. kl/jf/sf] k|sf/ M [ ] Psn [ ] ;+o'Qm
9. kl/jf/df km/s lfdtf ePsf ;b:o 5g\jf 5}gg\ M [ ] 5g\ [ ] 5}g  
(!=! olb 5g\ eg], slt hgf < =====
10. (=@ s:tf] km/s lfdtf ePsf <-Ps eGbf a9L hjfkm 5fGg ;lsg]  
[ ] b[li6ljlxg [ ] alx/f [ ] zfl//Ls [ ] dfgl;s
11. kl/jf/sf ;b:osf] ;+Vof -Ps} 3/df a:g] / Ps} efG;fdf vfg]\_Mk'?if [ ] dlxnf [ ]  
kl/jf/sf ;b:ox?sf] pd]/ ;d"x af/]df hgfsf/L lbg'xf]; . -tfInsfdf ;+Vof pNn]v ug'{xf];\_

	% jif{	% b]lv	!% b]lv !(	@) b]lv	^) b]lv dfly
eGbf	!\$ jif{	jif{ pd]/sf		^) jif{ pd]/sf	
sd	pd]/sf				
pd]/sf					

dlxnf					
k'?if					

12. kl/jf/sf ;b:ox?sf] z}lfs of]Uotfsf af/]df hfgsf/L lbg'xf]; . -*tfInsfdf;+Vof pNn]v ug'{xf};*

	ljBfno hfg] pd]/ gePsf	c;flf/ ;ffdfGo ;flf/	:ffdfGo tx kf/ u/]sf]	k fylds tx kf/ u/]sf]	ljBfno kf/ u/]sf]	lzIff kf/ u/]sf]	pRr dfWolds lzIff kf/ u/]sf]	pRr lzIff
dlxnf								
k'?if								

13. kl/jf/sf slt ;b:ox? cfo cfh{gdf ;+nUg 5g\ <slt hgf <k'?if [ ] dlxnf [ ]

14. tkfOFsf] kl/jf/sf] k|d'v tLg cfDbflgsf >f]tx? s] s] x'g<-klxnf]nfO{ !, bf]; |f]nfO{ @ jf t]; |f]nfO{ # n]Vg'xf];

s[lif -v]tLkftL\_ s[lif -kz'kfng\_ u}/s[lif Jofkf/, Joj;fo /  
pwf]u  
df;s tna cfpg] hflu/ k]G;g b}lgs Hofnfbf/L  
a}b]lzs /f]huf/L jf cfo cGo M =====

15. tkfOFsf] kl/jf/sf] dfl;s cfDbflg cGbflh slt 5 < ? [ ]

16. s] tkfOFsf] kl/jf/sf] gfddf hUuf hldg 5 < 5 5}g  
!^=! olb 5 eg], s;sf] gfddf 5 < k'?if dlxnf ;+o'Qm

17. tkfOFsf] 3/df lgDg lnvt j:t' jf ;]jfx? 5g\ ls 5}gg<-5g\ eg] ✓, 5}gg\ eg] ✗ lrGx  
nufpg'xf];\ .\_

	6]lnlehg	/Jl8of]	sDKo'6/	df]jfOn kmf]g
5 jf 5}g <				
k of]udf 5 jf 5}g <				

18. tkfOFsf] 3/df vfg]kfgLsf] d'Vo >f]t s] xf] <

gLlh wf/f -kfOkjf6 NofOPsf]\_ fd'bflos wf/f -kfOkjf6 NofOPsf]\_ 5f]lkPsf]  
s'jf v'nfs'jf

d'nsf] kfgL vf]nf jf kf]v/L cGo M  
=====

!\*!=! vfg]kfgLsf] >f]t;Dd k'Ug slt ;do nfU5<  
=====dg]6

19. s] 3/df zf}rfno 5 <       c:yfol     kSsL     5}g  
!{=! zf}rfno 3/af6 slt 6f9fsf] b'/Ldf 5 < =====

## v\_ :yfgLo:t/df ;xeflutf

20. tkfOFsf] ljrf/df :yfgLo ;d'x jf ;ldltsf] ;b:o x'g' cfjZos 5 ls 5}g <     5     5}g  
olb cfjZos 5 eg], ;b:o aGg lsg cfjZos 5 < -Ps eGbf a9L hfkkm 5fGg ;lsg]\_  
 cfkm\gf] ljrf/ /fVg     gful/ssf] xs clwsf/ sf] pkef]u ug{     gofF  
hfgsf/L kfpg  
 cfkm\gf] of]hgf cfkm} agfgp     :yfgLo:t/df ;'zf;g sfod ug{     ljsf;sf  
ultljlwaf/] 5nkmn ug{     d'4f klxrgf u/L 5nkmn ug{      
;fyL;FuLx?;Fu e]6\g  
 art ug{     cGo M =====

21. s] tkfOF s'g} ;d'x cyjf ;ldltsf] ;b:o x'g'x'G5 <     5'  
 5}g  
-olb x'g'x'Gg eg] @@=# df hfg'xf];\\_  
@!=! olb x'g'x'G5 eg], tkfOF s'g ;d'xsf] ;b:o x'g'x'G5 <-Ps eGbf a9L 5fGg kfpg]\_  
 fd'bflos jg     ljBfno Joj:yfkg ;ldlt     lzIfs cleefjs ;+3  
 pkef]Qmf ;ldlt     u}/;/sf/L ;+:yf     :jf:Yo ;+:yf Joj:yfkg;ldlt  
 art ;d'x     xsf/L     dlxnf ;d'x  
 cfdf ;d'x     hftLut ;d"x     uflj;    ;j{bnLo  
;ldlt PsLs[t of]hgf th'{df ;ldlt

@@=@ s] tkfOFn] :yfgLo ;d'x jf ;ldltf6-h:t} Mj8f gful/s d~r, gful/s ;r]tgf s]Gb|\_  
:yfgLo zf;g / Joj:yfkgsf] jf/]df hfgsf/L lng'ePsf] 5 <     5  
 5}g

@@=# olb tkfOF ;b:o x'g'x'Gg eg], o; 3/sf cGo s'g} JoIQm s'g} ;ldlt jf ;+:yfdf ;b:o  
5g\ ls 5}gg<     5}gg\

@@=\$ olb 5g\ eg], s'g ;d'xsf] ;b:o 5g\ < -Ps eGbf a9L 5fGg kfpg] \_  
 fd'bflos jg     ljBfno Joj:yfkg ;ldlt     lzIfs cleefjs ;+3  
 pkef]Qmf ;ldlt     u}/;/sf/L ;+:yf     :jf:Yo ;+:yf Joj:yfkg;ldlt  
 art ;d'x     xsf/L     dlxnf ;d'x

□cfdf ;d'x □hftLut ;d"x □uflj;  
;j{bnLo ;ldlt □PsLs[t of]hgf th'{df ;ldlt

@@=% s] tkfOF -tkfOFsf] kl/jf/sf sf]xL\_ ;b:o ePsf] ;d'x cyjf ;ldltn] uflj;df uP/ s'g}  
sfo{s|dsf] dfu ug]{ u/]sf] 5 < □5  
□5}g

### u\_uflj;sf] of]hgf lgdf{0f tyf ah]6 ljlgoft]hg

22. s]] tkfOFnfO{ uflj;n] ah]6 afF8kmfF8 s;/L u5{ eGg] ljidodf hfgsf/L 5 < □5  
□5}g
23. s] uflj;n] ah]6 afF8kmfF8 ug]{ a}7sdf tkfOFn] slxNo} efu lng'ePsf] 5 < □5  
□5}g

olb 5}g eg], k|Zg g+ @% df hfg'xf];\ .  
@\$=! s] o:tf] a}7sdf tkfOFn] cfkm\gf s'/f /fVg'ePsf] 5 < □5  
□5}g

@\$=@ s] ;f] a}7sdf tkfOFn] eg]sf] s'/fsf] ;Daf]wg ePsf] h:tf] nfU5 <  
□nfU5 □nfUb}g

24. s] tkfOFsf] kl/jf/sf] s;}n] uflj; sf] ah]6 afF8kmfF8 a}7sdf efu lng'ePsf] 5 <  
□5 □5}g □yfxf 5}g

olb 5}g eg] k|Zg @^ df hfg'xf]; .  
@%!= olb 5 eg] s;n] < □k'?if □dlxnf □b'a}

25. s] tkfOFnfO{ uflj;n] s'g zLif{ sdf slt ah]6 5'6\ofPsf] 5 eGg] yfxf 5 < □yfxf 5  
□yfxf 5}g

olb yfxf 5}geg] k|Zg @^=@ df hfg'xf]; .

@^!= olb yfxf 5 eg], uflj;sf] /sd AffF8kmfF8af6 tkfOF slQsf] ;Gt'i6 x'g'x'G5 <  
□w]/} c;Gt'i6 □c;Gt'i6 □t6:y □;Gt'i6 □w]/} ;Gt'i6

@^=@ olb yfxf 5}g eg], s] tkfOF uflj;sf] ah]6 afF8kmfF8sf af/]df hfGg OR5's  
x'g'x'G5 <□ 5' □5}g

26. s] tkfOFnfO{ dlxnf, afnaflnsf tyf lk5l8Psf] ju{sf] xslxtsf nflu uflj;n] ah]6 5'6\ofPsf]  
x'G5 eGg] yfxf 5 <  yfxf 5

yfxf 5}g

olb 5}g eg] k|Zg @\* df hfg'xf]; .

@&=! olb yfxf 5 eg], dlxnfsfnflu slt k|ltzt /sd 5'§fPsf] x'G5 <  /sd

27. tkfO{sf] lrf/df ufpF:t/sf] ah]6 afF8kmfF8df dlxnfx?sf] cfjZostf jf pgLx?sf] dfunfO{  
sIQsf] ;d]6Lg] ul/Psf] 5 <

w}/;d]6]sf] 5

s]xL dfqfdf ;d]6]sf] 5

;d]6]sf] 5}g

yfxf ePg

28. s] dlxnf, afnaflnsf tyf k5fl8 kfl/Psf ju{n] uflj;df cfpg] ljsf;, k|jwgfTds tyf k"jf{wf/  
ah]6af6 of]hgf kfPsf 5g\ <

5

5}g

yfxf 5}g

29. s] tkfOFsf] ;d'bfon] dfu u/]sf sfo{s|dx?sf nflu uflj;n] /sd ljlgo[hg ug]{ u5{ <

u5{

ub}g

yfxf 5}g

30. tkfOFnfO{ uflj;sf lgDg k|ls|of tyf ;+/rgfaf/]df sIQsf] hfgsf/L 5 <-! b]lv % sf] /]I6  
:s]ndf 5fGg'xf]; . w]/} hfgsf/L eP %, sd hfgsf/L eP !cyjf ;f]lx cg';f/ ✓ nufpg'xf]; .

k ls of tyf ;+/rgf	Hffgsf/L 5}g	!	@	#	\$	%
of]hgf 5gf}6 k lqmof						
ah]6 afF8kmFf8						
of]hgf sfof{Gjog						
ah]6 vr{ k ls of						
cg'udg k lqmof						
Gfful/s ;r]tgf s]Gb						
j8f gful/s d~r						
Plss[t of]hgf th'{df ;ldlt						
ufpF kl/ifb a}7s ÷						
;fdflhs k/LIfOf÷;fj{hlgs 'g'jfO, c+s tflnsf af]8{, gd"gf gful/s ah]6						
q}dfl;s a}7s						

31. s] tkfOFnfO{ uflj;jf6 kfpg] ;]jf ;'ljwfsf af/]df yfxf 5 <  5  
 5}g

32. s] tkfOFnfO{ gful/s a8fkq , ;'emfj k]l6sf, eg]sf] s] xf] yfxf 5 < □5  
 □5}g

@!=! olb 5 eg], ufpFsf ;j} ;]jfk|bfos sfof{nodf of] /flvPsf] 5 <  
 □;a}df 5 □s'g} s'g} sfof{nodf 5 . □s'g}df klg 5}g

33. uflj;af6 lbg] ;]jf ;'ljwfdf s'g} u'gf;f] ePdf sxfF uP/ u'gf;f] ug'{ x'G5< -Ps eGbf a9L  
 hjfkm 5fGg kfOg]\_  
 □:yfgLo u}/;/sf/L ;+:yfdf □:yfgLo ;~rf/ dfWoddf □cfkm' ;b:oePsf] ;d'x jf  
 ;ldltdf  
 □;d'bfodfcfwfl/t cGo ;+:yfdf □l5d]sL;Fu □uflj; ;lrj tyf cGo kbflwsf/L;Fu  
 □/fhg]lts bnsf k|ltlglw;Fu □cGo -  
 v'nfpq'xf];\=====

34. tkfOFn] cfkm\gf] uflj;df cfpg] ljsf; lgdf{0fsf] ah]6sf ljidodf hfGg rfx]df s;/L yfxf  
 kfpg'x'G5 <-Ps eGbf a9L 5fGg kfOg]+\_  
 □:yfgLo u}/;/sf/L ;+:yfaf6 □:yfgLo ;~rf/ dfWodaf6 □cfkm' ;b:oePsf] ;d'x jf  
 ;ldltaf6  
 □;d'bfodfcfwfl/t cGo ;+:yfaf6 □l5d]sLaf6 □uflj; ;lrj tyf cGo kbflwsf/Laf6  
 □kf]i6/,kDkn]6 cflb jf6 □/fhg]lts bnsf k|ltlglwaf6 □cGo -v'nfpq'xf];\=====

35. tkfOFsf] lrjrf/df :yfgLo ;/sf/sf] ljeGg k|ls|of -h:t} of]hgf lgdf{0f, ah]6  
 afF8kmff8df ;xefuL x'g' cfjZos 5 ls 5}g < □5  
 □5}g

36. s] tkfOF jf tkfOFsf] kl/jf/sf] s'g} ;b:o @)&# df lgDg ;ef jf a}7sdf ;IDdlnt x'g'ePsf]  
 lyof] <

;ef	;"rgf kfpg' ePsf] lyof] < -kfPsf] eP ✓ / gkfPsf] eP ✗ nufpg'xf];_	;xeflu x'g' ePsf] lyof]< -ePsf] eP✓/ gePsf] eP ✗ nufpg'xf];_	Aff]Ng] df}sfkfpq'eof] < -kfPsf] eP✓/ gkfPsf] eP ✗ nufpg'xf];_
a:tL e]nf -ufpF:t/df of]hgf			

th'{dfs <sup>f</sup> nflu_			
j8f e]nf -ufpF:t/df of]hgf			
th'{dfs <sup>f</sup> nflu_			
Ufflj;sf] ufpF ;ef -kl/ifb\			
a}7s			
;j{blno a}7s			
PsLs[t of]hgf th'{df			
;ldltsf] a}7s			
Kfl/of]hgfsf] ;fj{hlgs			
;'g'jfO{			

37. s] tkfOFnfO{ ljBfnosf] cfDbflg / vr{sf] af/]df yfxf 5 < □5  
 5}g
38. s] tkfOFnfO{ :jf:Yo ;+:yfsf] cfDbflg / vr{sf] af/]df yfxf 5 < □5  
 5}g
39. s] tkfOFn] oL ;F:yfx?df uP/ cfDbflg / vr{sf] af/]df a'em\g] k|of; ug'{ePsf] 5 <  
 5     5}g

### 3\_ hjfkmb]lxtf / u'Of:t/ ;DaGwL hgfsf/Lx?

40. s] tkfOFsf] uflj;n] , gd"gf gful/s ah]6 cEof; ug]{ u/]sf] yfxf 5 <  
 yfxf 5         yfxf 5}g
41. s] tkfOFsf] uflj;n] ;fj{hlgs ;'g'jfO{ ;fdflhs k/LIfOf ug]{ u/]sf] yfxf 5 <  
 yfxf 5         yfxf 5}g
- olb yfxf 5}g eg], l;w} k|Zg g+ \$% df hfg'xf];\
42. s] cl3Nnf] jif{ tkfOFsf] uflj;n] ;fdflhs k/LIfOf u/]sf] lyof] <  
 lyof]     lyPg     yfxf ePg
43. s] tkfOF uflj;sf] ;fdflhs k/LIfOfdf ;xefuL x'g'ePsf] 5 < □5'     5}g  
 olb 5}g eg], l;w} k|Zg g+ \$% df hfg'xf];\
- \$\$!=! olb 5 eg], s] tkfOFn] uflj;sf] ;fdflhs k/LIfOfdf s'g} k|Zg ;f]Wg' ePsf] 5 jf  
 cfkm\gf        s'/fx? /fVg'ePsf] 5 <  
 5     5}g
44. s] tkfO{sf] uflj;n] n}lEs ;dtf k/LIfOf u/]sf] yfxf 5 <  yfxf 5     yfxf 5}g

**olb yfxf 5}g eg], l;w} k|Zg g+ \$^ df hfg'xf];\**

\$%!=! olb yfxf 5 eg], s] tkfOFn] o:tf] n}lEs ;dtf k/LIf0fdf efu lNg'ePsf] 5 < □5  
□5}g

**olb 5}g eg], l;w} k|Zg g+ \$^ df hfg'xf];\**

\$%=@ olb 5 eg], s] tkfOFn] uflj;sf] n}lEs ;dtf k/LIf0fdf s'g} k|Zg ;f]Wg' ePsf] 5 jf  
cfkm\gf s'/fx? /fVg'ePsf] 5 < □5  
□5}g

45. s] tkfOFsf] uflj;n] lgoldt ?kdf q}dfl;s a}7s ug]{ u/]sf] yfxf 5 < □yfxf 5  
□yfxf 5}g

46. s] tkfOFsf] uflj;n] ;fd'bflos c+s kf6L ;~rfng u/]sf] yfxf 5 < □ \yfxf 5 □yfxf  
5}g

**olb yfxf 5}g eg], l;w} k|Zg g+ \$\* df hfg'xf];\**

#%!=! olb 5 eg], tkfOF ;fd'bflos c+s kf6Ldf ;xeflu x'g' ePsf] 5 < □5  
□5}g

47. s] tkfOFnfO{ ;rgf;DaGwL xssf] af/]df yfxf 5 < □yfxf 5 □yfxf  
5}g

**olb yfxf 5}g eg], l;w} k|Zg g+ \$( df hfg'xf];\**

\$\*!=! olb yfxf 5 eg], ;"rgf ;DaGwL xssf] k|of]u u/] tkfOFn] uflj; jf cGo ;/sf/L  
;+:yfaf6 s'g} ;"rgf dfUg' ePsf] 5 < □5  
□5}g

48. tkfOFsf] lJrf/df ;d'bfosf oL lJleGg ;]jf k|bfosx?n] lbg] ;]jsf] u'Of:t/df kl5Nnf] #  
jif{df s:tf] kl/jt{g ePsf] 5 <

ufpF ljsf; ;ldlt	□ klxn] eGbf ;'wf/ □ p:t} 5 □ klxn] eGbf v/fa 5 □ yfxf 5}g
lJBFno	□ klxn] eGbf ;'wf/ □ p:t} 5 □ klxn] eGbf v/fa 5 □ yfxf 5}
:jf:Yo ;F:yf	□ klxn] eGbf ;'wf/ □ p:t} 5 □ klxn] eGbf v/fa 5 □ yfxf 5}
s[lif ;]jf s]Gb	□ klxn] eGbf ;'wf/ □ p:t} 5 □ klxn] eGbf v/fa 5 □ yfxf 5}

49. tkfOF uflj;df /x]sf ;]jkf|bfos ;+:yfn] k|bfg ug]{ ;]jfaf6 slQsf] ;Gt'i6 x'g'x'G5 <  
□w]/} c;Gt'i6 □c;Gt'i6 □t6:y □;Gt'i6 □w]/} ;Gt'i6



**;+sNk sfo{qmdsf] cIGtd d'Nofs+g cWoog**

**j8f gful/s d~r;Fusf] ;d"x s]lGb|t 5nkmnsf nflu lgb]{lzs**

**Gff]6 M of] k|ZgfjnL geO{ 5nkmn jf cGtjf{tf{sf nflu ;xof]uL lgb]{lzs dfq xf] . To;}n]**  
**5nkmn jf cGtjf{tf{sf] nlo oxfF pknAw u/fOPsf k|Zg l;Wofpg]df eGbf**  
**hjfm÷k|lqlqmo kQf nufpg]df x'g'kb{5 .**

**;xhstf{**

gd:sf/ . d]/f] gfd ===== xf] . d gL6 eGg] sf7df8f}Fdf  
/x]sf] Ps ;+:yfdf sfd ub{5' . xfdL s]P/ g]kfn, ;+sNk kl/of]hgfsf]] cIGtd d'Nofs+g  
cWoogsf nflu 5nkmn ug{ oxfF cfPsf xf}F . ca xfdLuflj; :t/sf] of]hgf lgdf{Of, ah]6  
ljlgof]hgdf dlxnf blnt, km/s lfdtf ePsf, afnaflnsf, lszf]/lszf]/L, h]i7 gful/s tyf  
k5fl8kfl/Psf ;d'x nufot :yfgLo ;+3;+:yf tyf ;d'xx?sf] ;xeflutf nufotsf ljifox?df 5nkmn  
ug]{5f}F .

uflj;sf] gfd M

j8f g+= M

1. o; uflj; / tkfOFsf] j8fsf af/]df atfpg'xf]; g . ufpFdf s'g hfltsf] a;f]af; 5 < ;]jf  
;'lawfx?sf] pknAwtf s:tf] 5 < kl5Nnf # jif{df s] s:tf kl/jt{g ePsf 5g\ < s] plgx?sf]  
cfly{s tyf ;fdflhs ca:yf, lzlff / :jf:Yo cflbsf af/]df s]xL atfpg ;Sg'x'G5 <
2. tkfOFx? j8f gful/s d~rdf slxn]b]lv cfa4 x'g'x'G5 < j8f gful/s d~rsf af/]df  
tkfOFx?sf] cg'ej s:tf] /x]sf] 5 atfOlbg'x'G5 ls <
3. j8f gful/s d~r s;/L u7g ul/Psf] xf] < u7g ubf{sf] k|lqmo fsf af/]df jtfpg ;Sg'x'G5 < s]  
tkfOFsf] ufpFdf /x]sf] gful/s j8f d~rdf dlxnf, blnt, k5fl8kfl/Psf tyf ljeGg wd{  
ckgfpf] ;a}nfO{ ;d]l6Psf] 5 < olb 5}g eg] lsg ;dfj]zL gul/Psf] xf]nf < s] kl5Nnf ltg  
jif{df o;nfO{ ;dfj]zL agfpg] kxn ul/Psf] 5 < s:tf] <
4. j8f gful/s d~rn] xfn s] s:tf lqmo fsnk ug]{ u/]sf] 5 < ;|f]t s;/L h'6fpg'x'G5 <  
kl5Nnf] # jif{df oxfFx?n] ug]{ lqmo fsnkx?df s]xL km/s cfPsf] 5 ls <
5. Plss[t of]hgf th'{df ;ldltdf tkfO{x?sf] ;xeflutf s:tf] 5<
6. ufpF ljsf; ;ldltsf] sfo{qmdx?df tkfOFx?sf] ;xeflutf s:tf] x'g] u/]sf] 5 < uflj;n] ug]{  
ah]6 afF8kmfF8df o; d~rsf] ;xeflutf s:tf] /x]sf] 5 < uflj;n] lgdf{Of ug]{ gLltdf o;  
;d"xsf] ;xeflutf s:tf] /x]sf] 5 < tkfOFx?sf] d~rn] kl5Nnf] # jif{df uflj;df uP/ s:tf vfn]  
cGt/lqmo u/]sf] 5 < s] tkfOFsf] j8fsf] ljidfonfO{ uflj;n] ;Daf]wg ug]{ u/]sf] 5 < s;/L  
<
7. a:tL:t/sf] of]hgf 5gf}6 ubf{ j8f gful/s d~rsf] e"lds s:tf] /x]sf] 5<

8. ;du|df uflj;sf] of]hgf lgdf{0f / ah]6 afF8kmfF8df d~rsf] ;xeflutfdf kl5Nnf] # jif{df s]xL kl/jt{g 5 ls < s:tf] kl/jt{g <
9. s] uflj;sf] ah]6 afF8kmfF8df :yfgLo txsf] lg0f{o /xG5 < ufpF ljsf; ;ldlttn] 5'6\ofPsf] zLif{ssf ah]6x? -h:t}, dlxn, k5fl8kfl/Psf ju{, afnaflnsf tyf nllft ;d'bfo, km/s lfdf ePsf, h]i7 gful/s, hghfltcflbsf] nflu\_ tkfOFsf] ufpF;Dd cfOk'U5 < s] nllft ju{sf] ah]6 tyf sfo{qmd nllft ju{n} g} agfp+5g\< s] To;sf] ;b'kof]u ePsf] 5 < To;n] dflg;sf] hLjg:t/df s:tf] kl/jt{g NofPsf] 5 <
10. tkfOFsf] j8fdf ag]sf] gful/s j8f d~rn] gful/s ;xeflutf a9fpg kl5Nnf] #jif{df s'g} ;+:yfx?sf] ;xof]udf s'g} sfd u/]sf] 5 < s] s:tf ;xof]u < s] ljidodf ;xof]u k'u]sf] 5 s] df yk x'g'k5{ .
11. s] tkfOsf] ;d'bfosf gful/sx?nfO{ ;r]t u/fpgsfnnflu s'g} sfo{qmd ;~rfng ug'{ePsf] 5 < To:tf sfo{qmd ;~rfng ug{sfnnflu s'g} kl/of]hgfx?n] ;xof]u u/]sf 5g\ < tL sfo{qmdx?n] s:tf] glthf NofP < s] s] ug{ cem} ;lsPsf] 5}g < s] s:tf r"gf}ltx? 5g\ < cfPsf r'gf}tLx?nfO{ s;/L ;dfwfg ug'{ eof]<
12. s] gful/s j8f d~rn] ufpFdf cfPsf ah]6x?sf] af/]df cg'udg u5{ < cg'udgdf s:sf] ;xeflutf /xG5 < s;/L cg'udg u5{ < cg'udgaf6 s] kQf nfu]sf] 5 < kQf nfu]sf tYox?nfO{ s;/L k|of]u ug'{x'G5 <
13. s] tkfOFx? uflj;df / o; cGtu{tsf ;]jfs]Gb|df x'g] ;fj{hgls ;'g'jfO{, gd"gf gful/s ah]6 cEof;, c+s tfInsf tyf ;fdflhs kl/lf0fdf ;xeflutf hgfp'x'G5 < o:tf sfo{qmdx?n] nllft tyf ljkGg ;d'bfosf] cfjfhnfO{ s;/L ;Daf]wg ug{ ;S5< ;fdflhs k/Lif0fx? s;/L ul/G5g\ < s;/L ;fdflhs k/Lif0fnfO{ k|efjsf/L agfp; ;lsPnf < kl5Nnf] # jif{df z';f;gsf ljlwsf] k|of]uaf6 s:tf] k|efa kf/]sf] 5 <
14. s] kl5Nnf] # jif{df d~rn] sfd, st{Jo / clwsf/ tyf n}lus pQ/bflo ah]6sf ljlwx?sfaf/]df s'g} cled'lvs/Of tyf tfInd kfPsf] 5 < s] s] s'/fx? l;Sg'eof] < s] kmfObf k'Uof] < kl5Nnf b'Ojif{df j8f gful/s d~r / o;sf ;b:ox?sf] lfdfdf s]xL kl/jt{g cfPsf] 5 ls < s:tf] kl/jt{g < s;/L eof] <
15. j8f gful/s d~rdf tkfO{x?sf] cfj4tf e};s]kl5 s] s] s'/fdf kl/jt{g kfpg' eof]<
16. kl5Nnf] # jif{sf] cjlwnfO{ x]bf{ j8f gful/s d~rn] u/]sf sfds?df tkfOFx? slQsf] ;Gt'i6 x'g'x'G5 < s] s:tf ;an / sdhf]/ klfx? 5g\ < o; ;Gbe{df tkfOFsf yk wf/Off, k|ltlqmof / ;'emfax? 5g\ ls < nllft ju{sf] cfjfhsf] ;'g'jfO{ ug{ pgLx?sf] dfunfO{ ;Daf]wfg ug{ j8f gful/s d~rsf] e"lidsf s:tf] /xg ;S5<
17. d~rsf cfufls of]hgf / nlox? s] s] 5g\ <>f]t s;/L h'6fpFb} x'g'x'G5 < s] s:tf] ;xof]u rflxPnf <

18. n}lus pQ/bflo ah]6 tyf ;'zf;gsf ljlwx?nfO{ cfufdL lbgdf s;/L ckgfpg' x'G5<  
o; 5nkmndf efu Ing'ePsf]df wGojfb . cGTodf, tkfO{+x?;Fu s'g} k|Zg of eGg'kg]{  
s'/fx? s]xL 5 ls<

**;+sNk sfo{qmdsf] nflu clGtd d'Nofs+g cWoog  
Gfful/s ;r]tgc s]Gb |;Fusf] 5nkmnsf nflu lgb]{lzs**

**Gff]6 M of] k|ZgfjnL geO{ 5nkmn jf cGtjf{tf{sf nflu ;xof]uL lgb]{lzs dfq xf] . To;}n]  
5nkmn jf cGtjf{tf{sf] nlo oxfF pknAw u/fOPsf k|Zg l;Wofpg]df eGbf  
hjfkdm:k|ltlqmo kQf nufpg]df x'g'kb{5 .**

**;xhstf{**

gd:sf/ . d]/f] gfd ====== xf] . d gL6 eGg] sf7df8f}Fdf  
/x]sf] Ps ;+:yfdf sfd ub{5' . xfdL s]o/ g]kfnfsf] ;+sNk kl/of]hgfsf]] clGtd d'Nofs+g  
cWoogsf nflu 5nkmn ug{ oxfF cfPsf xf}F . ca xfdLuflj; :t/sf] of]hgf lgdf{Of, ah]6  
ljlgof]hgdf dlxn, afnaflnsf tyf ljkGg ;d'x,:yfgLo ;+3;+:yf x?sf] ;xeflutf nufotsf  
ljifox?df 5nkmn ug]{5f}F .

**ca z'?jft u/f}F x} t <**

**!= klxnf, d tkfOFnfO{ Pp6f lrq b]vfpF5' -3/sf] lrq b]vfp'xf];\\_. ca dfGg'xf];, of] oxL  
;d'bfosf] tkfOFsf] 3/ j/Lk/Lsf 3/x?sf] dWo]sf] Ps 3/ xf] . dnfO{ o; 3/sf af/]df hfGg]  
OR5f 5 .**

- o; ;d'bfodf s:tf s:tf ;d"xx? 5g<
- of] 3/df slt hgfsf] kl/jf/ a:5 xf]nf < kl/jf/ lsg 7"nf] jf ;fgf] ePsf] xf]nf <
- of] ;d'bfodf s'g s'g hftL, wd{ tyf ju{sf] a;f]af; ePsf] kfpg' ePsf] 5 <
- kl/jf/sf dflg;x? cfocfh{gsfnflu s:tf s:tf sfd u5{g\ < kl5Nnf] # jif{ leq o; 3/df s'g}  
kl/jt{g ePsf] kfpg'x'G5 < s] sf/Ofn] ubf{ o:tf] kl/jt{g eof] xf]nf< s;n] d2t u/\of]  
xf]nf .
- kl/jf/sf dlxn; b:ox? cfTdlge{/ 5g\ ls 5}gg < lsg / s;/L < cfo cfh{gsf sf dx? u5{g  
< kl5Nnf tLg jif{ leq plgx?n] s:tf vfnfsf sfd ul//x]sf 5g\ < s'g} kl/jt{g ePsf 5g\ <  
o; kl/jt{gn] pgLx?nfO{ s] s:tf] kmfObf k'u]sf] 5 < o:tf] kl/jt{g Nofpg s] s'/fn]  
d2t u/\of] xf]nf<
- kl/jf/sf ;b:ox? s'g} ;d'xsf ;b:o xf]nfg\ < s:tf ;d'xsf ;b:o xf]nfg\ < ;b:o aGg lsg  
cfjZos k/\of] <
- ;d"xdf ;b:ox'+bf s] s] s'/fdf kmfObf jf a]kmfObf x'+bf] /x]5<
- ;d"xdf lszf]/ lszf]/L, km/s lfdtf tyf ljkGg ju{sf JolQmx? ;d"xdf cfj4 x'G5g\ jf  
x'Fb}gg\ < Psn dlxnfx? ;d"xdf cfj4 x'G5g\ jf x'Fb}gg <
- ;d"xdf lxGb' afx]s cGo wd{ dfGg] JolQmx?sf] cfa4tf 5 ls 5}g<
- kl/jf/sf ;b:ox? ljbno Joj:yfkg ;ldlt jf cGo ;ldltdf ;b:o xf]nfg\ ls gxf]nfg\ < ;f]  
;ldlt s;/L jG5 <
  - g]t[Tj s;/L 5flgG5 < o:tf ;ldltdf dlxnfx? cWolf x'G5g\ ls k'?ifx? <

- dlxnx? s'g s'g ;ldltf x'G5g\<
  - ljjz]if u/L dlxn, blnt, km/s lfdf ePsf JolQmx? ;d"xsf ;b:o aGg kfp+5g ls kfp+b}gg\<
  - Psn dlxnfx? d"xsf ;b:o aGg kfp+5g ls kfp+b}gg\<
  - kfp5g\ eg] pgLx? s'g s'g kbdf 5g\<
  - ;ldltsf] ;b:o ag] kl/jf/n] s] s:tf] kmfObf jf ;'ljwf kfpF5 <
  - s] kl5Nnf] b'O{ jif{leq dlxnfx? :yfgLo ;ldltdf ;b:o aGg] ljifodf s'g} kl/jt{g cfPsf] 5 < 5 eg] s:tf] kl/jt{g cfPsf] 5< s] s'/fn] o:tf] kl/jt{g Nofpg d2t u/of] <
- s] kl/jf/sf ;b:on] o:tf ;ldltsf jf/]df yfxf kfpF5g\ < s;/L yfxf kfpF5g\ < kl/jf/sf ;b:ox?nfO{ To:tf ;ldltsf] ;b:o jGg rfv nfUb5 ls nfUb}g < lsg <
- s] To:tf] ;ldltdf blnt tyf hghflt ;b:o x'G5g\< pgLx?sf] e'ltdf s:tf] /xg] u/]sf] 5 < o;df s] s:tf r'gf}ltx? 5g\ < ljutsf # jif{df s]xL kl/jt{g 5 ls< s:tf]< s;/L<

@= ca xfdL gful/s ;r]tgc s]Gb|sf k|d'v ls|ofsnfk tyf uflj; sf of]hgf lgdf{Of ;DaGwL s'/f u/f}F .

- Gfful/s ;r]tgc s]Gb|sf af/]df atfOlbg'xf];\ ..;r]tgc s]Gb|df ;b:o ;+Vof < dlxn tyf k'?ifsf] ;+Vof slt 5 < Psn dlxn, ljkGg dlxn, hghflt tyf blnt, km/s lfdf ePsf ;b:ox?sf] ;+Vof slt 5g\ <
- s] ;r]tgc s]Gb|sf ;b:ox? cGo ;d'x, ;+3;+:yf, pkef]Qmf ;ldlt cflbdf klg ;+nUg 5g\ < 5g\ eg] s'g s'g ;d"xdf, s] s:tf kbdf 5g\ <
- ;r]tgc s]Gb|sf ;b:ox? uflj; sf of]hgf lgdf{Of ;ldlt h:tf PsLs[t of]hgf lgdf{Of ;ldltdf x'g] u5{g\ <
- ;r]tgc s]Gb|n] ug}{ k|d'v ls|ofsnfkx? s] s] 5g\ < cfocfh{g sf ls|ofsnfkx? s] s:tf 5g\ <
- cfocfh{g af/] hfgsf/L sxfFaf6 s;/L kfpg' eof]< cfocfh{gdf ;+nUg ePkI5 cfkm"df s] s:tf] kl/jt{g kfpg' eof]<<
- s] ;r]tgc s]Gb|n] ;fdflhs ljiyo tyf ;d:ofsf ;dfwfgdf ljifodf -h:t} n}lu+s lx+f, dlxn lx+f, ;fdflhs s'/Llt, afnljjfx, 3/]n' lx+f, ax'laafx\_ s'/fsfgL tyf 5nkmn ug]{ u5{ < s] s:tf ljifodf < o:tf ;d:ofnfO Wofgdf /fv]/ s] s:tf sfo{s|d ug]{ u/]sf] 5 <
- ;d:of ;dfwfg sf nflu s] s:tf gLlt ckgfpg' ePsf] 5 <
- gful/stf tyf dlxnfsf] ;Dkltdflysf] clwsf/sf ljifodf o; ;r]tgc s]Gb|n] s] s:tf sfd u/]sf] 5 < s] ;r]tgc s]Gb|sf ;a} ;b:ox?Fu gful/stf 5 < ;Dkltsf] :jfldTj 5 <
- s] ;r]tgc s]Gb|n] lhlj;, uflj; jf gu/kflnsf;Fu /sd dfu ug]{ u/]sf] 5 < olb 5 eg], s] s:tf sfo{s|dsf] nflu dfu u5{ < s] s:tf k|:tfj jf k]z ug]{ u/]sf] 5 < s] cfo cfh{g sf sfo{s|dsf] nflu klg dfu ug]{ ul/Psf] 5 <

- s] k]z u/]sf] k|:tfj cg';f/ k|:tfjgf tyf ah]6 :jLs[t ePsf] 5< s:tf sfo{s|dsf] nflu ;f] /sd k|of]u ug'{ePsf] 5 <
- sfo{qmdx? dfu ubf{ ljjz]if u/L s] s] s'/fdf Wofg lbg] ub{5<
- dfu u/]sf] sfo{qmdx?n] ;d'bfosf s:tf JolQmx?nfO{ ;xof]u k'ofpg] ub{5 <
- ;r]tgc s]Gb|n] cGo ;+3;+:yf;Fu /sd dfu ug]{ u/]sf] 5 < olb 5 eg], s] s:tf sfo{s|dsf] nflu dfu u/]sf] 5 <
- :yfgLo of]hgf lgdf{Ofdf s]Gb|sf]] e'ldsf s] s:tf] x'G5 < ufpF kl/ifb a}7sdf s]Gb|n] s;/L ;xeflutf hgfpF5 < s]Gb|sf] :yfgLo of]hgf lgdf{Ofdf ;xeflutfsf] cj:yf kl5Nnf] #—\$ jif{df s:tf] 5 <
- s] :yfgLo of]hgf lgdf{Ofdf dlxnf tyf ljkGg, k5fl8kfl/Psf ;b:o ;xefuL x'G5g\ < dlxnf, ljkGg tyf k5fl8kfl/Psf ;d'xx?sf dfux? uflj; kl/ifb a}7sdf p7\g] u/]sf 5g\ < dlxnf, ljkGg tyf tyf lk5l8Psf ju{sf nflu s:tf sfo{qmd agfOG5g\ < s] o:tf dfux? ufpF kl/ifbdf ;Daf]wg ul/G5g\ < ljust #—\$ jif{sf] cjlnwfO{ x]g]{ xf] eg] o; ljust{sf] xL kl/jt{gx? ePsf 5g\ < s:tf kl/jt{g ePsf 5g\ < kl/jt{g u/fpg s:tf ljust{sf] ;xof]u u¥of] xf]nf<
- s] uflj;sf] ah]6 afF8kmfF8df k5fl8kfl/Psf ;d'xs] nllft sfo{qmdsf nflu ah]6 5'\$fOPsf] 5 < kl5Nnf] b'O{ jif{df ah]6 afF8kmfF8df s]xL km/s cfPsf] 5 ls < s:tf] kl/jt{g cfPsf] 5 <
- g]kfn ;/sf/n] ljt/Of ug]{ ;fdflhs ;'/lff eQf af/] s] yfxf 5<
- ;fdflhs ;'/lff eQfsf] ljt/Ofsf] cj:yf s] s:tf] 5 < s] Psn dlxnf, h]i7 gful/s tyf km/s lfdtf ePsf JolQmx?n] ;lh]n} k|fKt u/]sf 5g\ < s] ljust # jif{ oftf s]xL kl/jt{g cfPsf] 5 <
- o;af/] u'gf;f] ePsf s:nfO{ eGg'x'G5<
- s] ah]6 lalgof]hg ePsf sfo{qmd cg';f/ vr{ eP gePsf] cg'udg gful/s ;r]tgc s]Gb|n] ug]{ u5{ < s;/L ug]{ u5{ < kl5Nnf] #—\$ jif{sf] cjlnwfO{ s'g] kl/jt{g ePsf] 5 < s;/L <
- s] uflj;sf] of]hgf lgdf{Of k|lqmof, ah]6 lalgof]hg tyf hjfkmb]lxtf cflbsf ljust{sf] hfgsf/L lmg] 7fpF tkfOFsf] ufpFdf 5g\ < s] ;~rf/ dfWoddf o:tf sfo{qmd k|f/Of x]g] u5{g\ < ljust{sf] t'ngfdf s]xL kl/jt{g ePsf 5g\ ls < olb 5g\ eg], s;/L <
- kl5Nnf # — \$ jif{df gful/s ;r]tgc s]Gb|sf] lfdtf ljsf;df s]xL km/s 5 ls < s:tf] < s;/L ;Dea eof] < s] ljust #—\$ jif{ leq of]hgf lgdf{Of tyf ah]6 lalgof]hg ;DalGwt s'g] tflnd kfpg'ePsf] 5 < s:tf] lsl;dsf] tflnd lbOPsf] lYfot] < tflnd slQsf] k|efjsf/L lyof] < o;n] s:tf] kl/jt{g Nofpg d4t k'¥ofof] <
- kl5Nnf # —\$ jif{x?df gful/s ;r]tgc s]Gb|n] :yfgLo:t/df ;]jfx?sf] u'Of:t/ ;'wfg{ / gful/ssf kx'Fr a9fpg s] s:tf lqmofsnfkx? u/]sf] lyof]< To;n] s]xL kl/jt{g Nofof] ls < o:tf lqmofsnfkdf s;n] ;xof]u u/\of] < s] s:tf r"gf}ltx? cfP< cfPsf r'gf}tLx? s;/L ;dfwfg ul/of]<

- xfn uflj;df ;du| ;]jfsf] cj:yf s:tf] 5 < lzIff < :jf:Yo < s[lif v]tL jf kz' < ag< vfg]kfgL < ljB't< af6f]3f6f]< k'n< s:tf ;]jfx?df dlxnf tyf k5fl8kfl/Psf ju{x?sf] kx'+r 5< cGo < s] ljust #—\$ jif{df ;]jfsf] u'Of:t/, hfkmb]lxtf / kf/blz{tfdf s]xL kl/jt{g 5 < olb 5 eg], s:tf] kl/jt{g < s;/L ;Dea eof] < o; ;Gbe{df tkfOFsf yk wf/Off, k|lqlqmf / ;'emfax? 5g\ ls <
  - ;r]tgtf s]Gb|sf] efjl of]hgf jf nlo s] /x]sf] 5 < cfufdL lbgx?df s] s] sfd ug]{ of]hgf ag]sf] 5<
  - :yfgLo lgsf;;+usf] ;dGjo / ;xsfo{nfO{ s;/L nfg' x'G5 <
  - o; s]Gb|n] eflj lbgx?df cGo :yfgLo ;+3;:yfx?;+u s;/L ;dGjo / ;xsfo{ ug]{5<
  - o; s]Gb|n] dlxnf tyf ljkGg ju{sf] d'2fnfO{ eljiode s;/L jsfnt u5{ <
  - n}lus pQ/bflo ah]6 sfof{GjognfO{ s;/L cg'z/Of ub}{ nfg'x'G5<
  - uflj;df ;'zf;g sfod ug{ of] eljiode of] s]Gb|sf] s:tf] e"ldsf /xG5<
  - o; s]Gb|sf cfuflid lbgx?df s] s:tf] of]hgf / nlox? 5g\ < s] s:tf ;xof]usf] cfjZostf knf{ < s;/L h'6fpg] ;f]Rg'ePsf] 5 <
- o; 5nkmndf efu Ing' ePsf]df wGojfb . cGTodf,tkfO{+x?;Fu s'g} k|Zg of eGg'kg]{ s'/fx? s]xL 5 ls <

**;+sNk sfo{qmdsf] nflu clGtd d'Nofs+g cWoog**  
**Gful/s ;dfhsf;+:yfsf] k|ltlglw;Fusf] (CSOs)cGtjf{tf{sf nflu lgb]{lzs**  
**Gff]6 M of] k|ZqfjnL geO{ 5nkmn jf cGtjf{tf{sf nflu ;xof]uL lgb]{lzs dfq**  
**xf] . To;}n] 5nkmn jf cGtjf{tf{sf] nlo oxfF pknAw u/fOPsf k|Zq l;Wofpq]df**  
**eGbf hifkm÷k|ltlqmof kQf nufpq]df x'q'kb{5 .**

### **;xhstf{**

gd:sf/ . d]/f] gfd ===== xf] . d gL6 eGg]  
 sf7df8f}Fdf /x]sf] Ps ;+:yfdf sfdub{5' . xfdL s]P/ g]kfnfsf] ;+sNk kl/of]hgf  
 sf] clGtd d'Nofs+g cWoogsfnflu 5nkmn ug{ oxfF cfPsf xf}F . cfh xfdL uflj;  
 :t/sf] of]hgf lgdf{Of, ah]6 ljlgo]hgdf dlxnf tyf k5fl8kfl/Psf ;d'x nufot  
 :yfgLo ;+3 ;+:yf tyf ;d'xx?sf] ;xeflutf nufotsf lじifox?df 5nkmn ug]{5f}F .

**;+:yfsf] gfd M**

pQ/bftfsf] gfd

kb M

In+u M

hfthftLM

- o; ;+:yf slxn] :yfkf ePsf] xf]< o; ;+:yfdf sIt hgf ;b:ox? 5g\ < tL dWo]  
 dlxnf ;b:o sIt 5g\ < clg blnt ;b:o < km/s lfdtf ePsf ;b:o ;+Vof<
- tkfOFsf] ;F:yfsf] :yfkf tyf p2]Zosf af/]df 5f]6s/Ldf atfOlbg'xf];\ < o;  
 ;+:yfn] s'gs'g lじifo tyf lf]qdf sfo{ ub}{ cfPsf] 5 <
- tkfO{sf] ;+:yfn] s'g ju{, wd{ hftL nfO{ k|fyldstf lbPsf 5 <
- :yfgLo lgsfostf] of]hgf lgdf{Of tyf z';fzgsf] lf]qdf kl5Nnf] # jif{leq s'g}  
 sfo{qmd ;~rfng ug'{ePsf] 5 < o; k|lqmofdf ;+:yfsf] s:tf] e'lds x'g]  
 u/]sf] 5 <
- ;xeflutfsf] cj:yf s:tf] 5 < :yfgLo lgsfostf] of]hgf lgdf{Ofdf dlxnf,  
 afnaflnsf tyf k5fl8kfl/Psf ju{sf] ;xeflutf ;'lglZrt ug{ s] s:tf sfo{qmd  
 ug'{ePsf] 5 jf ub}{ x'g'x'G5 < Ufflj;sf] of]hgf lgdf{Of, ah]6 ljlgo]hgdf  
 dlxnf, afnaflnsf tyf nllft ju{sf] k|ltlglwTj tyf ;xeflutfdf s] s:tf r'gf}tL  
 /x]sf 5g\ < kl5Nnf # jif{df s]xL kl/jt{g 5g\ ls < s] s:tf kl/jt{g < s;/L <

- s] Ufflj;sf of]hgf tyf ah]6 afF8kmfF8df nllft ju{sf cfjZostfx? ;Daf]wg x'G5g\ < nllft ju{ sfo{qmdsf nflu ah]6 5'§fOG5 < ah]6 afF8kmfF8df s] s:tf r'gf}tL 5g\ < kl5Nnf jif{df s]xL kl/jt{g 5g\ ls < s:tf kl/jt{g < of] kl/jt{g s; /L ;Dea eof] <
- s] Ufflj;sf of]hgf tyf ah]6 afF8kmfF8df nllft ju{sf] cy{k"Of{ ;xeclutf /x]sf] 5 <
- tkfOFsf] ;+:yf;Fu :yfgLo lgsfodf cfd gful/sx?sf] ;xeclutf a9fpg tyf :yfgLo lgsfosc] hfkmb]lxtf dfu ug]{ lfdtnfO{ s;/L lng' ePsf] 5 < lfdtf ljsf;sf nflu s]xL tflnd kfpg' ePsf] 5 < s] ljust # jif{df o:tf ljifodf tflnd kfpg'ePsf] lyof] < tflnd n] s:tf] kl/jt{g Nofpg d2t u/\of] < s] s:tf ljifodf yk lfdtf clea[l4 cfjZos xf]nf <
- s] o; ::yfn] uflj;;Fu ldn]/ of]hgf lgdf{Of tyf ah]6 ljlgo[hg;Fu ;DalGwt s'g} sfo{qmd÷5nkmn jf cGt{lqmof ;~rfng u/]sf] 5 < sfoqmdsf pknAwx? / r"gf}ltx? s] s] lyP < sfo{qmddf p7]sf ljifonfO{ uflj;n] ;Daf]wg u¥of] ls u/]g<
- o; ::yfn] n}lus pQ/bflo ah]6 nufot ;'zf;gsf ljlwx? s;/L nfu' u/]sf] 5 <
- s] o; ;+:yfn] n}lEs ;dfgtf tyf ;fdflhs ;dfj]zLtfk/LIfOf ug]{ u/]sf] 5 <
- o; ;+:yfn] n}lEs ;dfgtf tyf ;fdflhs ;dfj]zLtsf nflu s] s:tf /OfgLlt agfPsf] 5 < of] nfu' ePsf] slt ;do eof] <
- of]hgf lgdf{Of tyf ah]6 ljlgo[hgdf dlxnf tyf nllft ;d'xs] ;xeclutf a9fpg s:tf gLlt lgodsf] cfjZostf 5 < of]hgf lgdf{Of tyf ah]6 ljlgo[hgsf ljifodf ;/sf/n] xfn'sg} k|sf/sf] kxn u/]sf] kfpg'ePsf] 5 < kl5Nnf] b'O{ jif{nfO{ x]bf{ s]xL kl/jt{g ePsf 5g\ < obL 5g eg] s:tf kl/jt{gx? ePsf xf]nfg\ <
- ;du|df, :yfgLo:t/df pknAw ;]jfsf] u'Of:t/, kx'Fr / hfkmb]lxtfsf] cj:yfdf s:tf] ;'wf/ cfPsf] kfpg'ePsf] 5 < s] o; ljifodf kl5Nnf # jif{df s:tf] kl/jt{g ePsf] 5 < s;/L <
- Ufflj; af6 k|bfg ul/Psf ;fdflhs ;'/lff eQfsf] cj:yf s:tf] kfpg'ePsf] 5 < o;sf] ljt/Ofdf s] s:tf ;d:of 5g\ < s] o; ljifodf kl5Nnf # jif{df s]xL ;'wf/ ePsf] 5 < s;/L <
- tkfOFsf] ;+:yfn] cfufdL lbgdf :yfgLo lgsfosc] ah]6 k|lqmofdf ;xeclutf a9fpg s] s:tf kxn? ug]{ ;f]r agfPsf] 5 < cfufl d lbgx?df :yfgLo lgsfodf s] s:tf] kxn ug'{knf{ < ::yfnfO{ yk s] s:tf ;xof]u cfjZos xf]nf <

- s] ;+sNk sfo{qmdn] oxfFx?sf] lfdtf clea[l4df d2t u/]sf] 5 < s;/L < s] s:tf lfdtx? ljsf; ePsf 5g\ < o;n] tkfOFn] ul/ cfPsf] sfddf s:tf] d2t u/]sf] kfpg'ePsf] 5 <
- cfufdL lbgdf z';fzgsf ljlw nufot n}lus pQ/bflos ah]6nfO{ cfkm\gf] sfo{lfsqdf s;/L nfu' ug'{ x'G5 <

o; 5nkmndf efu lbg'ePsf]df wGojfb . cGTodf, tkfO{+x?;Fu s'g} k|Zg of eGg'kg]{ s'/fx? s]xL 5 ls<

**;+sNk sfo{qmdsf] nflu clGtd d'Nofs+g cWoog**

**IhNnf:t/Lo ;/f]sf/jfnfx?;+usf] cGtjf{tf{sf nflu lgb]{lzs**

**Gff]6 M of] k/ZqfinL qeO{ 5nkmn if cGtjf{tf{sf nflu ;xof]uL lgb]{lzs dfq xf] . To;}n] 5nkmn if cGtjf{tf{sf] nlo oxfF pknAw u/fOPsf k/Zq l;Wofpq]df eGbf hifkm=k/lItlqmof kQf nufpq]df x'q'kb{5.**

**;xhstf{**

gd:sf/ . d]/f] gfd ===== xf] . d gL6 eGg] sf7df8f}Fdf /x]sf] Ps ;+:yfdf sfdfub{5' . xfdL s]P/ g]kfnfsf] ;+sNk kl/of]hgfsf] clGtd d'Nofs+g cWoogsfnflu 5nkmn ug{ oxfFcPsfxf}F . cfh xfdLuflj; :t/sf] of]hgf lgdf{Of, ah]6 lJlgof]hgdf dlxnf tyf k5fl8kfl/Psf ;d'x nufot :yfgLo ;+3 ;+:yf tyf ;d'xx?sf] ;xeflutf nufotsfljifox?df 5nkmn ug]{5f}F .

**sfo{nosf] gfd M**

**k|Itlglw M**

**kb M**

**In+u M**

**hfthftLM**

- tkfO{ slt ;dob]lv oxfF sfo{/t x'g'x'G5 < tkfO{sf k|d'v sfd st{Jo tyf lhDd]jf/L s] s] x'g\ <
- o; IhNnfsf] ;fdflhs cfly{s cj:yfsf af/]df atfpg'xf]; < dlxnf, blnt, hghfltyf ckgE JolQmsf k|d'v ;d:of tyf r'gf]tL s] /x]sf 5g\ <
- o; IhNnfdf :yfgLo lgsfost] of]hgf lgdf{Ofdf dlxnf, afnaflnsf tyf k5fl8kfl/Psf ju{sf] cy{k"Of{ ;xeflutf] cj:yf s:tf] 5 < oL ju{sf] ;xeflutf tyf kx'Fr a9fpgnfO{ o; sfo{nosf] s] s:tf] e'ldsf x'G5 <
- IhNnfdf :yfgLo lgsfost] of]hgf lgdf{Ofdf gful/s ;r]tgf s]Gb| tyf j8f gful/s dGrsf] ;xeflutf s:tf] 5< ;+sNk sfos|d nfu' ePotf ;+sNk kl/of]hgf nfu' ePsf uflj;x?sf gful/s ;r]tgf s]Gb|x?sf] e'ldsfdf s] s:tf kl/j{tgc] cfPsf 5g\ <
- ;+sNk kl/of]hgf nfu' ePkI5, :yfgLo lgsfost] ;zf;gdf s:tf] kl/jt{g kfpg' ePsf] 5 <
- of]hgf lgdf{Of, ah]6 lJlgof]hgdf dlxnf, afnaflnsf tyf nllft ju{sf] k|ItlglwTj tyf cy{k"Of{ ;xeflutf ;'lgZrt ug{ IhNnfdf /x]sf ;d'bfodf cfwfl/t ;+:yf , u}/;/sf/L ;+:yfsf] e'ldsf s:tf] x'g] u/]sf] 5 < ;xeflutf ;'lgZrt ug{ s] s:tf sfo{qmd u/]sf 5g\ < lat]sf # jif{df oLF ;+:yfx?sf] e'ldsfdf s] s:tf] kl/jt{g cfPsf] 5 <
- Ufflj; :t/sf of]hgf tyf ah]6 afF8kmff8df nllft ju{sf sfo{qmdsf nflu ah]6 5'\$fOG5 < afnaflnsf tyf lszf]/ lszf]/L, h]i7 gful/s, km/s lfdtf tyf ljkGg ju{sfnsf eg]/ s:tf sfo{qmdsf nflu ah]6 5'\$fOG5 < ;fy} ljeGg hftL, wd{ / ju{nfO{ s;/L ;dfj]z ug'{ x'G5<

- n}lEs pQ/bfoL ah]6 sfof{Gjog ug]{ xsdf lhNnf :t/df s] s:tf k|of;x? ePsf 5g\ < o; sfof{nodf sIt k|ltzt /sd dlxnf;Fu k|Tolf ;DalGwt sfo{s|dsf nflu lJlgof]hg ul/Psf] x'G5 -uPsf] tyf xfnsf] cfly{s jif{df s] cj:yf 5 < o; ;DaGwL uflj; :t/df s] s:tf k|of;x? ePsf 5g\ <
  - nllft ju{sf] k|ltlg|wTj tyf ;xeflutf ;'lg|Zrt s] s:tf r'gf}tL /x]sf 5g\ < k|5Nnf # jif{df s]xL kl/jt{g 5g\ ls < s] s:tf kl/jt{g < s;/L <
  - of]hgf lgdf{Of tyf ah]6 lJlgof]hgdf dlxnf tyf nllft ;d'xsf] ;xeflutf a9fpg s:tf gLlt lgodsf] cfjZostf 5 < of]hgf lgdf{Of tyf ah]6 lJlgof]hgsf lJifodf ;/sf/n] xfn s'g} k|sf/sf] kxn u/]sf] kfpg'ePsf] 5 < k|5Nnf tLg jif{nfO{ x]bf{ s]xL kl/jt{g ePsf 5g\ < obL 5g eg] s:tf kl/jt{gx? ePsf xf]nfg\ <
  - s] ;+sNk sfo{qmdn] oxfFx?sf] lfdtf clea[l4df d2t u/]sf] 5 < s;/L < s] s:tf lfdtx? ljsf; ePsf 5g\ < o;n] tkfOFn] ul/ cfPsf] sfddf s:tf] d2t u/]sf] kfpg'ePsf] 5 <
  - tkfOFsf] ;+:yfn] cfufdL lbgdf :yfgLo lgsfostf ah]6 k|lqmofdf ;xeflutf a9fpg s] s:tf kxn ug'{knf{ < ;F:yfnfO{ yk s] s:tf ;xof]u cfjZos xf]nf <
  - dlxnf tyf k5fl8kfl/Psf ju{sf] ah]6 lJlgof]hg k|lqmofdf kx'r+ k'oFpg s:tf] k|sf/sf] ;xof]usf] cfjZostf k5{ < s:tf] k|sf/sf] cfly{s ;xof]usf] cfjZostf k5{ <
  - ;+sNk kl/of]hgfn] cEof;df NofPsf lJleGg ;'zf;gsf lJlwX? h:t} c+s tflnsf, gd"gf gful/s ah]6, ;fj{hlgs ;'g'jfO{, ;fj{hlgs kl/lf0fnfO{ s;/L lg/Gt/tf lbg' x'G5<
  - ;+sNk kl/of]hgf nfu' ePsf sfo{lIf]q / cGo uflj;x?df s] s:tf] leGgtf kfpg'ePsf] 5 <
- o; 5nkmndf efu lNg'ePsf]df wGojfb . cGTodf, tkfO{+x?;Fu s'g} k|Zg of eGg'kg]{ s'/fx? s]xL 5 ls<

**;+sNk sfo{qmdsf] nflu clGtd d'Nofs+g cWoog**

**Ufflj; ;lrj;Fusf] cGtjf{tf{sf nflu lgb]{lzs**

**Gff]6 M of] k|ZqfjnL geO{ 5nkmn jf cGtjf{tf{sf nflu ;xof]uL lqb]{lzs dfq xf] . To;}n]**  
**5nkmn if cGtjf{tf{sf] nlo oxfF pknAw u/fOPsf k|Zq l;Wofpg]df eGbf**  
**hjfkdm:k|ltlqmo kQfnufpq]df x'q'kb{5 .**

**;xhstf{**

gd:sf/ . d]/f] gfd ===== xf] . d gL6 eGg] sf7df8f}Fdf  
/x]sf] Ps ;+:yfdf sfdfub{5' . xfdL s]P/ g]kfn, ;+sNk sfo{qmdsf] clGtd d'Nofs+g  
cWoogsfnflu 5nkmn ug{ oxfF cfPsf xf}F . cfh xfdL uflj; :t/sf] of]hgf lgdf{Of, ah]6  
ljlgof]hgd df]lxnf tyf k5f]8kfl/Psf ;d'x nufot :yfgLo ;+3 ;+:yf tyf ;d'xx?sf] ;xeflutf  
nufotsf ljifox?df 5nkmn ug]{5f}F .

uflj;sf] gfd M

pQ/bftfsf] gfd M

kb M

InÉ M

hfthftL M

- tkfO{ slt ;dob]lv oxfF sfo{/t x'g'x'G5 < tkfO{sf k|d'v sfd st{Jo tyf lhDd]jf/L s] s]  
x'g\ <
- o; uflj;sf af/]df atfpg'xf]; g . ufpFdf s'g hfltsf] a;f]af; 5 < ;]jf ;'lawfx?sf]  
pknAwtf s:tf] 5 <
- :yfgLo lgsfosf] of]hgf lgdf{Ofdf df]lxnf, afnaflnsf tyf lk5l8Psf ju{sf] ;xeflutsf]  
cj:yf s:tf] 5 < gful/s ;r]tgsf s]Gb] tyf j8f gful/s dGrsf] ;xeflutf s:tf] 5< PsLs[t  
of]hgf th'{df ;ldltsf ;b:ox?sf] ;dfj]zLtsf] cj:yf s:tf] 5<
- Ufflj;sf] of]hgf lgdf{Of, ah]6 ljlgof]hgd df]lxnf, afnaflnsf tyf nllft ju{sf]  
k|ltlgwTj tyf ;xeflutfdf s] s:tf r'gf}tL /x]sf 5g\ < ;xeflutf ;'lg]Zrt ug{ s] s:tf  
sfo{qmd ug'{ePsf] 5 jf ub}{ x'g'x'G5 < kl5Nnf # jif{df s]xL kl/jt{g 5g\ ls < s] s:tf  
kl/jt{g < s;/L <
- s] Ufflj;sf of]hgf tyf ah]6 aff8kmff8df nllft ju{sf sfo{qmdsf nflu ah]6 5'§fOG5  
<df]lxnf sf nflu slt < blntsf nflu slt < hghfltsf nflu slt < s] s:tf sfo{s]dsfnflu ah]6  
5'§fOG5<
- afnaflnsf tyf lszf]/ lszf]/Lsfnflu eg]/ s:tf sfo{qmdsf nflu ah]6 5'§fOG5 <
- km/s lfdtf ePsf JolQm tyf h]i7 gful/ssfnflu eg]/ s:tf sfo{qmdsf nflu ah]6  
5'§fOG5 <

- dlxnf, afnaflnsf tyf k5fl8kfl/Psf, km/s lfdtf ePsf ju{sf] of]hgf tyf ah]6 agfpg s:sf] ;xeflutf /xG5<
- uflj;sf] ljsf;, k|jGwgfTds tyf k"jf{wf/ ah]6df dlxnf, afnaflnsf tyf k5fl8kfl/Psf, km/s lfdtf ePsf ju{sf] nlfu s:tf sfo{qmd 5gf}6 x'g] ul/G5<
- nllft ju{sf ah]6 afF8kmfF8df s] s:tf r'gf}tL 5g\ < s] nllft ju{sfnnflu 5'l§g] ah]6 kof{Kt x'G5 < k15Nnf # jif{df s]xL kl/jt{g 5g\ ls < s:tf kl/jt{g < o:tf] kl/jt{g s;/L ;Dej eof] <
- ;d'b fodf cfwfl/t ;+:yf tyf ;d'xx?n] uflj;df s] s:tf dfu /fVg] u5{g\ < s] s:tf sfo{s|dsf nflu ah]6 dfu ug]{ u5{g\ < tLF dfu k'/f ug{df s] s] r'gf}lt /x]sf 5g\ <
- gful/s ;r]tgsf s]Gb\x?n] s] s:tf dfu Nofpg] u/]sf 5g\ < tLgsf] ;Daf]wg s;/L x'g] u/]sf] 5 <
- ;fdflhs ;'/lff eQf ljt/0fsf] cj:yf s] 5 < s] s:tf r'gf}tLx? /x]sf 5g\ <
- uflj;df afnljjfx sf]] cj:yf s:tf] 5 < uflj;n] o;sf] tYof+s /fVg] u/]sf] 5 < afn ljjfxsf lf]qdf uflj;n] s] s:tf sfo{s|d u/]sf] 5 <
- uflj;sf] ;fdflhs k/LIfOf x'g] u/]sf] 5 < olb u/]sf] eP, cl3Nnf] k/LIfOfdf s] s:tf ljidodf 5nkmn ePsf] lyof] < oL ljidofsf] ;Daf]wg s;/L ul/of] <
- s] uflj;n] ;+:yfn] n}lEs ;dtf k/LIfOf ug]{ u/]sf] 5 < olb u/]sf] eP, cl3Nnf] k/LIfOfdf s] s:tf ljidodf 5nkmn ePsf] lyof] < oL ljidofsf] ;Daf]wg s;/L ul/of] <
- ;du|df, :yfgLo:t/df pknAw ;]jfsf] u'Of:t/, kx'Fr / hfkmb]lxtfsf] cj:yf s:tf] kfpg'ePsf] 5 < s] o;df ljidodf k15Nnf # jif{df s]xL ;'wf/ ePsf] 5 < s;/L <
- uflj;n] ;fd'bflos c+s kf6L :yfkf u/]sf] 5< olb 5\ eg] To;n]] ;]jfsf] u'Of:t/df s] s:tf] kl/jt{g NofPsf] 5 < o:n] uflj;sf] lqmofsnfknfO{ s;/L ;xof]u k'ofPsf] 5 <o;nfO{ lg/Gt/tf lbgnfO{ s] s:tf] of]hgf 5 <
- uflj;df /x]sf ;]jfk|bfos h:tf] ljBfno, :jf:Yo rf}sL x?n] ;fd'bflos c+s kf6L ;Grfng ug]{ u/]sf] 5g\ < olb 5g\ eg] s] To;n] pgLx?sf] ;]jfsf] u'Of:t/df s] s:tf] kl/jt{g NofPsf] 5 <
- uflj;n] cGo ;fd'bflos ;+:yf , gful/s ;dfhsf ;+:yf ;Fu ldn]/ of]hgf lgdf{Of tyf ah]6 ljlgo]hg;Fu ;DalGwt s'g} sfo{qmd÷5nkmn jf cGt{lqmof ;~rfng u/]sf] 5 < sfoqmdsf pknlAwx? / r"gf}ltx? s] s] lyP < sfo{qmddf p7]sf ljidonfO{ uflj;n] s;/L ;Daf]wg u/\of] <
- of]hgf lgdf{Of tyf ah]6 ljlgo]hgdf dlxnf tyf nllft ;d'xsf] ;xeflutf a9fpg s:tf gLlt lgodsf] cfjZostf 5 < of]hgf lgdf{Of tyf ah]6 ljlgo]hgsf ljidodf ;/sf/n] xfn'sg} k|sf/sf] kxn u/]sf] kfpg'ePsf] 5 < k15Nnf] tLg jif{nfO{ x]bf{ s]xL kl/jt{g ePsf 5g\ < obL 5g eg] s:tf kl/jt{gx? ePsf xf]nfg\ <
- tkfOFsf] ;+:yfn] cfufdL lbgdf :yfgLo lgsfosf] ah]6 k|lqmofdf ;xeflutf a9fpg s] s:tf kxn x? ug]{ ;f]r agfPsf] 5 < cfuflid lbgx?df :yfgLo lgsfodf s] s:tf] kxn ug'{knf{ < ;F:yfnfO{ yk s] s:tf ;xof]u cfjZos xf]nf <

- s] ;+sNk sfo{qmdn] oxfFx?sf] lfdtf clea[l4df d2t u/]sf] 5 < s;/L < s] s:tf lfdtx?  
ljsf; ePsf 5g\ < o;n] tkfOFn] ul/ cfPsf] sfddf s:tf] d2t u/]sf] kfpg'ePsf] 5 < s;/L  
<
- ;+sNk kl/of]hgfn] ljutdf u/]sf] sfo{qmdx? h:t} ;fd'bflos c+s kfl6, gd"gf gful/s  
ah]6, ;fj{hlgs ;'g'jfO{, ;fj{hlgs kl/lf0f, q}dfl;s a}7s tyf ah]6 ljZn]if0f x?nfO{  
cfuflid lbgx?df o; uflj;n] s;/L lg/Gt/tf lbG5<

o; 5nkmndf efu Ing'ePsf]df wGojfb . cGTodf, tkfO{+x?;Fu s'g} k|Zg of eGg'kg]{  
s'/fx? s]xL 5 ls<

## ...;+sNkÚ sfo{s|dsf] clGtd d'Nofs+g cWoog

Ufflj; tYofí ;Íng kmf/fd  
-of] kmf/fd sfo{s/d nfu' x'g] ;a} uflj;sf nflu eg'{kg]{5 . \_

IhNnf M ======uflj;sf] gfd

M=====

**pQ/bftfsf] hfgsf/L**

gfdM

kbM ln+u M

pd]/ M

kmf]g

g+M=====

ldltM=====

====

**s= uflj;sf] ;fdfGo hfgsf/L**

hDdf hg;+Vof -		3/w'/L ;+Vof -cg'dflgt_	
cg'dflgt_			
Dflxnsfsf] ;+Vof		lszf]/ lszf]/L -!) b]lv !( pd]/_	
Affnaflnsfsf] ;+Vof		h]i7 gful/s	
km/s lfdtf ePsf		Psn dlxnf	
blntsf] ;+Vof		hghfltsf] ;+Vof	
Ufflj;sf sd{rf/L ;+Vof			
o; uflj;sf nflu dfq 5'§} ;lra 5g\ ls 5}gg <			

**v= ah]6 , of]hgf lgdf{Of tyf ;fd'bflos c+s kf6L ;DaGwL hfgsf/L**

1. Ijut # cfly{s jif{x?df uflj;n] lalgof]hg u/]sf] ah]6 tyf vr{ ePsf] /sdsf] ljj/Of M

cfly{s jif{	Ddf lalgof]lht ah]6 -?_	{ ePsf] s'n /sd -?_
cf=a= @)&!÷@)&@		
cf=a= @)&@÷@)&#		
cf=a= @)&#÷@)&\$		

2. o; cfly{s jif{df nlift ju{sf nflu ljlgo]hg u/]sf] ah]6sf] ljj/Of M

zLif{s	@)&#÷@)&\$ sf	slt /sd< -?_	hDdf ah]6sf]
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	<b>nflu</b> <b>ljlgoф]hg ul/Psf] 5 ls 5}g &lt;</b>		<b>slt k ltzt&lt;</b>
Dlxnfsf] ah]6			
k5fl8 kfl/Psf ju{sf] ah]6			
Affnaflnsfsf] ah]6			

3. s] uflj;n] ;/sf/af6 kfpg' kg]{ ah]6 ;dodf g} kfof] <  kfof]  
 kfPsf] 5}g
4. uflj;sf] cfGtl/s >f]t tyf afXo >f]t s] s] 5g\ jf 5}gg\<  5g\  5}gg\
5. s] uflj;sf] village profile 5 <  5  5}g
6. s] ufpF ljsf; ;ldltsf] cfjlws ljsf; of]hgf 5 <  5  5}g  
**olb 5}g eg], l;w} k/Zg g+ & df hfg'xf];**
- ^=! olb 5 eg], of]hgfsf] calw xfn ;Dd sfod 5 ls 5}g <  5  5}g
- ^=@ olb 5 eg], s] cfjlws of]hgfdf n}lEs ;dtfsf ljifox? ;dfj]z ul/Psf] 5 <  5  5}g
- ^=# s] cfjlws of]hgfdf ;fdflhs ;dflxttf ;DalGw ljifox? ;dfj]z ul/Psf] 5 <  5  5}g
7. uflj;sf] PsLs[t of]hgf th'{df ;ldltdf slthgf dlxn, blnt, hghftL ;b:o /x]sf 5g\ <  
 dlxn ;b:o  blnt ;b:o  hghftL ;b:o
8. PsLs[t of]hgf th'{df ;ldltsf ;b:ox?n] ;'zf;gsf ljlwx?af/] cled'lvs/Of tflnddf ;xeflu ePsf 5g\ <  5g\  5}gg\
9. olb 5g\ eg], s] s:tf ljlwx?af/] tflnd kfPsf 5g\ <  
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- =====
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- =====
- =====
10. cl3Nnf] ufpF kl/ifbdf slt hgfsf] ;xeflutf ePsf] lyof] <  hgf

<b>ufpF kl/ifbdf ;xeflutf</b>	<b>eof] -✓ _ ÷ ePg -x_</b>	<b>;xeflu ;+Vof</b>
dlxnfsf] ;xeflutf		
blntsf] ;xeflutf		

:yfgLo lk5l8Psf ju{		
Affnaflnsfsf] ;xeflutf		
Gfful/s ;r]tgc s]Gb sf ;b:o		
:yfgLo u};;+ / ;d'bfodf cfwfl/t ;+:yf		

11. s] uflj;n] ;xeflutfd'ns of]hgf lgdf{0fsf !\$ r/0fsf] cEof; ug]{ u/]sf] 5 <  5  5g
12. s] ufpF ljsf; ;ldltsf] sfof{nodf gful/s j8fkq 6fFluPsf] 5 <  5  5g
13. s] ufpF ljsf; ;ldltsf] sfof{nodf ;"rgf kf6L, ;'emfj k]l6sf 5g\ <  5  5g

### u= ;d'bfodf cfwfl/t ;+:yfx?

14. Ufflj;df lgDg lnlvt ;+:yfsf] pknAwtsf af/]df hfgsf/L lbg'xf];\ .

;d'bfodf cfwfl/t ;+:yfx?	5 -✓ _÷5}g -x_	5 eg] hDdf ;+Vof slt 5 <
j8f gful/s d~r		
dlxnf lgu/fgL ;d"x jf ;~hfn		
gful/s ;r]tgc s]Gb		

15. s] ;d'bfodf cfwfl/t ;+:yf jf u}/;/sf/L ;+:yfn] uflj;n] of]hgf lgdf{0fsf !\$ r/0fsf] cEof; u/] gu/]sf] cg'udg ug]{ u/]sf 5g\ <  5g\  5gg\

### 3= cg'udg / d" Nofíg ;DqGwL hfgsf/L

16. s] uflj;df Joj:yfgk ;"rgf k|OffnL (MIS) pknAw 5 <  5  5g
17. s] uflj;n] cl3Nnf] jif{sf] jflif{s n]vfk/LIfOf k|ltj]bg k/Lifb / gful/s ;fd' ;fj{hlgs u/]sf] 5 <  5  5g  
 $\begin{matrix} \\ \\ \text{olb} \end{matrix}$   $\begin{matrix} \\ \\ 5g \end{matrix}$   $\begin{matrix} \\ \\ eg], \end{matrix}$   $\begin{matrix} \\ \\ !\&=@ \end{matrix}$   $\begin{matrix} \\ \\ df \end{matrix}$   
 $\begin{matrix} \\ \\ hfg'xf];\end{matrix}$

!&=! olb ;fj{hlgs u/]sf] 5 eg], tnsf ;d'xsf] ;xeflutf s:tf] lyof] <

flxnfsf] ;+Vof	ntsf] ;+Vof	naflnsfsf] ;+Vof

!&=@ olb u/]sf] 5}g eg], s] Tof]eGbf cl3Nnf jif{x?df ul/Psf] lyof] < □  
lyof] □ lyPg

18. s] uflj;df @ nfv eGbf dflysf kl/of]hgfsf cg'udg ;ldlt u7g ul/Psf] 5 <□ 5 □5}g  
19. cg'udg ;ldltdf s; s;sf] ;xeflutf /x]sf] 5<

f1xnf] ;+Vof	nts] ;+Vof	ghflt ;+Vof

5 eg], k/Zg @) / @)=! df hfg'xf]; .

20. s] uflj;sf @ nfv eGbf dflysf kl/of]hgfsf ;fj{hlgs ;'g'jfO{ ul/G5 <□ul/G5  
□ul/Fb}g  
@)=! olb ul/G5 eg],

3Nnf] jif{ @ nfv eGbf a9Lsf sltj6f kl/of]hgf lyP <	dWo] sltj6f kl/of]hgfsf cg'udg ;ldlt 5g\ <	dWo] sltj6f kl/of]hgfsf] ;fj{hlgs ;'g'jfO{ ul/Psf] 5 <

21. s] cl3Nnf] jif{ uflj;sf] ah]6sf] n}ĪEs ;dtf k/LIfOf (Gender Audit) ul/Psf] 5 <□ 5 □5}g  
22. s] uflj;n] ;fd'bflos c+s kf6L ;~rfng ug]{ u/]sf] 5 < □ 5 □5}g  
@@=! olb ul/G5 eg], s] o;sf] cEof; ubf{ dlxnf tyf k5fl8kfl/Psf ju{nfO{ ;dfj]z ul/G5  
<  
□ul/G5 □ ul/b}g  
23. s] uflj;df u'gf;f] tyf k[i7kf]if0f ug]{ ;+oGq 5 < □ 5 □5}g

### a= uflj;sf] Go"gtd ;t{ sfo{;Dkfbg ;DaGwL hgfsf/L

@\$= ut cfly{s jif{df uflj;n] Go'gtd zt{ -MC\_ ;'rsdf slt c+s xfl;n u/]sf] lyof] hgfsf/L  
lbg'xf];\ .

qm =;+ =	Jflif{s jh]6 tyf sfo{qmd :jLs[ltsf] cj:yf	5	5}g
1.	Rffn" cfjsf] ah]6 tyf sfo{s d ut cfjsf] kf}if d;fGt leq ufpF kl/ifbaf6 :jLs[t u/]sf]		
2.	:jLs[t ufpF ljsf; sfo{qmdsf] ljj/Of df3 d;fGt leq lhNnf ljsf; ;ldltdf k7fPsf]		
3.	ut eGbf cl3Nnf] cf=j= df ufpF ljsf; ;ldltdf k7fPsf] sfo{qmdsf] jflif{s k ult ;dLiff ut cf=j= sf] klxnf] rf}dfl;s cjlw leq ;DkGg		

	u/]sf]		
4.	;dLifffsf] pkl:ylt ;lxtsf] lgOf{o k':tLsf tof/ u/]sf]		
5.	;dLiff ePsf] ldltn] Ps dlxgf leq ;f] sf] k ltj]bg ;lxtsf] hfgsf/L ;DalGwt lhNnf ljsf; ;ldltsf] sfof{nodf k7fPsf]		
6.	;"rls[t n]vfk/Lifs dWo]af6 n]vfk/LIfOf u/fpgsf] nflu n]vfk/LIfssf] gfd :jls[tLsf nflu l;kmfl/z u/L ut cf=j sf] klxnf] rf}df;s leq lhNnf ljsf; ;ldltdf k7fPsf]		
7.	ut cf=j= eGbf cl3Nnf] cf=j= sf]] ;Dk"Of{ cfDbfgL-vr{sf] clGtd n]vfk/LIfOf lhNnf ljsf; ;ldltaf6 v6fPsf] n]vf k/LIfsaf6 ut cf j leq} ;DkGg u/fPsf]		
8.	n]vfk/LIf0fsf] k ltj]bg ufpF kl/ifb\df k]z e} 5nkmn ePsf]		
9.	vr{ eP/ hfg] ;j} lhG;L dfn;fdfgsf] nut :yfgLo lgsfo cfly{s k zf;g lgodfjnLsf] cg';"rL %) adf]lhdsf] vftfdf /fv]sf]		
10.	vKg] ;j} lhG;L dfn;fdfgsf] nut :yfgLo lgsfo cfly{s k zf;g lgodfjnLsf] cg';"rL %! adf]lhdsf] vftfdf /fv]sf]		
11.	cfkm\gf] xs ef]usf] ;Dk'Of{ crn ;DkQLsf] clen]v /fv]sf]		
12.	Rffn" cf=j=df ;fdflhs ;'/lff eQf kfpg] JolQmx?sf] ljj/Of cBfjlws u/L ut cf=j=sf] kf}if d;fGt leq lhNnf ljsf; ;ldltdf k7fPsf]		
13.	ut cf=j= df eQf k fKt u/]sf JolQmx?sf] kmf]6f] ;lxtsf] clen]v k dfloft u/L /fv]sf]		
14.	;fdflhs ;'/lff eQf ljt/Ofsf] nflu lhNnf ljsf; ;ldltaf6 k]zsL k fKt u/]sf] ldltn] #% lbg leq k]zsL km5\of}{6 u/]sf] .		
15.	P]gsf] bkmf @\$(`adf]lhdsf] k lqmof k"/f u/L kl/ifba6 b/aGbL :jls[t ePsf]		
16.	:jls[t b/aGbLdf lgo'IQm ubf{ k zf;lgs vr{sf] l;df ggf3\g] u/L kbk'lt{ ;ldltsf] l;kmfl/;df lgo'IQm u/]sf]		
17.	{ nf]s ;]jf cfof]usf] k ltlglw ;lxtsf] pkl:yltdf kbk"lt{ ;DaGwL lgOf{o u/]sf]		
18.	:jls[t :yfoL b/aGbL eGbf al9 sd{rf/L lg'o'IQm gu/]sf]		
19.	:jls[t :yfoL b/aGbLdf c:yfoL lg'o'IQm gu/]sf]		

## **;+sNk kl/of]hgfsf] clGtd d'Nofs+g cWoog**

### **Gfful/s ;r]tgf s]Gb | hgfsf/L ;+sngkmf/fd**

ldlt M=====	=====	=====	=====	=====
lhNnf M =====	=====	===== uflj;sf]	gfd	M
=====	===== j8f g+ M =====	=====	=====	=====
;r]tgf s]Gb   sf]	=====	gfd	=====	M
=====	=====	=====	=====	=====
6f]n M =====	=====	=====	=====	=====
;Dks{ JolQmM=====	=====	kb	=====	M
=====	=====	=====	=====	=====
pd]/M	=====	=====	=====	=====
kmf]g M=====	=====	=====	=====	=====

### **s= ;fdfGohgfsf/L**

1. :yfkgf ldlt M=====
2. ;r]tgf s]Gb | sf ;+of]hssf] gfd M=====
3. @!= hfthflt  blnt  hghftL  afx'g lf]qL  cGo  
@=@ pd]/M
4. ==
5. :yfgLo >f]t JolQm dlxnf x'g ls k'?if <  dlxnf  k'?if
6. ;r]tgf s]Gb | sf ;b:o ;+Vofsf] hgfsf/L lbg'xf];\M

	<b>dlxnf</b>	<b>k'?if</b>
hDdf ;b:o ;+Vof		
blnt ;b:o ;+Vof		
hghflt ;b:o ;+Vof		
clt ljkGg ;b:o ;+Vof		
km/s lfdtf ePsf ;b:o ;+Vof		

7. ;r]tgf s]Gb | sf] a}7s slxn] slxn] a:g] u5{ <

<input type="checkbox"/> xKtfdf Ps k6s	<input type="checkbox"/> kGw   lbgdf Psk6s	<input type="checkbox"/> dlxgfd Ps
k6s	<input type="checkbox"/> tlglg dlxgfd Ps k6s	<input type="checkbox"/> cGo-
v'nfpg'xf];\=====		

6. ;r]]tgf	s]Gb sf]	kl5Nnf]	a}7s	slxn]	a;]sf]	lyof]	<- ldlt=====
					lbg ÷dlxgf ÷jif{		
7. ;fwf/0ftof a}7sdf slt ;do ljtfg' x'G5 <							
<input type="checkbox"/> ! 306f	<input type="checkbox"/> @ 306f	<input type="checkbox"/> # 306f	<input type="checkbox"/> cGo			-v'nfpg'xf];\=====	

8. kl5Nnf] a}7sdf slt hgf ;b:osf] ;xeflutf ePsf] lyof] <   hgf  
 \*=! a}7sdf ;xefuL ;b:osf] ljj/0f lbg'xf];\ M

	dlxnf	blnt	hghflt	km/s lfdtfsf	clt ljkGg ;b:o	lxGb'	d';ndfg	s[l:rPg
hDdf ;+Vof								

9. s] ;r]tgf s]Gb|df cfo cfh{g / lhljsf]kfh{gsf pkfox? ;DaGwL 5nkmn ul/G5 < ul/G5  
 ul/Fb}g
10. s] ;r]tgf s]Gb|df ljeGg d'4fx? -h:t} n}lu+s lx+;f, 3/]n' lx+;f, afnlajfx, ax'ljjfx, dfgj  
 a]rljvg, anTsf/, dlxnf tyf lszf]/L clwsf/ tyf sfg"gL clwsf/\_ tyf To;sf] ;dfwfgsf ljfodf  
 5nkmn ul/G5 <

fox?	I/G5 <input checked="" type="checkbox"/> , ul/b}g - <input checked="" type="checkbox"/>
n}lu+s lx+;f	
3/]n' lx+;f	
afnlajfx	
afnlajfx	
dfgj a]rljvg	
dlxnf tyf lszf]/L clwsf/ tyf sfg"gL	

clwsf/	
of]hgf lgdf{Of tyf ah]6 lalgof]hg	
cGo	

11. s] ;r]tgf s]Gb|sf ;b:ox?n] art ug]{ u5{g\ <  u5{g  ub}{gg\

!=! olb u5{g eg], dfl;s slt <

!=@ hDdf sf]if slt /sdsf] 5 <

!=#sf]ifsf] /sd s:tf ultljlwdf k|of]u eO{/fv]sf] 5 <-Ps eGbf a9L hijkm 5fGg kfOg]

cfocfh{gsf nflu COf 3/fo;L k|of]hgsf nflu COf ejg lgdf{Of

fdflhs ljsf;sf sfo{s|d cGo

v'nfpq'xf];\=====

12. s] s]Gb|n] cl3Nnf b'O{ cfly{s jif{x?df cfly{s ;xfotfsf nflu ljeGg lgsfodf k|:tfj u/L ;|f]t h'6fPsf] lyof] <  lyof]

lyPg

!@!=! olb lyof] eg], cl3Nnf] cfly{s jif{df o; ;r]tgf s]Gb|n] gub sf]ifsfnflu u/]sf k|:tfjsf] hfgsf/L lbg'xf];\ .

ffu u/]sf] k :tfjsf] :yf jf sfof{no	:tfjLt /sd	ah]6	:tfj :jLs[t eof] jf ePg	Ls[t ah]6 /sd
gfd				

!@=@ olb k|:tfj :jLs[t ePsf] lyof] eg] ;f] /sd s:tf s:tf of]hgsf nflu k|of]u ug'{ eof]<

!=====

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@=====

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#=====

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\$=====

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13. nllft ju{sf] ah]6 afx]s ljsf;, k|jwgfTds tyf k"jf{wf/ ah]6sf] lzif{s af6 of]hgf kfpg' ePsf] 5< 5  5}g

14. s] o; ;r]tgc s]Gb|sf ;b:ox? lgDg ;+yfjf ;ldltdf ;b:o 5g\ <

<b>;ldlt</b>	<b>b:o</b> <b>5g\ ls</b> <b>5}gg</b> <b>&lt;</b>	<b>slt</b> <b>hgf</b> <b>&lt;</b>	<b>Dlxnf</b> <b>slt</b> <b>&lt;</b>	<b>k'?if</b> <b>slt</b> <b>&lt;</b>	<b>km/s</b> <b>fdtf</b> <b>ePsf &lt;</b>	<b>plnt</b> <b>slt</b> <b>&lt;</b>	<b>ghflit</b> <b>slt</b> <b>&lt;</b>	<b>'g s'g kbdf</b> <b>5g\ &lt;</b>
j8f gful/s d~r								
ljBfno Joj:yfkg ;ldlt								
:jf:Yo ;F:yf ;~rfng tyf Joj:yfkg ;ldlt								
;fd'bflos jg								
dlxnf ;~hfn								
blnt ;~hfn								
Plss[t of]hgf th'{df ;ldlt								
pkef]Qmf ;ldlt								

15. s] o; ;r]tgc s]Gb|nfO{{ ufpF kl/ifbdf ;xeflutsf nflu af]nfOG5 <  5 }g

!= olb 5 eg], uPsf] ufpF kl/ifbdf o; ;r]tgc s]Gb|sf slthgf ;xefuL x'g'eof] <   
hgf

16. s] o; ;r]tgc s]Gb|sf k|ltlgwnfO{ Plss[t of]hgf th'{df ;ldltdf ;xeflu u/fOPsf] lyof] <  
 lyof]  lyPg

!= olb lyof] eg], slt hgf <  hgf

17. s] ;r]tgc s]Gb|sf ;b:ox? :yfgLo ;fj{hlgs ;'g'jfO{, ;fj{hlgs kl/lf0f, c+s tfnsf, gd'gf  
gful/s ah]6 df ;xeflu ePsf lyP <  
 lyP  lyPgg  
!= olblyP eg], slt hgf <  hgf



;+sNk kl/of]hgfsf] cIGtd d'Nofs+g cWoog

:yfgLo u}/ ;/sf/L ;:yf+sf] hfgsf/L ;+sngkmf/fd

ldlt M=====

lhNnf M =====uflj; jf gu/kflnsfsf] gfd M

=====j8f g+ M =====

;+:yfsf] gfd M

;Dks{ JolQmM===== kb M  
=====d/k'===== blnt/hghftL/afx'g  
lf]qL/cGo==== pd]/ ===== kmf]g  
M=====

s= ;fdfGohfgsf/L

!= :yfkfglldtM=====  
@= hDdf ;fwf/Of ;b:o ;+Vg,.. .  hDdf dlxnf ;fwf/Of ;b:o ,+Vg,.. M

#=sd{rf/L ;DaGwL hfgsf/LM

hDdf sd{rf/L ;+Vof		Dflxfn ;+Vof	sd{rf/L]
bInt sd{rf/L ;+Vof		Hfghflt ;+Vof	sd{rf/L
km/s Ifdtf ePsf] sd{rf/L ;+Vof			

sfo{;ldltsf] lgoldt a}7s slxn] slxn] a:g] u5{ <  
 kGw| lbgdf Psk6s       dlxgfdf Ps k6s       tLg dlxgfdf Ps  
k6s  
 5 dlxgfdf Ps k6s       jif{df Ps k6s  
 cGo-v'nfpg'xf];\ =====

%= sfo{ ;ldltsf kbflwsf/L ;+Vof ;DaGwL hfgsf/L M

hDdf ;b:osf] ;+Vof		IxGb' ;b:osf] ;+Vof	
blnt ;b:osf] ;+Vof		d'l:nd ;b:osf] ;+Vof	
Dflxnf ;b:osf] ;+Vof		s[lZrog ;b:osf] ;+Vof	
hghflt ;b:osf] ;+Vof			
km/s lfdtf ePsf] ;b:osf] ;+Vof			
k'?ifsf] ;b:osf] ;+Vof			

^= o; ;+:yfsf] aflif{s ;fwf/0f ;ef x'G5 < □x'G5 □x'Fb}g

&= kI5Nnf] ;fwf/0f ;efdf slt hgf ;fwf/0f ;b:ox? pkl:yt x'g'x'GYof] < \_\_\_\_\_ hgf

&=! o; ;+:yfsf] sfo{sf/L k|d'v sf] x'g' x'G5< □dlxnf □k'?if

&=@ s] ;+:yfsf] sfo{sf/L k|d'v s'g hfthflt sf] x'g'x'G5 <

□blnt □hghftL □afx'g lf]qL □cGo

&=@ sfo{sf/L k|d'vsf] pd]/< =====jif{

\*= s] ;+:yfn] s] s] u5{ eGg] gful/s a8fkq jf (Citizen Charter ) ;a}n] b]lvg] u/L /flvPsf] 5

< □ 5 □ 5}g

(= o; ;+:yfsf] sfo{ lf]q M lhNnfsf] ;+VofM =====

uflj;sf] ;+Vof M =====

!= of] cfly{s jif{df -@)&#÷@)&\$\_o; ;+:yfn] uflj; jf gu/kflnsf;Fu ;Fu sltk6s a}7s u/\of]

< =====k6s

!!= s] o; ;+:yfsf] ufpF kl/ifbdf ;xeflutf x'g] u/]sf] 5 < □ 5 □ 5}g

!@= s] uflj; jf gu/kflnsfsf lgDg k| |ls|of ;DaGwdf o; ;+:yfn] s'g} ls|ofsnfk ug]{ u/]sf] 5

<-IdNg] hItdf √IrGxnufpg'xf];\\_\

□uflj;sf] ah]6 ljlgof]hg □ah]6 cg'udg □:yfgLo □gsfosf]

hjfkmb]lxtf

□n}IĘs pQ/bfoL ah]6 □ cGo M =====

!#= s] o; ;+:yfsf sd{rf/Ln] ;'zf;gsf ;DaGwdf s]xL tfInd kfPsf 5g\ <□5g\

□5}gg\

!= olb kfPsf 5g\ eg] slthgfn] kfPsf 5g\ < hDdf □□ dlxnf □□

!\$= s] ;+:yfsf sd{rf/Ln] n}IĘs pQ/bfoL ah]6 ÷ n}IĘs ;dfgtf tyf ;fdflhs ;dfa]zL k/LIfOf ;DaGwdf s]xL tfInd kfPsf 5g\ < □5g\ □5}gg\

!% s] o; ;+:yfn] cfkm\gf] ;+:yfsf] GESI Audit (n}IĘs ;dfgtf tyf ;fdflhs ;dfa]zL k/LIfOf\_ u/]sf] 5 < □] 5 □ 5}g

!= olb 5 eg] slxn] < ldlt =====---dlxgf jif\_

!^= s] o; ;+:yfsf] n}IĘs ;dfgtf tyf ;fdflhs ;dfj]lztf /0flgtL (GESI Strategy) 5<

□] 5 □ 5}g

!= olb 5 eg], ;f] /0fgLlt slxn] ag]sf] xf] <<-  
ldlt===== \_ -lbg÷dlxgf÷jif{

!=@ olb 5 eg] , s] ;f] /0flgtL nfu' ul/Psf] 5 < □] 5 □ 5}g

!&= s] ;+:yfn] kl5Nnf] cfly{s jif{sf] ;fdflhs k/LIfOf u/\of] < □ u/\of] □ u/]g

!\*= s] ;+:yfn] :yfgLo lgsfo÷;]jfk|bfosx?nfO{ nllft u/] ;fj{hlgs ;'g'jfO{ ;~rfng u/]sf] 5 <  
□ 5 □ 5}g

!(= s] ;+:yfn] cfkm\gf] sfo{l]qsf uflj;x?n] of]hgf lgdf{0fdf !\$ r/0fsf] cEof; u/] gu/]sf]  
cg'udg ug]{ u/]sf] 5 < □ 5 □ 5}g

@)= s] ;+:yfn] lgDg ju{nfO{ nllft u/L ;r]tgf sfo{s | d u/]sf] 5 <

@)=! aflenaflnsf -!) jif{ eGbf sd pd]/ ;d"x\_ □ 5 □ 5}g

@)=@ lszf]/ lszf]/L -!) b]lv !( aif{ pd]/ ;d"x\_ □ 5 □ 5}g

@)=# km/s lfdtf ePsf JolQm □ 5 □ 5}g

@)=\\$ dlxnf tyf k5fl8kfl/Psf ;d"x □ 5 □ 5}g

@)=% h]i7 gful/s □ 5 □ 5}g

@)= ^ olb 5 eg], s:tf s:tf ljiifodf u/]sf] 5 <

S\_=====

=====

=====V\_=====

=====

=====U\_=====

=====

=====

@!= s] o; ;+:yfsf] eljiodf n}lus pQ/bflo ah]6nfO{ sfot{Gjog ug]{ of]hgf 5<

5               5}g

@!=!              olb              5              eg],              s;/L              <

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