



Government of Nepal  
Ministry of Finance

# DEVELOPMENT COOPERATION REPORT

Annual Report

December 2019

*Copyright:*

Ministry of Finance, 2019.

Ministry of Finance, 2019. Development Cooperation Report, International Economic Cooperation Coordination Division, Ministry of Finance, Singhadurbar, Kathmandu, Nepal

All rights reserved. International Economic Cooperation Coordination Division of Ministry of Finance encourages printing or copying information exclusively for personal and non-commercial use with proper acknowledgement. Users are restricted from reselling, redistributing or creating derivative works for commercial purpose without the written consent of the International Economic Cooperation Coordination Division of Ministry of Finance

*Published by:* International Economic Cooperation Coordination Division, Ministry of Finance

Telephone: 977-1- 421 1371, 421 1803

Email: [ieccd@mof.gov.np](mailto:ieccd@mof.gov.np)

Singhadurbar, Kathmandu

## FOREWORD

Nepal's endeavor to grow fast and build prosperous Nepal requires substantial resources mobilization in the public sector. Alongside, achieving several national and international commitments including the Sustainable Development Goals requires the mobilization and more effective use of the all available external financing sources. Despite several successful efforts to maximize domestic revenue, external assistance still remains as an important financial resource for development of the country. The government of Nepal takes this opportunity to appreciate all the development partners for their continued support and engagement in our development process.



However, business as usual in development cooperation partnerships is not sufficient to accelerate sustainable development. In this respect, as Nepal has introduced new International Development Cooperation Policy, we look forward to a better prioritized, result based and sustainable cooperation. Thus, we should look into how the impact of development cooperation can be maximized and how to leverage these resources to further propel domestic resource mobilization and private sector engagement. In this vein, the Ministry of Finance is taking steps to better manage development cooperation, also in the context of new and increasingly diverse development financing landscape. Through introducing additional instruments of development cooperation in the new policy and launching new Aid Management Information System for strengthening data use in development processes, the Ministry is moving towards more credible aid management.

The Development Cooperation Report is key tool towards these objectives. The Report is prepared annually by the International Economic Cooperation Coordination Division of Ministry of Finance, providing a detailed account of how development cooperation is allocated in Nepal. It is a tool to promote transparency and accountability in development cooperation, as well as providing an entry point for dialogue on how to strengthen cooperation among stakeholders, ensuring all available resources to be used effectively for maximizing development impact.

Looking forward, the year 2020 will mark a full decade of publication of development cooperation reports, as well as a decade left to deliver on the promise of the 2030 Agenda. With these milestones in mind, I am pleased to launch the publication of the 2019 Development Cooperation Report, through which the Ministry of Finance is reaffirming its commitment to take steps to strengthen its own capacity to deliver development results for the people of Nepal. It is sincerely hoped that development partners will equally use the data and analysis presented here to strengthen their collaboration with the Government of Nepal and each other to realize the "decade of delivery" ahead.

Yuba Raj Khatriwada

*This page is left intentionally blank.*

## PREFACE

International Development Cooperation remains an important source of finance in Nepal, as in other least developed countries. Understanding the value of this limited resource, the Government of Nepal has continued to take steps to improve the management of development cooperation, ensuring it meets the needs of Nepal and can be leveraged to bring in new financial resources that will be necessary to achieve sustainable development by 2030.



For example, the Government of Nepal recently launched its new International Development Cooperation Policy, 2019. The new Policy responds to the changing global landscape, as well as the changing national context, particularly the transition towards federalism. Additionally, the Policy, in recognition of Nepal's aim to graduate to middle income country status, emphasizes the use non-concessional loans, as well as commercial finance and blended finance to enhance the participation of the private sector to boost up the economic growth and accelerate progress towards achieving the Sustainable Development Goals.

Another step taken by the Government of Nepal has been the development and launching of the new Aid Management Information System, replacing the Aid Management Platform. The new system better responds to Nepal's context, including the federal system and carries better user-friendliness. Steps are also being taken to align the new systems with International Aid Transparency Initiative data.

This new system was valuable in preparing this year's Development Cooperation Report, which found that despite a 2.7% decrease in official development assistance provided to Nepal, the total development cooperation received increased marginally from 1,733 million USD in FY 2017/18 to 1,793 million USD. This points to an increase in cooperation provided through international non-governmental organizations. This is in line with the finding that project support continues to be the most commonly used modality of cooperation. While these findings are not necessarily negative, it is important that these trends do not lead to a dissolution of Government oversight over cooperation, which can in turn lead to misalignment, fragmentation and increased transactions costs.

The Report shows that fragmentation of development cooperation remains a challenge. This fragmentation means increased resources needed to manage the increasing number of programmes and projects in Nepal. It also is leading to duplication of efforts, leaving shortfalls in financing in some areas that desperately require support. I would like to encourage all stakeholder in Nepal to examine how they can work to increase the effectiveness of development cooperation going forward.

Finally, I would like to end this note by expressing my appreciation to Nepal's development partners for their continuous support and for providing the data necessary to complete this Report. I would like to acknowledge the entire International Economic Cooperation Coordination Division for their efforts to support the effective use of development cooperation, including through the launching of new AMIS and through the publication of this Report.

Rajan Khanal  
Secretary

*This page is left intentionally blank.*

## ACKNOWLEDGEMENTS

The 2019 Development Cooperation Report has been prepared by the Ministry of Finance's International Economic Cooperation Coordination Division, using data collected through the Aid Management Platform and Aid Management Information System.



I would like to begin by thanking all development partners of Nepal, including international non-governmental organizations, for their continued cooperation in reporting and validating their development cooperation information – the Report would not have been possible without these contributions.

Increased use of country PFM systems is crucial in strengthening aid and development effectiveness as it promotes alignment; reduces transaction costs, and help develop the strength of these systems themselves in the long run, resulting in local capacity enhancement. Despite substantial evidence of recent improvements in PFM system, Nepal still continues, as shown in this report, to receive substantial amounts of off-budget and off-treasury cooperation.

The Report also shows that development cooperation is highly fragmented in Nepal, with development partners working across many sectors and with many implementing agencies. More focused and integrated cooperation would help avoid duplication and strike balance between resources-abundance and resources-dearth sectors. Therefore, harmonization, alignment and resource blending are key to strengthen coordination of development efforts and to increase value for money. Use of common arrangements, simplification of procedures/requirements, division of labor, and building own oversight capacity are critical actions for this, which may extend to the provincial and local levels as Nepal transitions to federalism.

I would like to acknowledge the International Economic Cooperation Coordination Division team that prepared the Report. I would like to specifically thank Dr. Narayan Dhakal for his commitment and engagement throughout this process.

Finally, I would like to thank the Department for International Development of the United Kingdom and the United Nations Development Programme for their ongoing support to the Ministry of Finance, including to the publication of this Report.

Shreekrishna Nepal  
Joint Secretary  
International Economic Cooperation Coordination Division

*This page is left intentionally blank.*



# TABLE OF CONTENTS

---

CONTENTS	I
FIGURES	II
TABLES	III
BOXES	IV
ACRONYMS AND ABBREVIATIONS	V
KEY TERMS	VII
EXECUTIVE SUMMARY	IX
CHAPTER 1: INTRODUCTION	1
1.1 ABOUT THE DEVELOPMENT COOPERATION REPORT	1
1.2 COUNTRY CONTEXT	4
CHAPTER 2: ROLE OF DEVELOPMENT COOPERATION	6
2.1 VOLUME OF DISBURSEMENT	6
2.2 TYPES & MODALITIES OF DISBURSEMENT	9
2.3 CONTRIBUTION TO THE NATIONAL BUDGET	13
2.4 DEVELOPMENT COOPERATION COMMITMENTS	15
CHAPTER 3: ALIGNMENT OF DEVELOPMENT COOPERATION	17
3.1 AID FRAGMENTATION	18
CHAPTER 4: SECTOR ANALYSIS	23
4.1 POST-EARTHQUAKE RECONSTRUCTION	30
CHAPTER 5: PROVINCIAL ANALYSIS	32
CHAPTER 6: DEVELOPMENT PARTNER ANALYSIS	34
6.1 BILATERAL AND MULTILATERAL PARTNERS	34
6.2 INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS	41

CHAPTER 7: GENDER ANALYSIS	43
CHAPTER 8: CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS	46
CHAPTER 9: LOOKING FORWARD	49
ANNEXES	51
REFERENCES	86

FIGURES

FIGURE 1. SOURCES OF FINANCE IN NEPAL	6
FIGURE 2. TOTAL ODA DISBURSEMENTS, FY 2010/2011 TO FY 2018/2019	7
FIGURE 3. ODA DISBURSEMENTS RELATIVE TO GDP, FY 2010/11 TO FY 2018/19	7
FIGURE 4. ODA RECEIVED (PER CAPITA), SAARC COUNTRIES, 2017	8
FIGURE 5. ODA RECEIVED (PER CAPITA), LDCS IN ASIA, 2017	8
FIGURE 6. ODA DISBURSEMENT BY TYPE OF ASSISTANCE, FY 2010/11 TO FY 2018/19	9
FIGURE 7. GOVERNMENT DEBT (AS % OF GNI) IN LDCS IN ASIA	10
FIGURE 8. ODA DISBURSEMENT BY MODALITY, FY 2010/2011 TO FY 2018/2019	11
FIGURE 9. ON-BUDGET AND ON-TREASURY ODA DISBURSEMENT, FY 2018/2019	12
FIGURE 10. DEVELOPMENT COOPERATION AS A SHARE OF THE NATIONAL BUDGET	13
FIGURE 11. BUDGET ALLOCATION AND EXPENDITURE, FY 2010/11 TO FY 2018/19	14
FIGURE 12. ODA ALLOCATION AND EXPENDITURE, FY 2010/11 TO FY 2018/19	15
FIGURE 13. ODA COMMITMENTS TRENDS, FY 2010/2011 TO FY 2018/2019	15
FIGURE 14. ANNUAL PREDICTABILITY	16
FIGURE 15. MEDIUM-TERM PREDICTABILITY	16
FIGURE 16. ODA DISBURSEMENT BY THREE-YEAR DEVELOPMENT PLAN PILLAR	17
FIGURE 17. SECTOR DISBURSEMENTS, FY 2017/18 AND FY 2018/19	24
FIGURE 18. ODA DISBURSEMENTS TO THE EDUCATION SECTOR, FY 2010/11 TO FY 2018/19	25
FIGURE 19. ODA COMMITMENTS TO THE EDUCATION SECTOR	25
FIGURE 20. ODA DISBURSEMENTS TO THE ENERGY SECTOR, FY 2010/11 TO FY 2018/19	26
FIGURE 21. ODA COMMITMENTS TO THE ENERGY SECTOR	26
FIGURE 22. ODA DISBURSEMENTS TO THE PEACE AND RECONSTRUCTION SECTOR, FY 2010/11 TO FY 2018/19	27

FIGURE 23. ODA COMMITMENTS TO THE PEACE AND RECONSTRUCTION SECTOR	27
FIGURE 24. ODA DISBURSEMENTS TO THE LOCAL DEVELOPMENT SECTOR, FY 2010/11 TO FY 2018/19	28
FIGURE 25. ODA COMMITMENTS TO THE LOCAL DEVELOPMENT SECTOR	28
FIGURE 26. ODA DISBURSEMENTS TO THE FINANCIAL REFORM SECTOR, FY 2010/11 TO FY 2018/19	29
FIGURE 27. ODA COMMITMENTS TO THE FINANCIAL REFORM SECTOR	29
FIGURE 28. NATIONAL VERSUS DISTRICT LEVEL DISBURSEMENTS, FY 2018/19	32
FIGURE 29. ODA DISBURSEMENT BY DEVELOPMENT PARTNER, FY 2018/19	34
FIGURE 30. ODA DISBURSEMENT TRENDS OF TOP PROVIDERS, FY 2010/11 TO 2018/19	35
FIGURE 31. WORLD BANK DISBURSEMENTS, FY 2010/11 TO FY 2018/19	36
FIGURE 32. WORLD BANK DISBURSEMENTS BY SECTOR, FY 2018/19	36
FIGURE 33. ASIAN DEVELOPMENT BANK DISBURSEMENTS, FY 2010/11 TO FY 2018/19	37
FIGURE 34. ASIAN DEVELOPMENT BANK DISBURSEMENTS BY SECTOR, FY 2018/19	37
FIGURE 35. CHINA DISBURSEMENTS, FY 2010/11 TO FY 2018/19	38
FIGURE 36. CHINA DISBURSEMENTS BY SECTOR, FY 2018/19	38
FIGURE 37. UNITED KINGDOM DISBURSEMENTS, FY 2010/11 TO FY 2018/19	39
FIGURE 38. UNITED KINGDOM DISBURSEMENTS BY SECTOR, FY 2018/19	39
FIGURE 39. JAPAN DISBURSEMENTS, FY 2010/11 TO FY 2018/19	40
FIGURE 40. JAPAN DISBURSEMENTS BY SECTOR, FY 2018/19	40
FIGURE 41. INGO VERSUS ODA DISBURSEMENTS, FY 2012/2013 TO FY 2018/2019	41
FIGURE 42. DISBURSEMENT BY TOP INGOS, FY 2018/19	42
FIGURE 43. INGO DISBURSEMENT BY SECTOR, FY 2018/19	42
FIGURE 44. ODA AND GENDER MARKER CLASSIFICATION, FY 2018/19	44
FIGURE 45. GENDER MAINSTREAMING BY DEVELOPMENT PARTNER, FY 2018/19	44
FIGURE 46. GENDER MAINSTREAMING BY INGOS, FY 2018/19	45

## TABLES

TABLE 1. HIGHEST DISBURSING DEVELOPMENT PARTNERS BY TYPE OF ASSISTANCE, FY 2018/19	10
TABLE 2. FRAGMENTATION BY DEVELOPMENT PARTNER	19
TABLE 3. FRAGMENTATION BY MINISTRY	19

TABLE 4. DEVELOPMENT PARTNER FRAGMENTATION BY SECTOR, FY 2018/19	21
TABLE 5. POST-EARTHQUAKE RECONSTRUCTION PLEDGES AND COMMITMENTS	30
TABLE 6. PROVINCIAL LEVEL DISBURSEMENT AND DEVELOPMENT METRICS, FY 2018/19	33
TABLE 7. THE SDGS	47

## BOXES

BOX 1. NEPAL'S AID MANAGEMENT INFORMATION SYSTEM	2
BOX 2. THE GLOBAL PARTNERSHIP FOR EFFECTIVE DEVELOPMENT CO-OPERATION	3
BOX 3. ODA MOBILIZATION – HOW DOES NEPAL COMPARE ?	8
BOX 4. GOVERNMENT BORROWING	10
BOX 5. USING DEVELOPMENT COOPERATION TO LEVERAGE NEW DEVELOPMENT FINANCE	47

## ANNEXES

ANNEX 1. MAPPING 2018 DCR TO 2019 DCR	51
ANNEX 2. LIST OF DEVELOPMENT PARTNERS REPORTING TO THE AMIS	52
ANNEX 3. DEVELOPMENT PARTNER DISBURSEMENTS, FY 2010/11 TO FY 2018/19	54
ANNEX 4. DEVELOPMENT PARTNER DISBURSEMENTS BY TYPE, FY 2018/19	56
ANNEX 5. DEVELOPMENT PARTNER ON-BUDGET VERSUS TOTAL DISBURSEMENTS, FY 2018/19	57
ANNEX 6. DEVELOPMENT PARTNER DISBURSEMENTS BY SECTOR, FY 2010/11 TO FY 2018/19	58
ANNEX 7. DEVELOPMENT PARTNER PROJECTS & DISBURSEMENTS BY DISTRICT, FY 2018/19	61
ANNEX 8. INGO DISBURSEMENTS, FY 2018/19	64
ANNEX 9. INGO DISBURSEMENTS BY SECTOR, FY 2018/19	69
ANNEX 10. INGO PROJECTS & DISBURSEMENTS BY DISTRICT, FY 2018/19	70
ANNEX 11. GENDER MAINSTREAMING OF ODA DISBURSEMENT BY DP, FY 2018/19	73
ANNEX 12. VISUALIZATION OF ASSISTANCE THROUGH MAPS	75

# ACRONYMS AND ABBREVIATIONS

---

AAAA	Addis Ababa Action Agenda
AMIS	Aid Management Information System
AMP	Aid Management Platform
ADB	Asian Development Bank
CABRI	Collaborative Africa Budget Reform Initiative
DCR	Development Cooperation Report
DFA	Development Finance Assessment
DFI	Development Finance Institution
EU	European Union
FY	Fiscal Year
GAVI	Global Alliance for Vaccines and Immunisation
GDP	Gross Domestic Product
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria
GNI	Gross National Income
GPEDC	Global Partnership for Effective Development Co-operation
HLPF	High Level Political Forum
IATI	International Aid Transparency Initiative
IDCP	International Development Cooperation policy
IECCD	International Economic Cooperation Coordination Division
IFAD	International Fund for Agricultural Development
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund

ICNR	International Conference on Nepal's Reconstruction
INGO	International Non-Governmental Organization
KFAED	Kuwait Fund for Arab Economic Development
LDC	Least Developed Country
LIC	Low Income Country
MDB	Multilateral Development Bank
MDG	Millennium Development Goal
MIC	Middle Income Country
MoF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
NDF	Nordic Development Fund
NPC	National Planning Commission
NRA	National Reconstruction Authority
ODA	Official Development Assistance
OFID	OPEC Fund for International Development
OPEC	Organization of Petroleum Exporting Countries
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PPP	Public Private Partnership
SAARC	South Asian Association for Regional Cooperation
SDF	SAARC Development Fund
SDG	Sustainable Development Goal
SWAp	Sector Wide Approach
TA	Technical Assistance
UN	United Nations
UNCT	United Nations Country Team
USA	United States of America
VNR	Voluntary National Review

## KEY TERMS

---

<b>Actual disbursement</b>	Funds that have been transferred from a development partner.
<b>Bilateral partner</b>	Member States of the UN and/or their official development agencies.
<b>Budget support</b>	Funds transferred to the Government to be allocated in the budget.
<b>Cash payment</b>	Cooperation provided in the form of cash.
<b>Commitment</b>	An agreement to provide assistance of a specified amount.
<b>Commodity payment</b>	Cooperation provided in the form of a physical item.
<b>Direct payment</b>	Cooperation in the form of a payment to a provider of goods/services.
<b>FY</b>	The Nepali FY covers the period from 16 July and to 15 July.
<b>Grant</b>	Cooperation that is not repayable.
<b>Loan</b>	Cooperation that is repayable <sup>1</sup> .
<b>Multilateral partner</b>	Institution or agency with multiple participating nations.
<b>On budget</b>	Amounts reflected in the Government's annual budget (Red Book).
<b>On treasury</b>	Amounts channeled through the Government's treasury system.

<sup>1</sup> To qualify as ODA, loans must: (a) be undertaken by the official sector; (b) have the promotion of economic development and welfare as the main objective; (c) have concessional financial terms (have a grant element of at least 25%).

<b>Planned disbursement</b>	Funds that are scheduled to be transferred.
<b>Program support</b>	Support made up of multiple projects <sup>2</sup> .
<b>Project support</b>	Support limited to a project with specific objectives and outputs.
<b>Reimbursable payment</b>	Cooperation reimbursed to the Government after conditions met.
<b>SWAp</b>	A program-based approach covering a whole sector.
<b>TA</b>	Cooperation for the purpose of capacity development.

<sup>2</sup> Program-based approaches share the following features: (i) leadership by the recipient country or organization; (ii) a single comprehensive program and budget framework; (iii) a formal process for donor coordination and harmonization of donor procedures for reporting, budgeting, financial management and procurement; (iv) effort to increase the use of national systems for program design and implementation, financial management, and monitoring and evaluation.



# EXECUTIVE SUMMARY

---

1. This Development Cooperation Report (DCR) is prepared annually by the Ministry of Finance (MoF), International Economic Cooperation Coordination Division (IECCD). The purpose of the Report is to provide a detailed account of how development cooperation - which includes both Official Development Assistance (ODA) and cooperation from International Non-Governmental Organizations (INGOs) - is provided to and allocated in Nepal. This Report covers fiscal year (FY) 2018/19.
2. In FY 2018/19, the **total development assistance received by the country increased marginally** from 1,733 million USD in FY 2017/18 to 1,793 million USD, despite a 2.7% **decrease in ODA. The majority of ODA was provided as loans.** The ODA disbursed in FY 2018/19 comprised of 60% (944 million USD) loans, 27% (424 million USD) grants and 13% (211million USD) technical assistance. **Project support continued to be the most commonly used modality**, with 55% (871 million USD) of total aid disbursed in FY 2018/19 through this modality. Budget support, taken as the most preferred modality of the Government of Nepal as pronounced in the International Development Cooperation Policy (IDCP) 2019, stood at 240 million USD.
3. **Remaining steady, 78% of development aid was provided on budget** and 46% was provided on treasury. ODA as a **share of the national budget increased** to 24% from 22% from FY 2017/18 to 2018/19. It is important to note that despite an overall increase in the amount of development aid received by the country, its share of the total budget continues to remain low due to higher domestic resource mobilization.

4. **Aid fragmentation in Nepal remains high.** In FY 2018/19, development partners in Nepal were engaged with, on average, eight different line ministries, with some engaged with up to 25. **The distribution of ODA across sectors has changed significantly** from FY 2017/18 to FY 2018/19. The sectors receiving the highest level of disbursement in the last year were education, energy, peace and reconstruction, local development and financial reform. These five sectors make up 54% of total ODA disbursements.
5. Of the total ODA disbursements in FY 2018/19, 40% (638 million USD) was provided by bilateral partners, while 60% (940 million USD) was provided by multilateral partners. China, the United Kingdom, Japan, the United States of America and India, **the top five bilateral development partners as in FY 2017/18, collectively contributed 33% of total ODA disbursements.** The World Bank, the Asian Development Bank, the UNCT, the European Union and the International Fund for Agricultural Development (IFAD), the **top five multilateral partners as in the previous year collectively contributed 59% of total ODA disbursements.**

# BACKGROUND

---

## 1.1 About the Development Cooperation Report

The Development Cooperation Report (DCR or the Report) is prepared annually by the Ministry of Finance (MoF), International Economic Cooperation Coordination Division (IECCD). The purpose of the Report is to provide a detailed account of how development cooperation is allocated in Nepal.<sup>3</sup> It is a tool to promote transparency and accountability between the Government of Nepal and its development partners, as well as providing an entry point for dialogue on how to strengthen cooperation among stakeholders, ensuring all development resources in the country are used effectively for maximizing development impact.

### Data collection process

The Report outlines the volume of development aid provided in the 2018/19 fiscal year (FY), which covers the period from 16 July 2018 to 15 July 2019, and examines how these resources were used in support of national development priorities. The Report draws primarily on data from Nepal's Aid Management Information System (AMIS)<sup>4</sup> (see Box 1 for additional information).

---

3 According to Alonso and Glennie (2015), development cooperation can be described as an activity that meets the following four criteria: 1) explicit support to national or international development priorities; 2) not driven by profit; 3) discriminates in favour of developing countries; and 4) is based on cooperative relationships that seek to enhance partner country ownership. Due to this shift, and to ongoing changes that have broadened the development landscape in terms of actors and available resources, development cooperation now encompasses a broader range of international action, including several financial and non-financial modalities (Mawdsley, Savage and Kim, 2014). For the purpose of the Report, the term 'development cooperation' refers only to ODA provided by bilateral and multilateral partners and cooperation provided by INGOs.

4 Due to the transition from the AMP to the AMIS during the reporting period, data was collected from both systems. For ease of reference, the Report will refer only to the AMIS when noting the source of information.

### **Box 1. Nepal's Aid Management Information System**

In 2010, the MoF-IECCD established an Aid Management Platform (AMP) to assist in centralizing and standardizing information on development cooperation flows in the country, as a means to strengthen oversight and coordination over these resources. The AMP helped enhance aid transparency and inform policy formulation in Nepal. In 2018, in response to challenges faced in the use of AMP, a new AMIS was developed. Such challenges included a complex user interface leading to difficulties in data entry and report generation; limited integration with other Government and global systems, i.e. the International Aid Transparency Initiative (IATI). The new AMIS was launched on 4 September 2019.

All development partners - including bilateral and multilateral partners, as well as international non-governmental organizations (INGOs) - have a responsibility to report to the web-based AMIS, as noted in section 5.6 of the International Development Cooperation Policy (IDCP), 2019. The AMIS collects information on both on and off budget development cooperation. Disbursement information is reported by development partners directly, whether on or off budget. Conversely, for projects, on-budget information is reported by the MoF-IECCD and off-budget information is reported by development partners and INGOs.

To facilitate report to the AMIS, development partners have dedicated focal points. The MoF-IECCD also has a dedicated focal point to liaise with partners for the collection of data, to lead the review and validation process and to generate reports for Government use.

Following the close of the FY on 15 July 2019, development partners were given until 30 August 2019 to make any final additions or revisions to their information. Data for the Report was then extracted on 6 September 2019. Before finalizing this report, data was sent again to development partners for final review and validation with a final deadline of 24 November 2019; where large discrepancies existed, additional consultations were undertaken to ensure accuracy. It should be noted that the data in the Report are not cross-referenced with other Government data systems, e.g. the Integrated Financial Management Information System (IFMIS).

While the data and analysis in the Report are largely consistent with past iterations to ensure comparability, the structure of the Report has shifted. As such, a mapping of where to find specific analysis in the 2019 DCR versus previous reports can be found in Annex 1.

## **Focus on effectiveness**

Effective development cooperation is a prerequisite for achievement of national and global development objectives, including the ambitious 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs). Understanding this, the Addis Ababa Action Agenda (AAAA) called for continued efforts to improve the quality, effectiveness and impact of development cooperation (UN, 2015). In this vein, the Report not only examines the volume of development

cooperation provided to Nepal, but also examines whether cooperation is provided effectively. Throughout the Report, data and evidence generated through the Global Partnership for Effective Development Co-operation (GPEDC or the Global Partnership) will be used (see Box 2 for additional information)

### **Box 2. The Global Partnership for Effective Development Co-operation**

The Global Partnership was established in 2011 at the Fourth High-Level Forum on Aid Effectiveness in Busan, Korea. Here, 161 countries, as well as heads of multilateral and bilateral institutions and representatives of civil society, the private sector, parliamentarians and other stakeholders committed to strengthening the effectiveness of their joint efforts, through the implementation of four principles: country ownership; focus on results, inclusive partnerships; and transparency and mutual accountability.

The Global Partnership is platform that brings the full diversity of development stakeholders together to advance the effectiveness of development efforts by all actors, to deliver results that are long-lasting and contribute to the achievement of the national and global development objectives. The Global Partnership is led by four Co-Chairs and a Steering Committee made up of diverse stakeholders. The Government of Nepal has been a member of the Steering Committee since 2016.

The Global Partnership's flagship instrument is its monitoring exercise. Country-specific results of the monitoring exercise, along with global aggregates, provide concrete evidence through which partners can hold each other accountable to ensure commitments are met with action, and to identify challenges and jumpstart dialogue to maximize the impact of their joint work.

Further, as one of the key instruments to measure the means of implementation of the 2030 Agenda, the monitoring process generates data for countries to assess their progress towards achieving three SDG targets. However, perhaps more importantly, making progress in implementing effectiveness commitments, as monitored through the Global Partnership exercise, has a broader catalytic effect in achieving all other SDGs.

Since the establishment of the Global Partnership, three monitoring rounds have taken place (2014, 2016 and 2018). The Government of Nepal, in its commitment to effectiveness, has participated in all three monitoring rounds, as well as the preceding Paris Declaration Surveys (in 2008 and 2011).

The data collection for these exercises has been led by MoF-IECCD. Development partners and focal points from civil society and the private sector were engaged throughout the monitoring process. Where possible, data from the AMIS was used for reporting, with development partners asked to validate information, where relevant.

Nepal's results have been aggregated with global results in the Global Partnership's Making Development Co-operation More Effective: 2019 Progress Report. As relevant, Nepal's results will be presented in this Report, shedding light on the effectiveness of the cooperation provided in the country.

## 1.2 Country Context

Nepal is a low-income country (LIC) and a least developed country (LDC) with a gross national income (GNI) of 820 USD per capita (2018) and a population of 28 million inhabitants (2018) (World Bank, 2019). However, the GDP per capita at current price stands at USD 1034 for the fiscal year 2018/19 (CBS, 2019). The Government of Nepal has embraced a socio-economic development model in accordance with its long-term objective of: “Prosperous Nepal, Happy Nepalis.” It believes that “overall development is only possible through high economic growth and its equitable distribution. The starting point of our journey towards socialism is fulfillment of basic social needs such as decent job, minimum food security, basic health and education services, clean drinking water and safe housing to all citizens” (MoF, 2018).

While satisfactory progress was made towards the Millennium Development Goals (MDGs), Nepal faces considerable challenges on the road to achieve the SDGs by 2030 and in its goal to graduate from LDC status and to reach middle-income country (MIC) status in the coming years.<sup>5</sup> These challenges often revolve around seeking a balance between multiple objectives. For example, managing the transition to federalism, as called for in the Constitution of Nepal, 2015 while taking the time to build necessary capacity at the provincial and local levels, or working towards timely completion of the post-earthquake reconstruction projects without sacrificing the quality of this work.

Financing of development projects also remains a challenge - including both mobilization of resources and its absorptive capacity. While the Government of Nepal is seeking to reduce dependency on development cooperation, it also recognizes the important role that it will continue to play in the country in the short and medium term. As such, efforts are needed not only to build Government capacity to mobilize and effectively manage these resources, but also to use development aid to support ongoing work to strengthen domestic resource mobilization and private sector engagement as more sustainable financing solutions.

In this context, the IDCP 2019 aims to guide the use of development cooperation as a catalyst to mobilize new sources of finance and to build capacity to use these resources for maximum development outcome. It sets out Government priorities for how development cooperation is provided, as well as outlining seven priority areas for development cooperation support: (i) physical infrastructure; (ii) education, health, drinking water and sanitation; (iii) enhancement of national production and productivity; (iv) employment generation and poverty alleviation; (v) development of science and technology transfer; (vi) environmental protection and climate change; and (vii) disaster management. In addition to the IDCP 2019, Nepal has envisioned a long-term vision, of “Prosperous Nepal, Happy Nepalis” into its 15<sup>th</sup> Periodic Plan, which outline qualitative and quantitative development goals. The SDGs are localized in these documents.

---

<sup>5</sup> It is estimated that in order to meet these aspirations, Nepal will need to sustain an annual economic growth rate of more than 8%.

## Development cooperation architecture

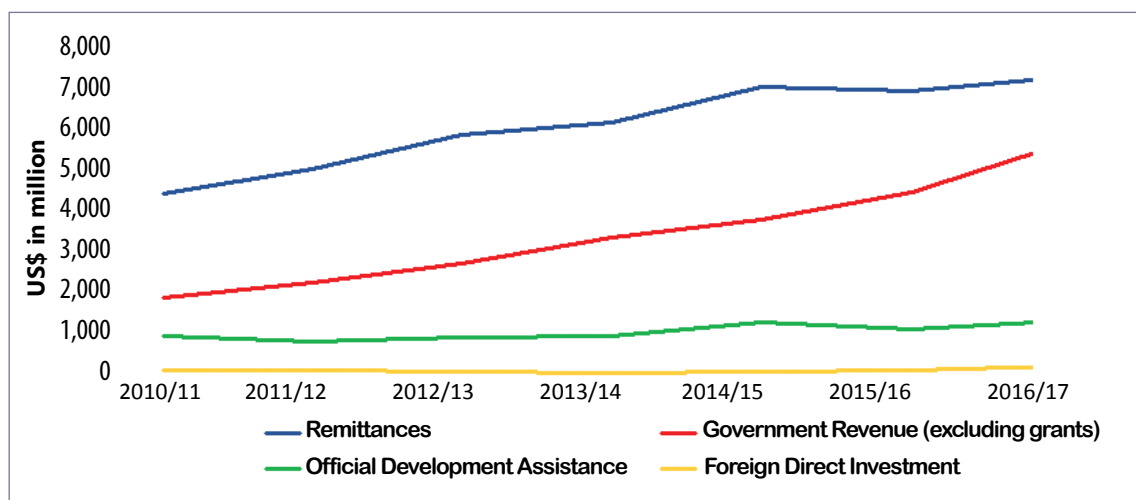
The IDCP 2019 is the cornerstone of Nepal's development cooperation architecture. The IDCP is overseen by a cross-ministerial High-Level Policy Implementation Committee, chaired by Finance Minister and charged with providing guidance to ensure its proper execution.

The MoF-IECCD is responsible for the mobilization and oversight of all development cooperation in the country. To assist in this management role, a Local Development Partners Meeting is held biannually (or as often as required), bringing together the Government of Nepal and development partners in dialogue around development cooperation issues. Further, Joint Sectoral Review meetings take place between sector ministries and relevant development partners to discuss implementation, monitoring and evaluation of development programs and projects. While these meetings are led by sector ministries, MoF is engaged and tracks decisions to ensure proper overall coordination.

# ROLE OF DEVELOPMENT COOPERATION

Despite positive trends in domestic resource mobilization, development cooperation continues to play an important role in Nepal. As can be seen in Figure 1 below, development cooperation plays crucial role in Nepal to support its development activities, with levels of official development assistance (ODA) remaining steady in recent years. However, the role of development cooperation has declined as a proportion of overall finance, indicating a positive trend towards reducing aid dependency.

**Figure 1. Sources of finance in Nepal**

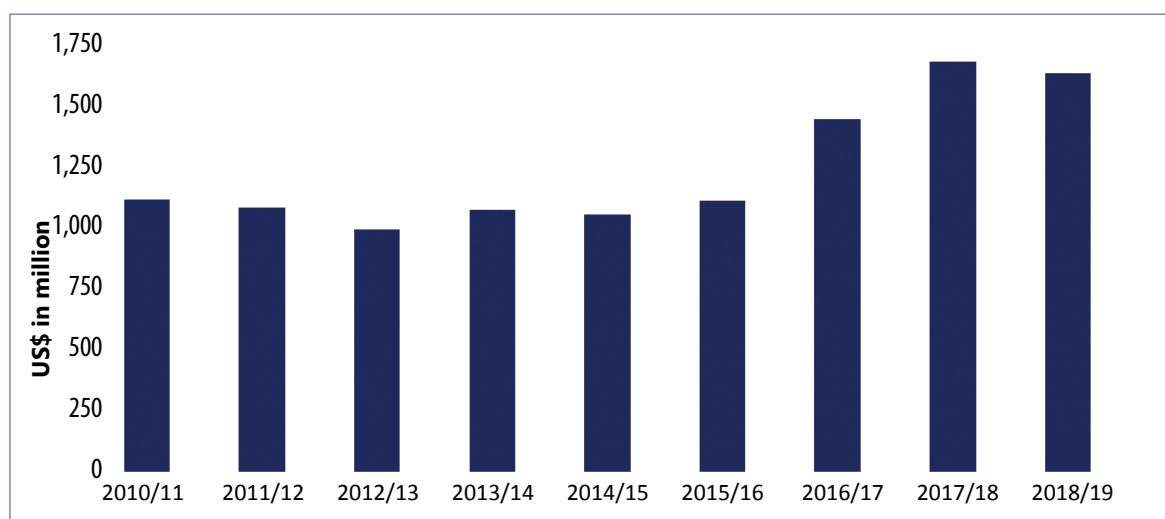


Source: World Bank, World Development Indicators

## 2.1 Volume of Disbursement

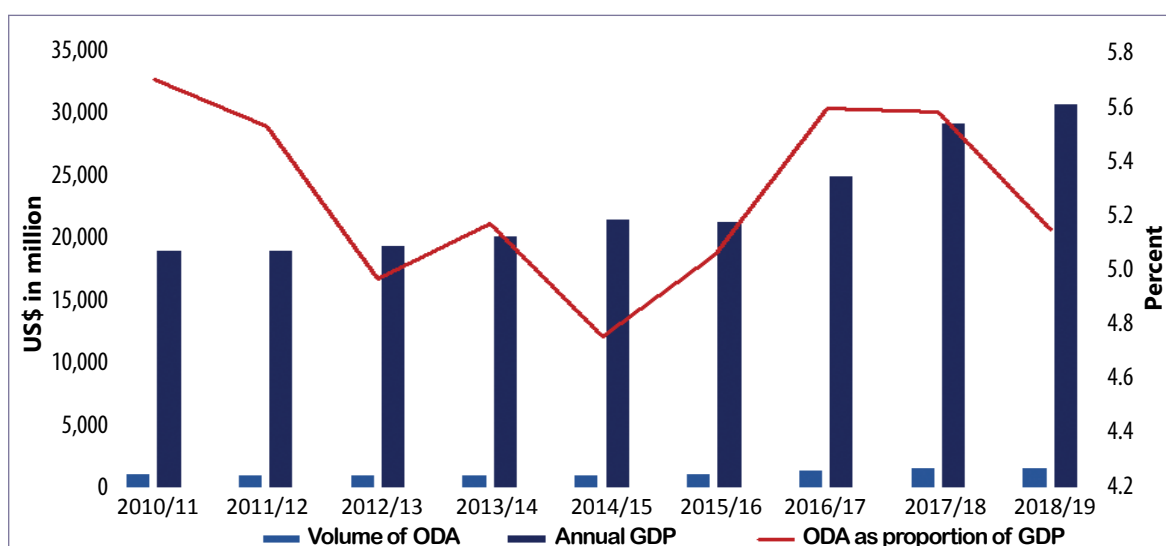
The total volume of development aid received in FY 2018/2019 was 1,793 million USD, made up of 1,578 million USD (88%) in ODA provided by bilateral and multilateral partners, including China and India, as well as 215 million USD (12%) provided by international non-governmental organizations (INGOs) (see Figure 2 for more detail). Given the prominent role of ODA versus INGO financing, the remainder of this chapter will focus specifically on the analysis of ODA flows.



**Figure 2. Total ODA disbursements, FY 2010/2011 to FY 2018/2019**


Most development cooperation is provided as ODA. As can be seen in Figure 3 below, the volume of ODA disbursements has remained relatively consistent in recent years, with the exception of a significant influx following the 2015 earthquake. From FY 2017/18 to FY 2018/19, ODA disbursement decreased by 2.7% despite a significant increase in contributions from China, pointing to a reduction in support by traditional partners (see Chapter 6 for detailed analysis on leading development partners).

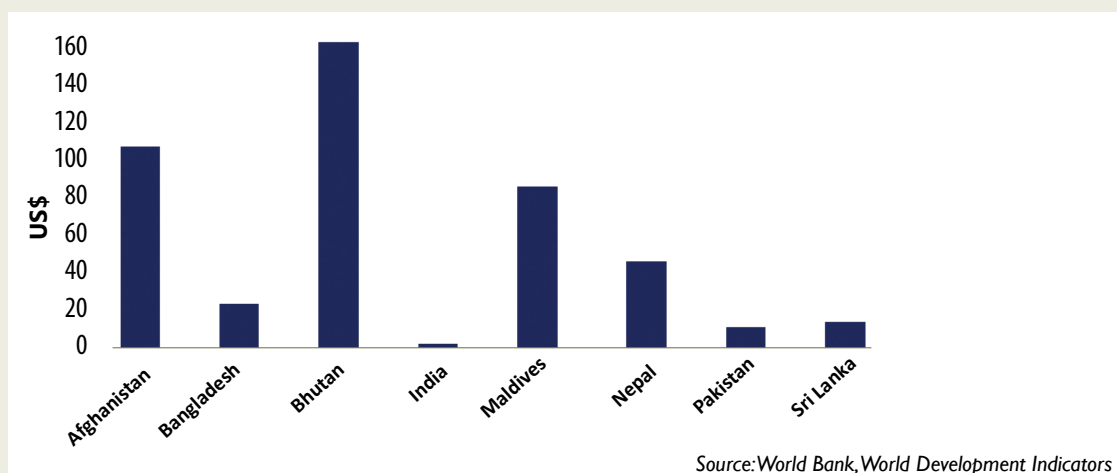
It is interesting to note that the growing gross domestic product (GDP) has not led to a reduction of ODA. As can be seen in Figure 3, both ODA and GDP have increased, albeit with GDP growing at a faster rate. Looking forward to LDC graduation and acknowledging that often ODA is allocated to LDCs, it is expected that further development progress and economic growth will not negatively impact the provision of ODA. At the same time, the Government of Nepal is committed to exploring an increasingly diverse mix of sources and types of development finance.

**Figure 3. ODA disbursements relative to GDP, FY 2010/11 to FY 2018/19**


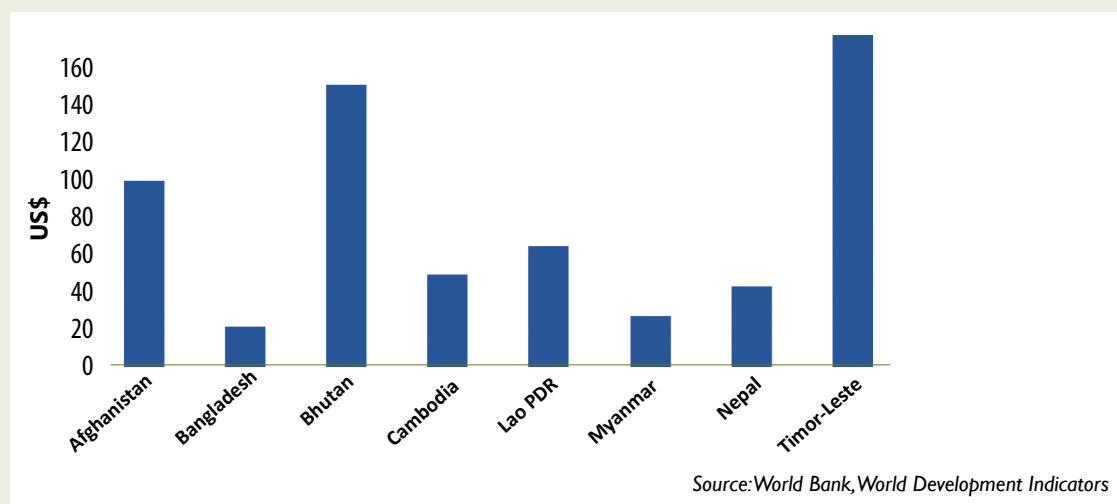
**Box 3. ODA mobilization – How does Nepal compare?**

In 2017 the National Planning Commission (NPC) published the report, “Nepal: Sustainable Development Goals: Status and Roadmap 2016 - 2030” the report stated that, in order to meet SDG financing requirements, ODA will need to double from existing levels by 2030. ODA is a globally finite resource, causing competition among recipient countries. Development partners consider many factors in making their ODA allocation decisions, including national policies and commitments, historical connections with particular countries, and geo-political interests, among others. In light of the Government of Nepal’s stated aspiration to significantly increase ODA mobilization, it is relevant to consider how Nepal compares to its immediate neighbors - other South Asian Association for Regional Cooperation (SAARC) countries, as well as to other LDCs in Asia. This is not to say that Nepal is necessarily in direct competition with these or any other countries, as donor-recipient aid relationships are complex and unique, but rather to offer a general perspective by looking at some headline statistics. Figures 4 and 5 show that Nepal receives moderate amounts of ODA.

**Figure 4. ODA received (per capita), SAARC countries, 2017**



**Figure 5. ODA received (per capita), LDCs in Asia, 2017**



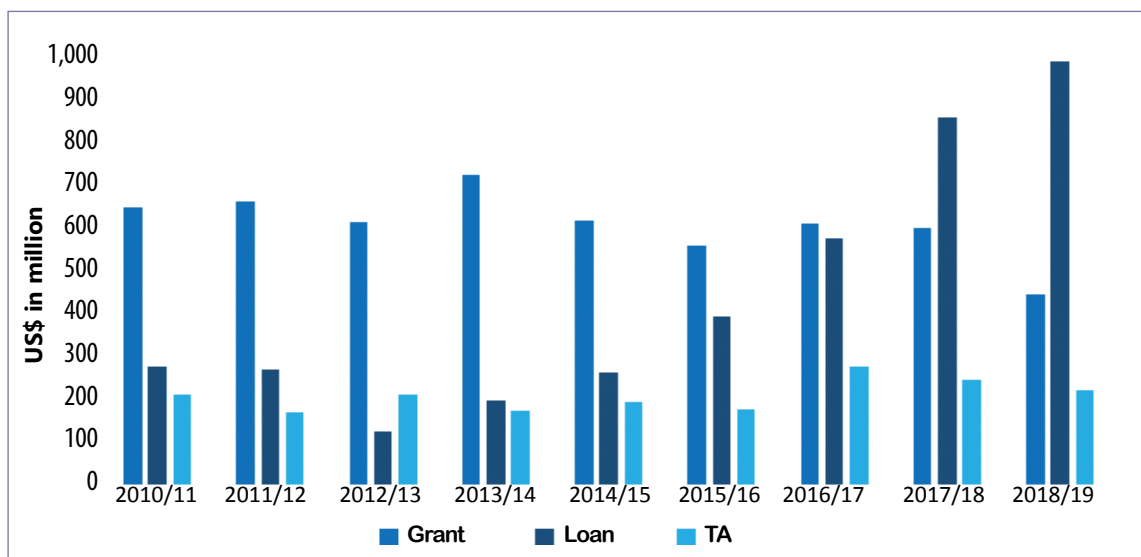
A separate analysis of Nepal's per capita ODA mobilization was presented in another recent report, published in 2017 by the Ministry of Finance, the "Development Finance Assessment for Nepal". This study compared Nepal with the average of all LDCs globally and found that Nepal is mobilizing 50% less ODA than other LDCs. It pointed in particular to Nepal's under-accessing of vertical funds, such as those targeted at health, education, and climate change interventions.

## 2.2 Types & Modalities of Disbursement

### Types of ODA

The ODA disbursed in FY 2018/19 was made up of 60% (944 million USD) loans, 27% (424 million USD) grants and 13% (211 million USD) technical assistance (TA). As seen in Figure 6 below, there has been an appreciable shift in the types of aid provided to Nepal. Particularly in the last two years, the share of loans has increased substantially, in large part due to multilateral development banks (MDBs) that provide high levels of cooperation to Nepal and are increasing proportion of loans rather than grants. In the same vein, the average loan disbursement per project has increased, from 13.7 million USD in FY 2017/18 to 15.9 million USD in FY 2018/19, whereas average disbursement for grant and technical assistance projects has remained consistent. While it is generally understood that as a country progress in development, a shift from grants to loans is expected. Trends observed here may indicate the beginning of this longer-term change in Nepal (see Box 4 for additional information on Government borrowing).

**Figure 6. ODA disbursement by type of assistance, FY 2010/11 to FY 2018/19**



**Table 1. Highest disbursing development partners by type of assistance, FY 2018/19**

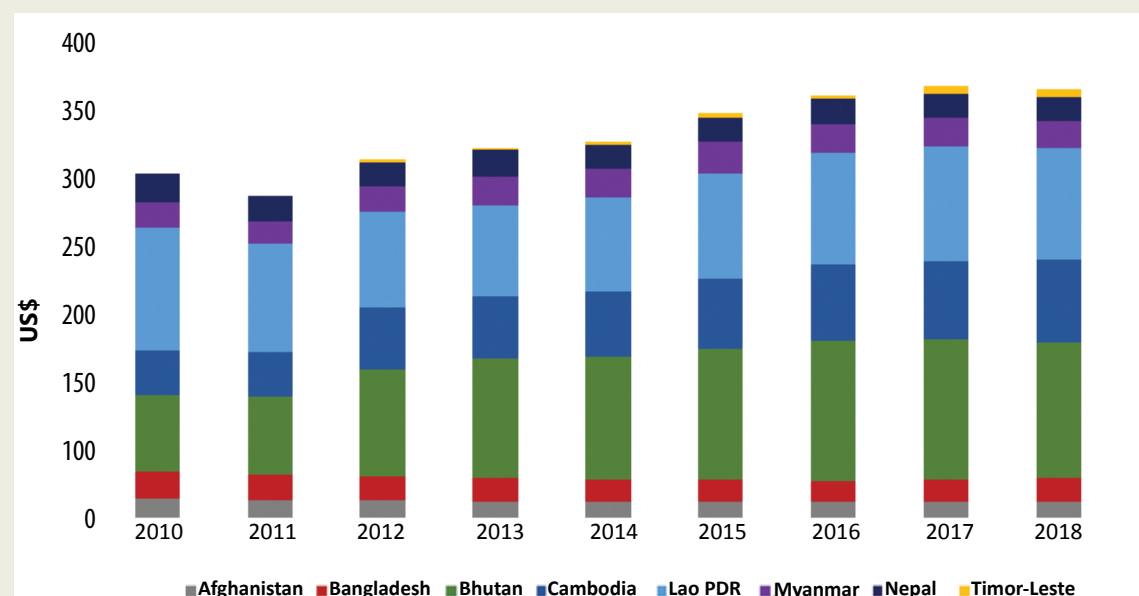
DPs	Grants	DPs	Loans	DPs	TA
China	\$105,971,037	World Bank	\$502,702,220	UK	\$65,311,584
UK	\$51,926,427	ADB	\$261,271,204	USA	\$52,721,666
UNCT	\$32,024,699	Japan	\$66,725,938	UNCT	\$32,053,137
Japan	\$31,437,226	India	\$45,955,351	Germany	\$16,344,023
EU	\$26,114,507	China	\$44,399,503	Japan	\$12,339,027

**Box 4. Government borrowing**

Nepal has maintained low levels of debt, particularly as compared to other LDCs in Asia (see Figure 7 for more detail). This is due to the Government’s emphasis on maintaining macroeconomic stability through fiscal discipline.

In 2017, MoF undertook a Development Finance Assessment (DFA), which discussed Government borrowing in the context of the overall development finance landscape. The report suggested that the low level of public debt allows for increased debt financing on concessional terms without significant risk of reaching unmanageable debt service levels. It also notes that access to concessional loans from MDBs or development finance institutions (DFIs) is linked to Government capacity to plan and execute public sector investments, as well as consideration of policy and regulatory environment, including the framework for public-private partnership (PPP) opportunities (MoF, 2017).

**Figure 7. Government debt (as % of GNI) in LDCs in Asia**



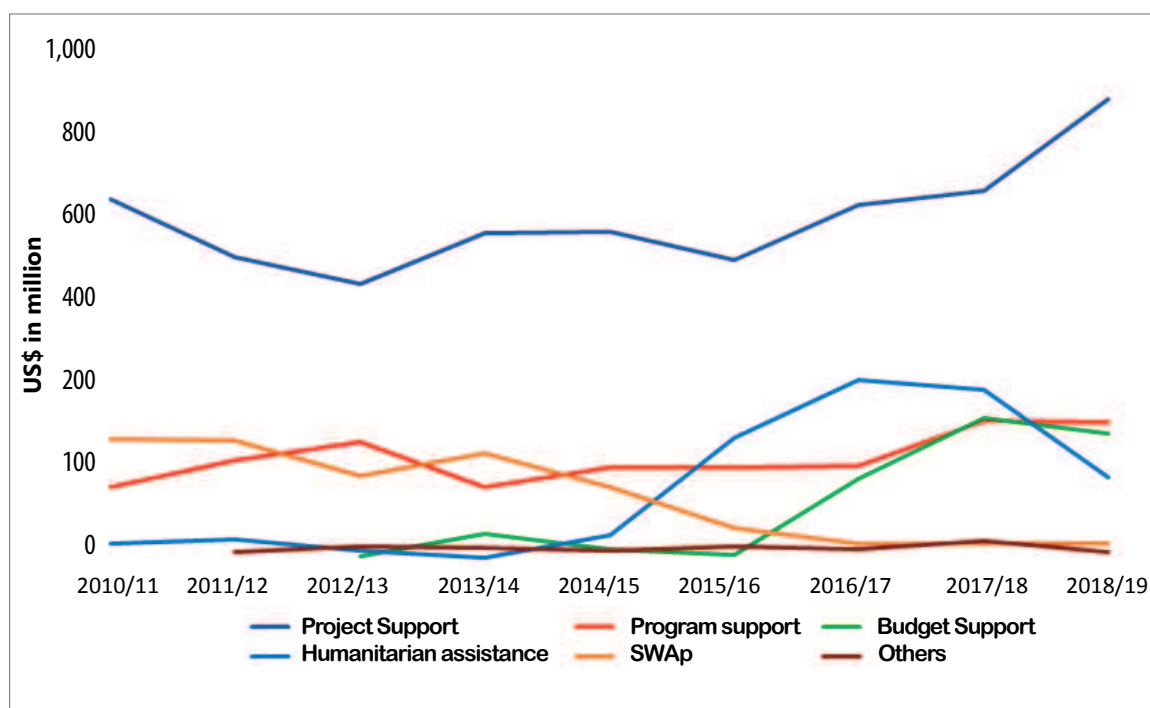
Source: World Bank, World Development Indicators

## Modalities of ODA

The IDCP 2019 sets out the Government's preferences for provision of development cooperation, with budget support being the preferred modality. Budget support inherently ensures coherence with the effectiveness principle of country ownership - it is predictable, allowing for better development planning; it reduces fragmentation and leads to more effective use of pooled resources; it is flexible allowing responsiveness of development needs; it reduces transaction costs associated with the management of various implementation channels; and it helps to build Government capacity, contributing to more sustainable results.

Disbursement through budget support reached its peak in FY 2017/18 at 270 million USD. However, despite increases in the use of this modality, the largest proportion of ODA continues to be disbursed through project support, reaching 871 million USD in FY 2018/19. Overall, the ODA disbursed in FY 2018/19 was delivered through 55% (871 million USD) project support, 17% (261 million USD) program support, 15% (240 million USD) budget support, 10% (158 million USD) humanitarian assistance<sup>6</sup>, 2% (32 million USD) sector-wide approach (SWAp) and 1% (16 million USD) others, (see Figure 8 for more detail).

**Figure 8. ODA disbursement by modality, FY 2010/2011 to FY 2018/2019**



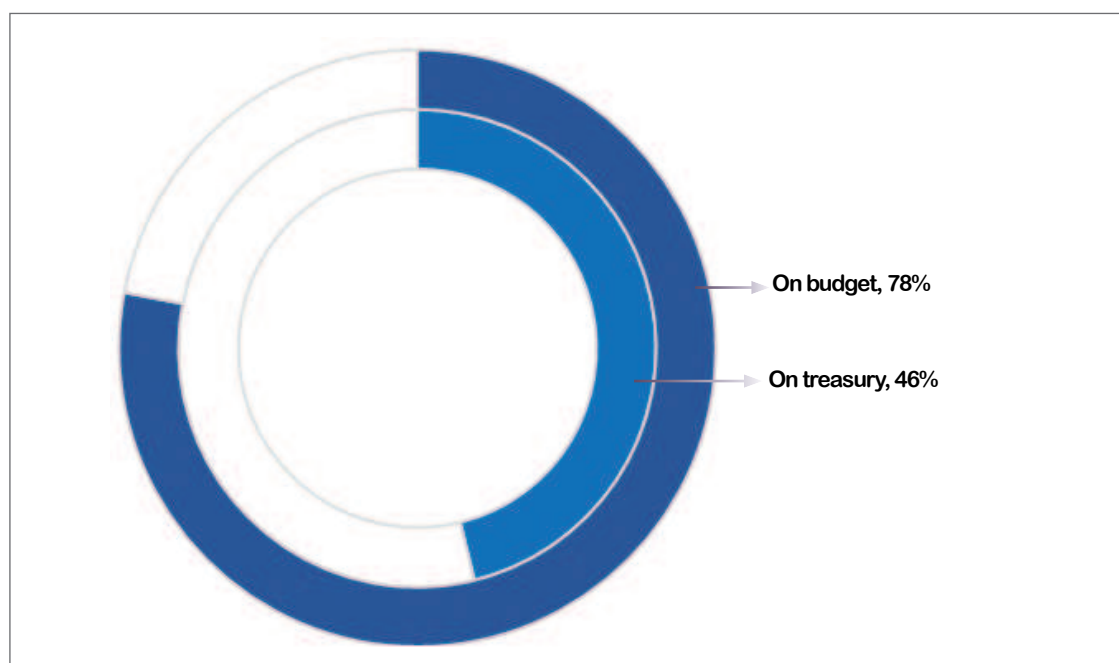
<sup>6</sup> In Nepal, humanitarian assistance is considered a modality of ODA, rather than a different kind of finance or a sector of assistance, as in the case other contexts.

## On-budget on-treasury ODA

Including development cooperation funding on budget helps to align these resources with country priorities, strengthens domestic oversight of development resources and helps to build the capacity of relevant domestic institutions. In the same vein, using countries' own public financial management (PFM) systems to deliver development cooperation, or disbursing cooperation on treasury, provides numerous benefits, including strengthening of these systems, ensuring sustainability of development results, lowering transaction costs by eliminating the creation and maintenance of parallel structures and providing an entry point for partners to harmonize their work (CABRI, 2014). In recognition of these benefits and following commitments made in the Paris Declaration (2005) and the Accra Action Agenda (2008), the Busan Partnership agreement (Paragraph 19) affirms that use of country PFM systems should be the default approach for cooperation provided to the public sector (OECD, 2011).

Encouraging DPs on budget and on treasury development aid remains a challenge. While, recent increases in on budget ODA are encouraging - with 78% (1,238 million USD) of ODA recorded on budget<sup>7, 8</sup> in FY 2018/2019 - there has been no consistent increase over time (see Figure 9 for more detail). Similarly, on treasury ODA has not grown substantially. Of the ODA that was recorded on budget in FY 2018/19, only 46% (573 million USD) was on treasury.<sup>9</sup>

**Figure 9. On-budget and on-treasury ODA disbursement, FY 2018/2019**



7 The Government of Nepal's national budget is also referred to as the 'Red Book'.

8 TA is often off budget. Details of off budget TA are included in TA Book that is submitted to Parliament during the annual budget announcement.

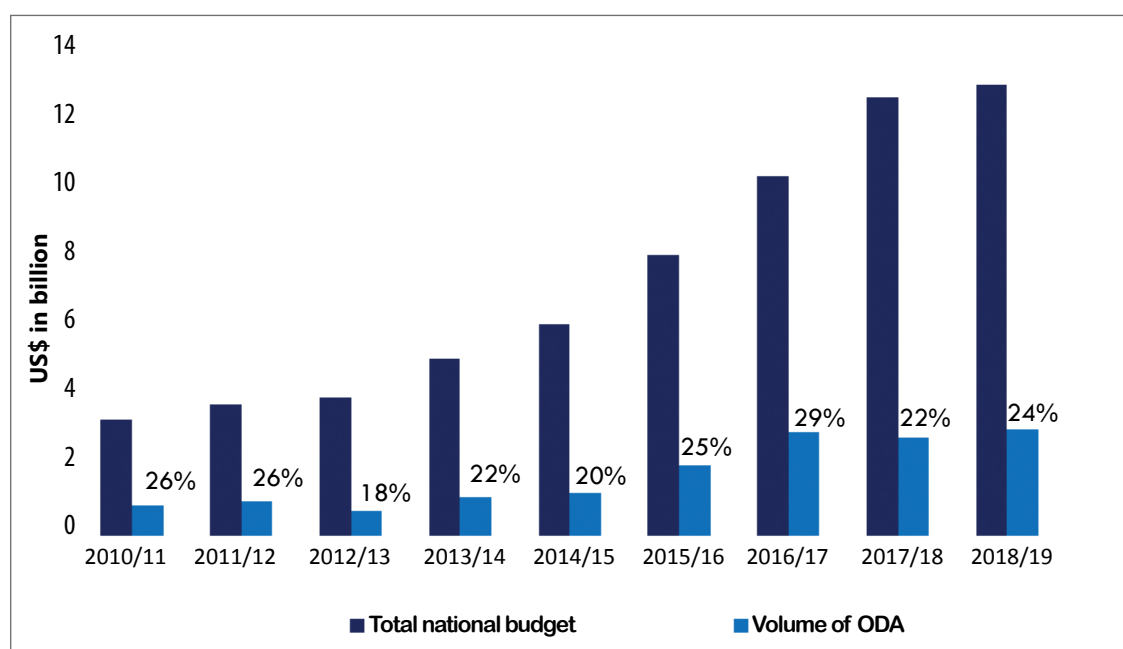
9 The national budget classifies disbursement as either: cash, commodity, reimbursable or direct payment. Direct payments are amounts settled directly by providers during the implementation of projects and make up the most of on budget but off treasury disbursements.

It is often understood that development partner commitments to use country PFM systems will be honored as national governments take steps to strengthen these systems. The Government of Nepal has made improvements to its PFM systems, as demonstrated through successive Public Expenditure and Financial Accountability (PEFA) assessments,<sup>10</sup> undertaken in 2008 and 2015. While these assessments do highlight areas where further strengthening is needed, they also note where there has been good progress, particularly in the area of budgeting. However, these improvements have not been matched with increased channeling of ODA through Government PFM systems.

## 2.3 Contribution to the National Budget

In FY 2018/19, ODA made up 24% of the national budget, increasing slightly from the previous year (see Figure 10 for more detail). The share of development cooperation as a proportion of the national budget increased in FY 2015/16 following the 2015 earthquake. However, it is important to note that despite an overall increase in the amount of development cooperation provided to Nepal, its share of the total budget remained low due to Government efforts in domestic resource mobilization.

**Figure 10. Development cooperation as a share of the national budget**



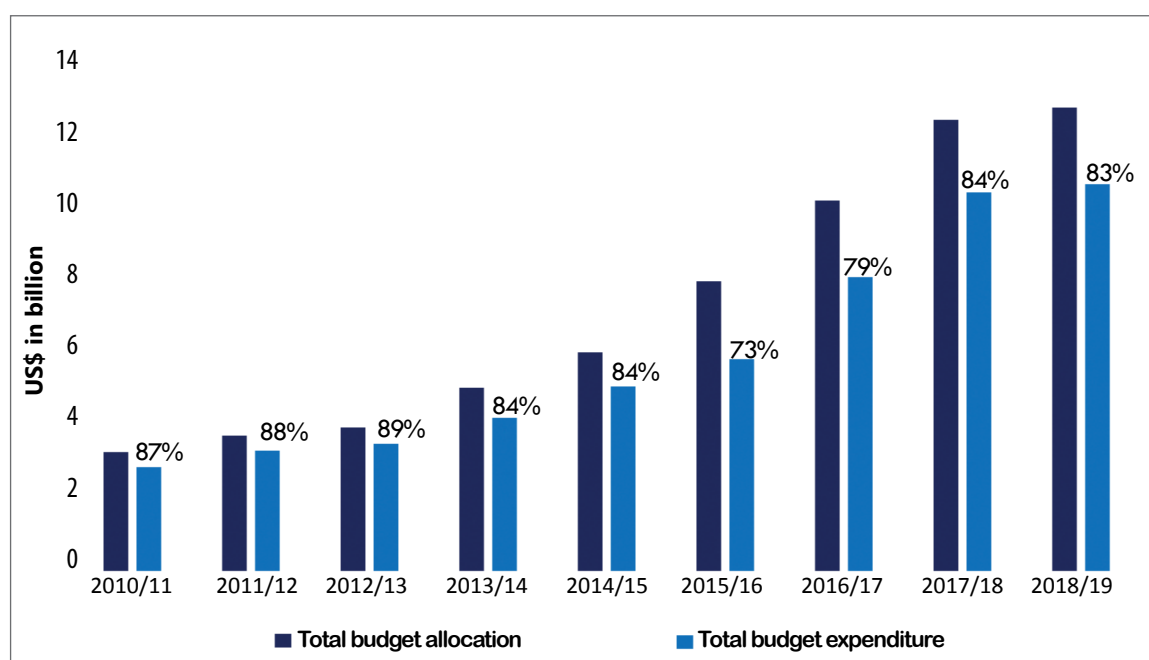
Source: Financial Management Information System, Ministry of Finance

<sup>10</sup> A PEFA assessment provides thorough, evidence-based analysis on various aspects of a country's PFM system and can be reapplied in successive assessments to track changes over time. With 7 pillars and 31 indicators, a PEFA assessment gives a comprehensive picture of the overall strength of a PFM system in a country, as well as providing disaggregated information on the different components of that system.

## Budget expenditure

Despite falling short of the Government target, overall expenditure outturn has remained high, with at least 70% of the budget being spent each year and often exceeding 80% (see Figure 11 for more detail). At its lowest in the review period, expenditure was only 73% of the budget in FY 2015/16 due to the 2015 earthquake and related challenges. The MoF has been able to strengthen budget expenditure in recent years through regular follow up.

**Figure 11. Budget allocation and expenditure, FY 2010/11 to FY 2018/19**

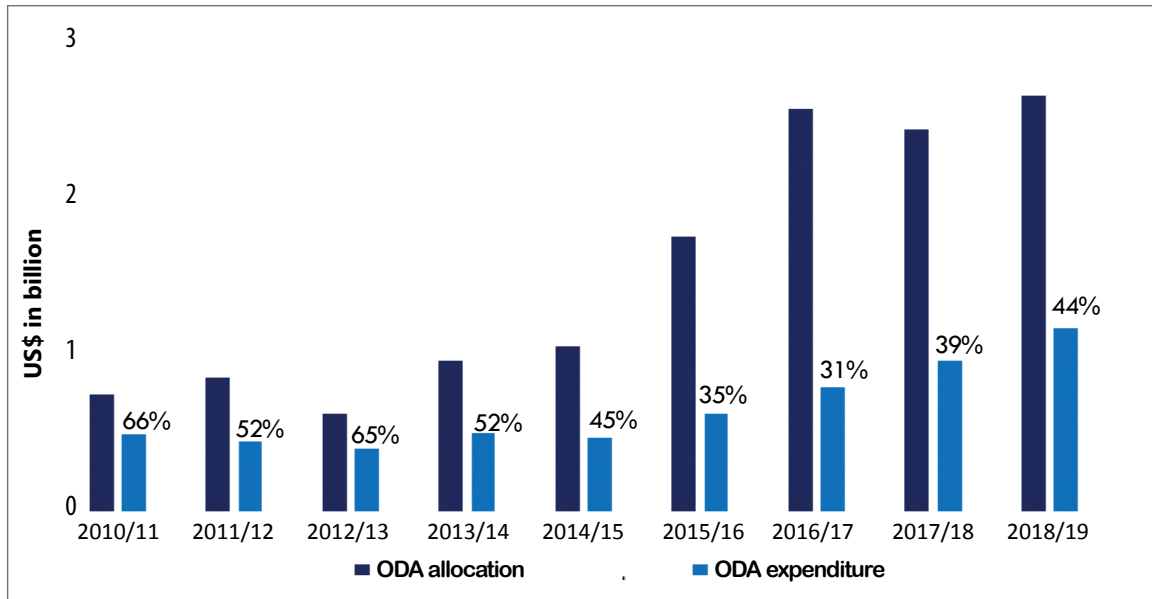


Source: Financial Management Information System, Ministry of Finance

However, this high level of expenditure is not seen when looking at on budget ODA specifically. In FY 2016/17, expenditure of ODA only reached 31%, improving only slightly in recent years, reaching 44% in FY 2018/19 (see Figure 12 for more detail). Nepal's 2017 DFA examined low capital expenditure in development cooperation projects, focusing specifically on how this has resulted in low absorptive capacity, which in turn negatively impacts the Government's ability to attract additional finance. To address this, the Government is operationalizing the National Reconstruction Authority (NRA), which will oversee and attempt to accelerate implementation of post-earthquake reconstruction projects. Further, the Government has made efforts to make budget announcements earlier in the year, allowing more time for expenditure, as well as having MoF regularly following up with line ministries to support expenditure.



**Figure 12. ODA allocation and expenditure, FY 2010/11 to FY 2018/19**

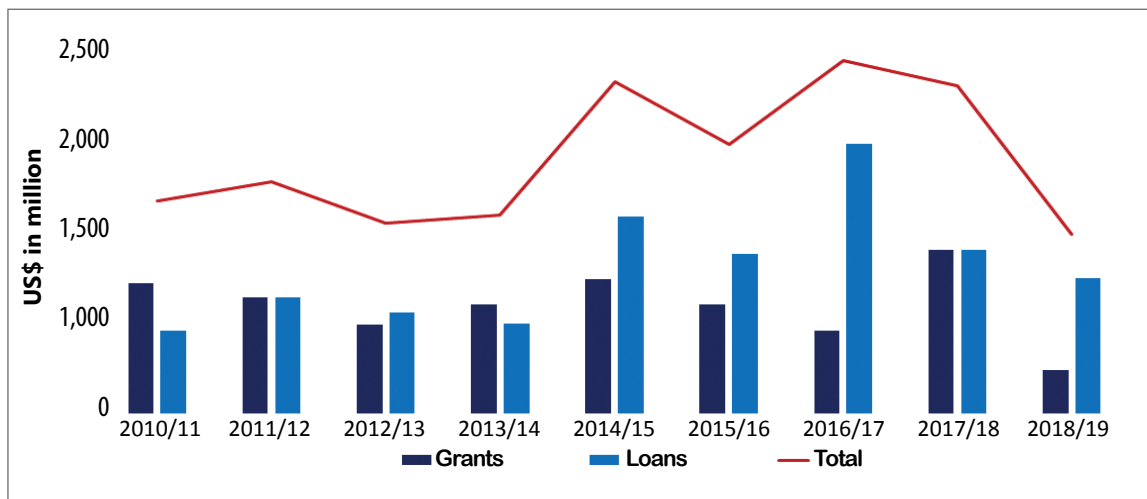


Source: Financial Management Information System, Ministry of Finance

## 2.4 Development Cooperation Commitments

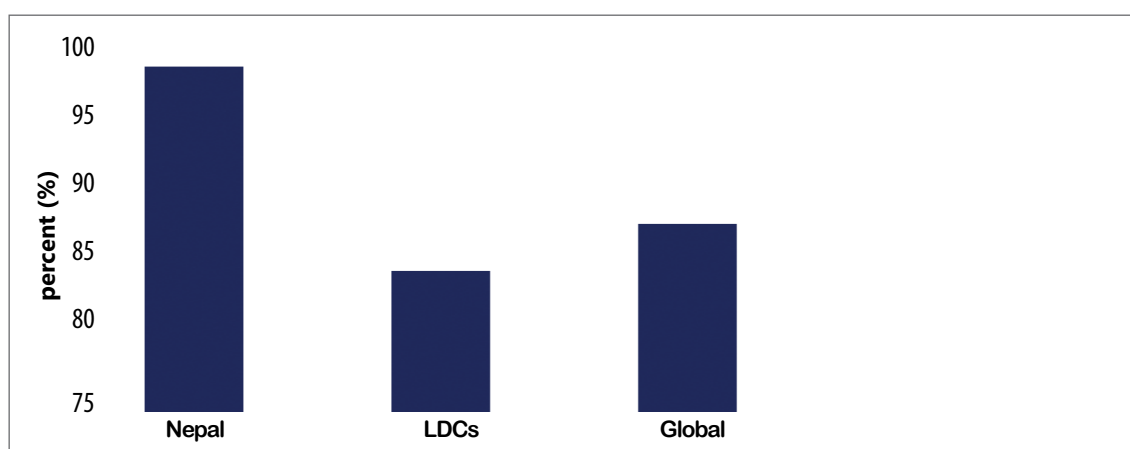
Access to high-quality and timely information on development cooperation can help governments in planning and managing resources for development results, including helping in coordination among development partners, as to avoid fragmentation and duplication of efforts. The MoF, as the Government focal point for development cooperation oversight and management, negotiates and signs all such agreements. The forward-looking information provided in these documents is vital in preparing Medium-Term Expenditure Frameworks (MTEFs), which are required at both the national and provincial level in Nepal, as well as the national budget. Looking forward, it is estimated that ODA will continue to make up 24% of the national budget (see Figure 13 for more detail).

**Figure 13. ODA commitments trends, FY 2010/2011 to FY 2018/2019**

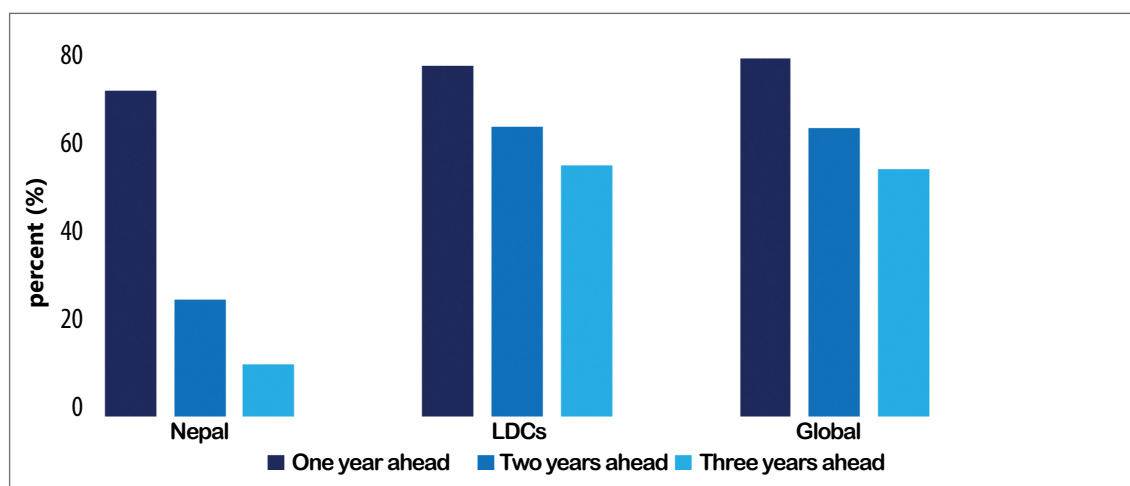


Variations from commitments - both shortfalls and over-disbursements - can have negative implications on the Government’s ability to implement development efforts as planned (Celasun and Walliser, 2008). While development partners have made continuous commitments to improve the predictability of their cooperation, progress in this area has been slow. Data from the Global Partnership’s 2018 Monitoring Round show that forward visibility of development cooperation is lower than it was in 2014, with partner country governments reporting that they had received development partners’ forward expenditure plans covering only two-thirds (67%) of estimated development cooperation funding (OECD/UNDP, 2019). As can be seen in Figures 14 and 15 below, predictability of development cooperation in Nepal falls below the global average.

**Figure 14. Annual predictability**



**Figure 15. Medium-term predictability**



Given the importance of predictable information on development aid commitments, the MoF is exploring ways to improve the comprehensiveness of reporting of this information in the new AMIS. For example, it has been noted that more complete forward-looking development cooperation data is recorded in IATI. As such, the MoF is exploring the possible addition of a feature that would allow the import of this data from IATI to the AMIS.

# ALIGNMENT OF DEVELOPMENT COOPERATION

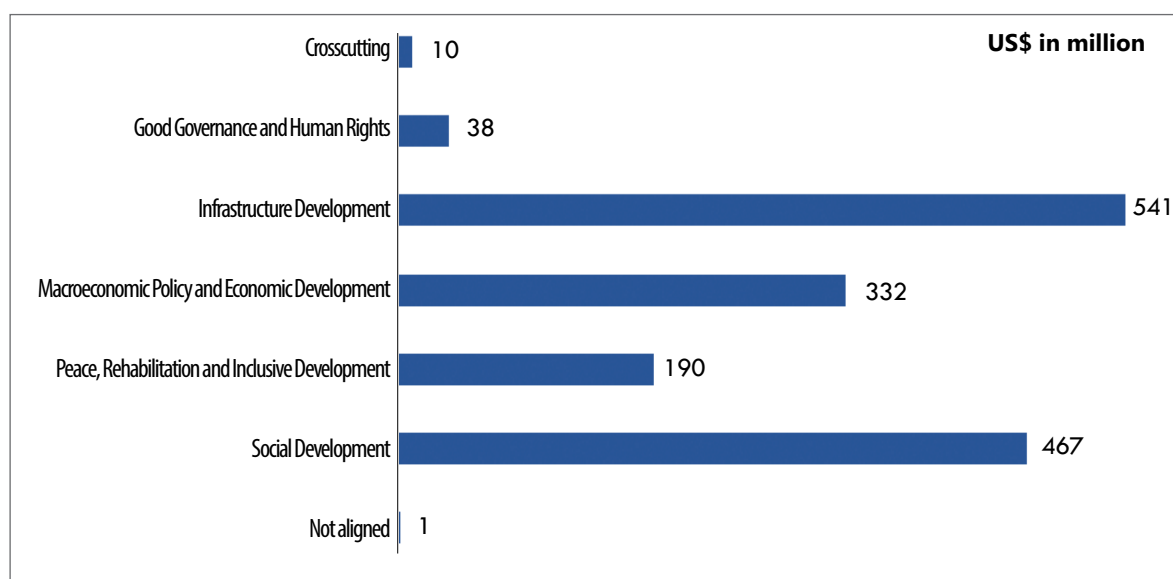
## CHAPTER

# 3

Country ownership is critical in achieving long-lasting development results. From the Paris Declaration on Aid Effectiveness (2005) through to the Nairobi Outcome Document (2016), there has been steady recognition that development efforts need to be led by the countries receiving development support. Development partner alignment to country-led development priorities is central to country ownership and must be built on strong national development plans and results frameworks.

The Government of Nepal outlines its development priorities in its Three-Year Development Plan. Development priorities fall under six pillars: (1) Crosscutting; (2) Good Governance and Human Rights; (3) Infrastructure Development; (4) Macroeconomic Policy and Economic Development; (5) Peace, Rehabilitation and Inclusive Development; and (6) Social Development. As can be seen in Figure 16 below, the highest volume of ODA disbursement was to Infrastructure Development (34%), followed by Social Development (30%) and Macroeconomic Policy and Economic Development (21%).

**Figure 16. ODA disbursement by Three-Year Development Plan pillar**



While development partner alignment is high at the strategy level (i.e. alignment between Government development plans and development partner country strategies), with all ODA disbursement falling within a Government-defined pillar, alignment at the project level (i.e. alignment between Government development plans and development partner programme / project documents) could be strengthened. 2018 Global Partnership monitoring results show that development partners draw on Government-defined results indicators only 63% of the time and use Government data and statistics for monitoring only 46% of the time. This means that parallel systems are being established to monitor the implementation of development projects at country level.

### 3.1 Aid Fragmentation

Alignment to partner country development priorities must be coupled with strong country-level coordination. Coordination among partners reduces the fragmentation of cooperation, diminishing the duplication of efforts and facilitating collective action on priority areas, thereby accelerating achievement of results. Further, good coordination reduces transaction costs for partner country governments and development partners by eliminating parallel systems and processes (Bigsten and Tengstam, 2015).

In this vein, the Paris Declaration (2005) calls on governments to provide leadership to development partners on where to focus development efforts to achieve complementarity and the Nairobi Outcome Document (2016) calls upon all stakeholders to work together in a complementary and transparent way. The objective of these commitments is to reduce overcrowding and duplication of development partner efforts in specific sectors or geographic regions and avoid leaving gaps in others, as well as to ensure each stakeholder builds on its particular strengths, rather than undertaking activities in areas where other actors are already meeting country needs (GPEDC, 2019).

Fragmentation in Nepal remains high, as demonstrated by analysis undertaken using the Herfindahl Index.<sup>11</sup> The index provides scores from zero to one, with a score of one representing a perfectly un-fragmented portfolio. This analysis draws on both on and off budget projects reported in the AMIS. During FY 2018/2019, development partners in Nepal were engaged with, on average, eight different counterpart ministries, with some engaged with up to 25 (see Tables 2 and 3 for more detail; additionally). When reviewing results, it is important to consider, however, the relative size of a development partner's portfolio. Many of those development partners with significantly fragmented portfolios disbursed over 10 million USD in FY 2018/19, i.e. the Asian Development Bank, China, Japan, the United Kingdom, and the World Bank.

---

11 A Herfindahl Index score the sum of squares of the disbursement of an individual project of a donor/sector by the total disbursement of same donor/sector). The Index is sometimes known as the Herfindahl-Hirschman Index and has also been applied as an economic concept to measure market concentration for the purposes of anti-trust enforcement.

**Table 2. Fragmentation by development partner**

Development Partner	Herfindahl Index Score	Number of Projects	Number of ministries
ADB	0.08	49	14
Australia	0.20	13	10
China	0.38	5	4
Denmark	1.00	1	1
EU	0.20	36	18
Finland	0.37	4	3
GAVI	1.00	1	1
Germany	0.11	30	12
GFATM	1.00	1	1
IFAD	0.32	6	5
India	0.42	4	6
Japan	0.17	24	13
KFAED	0.61	2	2
Korea	0.16	9	5
NDF	1.00	1	1
Netherlands	1.00	1	1
Norway	0.29	28	12
OFID	0.34	4	6
Saudi Arabia	1.00	1	1
SDF	1.00	1	1
Switzerland	0.10	24	10
UK	0.09	22	14
UNCT <sup>1,2</sup>	0.04	91	25
USA	0.08	28	19
World Bank	0.17	34	16

**Table 3. Fragmentation by ministry**

Ministry/Agency	Herfindahl Index Score	Number of Projects	Number of Partners
Council for Technical Education and Vocational Training	0.88	2	2
Election Commission	1.00	1	2
Investment Board	1.00	1	1
Ministry of Agriculture Development	0.45	27	13
Ministry of Cooperative and Poverty Alleviation	0.00	4	3

<sup>1,2</sup> It should be noted that the United Nations is made up of many individual organisations with specific mandates and therefore a high degree of fragmentation is expected.

Ministry/Agency	Herfindahl Index Score	Number of Projects	Number of Partners
Ministry of Culture, Tourism and Civil Aviation	0.44	10	7
Ministry of Education	0.26	31	16
Ministry of Energy	0.21	39	14
Ministry of Federal Affairs and Local Development	0.10	43	15
Ministry of Finance	0.22	59	19
Ministry of Forest and Soil Conservation	0.25	14	6
Ministry of General Administration	0.86	3	3
Ministry of Health	0.16	32	15
Ministry of Home Affairs	0.23	14	8
Ministry of Industry	0.28	7	7
Ministry of Information and Communications Technology	0.88	5	3
Ministry of Irrigation	0.36	7	7
Ministry of Labour and Employment and Commerce	0.27	8	4
Ministry of Land Reform and Management	1.00	1	1
Ministry of Law, Justice and Parliamentary Affairs	0.41	4	4
Ministry of Physical Infrastructure and Transportation	0.16	20	10
Ministry of Population and Environment	0.25	11	7
Ministry of Supplies	0.72	5	4
Ministry of Urban Development	0.16	16	7
Ministry of Water Supply and Sewerage	0.29	9	7
Ministry of Women, Children and Social Welfare	0.09	27	11
Ministry of Youth and Sports	0.68	3	2
National Human Rights Commission	1.00	1	1
National Planning Commission	0.71	6	6
Nepal Electricity Authority	1.00	1	1
Nepal Reconstruction Authority	0.28	13	9
Prime Minister and Council of Minister's Office	0.55	2	4
Water and Energy secretariat	1.00	1	1

In analyzing fragmentation by ministry, projects were included under a ministry of the project's main activities fall within the responsibility of the ministry, regardless of implementation modality and whether the project was on or off budget. The MoF, as well as the ministries of Education; Energy; Federal Affairs and Local Development; Health; and Women, Children and Social Welfare show a high degree of fragmentation, with a large number of projects and engagement with many development partners.

**Table 4: Development partner fragmentation by sector, 2018/19**

All figures indicate the percentage of a development partners' portfolio disbursed to a specific sector

SECTORS / DONORS	ADB	Australia	China	Denmark	EU	Finland	GAVI	Germany	GFATM	IFAD	India	Japan	KFAED	Korea	NDF	Nether-lands	Norway	OFID	SDF	Saudi Fund	Switzerland	USAID	UK	UN	WB	
Agriculture	1.5				2.4					71.5		1.1	22.2					2.8			14.5	13.3		2.5	-1.1	
Air Transportation	0.3		19.6									8.9														
Alternate Energy				100				5.5									-31.7						2.2	0.7	4.1	
Commerce			14.2					0.006													2.9			0.4	1.4	
Communications	1.1				0.05																			0.03		
Constitutional Bodies					0.2			5.5									-0.04							0.2		
Drinking Water	11.2	0.6									19.5	2.7						22.9					3.5	4.5		
Earthquake Reconstruction	6.5				9.6						5.6	12.7	21.2								3.0	17.2	13.5	1.7		
Economic Reform	0.1				0.1			0.02		5.6				2.0									7.9		0.2	
Education	13.8	16.2			46.7	53.5					21.3	44.0	26.0				53.8				14.9	8.9	5.1	23.7	14	
Energy	16.3	1.8	11.1					16.8			5.1	13.2	73.7				43.7		100			11.1			21	
Environment, Science and Technology		5.7			0.2											100	11.8					8.9	3.5	1.1	1.2	
Financial Reform	0.2	12.0			0.1																	4.4	2.3	0.3	19	
Financial Services								25.1																7.6	0.2	
Forest										17.8					100								6.0		0.2	0.2
General Administration					1.9			0.02														7.7				
Health		17.8			0.1		100	24.6	100		19.5	0.5	25.3									8.3	20.4	14.6	3.8	
Home Affairs																							8.7	2.8		
Housing												2.1													0.1	
Industry								0.1		1.7														0.1		
Irrigation	1.2											0.2	26.3					2.8							0.1	

SECTORS / DONORS	ADB	Australia	China	Denmark	EU	Finland	GAVI	Germany	GFATM	IFAD	India	Japan	KFAED	Korea	NDF	Nether-lands	Norway	OFID	SDF	Saudi Fund	Switzerland	USAID	UK	UN	WB
Labour										1.7											3.2			2.3	
Land Reform and Survey																								0.1	
Livelihood		6.8						0.1		1.7	2.2	0.1									0.4	0.1		3.7	
Local Development	11.7				26.2	35.8		9.3			20.2	0.4					4.6				41.1	2.7	16.8	11.1	6
Miscellaneous		2.9						4.0													6.8	5.7		4.5	
Others - Economic			55.1		0.7			1.3																0.4	
Others - Social	0.1	2.8			3.7							0.8					5.1				8.2	-0.3	0.8	11.0	
Peace and Reconstruction					5							2.7					-7.5						0.5	0.5	28.3
Planning & Statistics					2.6							0.4		3.3									3.8	1.6	
Policy and Strategic		33.4															15.7				1.4		0.7	3.2	
Population																						0.4		1.7	
Renewable Energy					0.1																		1.5		
Revenue & Financial Administration								2.0																	
Road Transportation	11.3										5.1	0.6										0.9			
Supply																								0.1	
Tourism	3.2																	46.8						0.2	
Urban Development	21.4							5.8			1.6	9.6						24.6							1.8
Women, Children & Social Welfare					0.3	10.8											4.3		100		3.7	4.6	1.3	6.4	0.1
Youth, Sports & Culture																	0.5							0.3	

*Note:*

- Red Highlight denotes highly fragmented and comprises less than 4.9% of total donor's portfolio.
- Yellow Highlight denotes moderately fragmented and comprises up to 19.99% of total donor's portfolio.
- Green Highlight denotes non-fragmented and comprises more than 20% of total donor's portfolio.



## SECTOR ANALYSIS

---

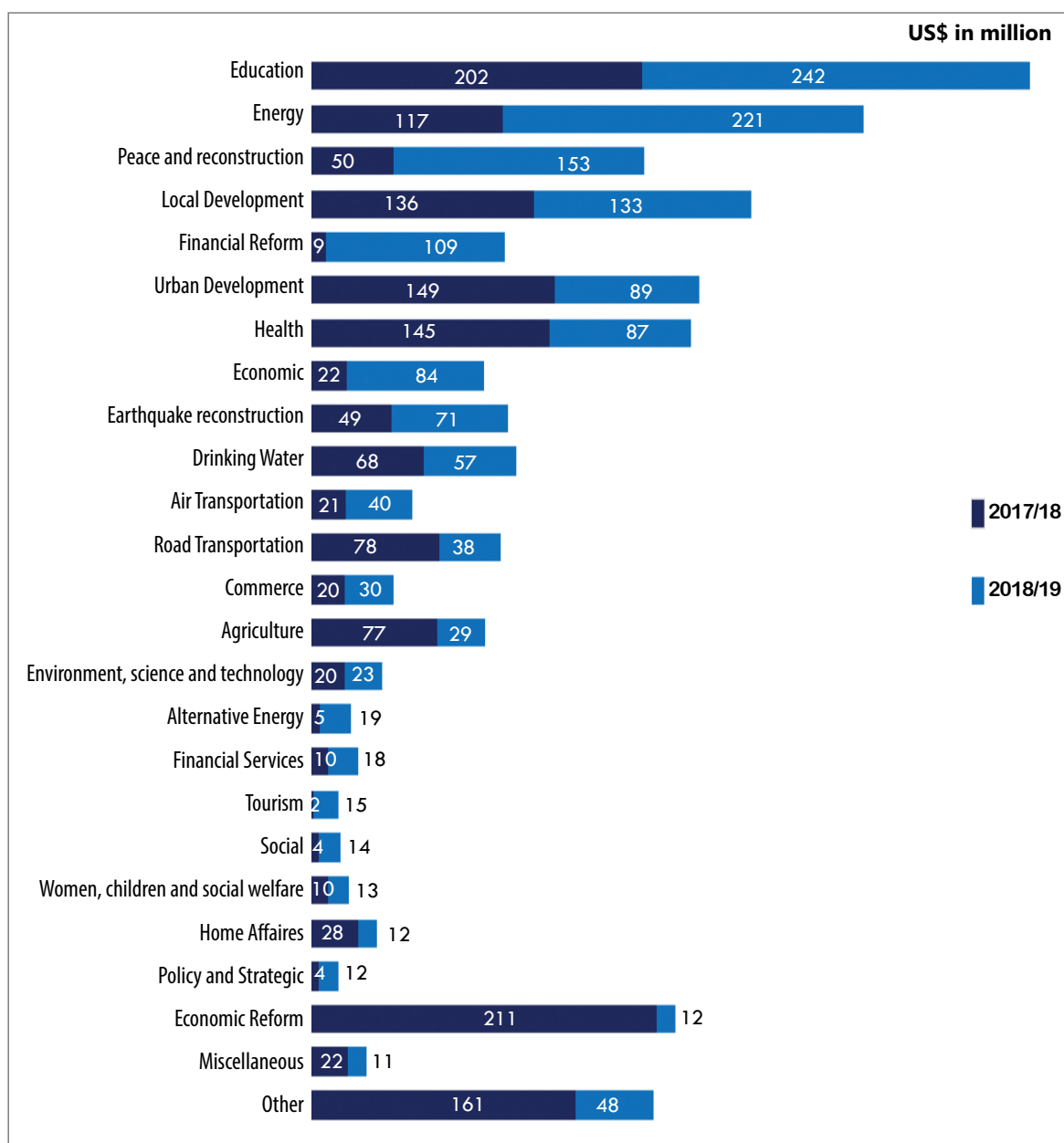
This chapter highlights the sectors that received the highest ODA disbursements in FY 2018/19. This follows from the above analysis of alignment and fragmentation and aims to encourage better coordination among development partners and other stakeholders working in the same sector. This data may also highlight opportunities to translate project support into program support or SWAps.<sup>13</sup>

Figure 17 provides an overview of the volume of ODA provided to each sector. The distribution of ODA across sectors has changed significantly from FY 2017/18 to FY 2018/19, with the education sector now receiving the largest volume of support (15% of total support), followed closely by energy (14%) and then peace and reconstruction (10%), local development (8%) and financial sector reform (7%). Sectors receiving the lowest volume of support are supply (0.005%), land reform & survey (0.01%), youth, sports & culture (0.02%), industry (0.02%), revenue & financial administration (0.05%) and population (0.09%). The five sectors receiving the highest volume of support make up 54% of total ODA disbursements. Each of these sectors is examined in more detail below.

---

<sup>13</sup> The MoF is in the process of linking the AIMS to other Government systems to track public finance. Through these efforts, it will be possible to more directly link on budget and on treasury disbursements with expenditure thereby providing information on those sectors that are performing better or worse in execution.

**Figure 17. Sector disbursements, FY 2017/18 and FY 2018/19**



## Education

In FY 2018/19, the education sector received the highest ODA disbursement, with the annual disbursement rising significantly to 242 million USD, from 202 million USD in FY 2017/18, an increase of 20%. The largest proportion of support to the education sector came from the World Bank Group. Support to this sector was comprised of 62% loans, 29% grants and 9% TA. Of this, 82% was on budget. Total disbursement to this sector during the past nine-year period was 1,545 million USD.

Figure 18. ODA disbursements to the education sector, FY 2010/11 to FY 2018/19

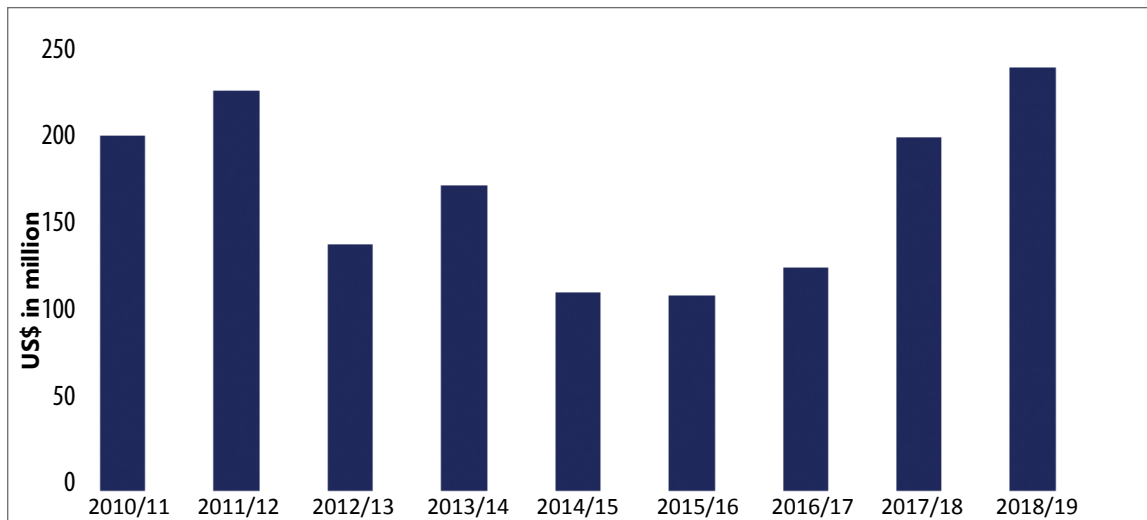
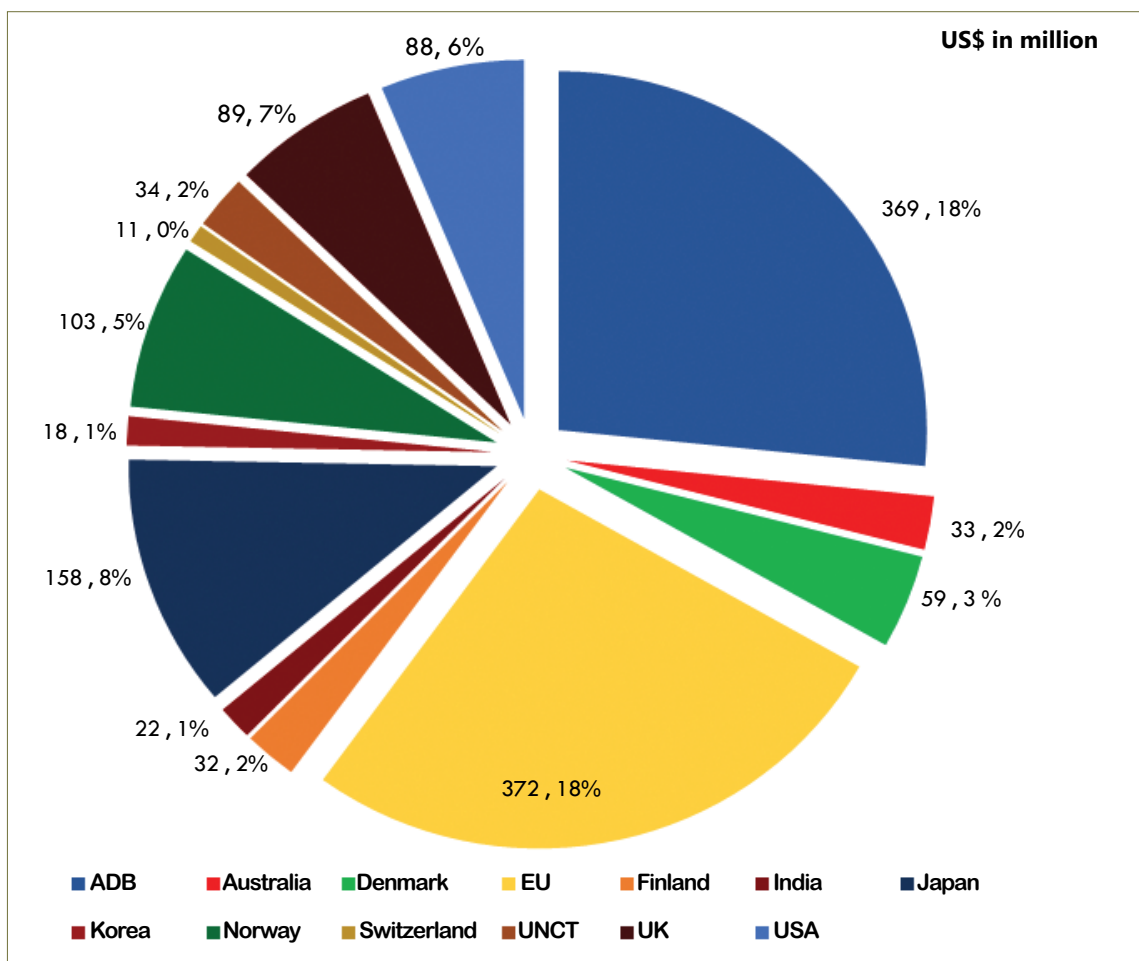


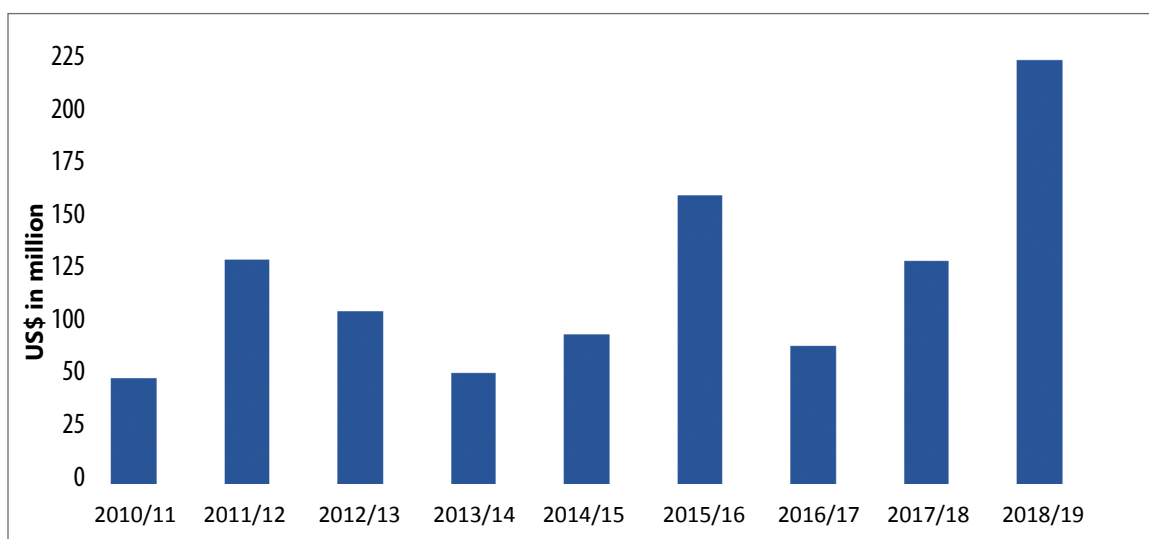
Figure 19. ODA commitments to the education sector



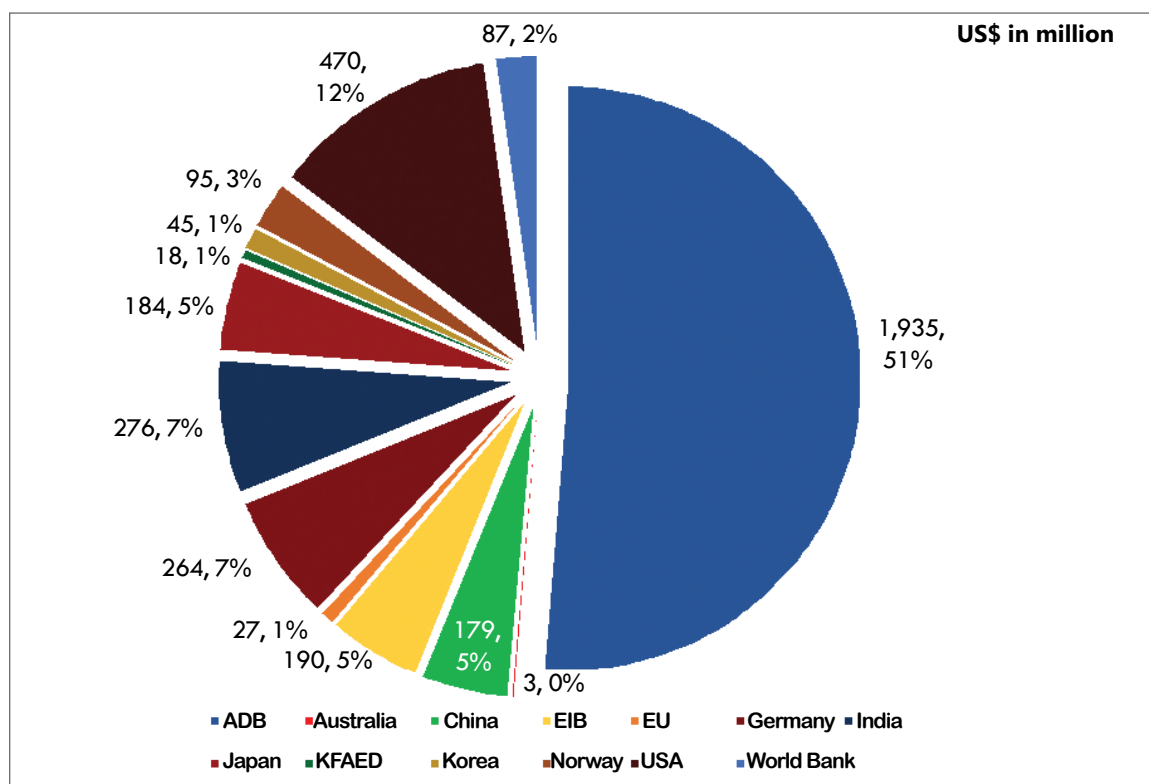
## Energy

In FY 2018/19, the energy sector received the second highest ODA disbursement. Support to the sector has varied significantly in recent years from 56 million USD in FY 2010/11 to 151 million USD in FY 2015/16 and to 221 million USD in FY2018/2019. Support to this sector was made up of 83% of loans, 15% grants and 2% TA. Of this, 95% was on budget. Total disbursement to this sector during the past nine-year period reached 960 million USD.

**Figure 20. ODA disbursements to the energy sector, FY 2010/11 to FY 2018/19**



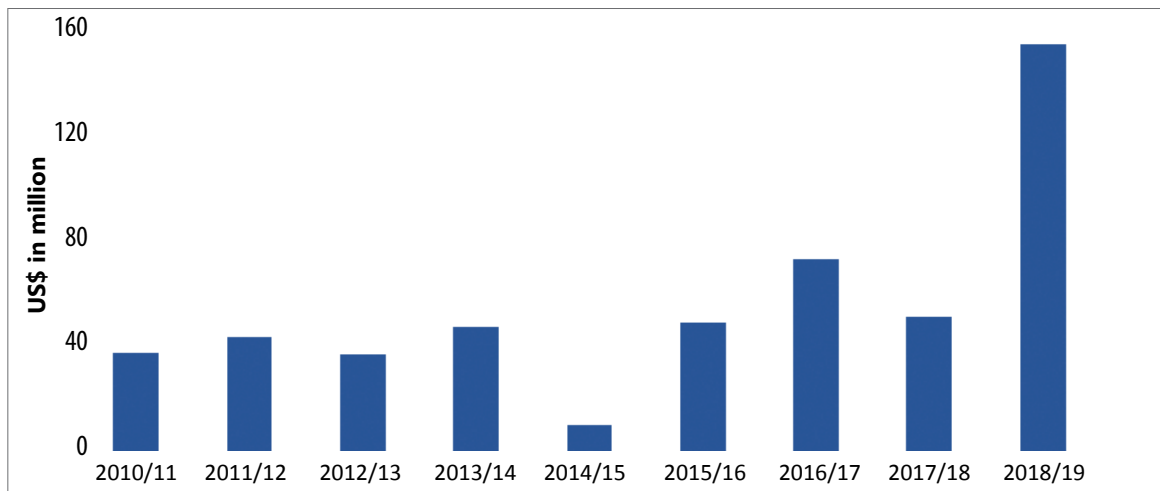
**Figure 21. ODA commitments to the energy sector**



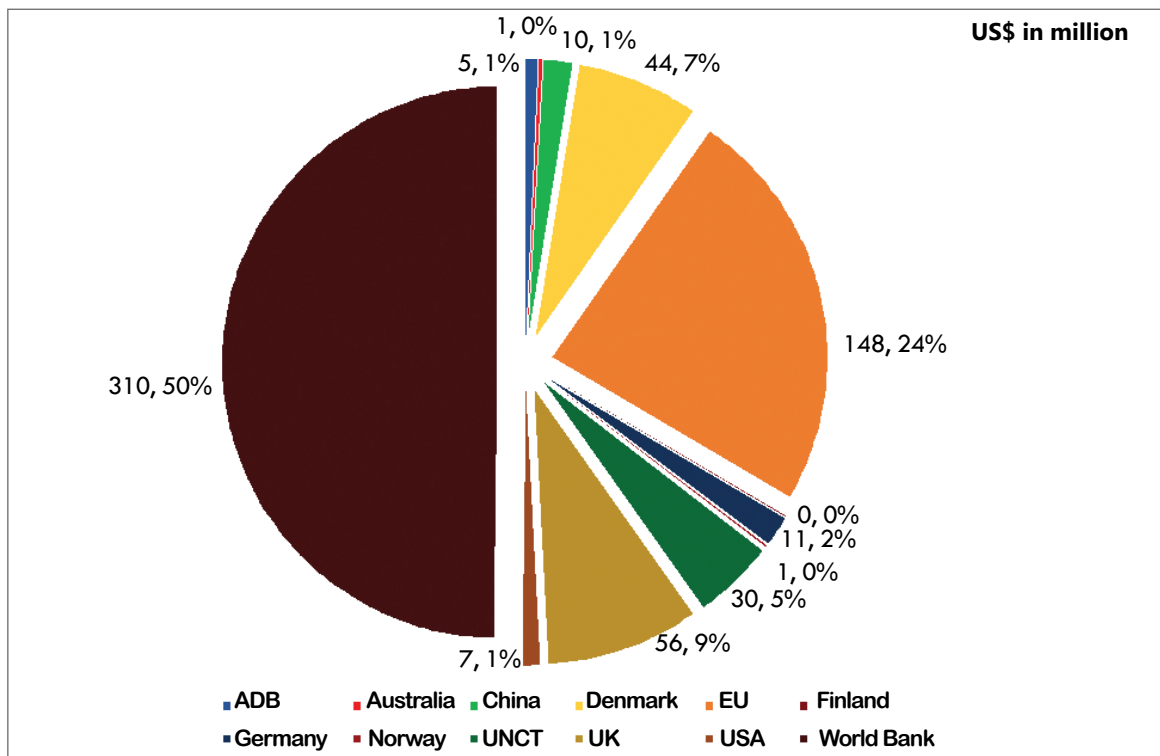
## Peace and reconstruction

In FY 2018/19, the peace and reconstruction sector received the third highest ODA disbursement. Like the education sector, support to this sector has been inconsistent - it was 37 million USD in FY 2010/11, dropping to 10 million USD in FY 2014/15, and increasing to 153 million USD in FY 2018/19 from a 50 million USD in the previous fiscal year. Support to this sector was made up of 97% loans and 3% TA. Of this, 98% was on budget. Total disbursement to the sector during the past nine-year period reached 497 million USD.

**Figure 22. ODA disbursements to the peace and reconstruction sector, FY 2010/11 to FY 2018/19**



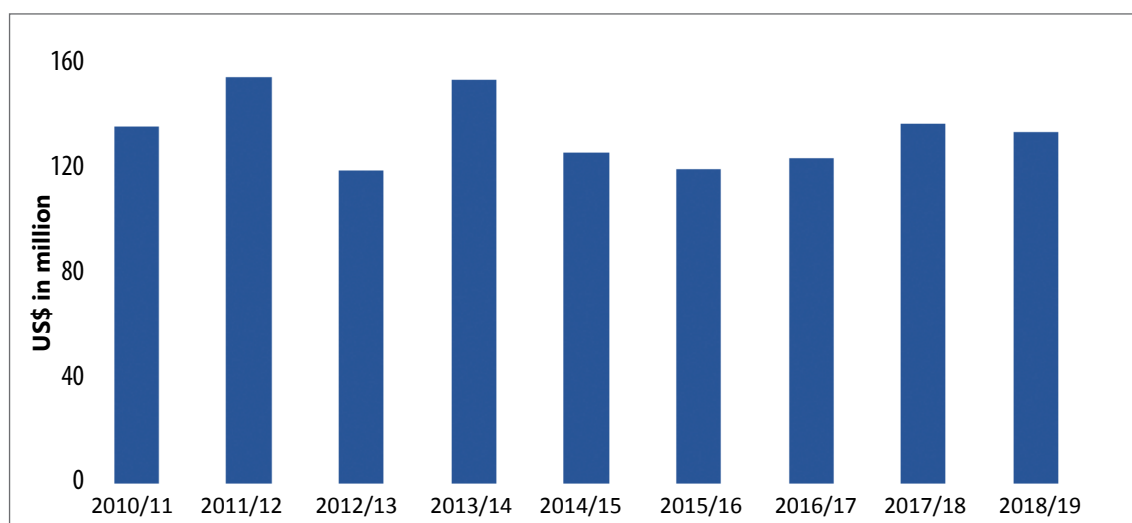
**Figure 23. ODA commitments to the peace and reconstruction sector**



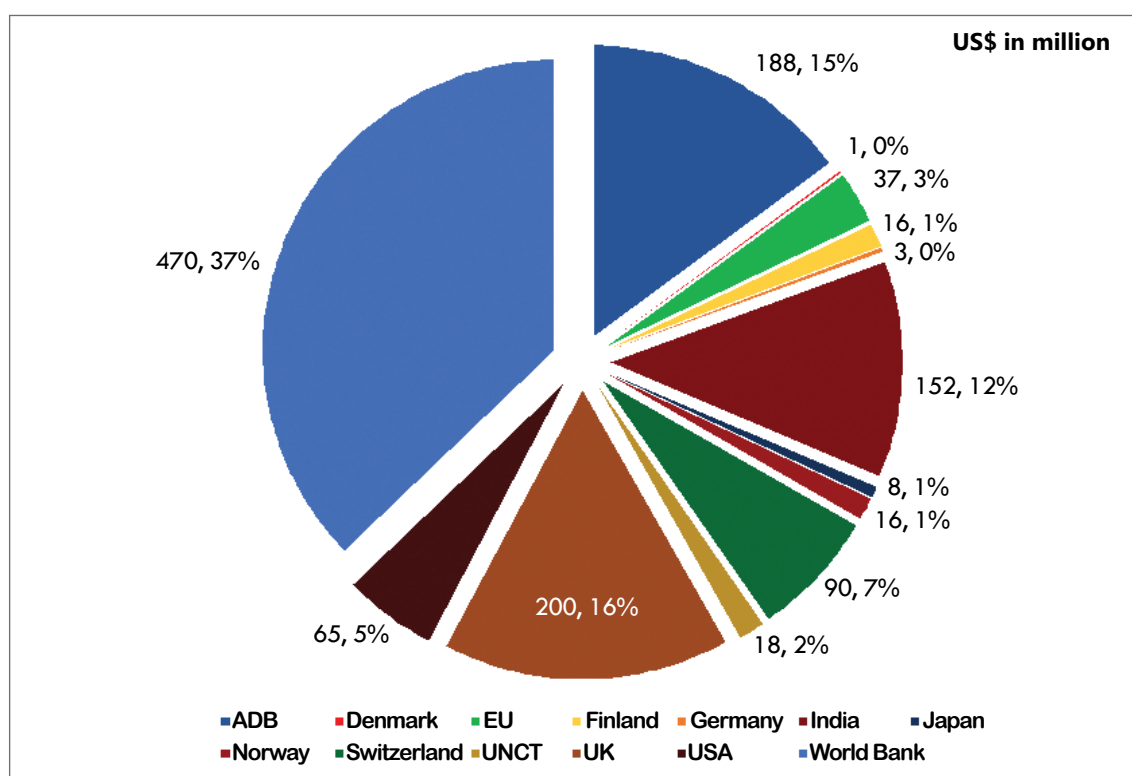
## Local development

In FY 2018/19, the local development sector received the fourth highest ODA disbursement, with the annual disbursement reaching 132 million USD. This represents a slight decrease from 136 million USD in FY 2017/18. Support to this sector was made up of 50% loans, 36% grants and 14% TA. Of this, 83% was on budget. Total disbursement to this sector during the past nine-year period was 1,195 million USD.

**Figure 24. ODA disbursements to the local development sector, FY 2010/11 to FY 2018/19**



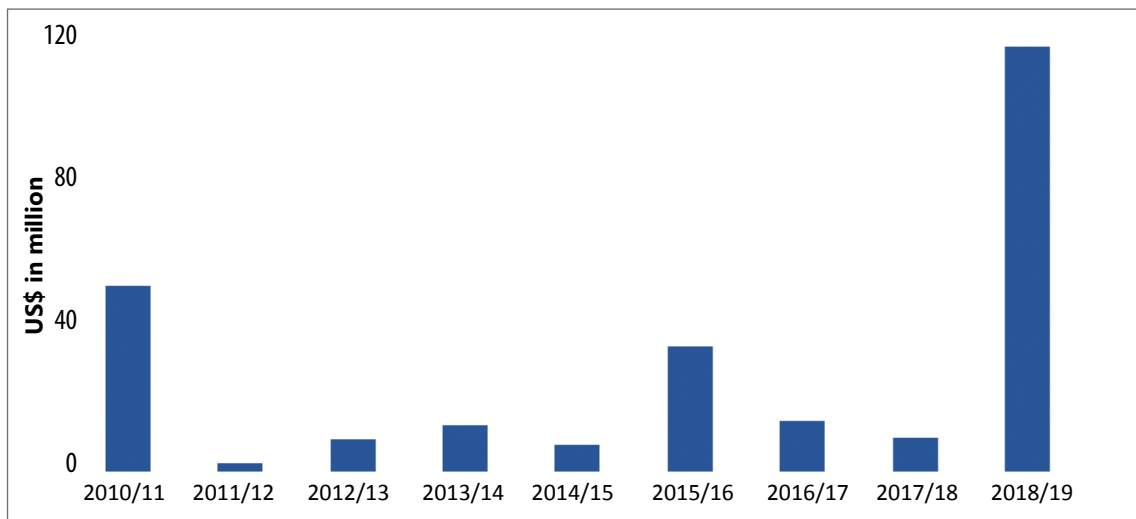
**Figure 25. ODA commitments to the local development sector**



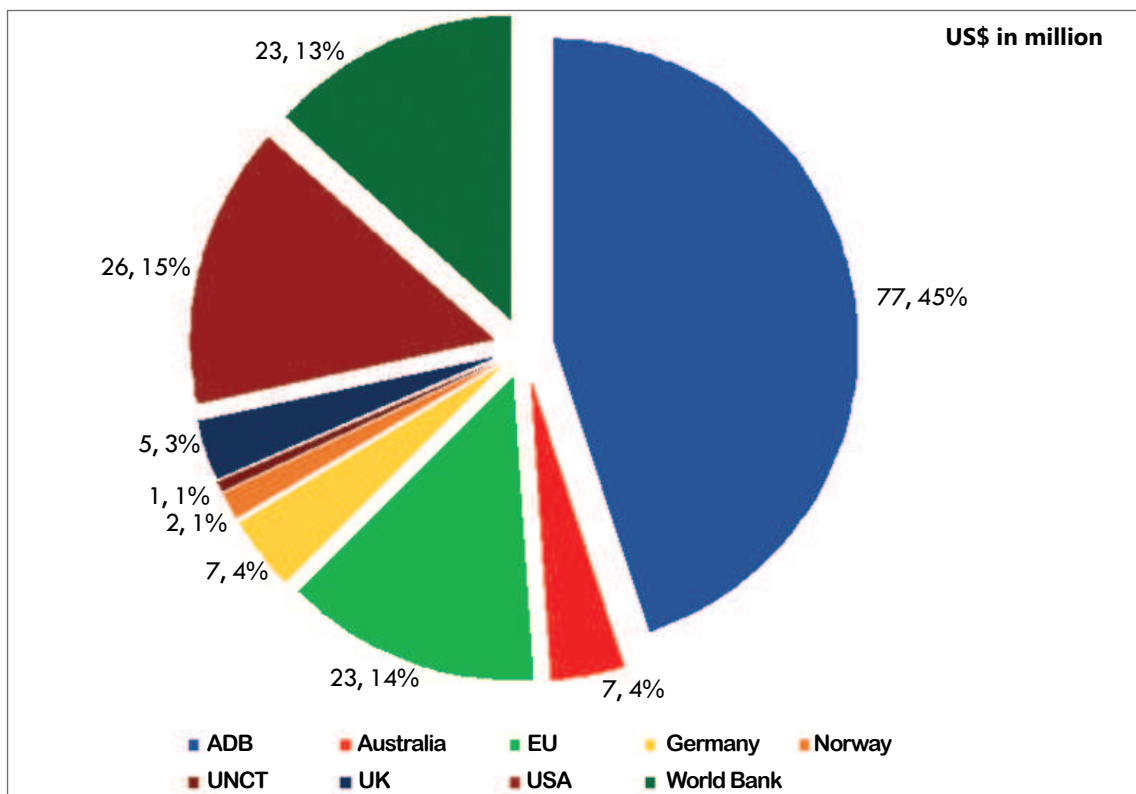
## Financial reform

In FY 2018/19, the financial reform sector received the fifth highest ODA disbursement, with the annual disbursement rising significantly to 109 million USD, from 9 million USD in FY 2017/18, an increase of 92%. Support to this sector was comprised of 91 % loans, 6% grants and 3% TA. Of this, 93% was on budget. Total disbursement to this sector during the past nine-year period reached 242 million USD.

**Figure 26. ODA disbursements to the financial reform sector, FY 2010/11 to FY 2018/19**



**Figure 27. ODA commitments to the financial reform sector**



## 4.1 Post-Earthquake Reconstruction

At the International Conference on Nepal's Reconstruction (INCR), held in June 2015 in Kathmandu, the international community pledged 4,110 million USD for post-earthquake reconstruction. As of the writing of this Report, 89% (3,646 million USD) of the total pledged amount has been committed through formal agreements with the Government of Nepal (see Table 4 for more detail).

The largest pledges were from the Asian Development Bank, China, India and the World Bank. China, the European Union, Germany, India, the International Monetary Fund (IMF), Japan, Korea, the United Kingdom, the United States of America and the World Bank have committed more than half of originally pledged amounts. China, the European Union, Germany, the IMF, the United Kingdom and the United States of America have committed amounts equal or greater than original pledges.

Since 2015, total post-earthquake reconstruction disbursements have reached 1,154 million USD. Disbursements reached 329 million USD in FY 2018/19, representing a slight decrease from 352 million USD in FY 2017/18. It should be noted that these disbursement figures include relevant support that was not included in original pledges made at the ICNR.

**Table 5. Post-earthquake reconstruction pledges and commitments**

Partner	Pledge (US\$)	Commitment (US\$)	Pledge vs commitment	Total disbursement (US\$)	Disbursement vs commitment
ADB	600,000,000	322,564,797	54%	151,891,791	47%
Australia	4,635,300	-	0%	4,770,133	N/A
Austria	1,200,000	-	0%	-	N/A
Bangladesh	502,815	-	0%	-	N/A
Canada	10,500,000	-	0%	-	N/A
China	766,927,000	766,927,000	100%	20,318,621	3%
EU	117,484,500	194,290,233	165%	111,529,030	57%
Finland	2,237,800	1,118,900	50%	428,410	38%
Germany	33,567,000	34,000,000	101%	9,462,916	28%
IMF	50,000,000	50,000,000	100%	-	0%
India	1,400,000,000	1,078,820,849	77%	6,823,839	0.6%



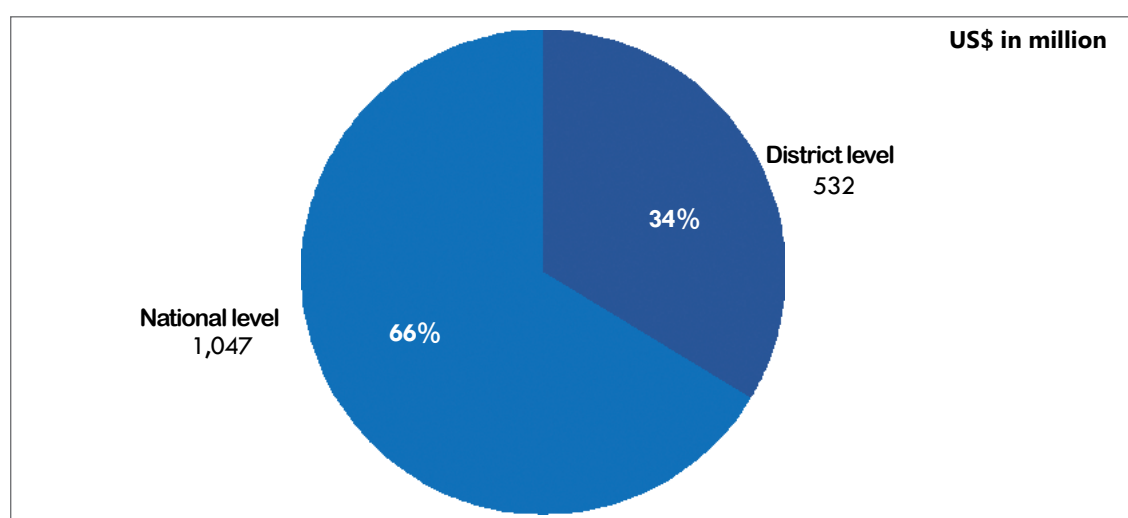
Partner	Pledge (US\$)	Commitment (US\$)	Pledge vs commitment	Total disbursement (US\$)	Disbursement vs commitment
Japan	260,000,000	360,377,747	139%	226,157,778	63%
Korea	10,000,000	8,400,000	84%	12,249,423	146%
Netherlands	26,000,000	-	0%	-	N/A
Norway	15,965,500	5561671.796	0%	10,541,239	N/A
Pakistan	1,000,000	-	0%	-	N/A
Saudi Arabia	30,000,000	-	0%	-	N/A
Sri Lanka	2,500,000	-	0%	-	N/A
Sweden	10,000,000	-	0%	-	N/A
Switzerland	25,000,000	-	0%	17,636,616	N/A
Turkey	2,000,000	-	0%	-	N/A
UK	110,000,000	165,500,000	150%	70,412,611	43%
USA	130,000,000	159,863,223	123%	42,544,817	27%
WB	500,000,000	498,970,853	100%	470,167,692	94%
<b>Total</b>	<b>4,109,519,915</b>	<b>3,646,395,274</b>	<b>89%</b>	<b>1,154,934,916</b>	<b>32%</b>

## PROVINCIAL ANALYSIS

In addition to understanding how development cooperation is allocated across sectors, it is equally important to understand how it is distributed geographically across a country. This highlights areas that are over or under served and with proper coordination, allows for the re-distribution of resources to ensure no one is left behind. This issue is of particular importance in Nepal, as it transitions to federalism. As provincial governments take on a stronger role, high quality and timely information on development cooperation commitments and disbursements will be necessary for their own planning and budgeting processes.

It should be noted that in the AMIS, projects are classified as either 'national level' or 'district level'. The 'national level' classification also includes projects that benefit multiple districts, which can include projects that are implemented in more than one district, as well as large projects, e.g. hydroelectricity projects, that have far reaching benefits. As such, it may appear as though significantly more support is provided to the national level, but this is not necessarily a true reflection of geographic benefit and should not be equated with support to the central Government. With this caveat in mind, data show that 66% of total ODA was disbursed at the national level and 34% at the district level in FY 2018/19 (see Figure 28 for more detail).

**Figure 28. National versus district level disbursements, FY 2018/19**



While the AMIS does not allow for tagging to specific provinces, district level support has been aggregated to provide insight on how ODA is disbursed at the provincial level (see Table 5 for more detail, which shows disbursements by province, as well as key development metrics). It should be noted that high disbursement in Province 3 is due, in part, to its inclusion of the country's capital city and several large post-earthquake reconstruction projects there.

**Table 6. Provincial level disbursement and development metrics, FY 2018/19**

Province	Disbursement (US \$)	Population	Disbursement per capita	HDI score
Province No. 1	46,424,894	4,534,943	10.24	0.507
Province No. 2	40,379,011	5,404,145	7.47	0.422
Province No. 3	221,702,306	5,529,452	40.09	0.506
Gandaki Province	81,299,491	2,413,907	33.68	0.493
Province No. 5	65,083,516	4,891,025	13.31	0.423
Karnali Province	40,286,399	1,168,515	34.48	0.39
Sudur Pashchim Province	36,466,144	2,552,517	14.29	0.416

CHAPTER  
6

DEVELOPMENT  
PARTNER ANALYSIS

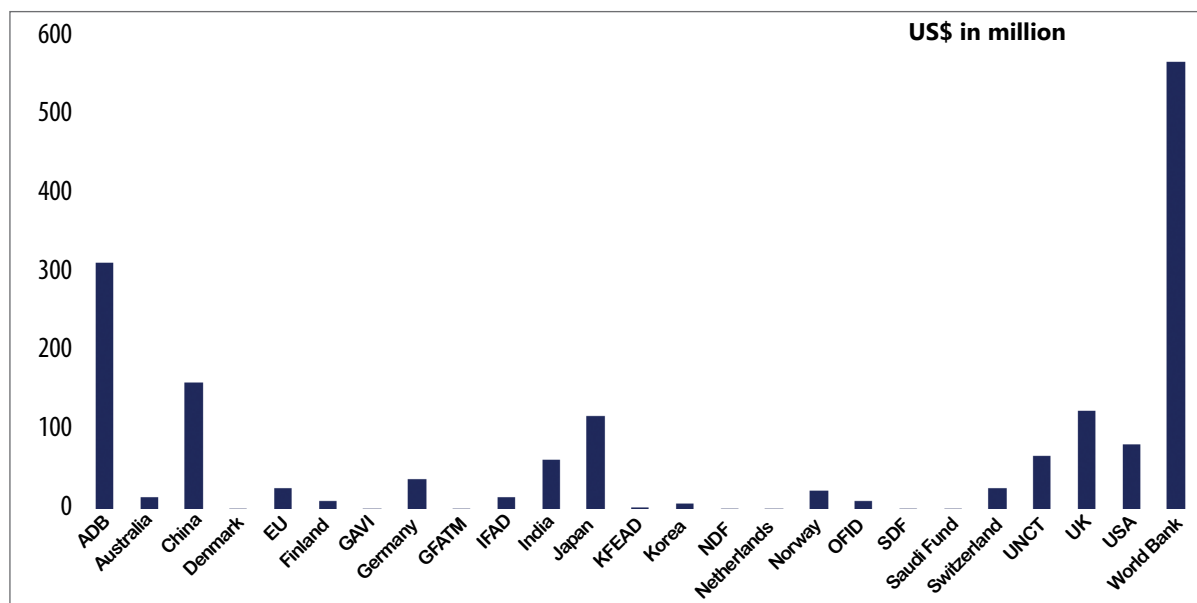
Nepal benefits from development cooperation partnerships with large number of providers (a full list of development partners and INGOs that report to the AMIS can be found in Annex 2).

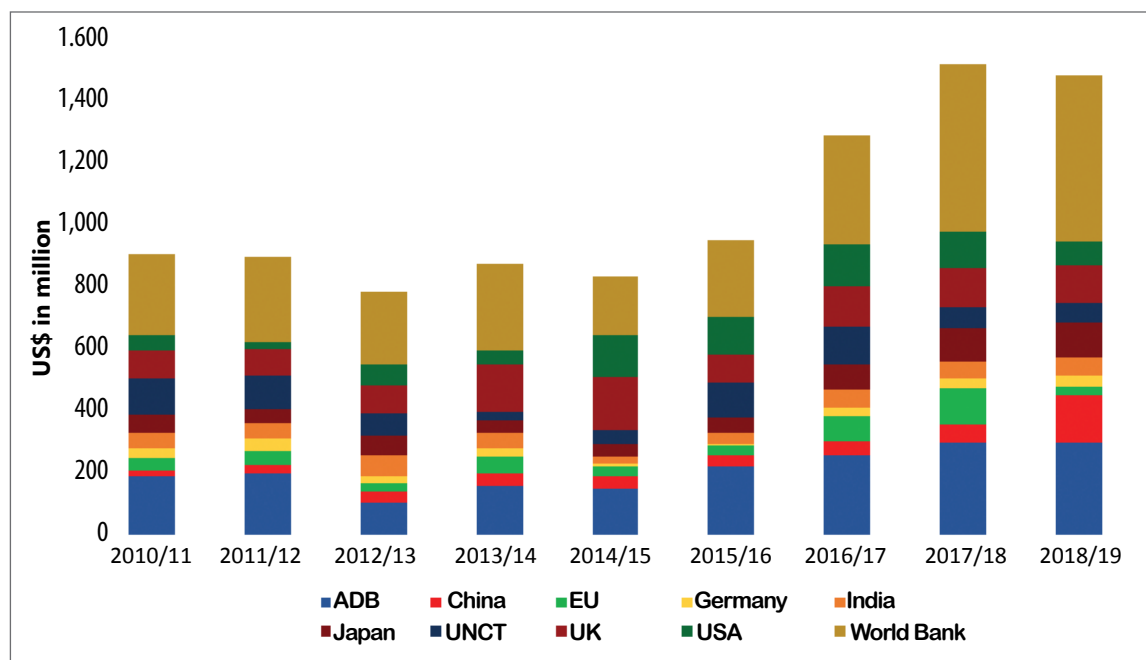
6.1 Bilateral and multilateral partners

This chapter provides an overview of bilateral and multilateral support to Nepal and highlights the bilateral and multilateral development partners that provided the highest ODA disbursements in FY 2018/19.

Figure 29 below shows the proportion of ODA provided by all bilateral and multilateral development partners in the country. Figure 30 shows the top ten highest-disbursing partners in FY 2018/19 and how their support has fluctuated over the past nine-year period. Notably, support from China appears to be increased while support from European Union and United States of America appears to be decreased from FY 2017/2018.

Figure 29. ODA disbursement by development partner, FY 2018/19



**Figure 30. ODA disbursement trends of top providers, FY 2010/11 to FY 2018/19**

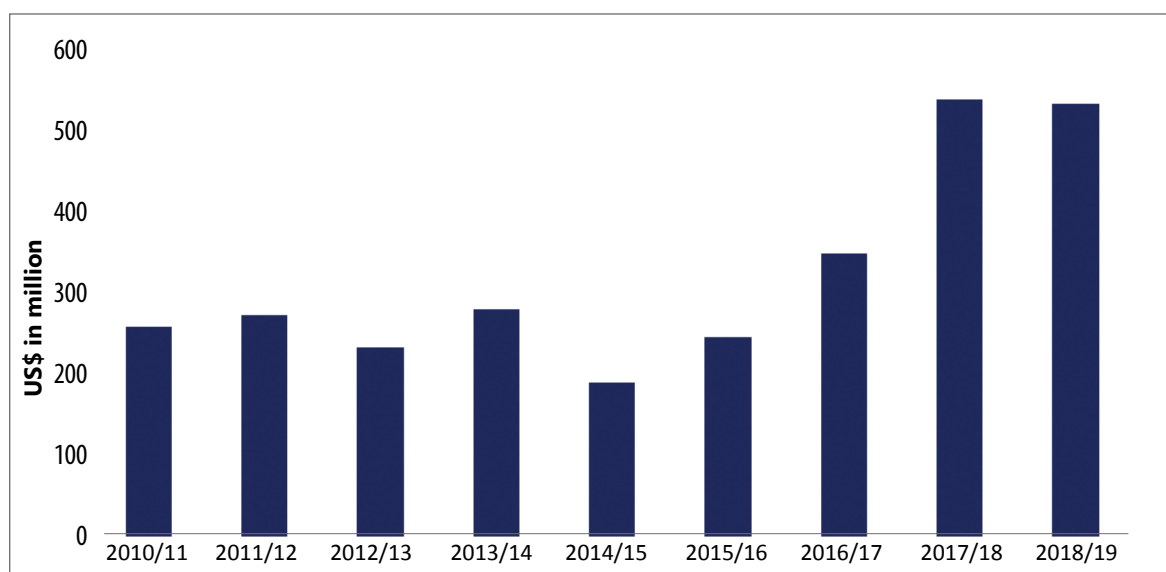
Of total ODA disbursements in FY 2018/19, 40% (638 million USD) was provided by bilateral partners, while 60% (940 million USD) was provided by multilateral partners. The top five bilateral partners in FY 2018/19 remain the same from FY 2017/18: China, the United Kingdom, Japan, the United States of America and India, collectively contributing 33% of total ODA disbursements. The top five multilateral partners in FY 2018/19 were also the same in FY 2017/18: the World Bank, the Asian Development Bank, the UNCT, the European Union and the International Fund for Agricultural Development (IFAD), collectively contributing 59% of total ODA disbursements.

The five highest disbursing partners overall were the World Bank, the Asian Development Bank, China, the United Kingdom and Japan, collectively contributing 76% of the total ODA provided to Nepal.

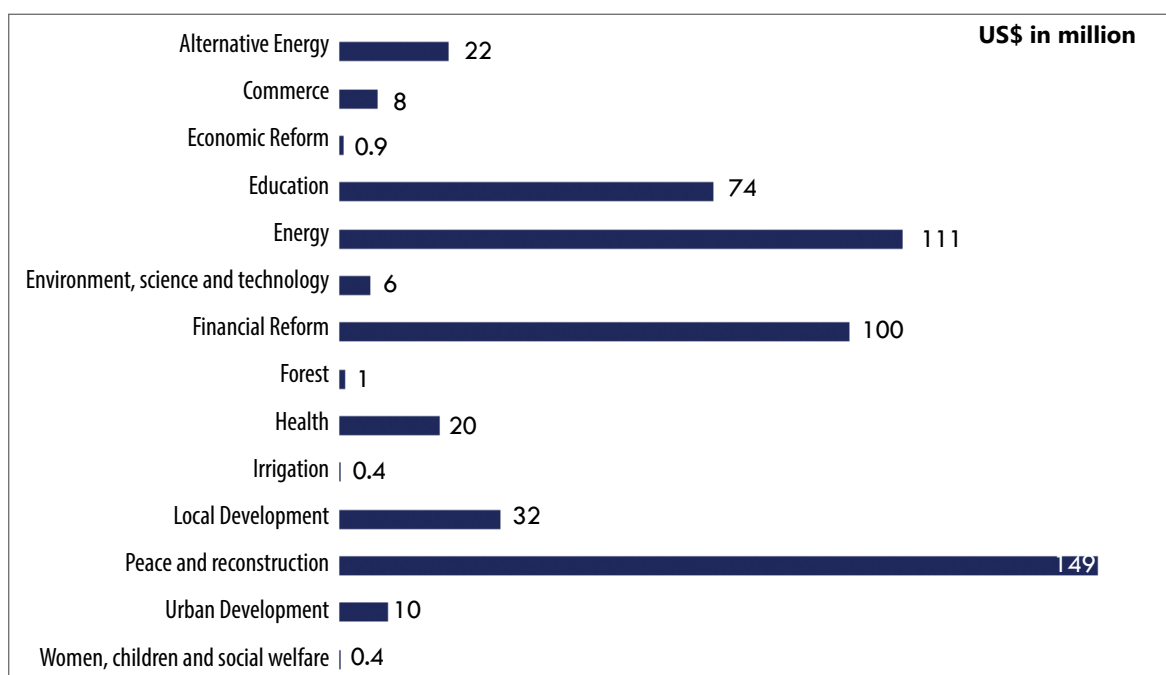
## The World Bank

In FY 2018/19, the World Bank was the highest disbursing development partner, with the annual disbursement reaching 528 million USD (33% of total ODA disbursements). This represents a slight decrease from 534 million USD disbursed in FY 2017/18. World Bank support was made up of 95% loans, 5% grants. Of this, 96% was on budget. Total World Bank disbursement during the past nine-year period was 2,874 million USD.

**Figure 31. World Bank disbursements, FY 2010/11 to FY 2018/19**

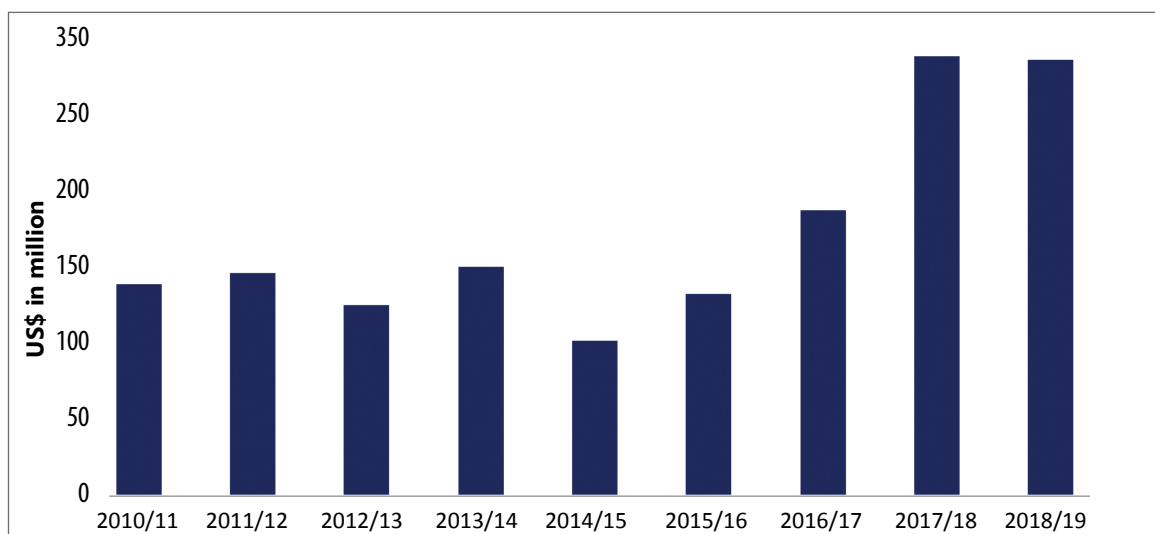
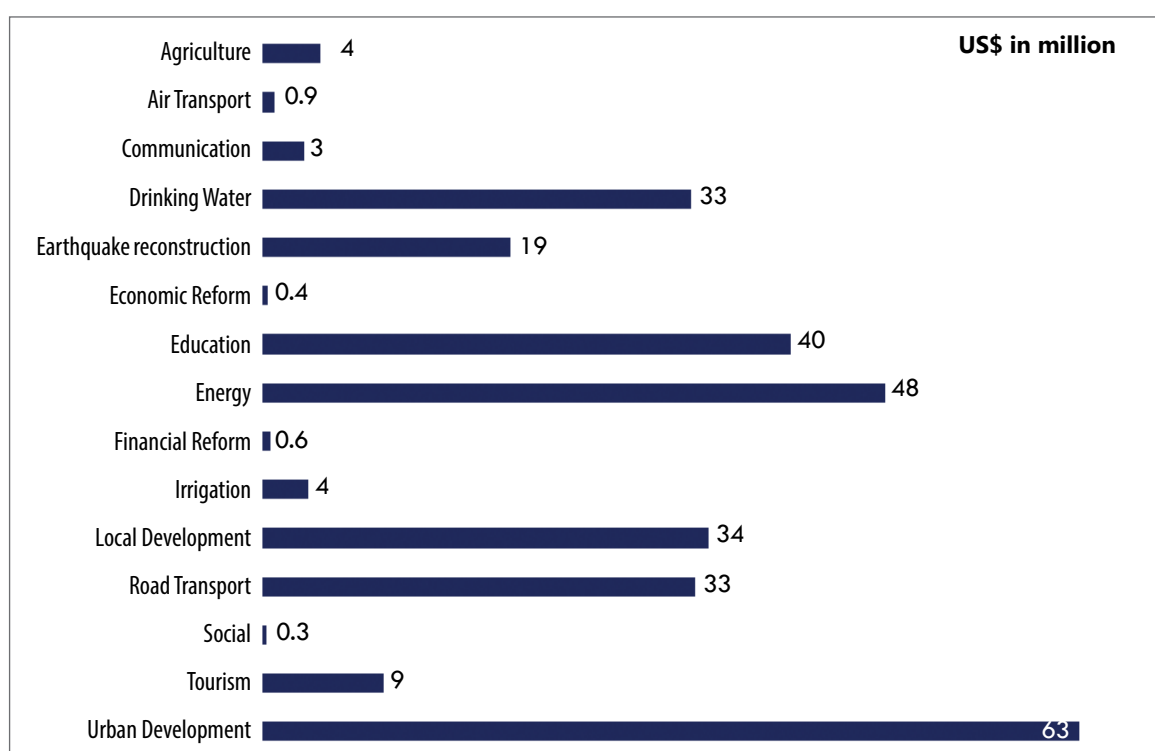


**Figure 32. World Bank disbursements by sector, FY 2018/19**



## The Asian Development Bank

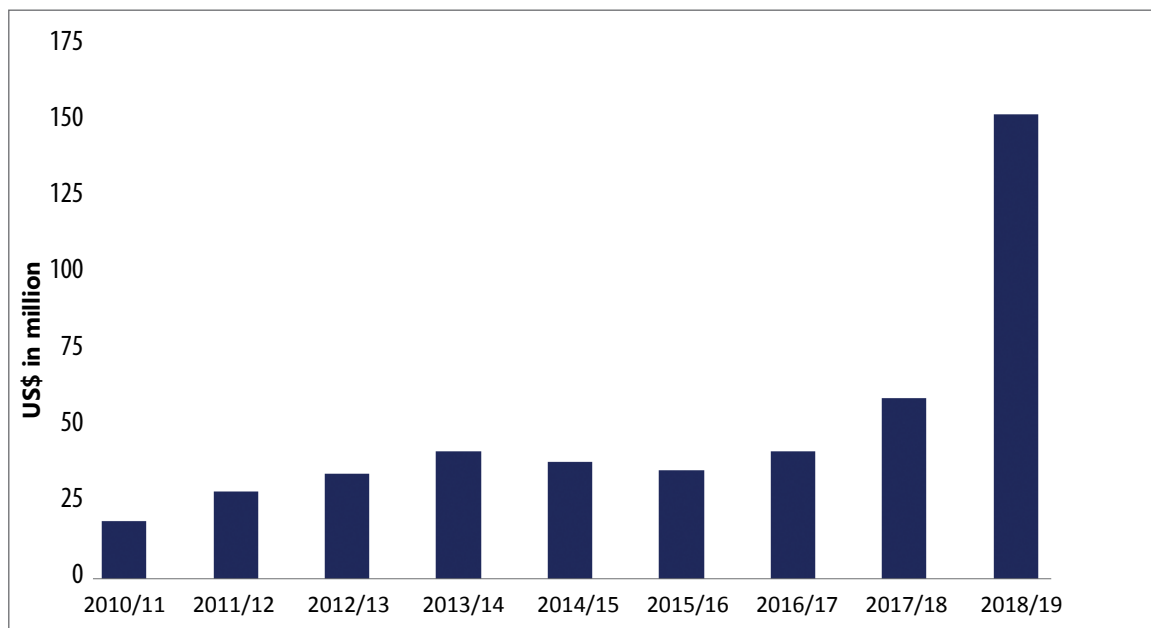
In FY 2018/19, the Asian Development Bank was the second highest disbursing development partner, with the annual disbursement reaching 293 million USD (19% of total ODA disbursements). Asian Development Bank support was made up of 89% loans, 8% grants and 3%TA. Of this, 95% was on budget. Total Asian Development Bank disbursement during the past nine-year period was 1,838 million USD.

**Figure 33. Asian Development Bank disbursements, FY 2010/11 to FY 2018/19****Figure 34. Asian Development Bank disbursements by sector, FY 2018/19**

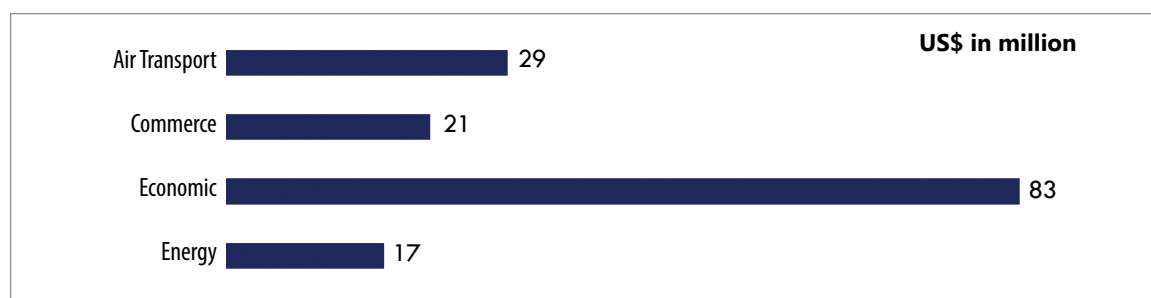
## China

In FY 2018/19, China was the third highest disbursing development partner, with the annual disbursement reaching 150 million USD (10% of total ODA disbursements). Chinese support was made up of 70% grants and 30% TA. Of this, 86% was on budget. Total Chinese disbursement during the past nine-year period was 446 million USD.

**Figure 35. China disbursements, FY 2010/11 to FY 2018/19**



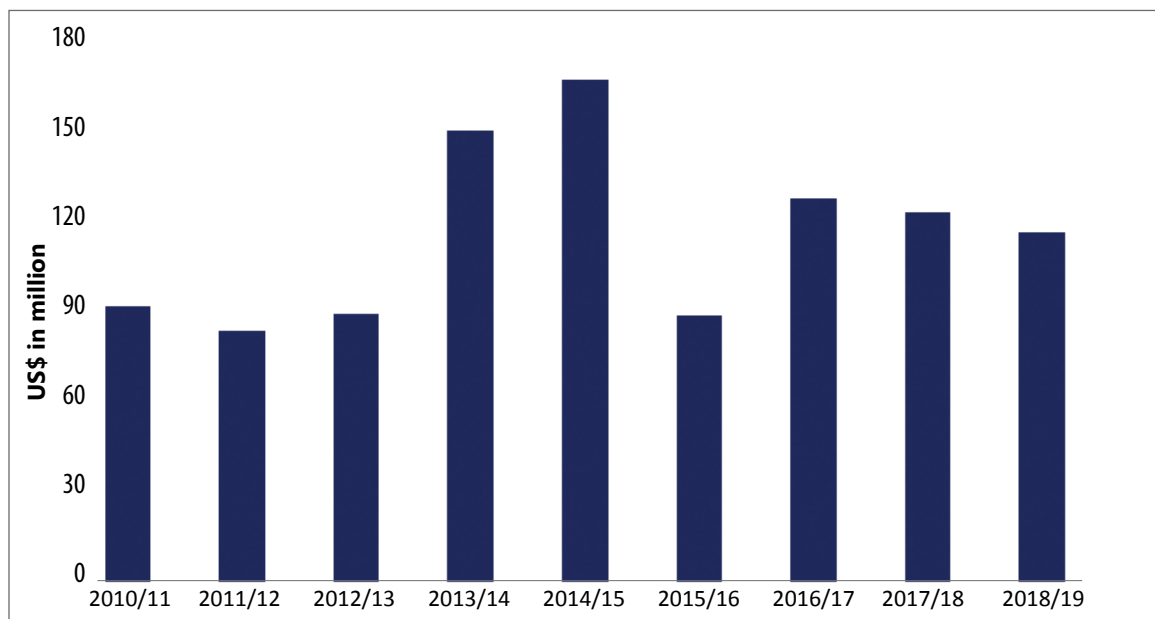
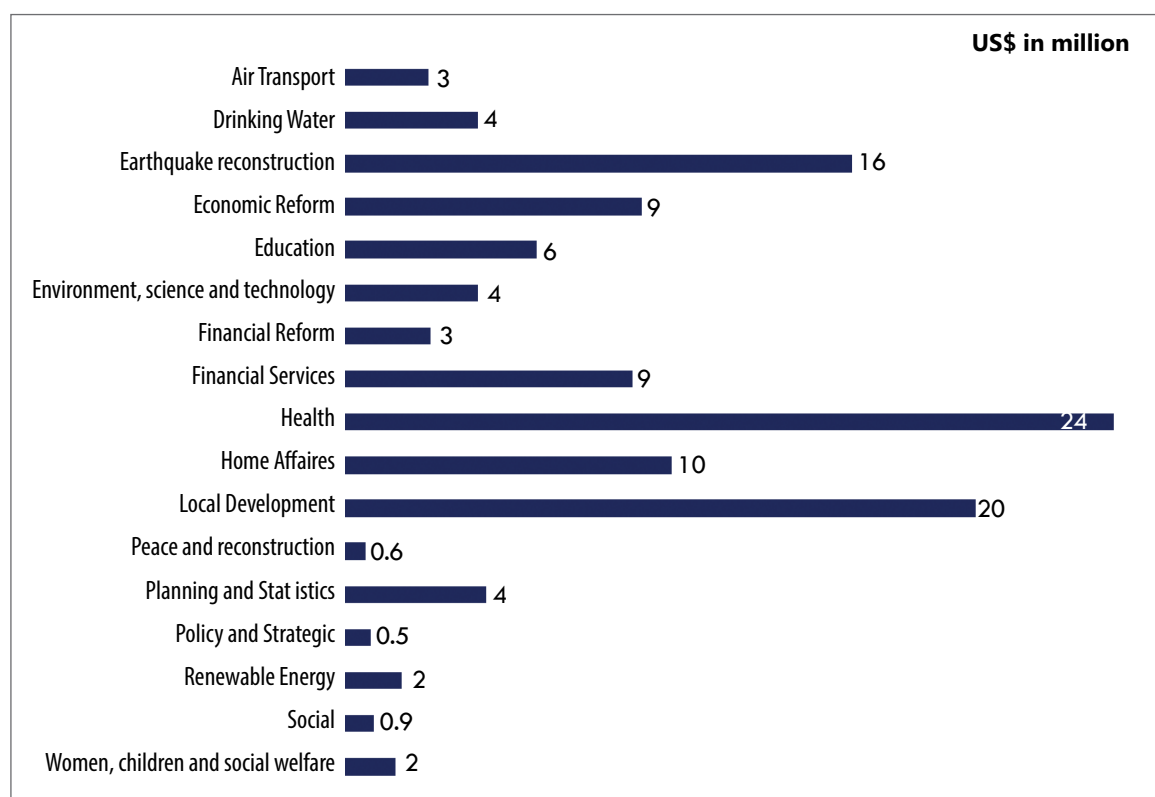
**Figure 36. China disbursements by sector, FY 2018/19**



## The United Kingdom

In FY 2018/19, the United Kingdom was the fourth highest disbursing development partner, with the annual disbursement reaching 117 million USD (7% of total ODA disbursements). United Kingdom support was made up of 44% grants and 56% TA. Of this, 49% was on budget. Total United Kingdom disbursement during the past nine-year period was 1,045 million USD.

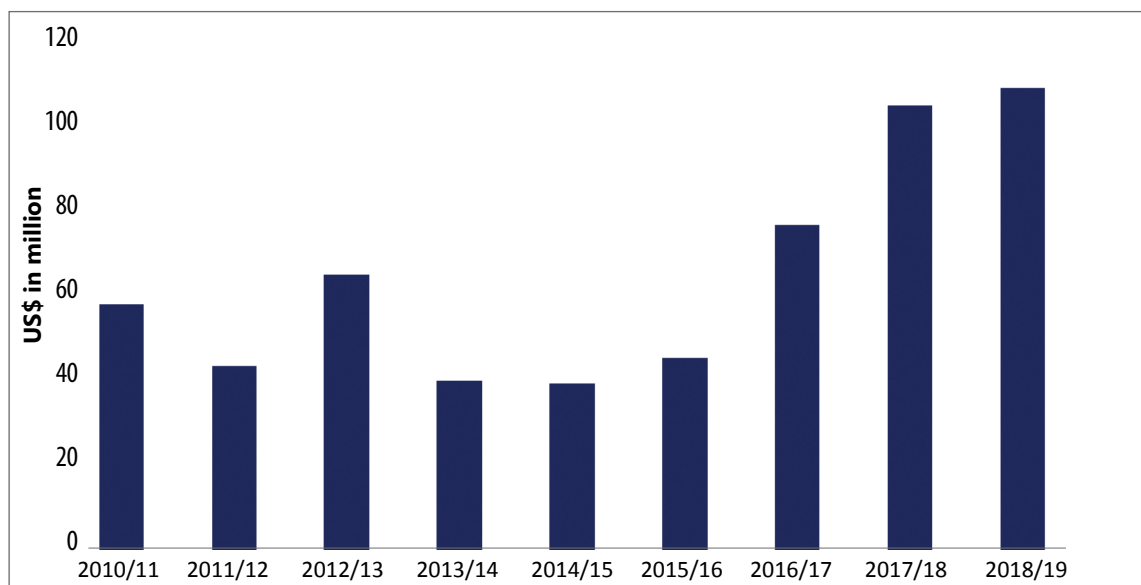


**Figure 37. United Kingdom disbursements, FY 2010/11 to FY 2018/19****Figure 38. United Kingdom disbursements by sector, FY 2018/19**

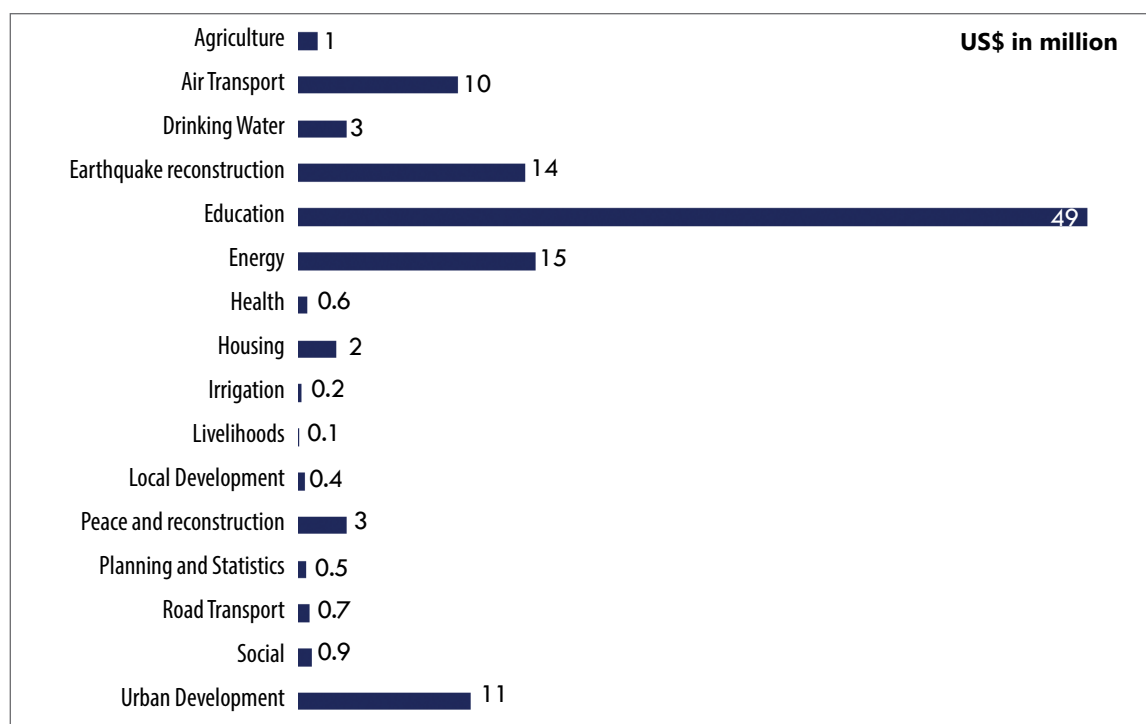
## Japan

In FY 2018/19, Japan was the fifth highest disbursing development partner, with the annual disbursement reaching 111 million USD (7% of total ODA disbursements). Japanese support was made up of 60% loans, 28% grants and 11% TA. Of this, 87% was on budget. Total Japanese disbursement during the past nine-year period was 589 million USD.

**Figure 39. Japan disbursements, FY 2010/11 to FY 2018/19**



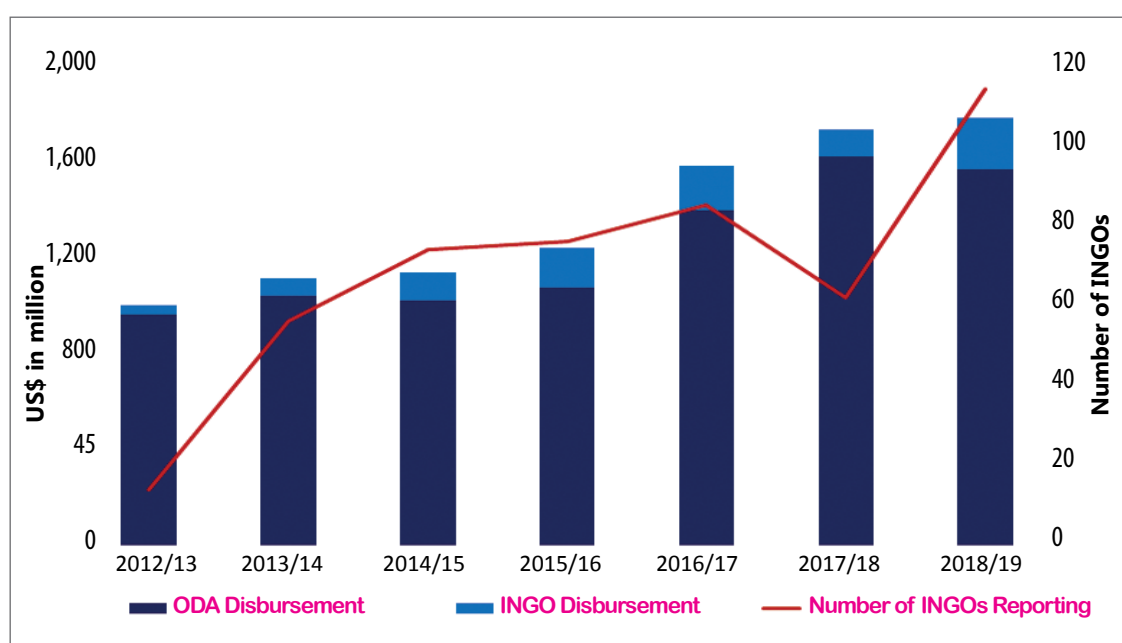
**Figure 40. Japan disbursements by sector, FY 2018/19**



## 6.2 International Non-Governmental Organizations

INGOs play an important role in development in Nepal, contributing across sectors and geographic regions, and providing support to service delivery, advocacy, awareness raising and strengthening accountability. The overall contribution of development aid provided through INGOs is encouraging, with the volume of disbursement from INGOs' core funding increasing significantly to 215 million USD in FY 2018/19 from 110 million USD in FY 2017/18.<sup>14</sup> As can be seen in Figure 41 below, INGO disbursement relative to ODA disbursement also reached a high in FY 2018/2019. It should be noted, however, that INGO reporting to the AMIS has fluctuated over time, which may account for the fluctuations in disbursement figures.

**Figure 41. INGO versus ODA disbursements, FY 2012/2013<sup>15</sup> to FY 2018/2019**

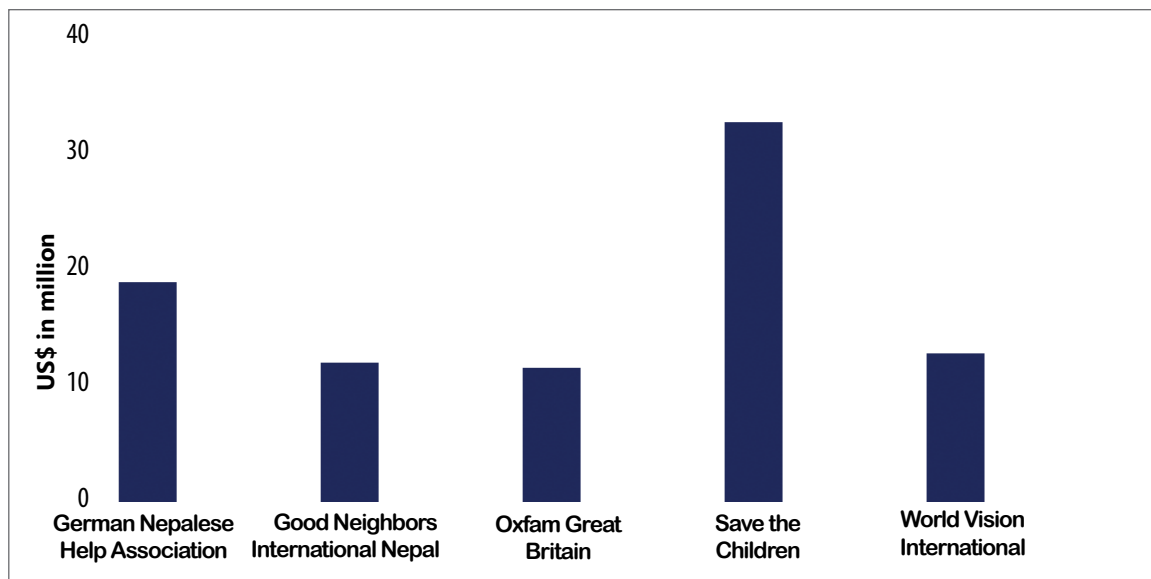


Save the Children was the highest disbursing INGO in FY 2018/19, with annual disbursement reaching 33 million USD. However, this represents a decrease in support from FY 2017/18. Other high disbursing INGOs were the German Nepalese Help Association (19 million USD), World Vision International (13 million USD), Good Neighbors International Nepal (12 million USD) and Oxfam Great Britain (12 million USD) (see Figure 42 for more detail). INGO disbursements were largely in the education sector (62 million USD) and the health sector (52 million USD) (see Figure 43 for more detail).

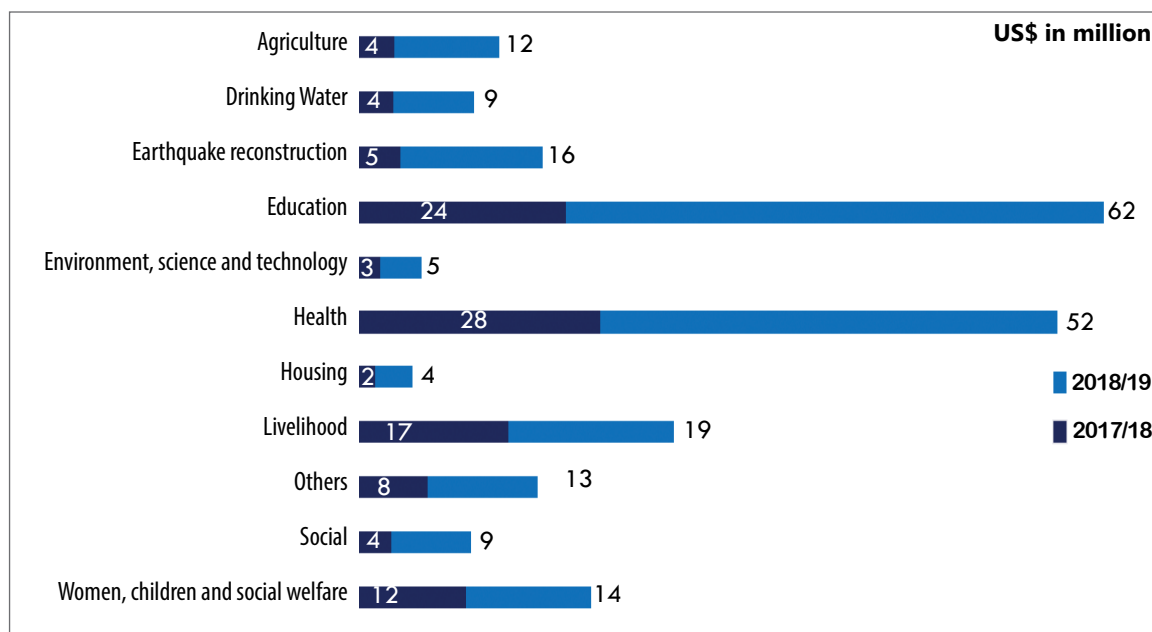
<sup>14</sup> The disbursement figures reflected here only include development cooperation provided by INGOs at the headquarter level and do not include ODA disbursed through resident INGOs in Nepal by bilateral and multilateral development partners.

<sup>15</sup> While ODA data is available from FY 2010/2011, INGOs only began reporting in FY 2012/2013.

**Figure 42. Disbursement by top INGOs, FY 2018/19**



**Figure 43. INGO disbursement by sector, FY 2018/19**



## GENDER ANALYSIS

---

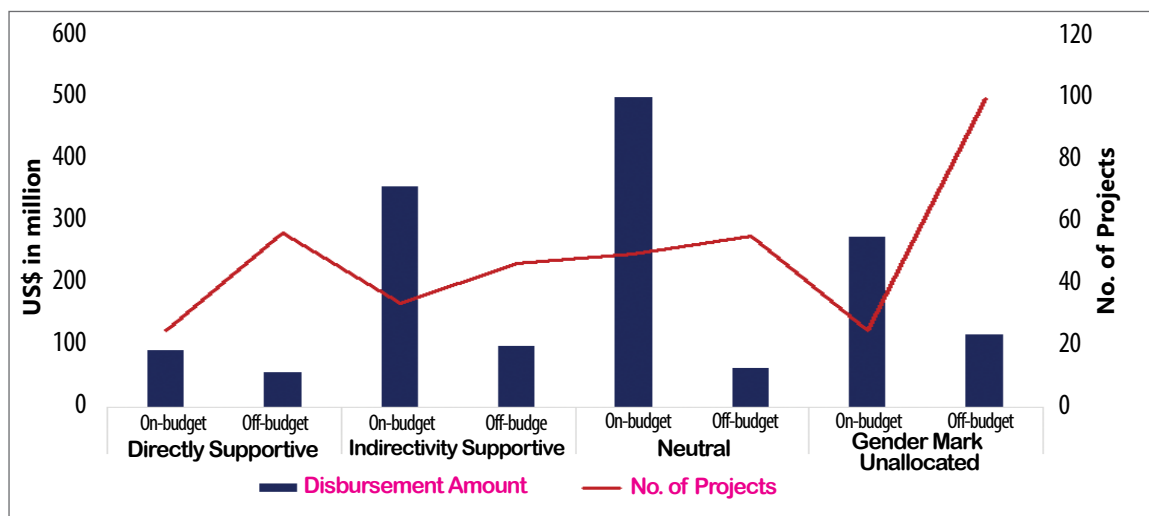
Although Nepal has seen progress on gender-related development indicators, for example, achieving gender parity in primary and secondary school enrollment in line with the MDG target, yet significant challenges remain. The Government's SDG baseline report, released in mid-2017, highlights that in Nepal poverty is a gendered issue, disproportionately affecting women and girls (NPC, 2017). In this vein, the Government of Nepal has acknowledged the importance of improving the situation of women and girls as a critical accelerator to many other development goals, including overall poverty reduction and economic growth. As such, gender is considered a cross-cutting issue that must be mainstreamed into all development initiatives.

Nepal's international development partners and the funding they provide make a significant contribution to the country's efforts in this area. Because gender is a cross-cutting issue, obtaining an overall picture of the scale and nature of resources supporting gender-related work cannot be captured by only collecting data on projects that have gender-related objectives as their primary goal, or which are being implemented by, or with, the Ministry of Women, Children and Social Welfare. As such, to better understand the degree to which development cooperation projects are mainstreaming gender, the AMIS includes a 'gender-marker' which indicates the ratio of women benefiting from the particular project.

Projects can be classified as 'directly supportive' (if the commitment of the project to gender is more than 50% of the project budget), 'indirectly supportive' (20% to 50% of the project budget), or 'neutral' (less than 20% of the project budget). While the gender marker data in the AMIS is somewhat incomplete (25% of ODA disbursement in FY 2018/19 was through projects that did not complete the gender marker, slightly decreased from 27% in FY 2017/18), it does provide an overview with regards to development cooperation and gender mainstreaming in Nepal (see Figure 44 for more detail).

Data shows that 39% of total ODA disbursements (612 million USD) made either a direct or indirect contribution to gender equality in FY 2018/2019, representing a decrease from 45% in FY 2017/18. Of the FY 2018/19 total, 9% (150 million USD) was directly supportive, and 30% (461 million USD) was indirectly supportive. The remainder was reported as 'neutral' with respect to gender or did not complete the gender marker in the AMIS.

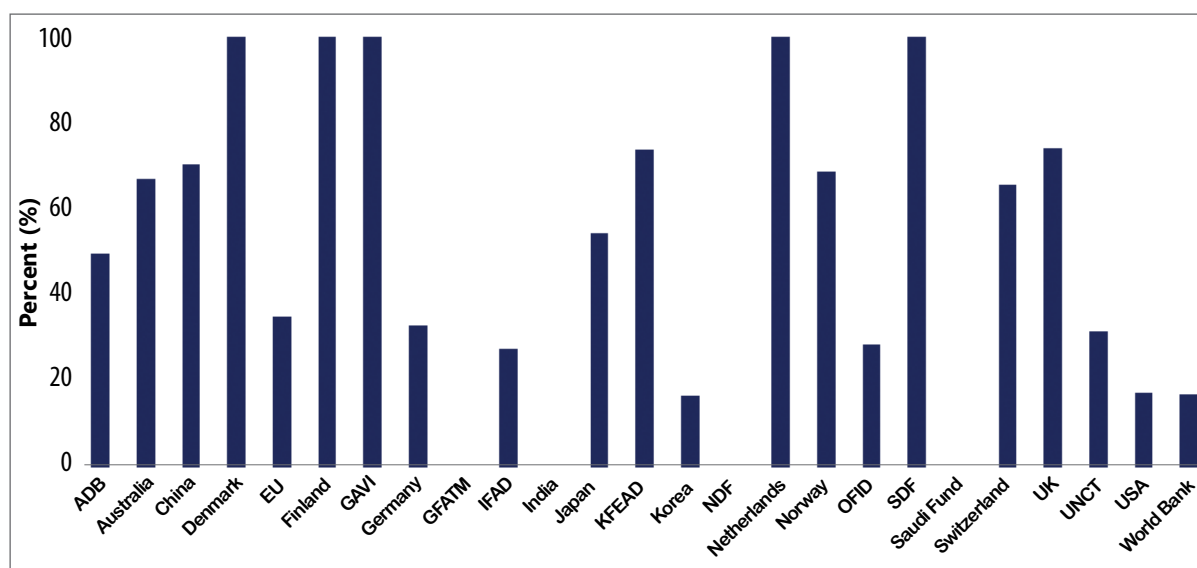
**Figure 44. ODA and gender marker classification, FY 2018/19**



To put the mainstreaming aspect into perspective, only 13 million USD of ODA disbursements reported “women, children, and social welfare” as the primary sector targeted; projects disbursing about 2 million USD identified the Ministry of Women, Children and Social Welfare as the primary counterpart ministry/agency. This gives some sense of the scale of assistance that is mainstreaming gender across sectors, ministries, and projects but that may not have gender equality as the primary focus.

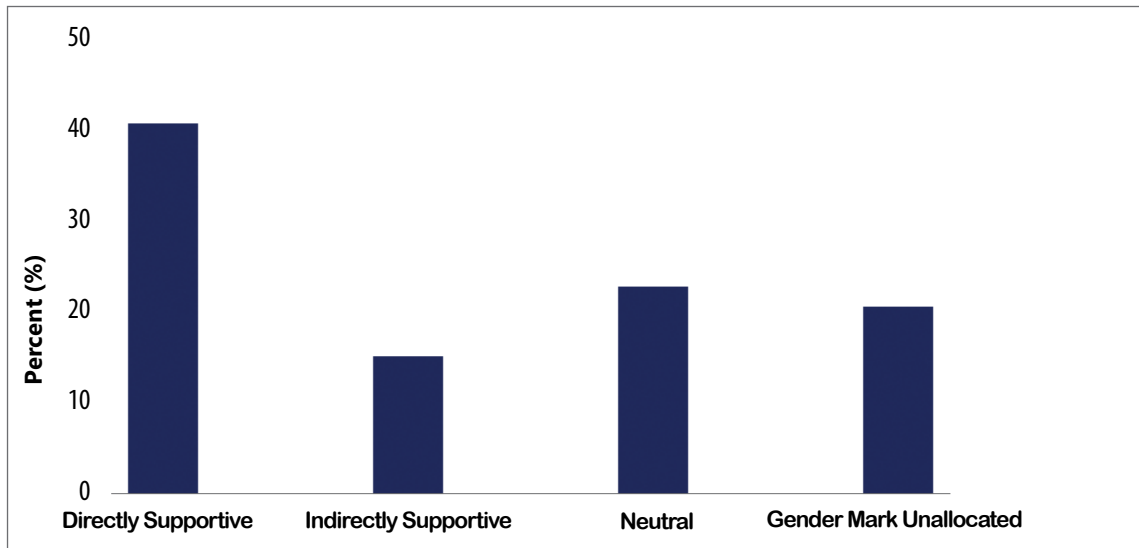
As can be seen in Figure 45 below, 13 development partners have mainstreamed gender into more than 50% of their portfolios in terms of disbursement volume in FY 2018/19, compared to only seven development partners in FY 2017/18. Of these, three have disbursement portfolios of over 100 million USD: China, Japan and the United Kingdom.

**Figure 45. Gender mainstreaming by development partner, FY 2018/19**



INGOs are also making significant contributions to gender equality in Nepal. Of the total INGO disbursement in FY 2018/2019, 56% (121 million USD) was recorded as either directly or indirectly supportive of gender equality. Of the remainder, 23% (50 million USD) was neutral and 21% (45 million USD) was not classified in the AMIS. In FY 2017/2018, 46.8% of INGO disbursements were either directly or indirectly supportive of gender (see Figure 46 for more detail).

**Figure 46. Gender mainstreaming by INGOs, FY 2018/19**



# CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

---

## CHAPTER

# 8

Nepal has made a strong commitment in achieving the SDGs. Nepal also recognizes that development cooperation will be an important source of finance for the SDGs. Discussion of the potential contribution of ODA to overall SDG financing was included in the country's 2017 Voluntary National Review (VNR) report, prepared by the NPC and submitted for the High Level Political Forum (HLPF). Further analysis of SDG financing and investment needs was presented in the NPC subsequent reports, "Sustainable Development Goals: Status and Roadmap 2016 - 2030" and "Needs Assessment, Costing and Financing Strategy for Sustainable Development Goals", published in 2017 and 2018, respectively. These reports state that the public sector (including ODA) would need to cover about 55% of the SDG investment requirement, "starting foremost with sectors like poverty reduction, followed by agriculture, health, education, gender, water and sanitation, transport infrastructure, climate action, and governance". The reports go on to say that ODA will need to cover about 20% of the public sector financing needs, and that 90% of ODA will need to be allocated to SDG areas.

Having a detailed SDG costing and financing strategy which outlines how each type of finance, including foreign aid, should be directed to particular SDG areas is key. So too is having data on how ODA is currently being allocated and disbursed across the respective Goals. At present, the sector classification of ODA in the AMIS allows for only limited link between a few sectors and corresponding SDGs, given the cross-cutting nature of many of the Goals. For example, it is arguably accurate to assume that ODA-funded interventions with 'education' as the primary sector in AMIS are contributing to Goal 4 (quality education). But as seen in Table 6 below, many of the Goals do not lend themselves to straightforward alignment with sector classifications. For instance, local development is one of the sectors in AMIS that has seen high disbursements - it is among the five highest-disbursing sectors in FY 2017/2018 - but interventions in this sector would be contributing to many of the SDGs.



**Table 7. The SDGs**

Goal 1: No poverty	Goal 10: Reduced inequalities
Goal 2: Zero hunger	Goal 11: Sustainable cities and communities
Goal 3: Good health and well being	Goal 12: Responsible consumption and production
Goal 4: Quality education	Goal 13: Climate action
Goal 5: Gender equality	Goal 14: Life below water (not relevant for Nepal)
Goal 6: Clean water and sanitation	Goal 15: Life on land
Goal 7: Affordable and clean energy	Goal 16: Peace, justice, and strong institutions
Goal 8: Decent work and economic growth	Goal 17: Partnerships for the goals
Goal 9: Industry, innovation, and infrastructure	

Recognizing the critical need for better data on how ODA is currently allocated across the SDGs, the Ministry of Finance is introducing an ‘SDG coding’ feature in the new Aid Management Information System (AMIS), which will align foreign-aid funded projects to SDG goals and targets. This will allow for future analysis of Nepal’s foreign aid portfolio vis-a-vis the SDGs and will support efforts by the Government to monitor ODA allocations and disbursements by Goal, so that the overall SDG financing strategy can be implemented and monitored with more robust and comprehensive data on how one critical source of SDG finance - ODA - is being distributed. Collecting this data in the new AMIS will also encourage further coordination among development partners. In addition to supporting the Government’s SDG monitoring efforts, having better SDG data in the AMIS will contribute to improving transparency and independent SDG analysis and monitoring.

While the potential uses of data on ODA alignment to the SDGs are many, MoF’s provision of a technical feature (the ‘SDG coding’ in AMIS) to capture this data will need to be matched by a commitment by those entering project data in the AMIS - DPs in the case of off-budget projects and MoF in the case of on-budget projects - to complete the SDG codes accurately. For this to happen, both new and on-going projects will need to give a clear indication of which SDG areas they are contributing to, so that those who are entering the data in AMIS, who may or may not have detailed familiarity with the project’s substantive focus, are guided on how the project is contributing across SDG areas.

#### **Box 5. Using development cooperation to leverage new development finance**

The NPC report, “Needs Assessment, Costing and Financing Strategy for Sustainable Development Goals” estimates the SDG financing gap to be 218 billion rupees and notes that mobilizing private sector capital and innovation are vital in meeting the 2030 Agenda in Nepal. In this vein, and understanding the challenge of mobilizing private investment in the country, the MoF is looking towards blended finance as a way to increase private sector engagement in development process.

There is no common definition of blended finance, with the term sometimes being described as a mechanism, approach, instrument or asset class (Convergence, 2019). However, from the AAAA, blended finance can broadly be understood as a combination of concessional public finance (i.e. ODA) with non-concessional private finance, often with the aim of reducing risk for private entities as they engage in development initiatives (UN, 2015). Blended finance can take the form cost-sharing/co-financing, loan guarantees, equity investments, structured finance or technical assistance (Convergence, 2019).

Despite the clear need to mobilize additional development finance in LDCs, to date, relatively little of the private finance used for development interventions has gone to these contexts. Between 2012 and 2017, only approximately 6% of private finance for development was allocated to LDCs. From 2012 to 2017, Nepal mobilized approximately 28 million USD in private finance, compared to 181 million USD mobilized by Angola, the highest among LDCs (OECD/UNCDF, 2019).

Despite these overall low figures on mobilization of private finance in LDCs, it is encouraging to note that the use of concessional finance in blending is on the rise for this group (OECD/UNCDF, 2019). As Nepal looks to increase resource mobilization for SDG implementation, it can take steps to ensure it is able to effectively capitalize on blended finance opportunities, beginning with the following:

**Collect comprehensive information on existing blended finance practices.** An initial step may be to undertake a comprehensive review of existing blended finance activities in the country, with a view of understanding what has worked well and where challenges exist. This should include an assessment of capacity gaps. Further, knowledge exchange with peers on good practices in blended finance may be beneficial. Among LDCs in the region, Bangladesh and Myanmar have raised higher volumes of private finance. The OECD and World Economic Forum have published *“A How-To Guide for Blended Finance”* that may be useful in guiding initial efforts in this area.

**Establish an institutional framework that facilitates blended finance and ensures these resources are used for maximum development impact.** With an understanding of the conditions necessary to mobilize blended finance, the Government may wish to look at the steps it can take to strengthen the enabling environment for private sector engagement. This includes putting in place policies and regulations that clarify roles and responsibilities in blended finance, as well as consideration of social and environmental safeguards. Institutional frameworks should also stipulate how blended finance transactions will be used and recorded alongside other sources of development cooperation, ensuring coherence across various financing sources.

**Build government capacity to understand and structure bankable projects.** With knowledge of capacity needs and gaps and appropriate institutional arrangements in place, efforts may be focused on building the capacity of responsible Government staff to effectively and responsibly engage with both development partners and private sector stakeholders to structure, implement and monitor bankable blended finance projects.

## LOOKING FORWARD

---

The 2020 DCR will mark a full decade of such analysis using AMP/AMIS and therefore presents an important milestone in looking at how development cooperation is managed in Nepal and what steps can be taken to ensure these resources are best used to maximize development results and are leveraged to attract the additional financing required to meet the ambition of the 2030 Agenda. Following the analysis presented in this and past reports, the following areas have been identified for further action:

- **Strengthening the linkages between development planning and the management of development cooperation.** As can be seen in this Report, sectors are presented differently in the IDCP, the 15th Periodic Plan and the AMIS. This creates challenges in understanding how development cooperation resources are being allocated in line with Government priorities. It may be useful to explore ways in which to strengthen collaboration between the MoF and the NPC to develop a common set of sectors with clear definitions in order to strengthen and better link development planning and budgeting processes and how to harmonize these efforts with the overall management of development cooperation.
- **Addressing fragmentation through stronger Government leadership.** This Report shows that development cooperation is highly fragmented in Nepal, with development partners working across many sectors and with many Government counterparts. While this support is valuable, strengthened coordination may be helpful to ensure efforts are not duplicative and that there are no sectors or regions left without adequate support. The MoF-IECCD has a key role to play in this and may wish to explore ways in which to strengthen coordination of development efforts. This may include the exploration of a division of labor policy, a review and revamping of existing multi-stakeholder coordination mechanisms and building its own oversight capacity.

This coordination work may also extend to the provincial level. As Nepal transitions to federalism, it will be necessary to also look at ways in which to build the capacity of provincial governments to engage in national level planning and resource allocation and to manage their own development, while at the same time, ensuring there is still strong national oversight that ensures the needs of all regions and all people are met.

In this vein, it may be useful to explore ways in which to more systemically bring in provincial government counterparts to national level dialogue.

- **Promoting increased use of country PFM systems.** As agreed by development partners at various times through various fora, including the Accra Agenda for Action, the Paris Declaration and the Busan Partnership Agreement, increased use of country PFM systems is vital in strengthening the effectiveness of development cooperation. This not only promotes alignment and reduces costs, but also is essential in building the strength of these systems, which is necessary for long-term development and the eventual transition away from aid. Despite substantial evidence of recent improvements across components of its PFM system, Nepal still receives substantial amounts of off-budget and off-treasury cooperation. Going forward, it may be useful to begin a dialogue with development partners on the reasoning for non-use of country PFM systems in order to increase their use in the future.
- **Promoting increased use of data for decision making.** A vital component of effective development efforts is data-driven decision making that ensures planning and resource allocation are based on evidence-backed needs. While the AMIS provides vital evidence on development cooperation commitments and disbursements, more can be done to work across the Government and with development partners to ensure the information collected in this system is systematically used. Further, with an increasing number of development partners (beyond traditional bilateral and multilateral partners) working in the country and with new sources of financing emerging, it may be necessary to explore how to better link the AMIS with other data-collection systems to ensure it can provide a full picture of the development finance landscape.

Finally, it also may be useful to look at the MoF-IECCD's role in coordination and dissemination of data beyond development cooperation. Nepal is a data-rich country, but data is collected by various entities. The MoF-IECCD could work with relevant Government entities, including the Central Bureau of Statistics, and major development partners, to explore ways in which to better share country data and facilitate its use for development planning and budgeting.

- **Exploring ways in which development cooperation resources can be used to leverage new sources of finance.** As noted, there is a significant SDG financing gap in Nepal like other LDCs. While ODA will continue to be an important source of development finance in the country, the MoF-IECCD may look at ways in which these resources can be used to leverage new sources of finance, particularly from the private sector.

In closing, the MoF-IECCD looks forward to continuing to work with development partners and INGOs to mobilize development cooperation resources and ensure these resources are managed for maximizing development impact. This includes looking internally and strengthening its own capacity to lead cooperation efforts and to build partnerships across the Government at all levels and with the full variety of development partners in order to propel national development.

## Mapping 2018 DCR to 2019 DCR

Issues in 2018 Report	2018 Report chapter/section	2019 Report chapter/section
Country context	Section 1.1	Section 1.2
Global Partnership	Section 1.2	Box 2
Key development challenges	Section 1.3	Section 1.2
Methodology	Section 1.4	Section 1.1
Process	Section 1.5	Section 1.1
Volume of disbursement	Section 2.1	Section 2.1
Sector disbursements	Section 2.2	Chapter 4
Types of disbursements	Section 2.3	Section 2.2
Geographic distribution	Section 2.4	Chapter 5
Aid modalities	Section 3.1	Section 2.2
On budget and on treasury	Section 3.2	Section 2.3
Alignment	Section 3.3	Chapter 3
Fragmentation	Section 3.4	Section 3.1
Sector disbursements	Chapter 4	Chapter 4
Partner disbursements	Chapter 5	Section 6.1
Post-earthquake reconstruction	Chapter 6	Section 4.1
Contribution to national budget	Chapter 7	Section 2.3
INGO disbursements	Chapter 8	Section 6.2
Gender	Chapter 9	Chapter 7
Sustainable Development Goals	Chapter 10	Chapter 8

## List of development partners reporting to the AMIS

Development Partner	Development Partner Agencies/Institutions
Asian Development Bank (ADB)	Asian Development Bank (ADB)
Asian Development Bank (ADB)	Japan Fund for Poverty Reduction
Australia	Australia
China	China
Clean Energy Fund	Clean Energy Fund
Denmark	Denmark
European Investment Bank (EIB)	European Investment Bank (EIB)
European Union (EU)	European Union (EU)
Finland	Finland
Global Alliance for Vaccines and Immunisation (GAVI)	Global Alliance for Vaccines and Immunisation (GAVI)
Germany	German Development Cooperation (GIZ)
Germany	German Development Cooperation (KfW)
Germany	German Development Cooperation (PTB)
Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)	Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM)
India	India
India	India Exim Bank
International Fund for Agricultural Development (IFAD)	International Fund for Agricultural Development (IFAD)
Japan	Japan
Japan	Japan International Cooperation Agency
Kuwait fund for Arab Economic development (KFAED)	Kuwait fund for Arab Economic development (KFAED)
Korea	Korea
Korea	Korea International Cooperation Agency
Netherlands	Stichting Nederlandse Vrijwilligers
Nordic Development Fund (NDF)	Nordic Development Fund (NDF)
Norway	Norway
OPEC Fund for International Development (OFID)	OPEC Fund for International Development (OFID)

South Asian Association for Regional Cooperation (SAARC)	South Asian Association for Regional Cooperation (SAARC) Development Fund (SDF)
Saudi Arabia	Saudi Development Fund (SDF)
Switzerland	Swiss Agency for Development and Cooperation
United States of America (USA)	US Agency for International Development (USAID)
United States of America (USA)	Millennium Challenge Corporation (MCC)
United Kingdom (UK)	Department for International Development (DFID)
United Kingdom (UK)	Disability Rights Fund (DRF)
United Nations (UN)	Food and Agriculture Organization (FAO)
United Nations (UN)	Global Environment Facility (GEF)
United Nations (UN)	Green Climate Fund (GCF)
United Nations (UN)	International Labour Organization (ILO)
United Nations (UN)	International Organization for Migration (IOM)
United Nations (UN)	Joint UN Programme on HIV/AIDS (UNAIDS)
United Nations (UN)	UN Economic and Social Commission for Asia and the Pacific (UNESCAP)
United Nations (UN)	UN Resident and Humanitarian Coordination
United Nations (UN)	UN Office for Project Services (UNOPS)
United Nations (UN)	UN Office of High Commissioner for Human Rights (UNHCHR)
United Nations (UN)	UN Capital Development Fund (UNCDF)
United Nations (UN)	UN Children's Fund (UNICEF)
United Nations (UN)	UN Development Programme (UNDP)
United Nations (UN)	UN Educational, Scientific and Cultural Organization (UNESCO)
United Nations (UN)	UN Entity for Gender Equality and the Empowerment of Women (UN Women)
United Nations (UN)	UN Environment Programme (UNEP)
United Nations (UN)	UN High Commissioner for Refugees (UNHCR)
United Nations (UN)	UN Human Settlements Programme (UN Habitat)
United Nations (UN)	UN International Strategy for Disaster Reduction (ISDR)
United Nations (UN)	UN Office of Drugs and Crime (UNODC)
United Nations (UN)	UN Peace and Development Trust Fund
United Nations (UN)	UN Population Fund (UNFPA)
United Nations (UN)	World Food Programme (WFP)
United Nations (UN)	World Health Organization (WHO)
World Bank	International Development Association (IDA)
World Bank	International Finance Cooperation (IFC)
World Bank	International Monetary Fund (IMF)
World Bank	World Bank Trust Funds

## Development partner disbursements, FY 2010/11 to FY 2018/19

### ANNEX

# 3

DPs	Actual Disbursements (us\$)								
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
World Bank	256,113,102	269,605,647	231,404,440	276,770,043	188,122,967	243,692,504	345,968,357	533,515,228	528,313,473
ADB	184,419,986	193,400,498	101,204,607	155,553,208	147,894,405	217,685,705	253,898,091	291,693,735	292,484,030
China	18,843,988	28,344,923	34,120,033	41,381,522	37,948,751	35,364,713	41,244,254	58,727,078	150,370,540
UK	92,612,422	84,240,019	89,989,120	151,135,383	168,073,845	89,478,104	128,313,164	123,870,280	117,238,011
Japan	58,691,311	44,090,184	65,759,647	40,592,722	39,867,923	45,913,262	77,652,833	106,207,039	110,502,190
USA	48,450,255	22,487,717	67,196,696	45,360,254	132,370,217	118,933,332	134,056,598	117,831,730	77,545,174
UNCT	112,543,336	108,169,072	68,661,608	26,684,005	44,236,346	113,576,926	120,729,957	65,622,702	64,077,836
India	50,728,502	50,620,749	63,813,269	47,796,349	22,227,306	35,767,655	59,259,429	56,762,100	58,944,224
Germany	27,300,849	38,830,532	23,743,866	26,458,910	9,697,882	6,646,850	25,058,320	28,902,395	36,115,866
EU	42,384,482	43,974,932	28,066,696	51,618,780	31,378,363	29,488,509	83,885,219	116,178,534	26,177,011
Switzerland	27,632,405	33,417,302	41,767,109	33,853,529	32,467,406	36,981,936	34,941,429	26,412,734	25,880,596
Norway	32,818,161	41,686,343	32,823,348	24,467,086	30,797,758	35,535,102	20,318,915	23,984,012	23,584,627
IFAD	-	-	-	4,042,736	1,913,022	9,226,879	11,559,988	15,818,547	15,204,107
Australia	22,067,850	22,729,014	16,064,901	30,237,087	28,112,555	21,233,745	18,559,851	20,884,676	15,000,392



DPs	Actual Disbursements (us\$)								
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
OFID	5,280,000	-	13,214,303	6,730,793	15,124,926	-	11,377,029	-	11,583,420
Finland	22,153,680	13,242,353	6,470,909	19,419,234	16,282,477	6,604,662	9,698,132	12,779,120	10,615,868
Korea	22,203,697	4,715,410	14,247,876	8,754,915	16,683,337	11,451,879	7,638,528	6,874,412	7,652,068
KFAED	-	-	-	103,037	95,246	541,771	649,148	3,274,490	2,652,546
GFATM	18,973,027	15,094,614	28,241,077	11,287,214	22,059,056	9,106,038	1,720,536	11,867,980	1,724,464
Netherlands	2,503,206	858,916	1,015,515	-	1,138,305	683,109	-	-	1,478,866
Saudi Arabia	1,141,351	-	798,696	1,012,251	900,429	1,035,317	2,382,612	331,559	568,013
NDF	2,943,806	-	-	-	1,202,500	-	739,865	-	498,907
SDF	-	-	-	92,412	963,503	223,685	143,500	68,843	150,249
Denmark	17,832,150	29,099,959	30,549,044	31,368,778	21,953,820	2,700,959	4,560,499	-	100,000
GAVI	7,520,622	-	798,529	1,928,093	9,242,811	2,187,991	244,614	1,173,541	22,783
Canada	4,552,367	546,535	-	-	-	-	-	-	-
Others	-	142,555	-	-	-	-	-	-	-
<b>Total</b>	<b>1,079,710,554</b>	<b>1,045,297,273</b>	<b>959,951,292</b>	<b>1,036,648,340</b>	<b>1,020,755,157</b>	<b>1,074,060,634</b>	<b>1,394,600,868</b>	<b>1,622,780,736</b>	<b>1,578,485,262</b>

## ANNEX

## 4

## Development partner disbursements by type, FY 2018/19

Amount in US \$

DPs	Grant	TA	Loan	Total
World Bank	25,611,253	-	502,702,220	528,313,473
ADB	24,300,240	6,912,586	261,271,204	292,484,030
Japan	31,437,226	12,339,027	66,725,938	110,502,190
India	10,580,020	2,408,853	45,955,351	58,944,224
China	105,971,037	-	44,399,503	150,370,540
OFID	-	-	11,583,420	11,583,420
IFAD	7,410,458	-	7,793,649	15,204,107
KFAED	-	-	2,652,546	2,652,546
Saudi Fund	-	-	568,013	568,013
UK	51,926,427	65,311,584	-	117,238,011
USA	24,823,508	52,721,666	-	77,545,174
UNCT	32,024,699	32,053,137	-	64,077,836
Germany	19,771,843	16,344,023	-	36,115,866
Switzerland	18,753,912	7,126,684	-	25,880,596
Korea	1,625,000	6,027,068	-	7,652,068
Australia	9,922,846	5,077,547	-	15,000,392
Norway	21,869,886	1,714,741	-	23,584,627
Netherlands	-	1,478,866	-	1,478,866
Finland	9,474,468	1,141,400	-	10,615,868
Denmark	-	100,000	-	100,000
EU	26,114,507	62,504	-	26,177,011
GFATM	1,724,464	-	-	1,724,464
NDF	498,907	-	-	498,907
SDF	150,249	-	-	150,249
GAVI	22,783	-	-	22,783
<b>Total</b>	<b>424,013,733</b>	<b>210,819,686</b>	<b>943,651,843</b>	<b>1,578,485,262</b>

## Development partner on-budget versus total disbursements, FY 2018/19

Amount in US \$

Donor	On budget amount	On budget percentage	Total disbursements
ADB	277,197,774	94.80%	292,484,030
Australia	-	-	15,000,392
China	128,974,364	85.80%	150,370,540
Denmark	-	-	100,000
EU	10,372,544	39.60%	26,177,011
Finland	9,474,468	89.20%	10,615,868
GAVI	22,783	100.00%	22,783
Germany	19,771,843	54.70%	36,115,866
GFATM	1,724,464	100.00%	1,724,464
IFAD	15,204,107	100.00%	15,204,107
India	56,555,661	95.90%	58,944,224
Japan	96,457,625	87.30%	110,502,190
KFAED	2,652,546	100.00%	2,652,546
Korea	-	-	7,652,068
NDF	498,907	100.00%	498,907
Netherlands	-	-	1,478,866
Norway	609,951	2.60%	23,584,627
OFID	11,583,420	100.00%	11,583,420
Saudi Arabia	568,013	100.00%	568,013
SDF	150,249	100.00%	150,249
Switzerland	21,497,476	83.10%	25,880,596
UK	57,130,883	48.70%	117,238,011
UNCT	6,643,351	10.40%	64,077,836
USA	14,080,504	18.20%	77,545,174
World Bank	506,728,295	95.90%	528,313,473
<b>Total</b>	<b>1,237,899,228</b>	<b>78.4%</b>	<b>1,578,485,262</b>

## Development partner disbursements by sector, FY 2010/11 to FY 2018/19

Primary Sector	Actual Disbursements (US \$)								
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Agriculture	45,942,238	45,859,135	38,277,225	44,235,028	50,709,497	48,099,910	59,232,855	76,969,692	28,955,483
Air transportation	286,070	1,511,465	7,713,829	14,429,509	4,771,328	5,354,989	1,852,350	21,272,193	40,230,741
Alternate energy	25,676,483	13,638,741	11,944,048	13,913,784	20,193,512	14,285,529	6,267,246	4,917,261	19,199,956
Commerce	2,057,779	7,987,443	14,496,067	9,158,246	7,719,959	11,020,407	8,297,265	20,311,662	30,031,281
Communications	1,358,376	1,500,692	2,926,131	8,135,179	4,293,202	767,854	5,540,476	7,871,814	3,230,153
Constitutional bodies	16,337,157	2,174,009	13,278,522	8,659,210	2,492,938	2,294,370	5,989,373	3,955,309	2,171,999
Defense	-	-	16,980	612,377	-	-	-	-	-
Drinking water	52,892,075	26,801,648	42,278,463	38,842,495	71,004,210	42,285,601	110,093,323	68,449,074	57,035,670
Earthquake reconstruction	-	-	-	-	-	21,360,533	45,393,627	49,011,441	71,355,896
Economic reform	48,555,621	35,077,120	34,636,875	46,737,614	39,407,675	41,441,510	35,107,965	210,720,531	11,528,315
Education	202,848,741	229,049,894	140,721,598	175,053,028	113,684,124	111,552,236	127,237,083	202,167,436	242,386,029
Energy (including hydro/electricity)	55,989,055	116,796,452	90,732,113	58,224,336	78,571,182	150,581,898	72,201,427	116,734,498	220,573,760
Environment, science and technology	-	-	14,150,601	31,429,270	15,957,694	54,183,728	28,733,283	20,481,028	23,068,501
External loan payment	-	-	14,443,836	-	-	-	-	-	-

Primary Sector	Actual Disbursements (US \$)								
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Financial reform	47,950,476	2,537,260	8,607,936	12,303,464	7,143,974	32,377,399	13,120,121	8,943,277	109,143,151
Financial services	1,828,387	802,923	602,616	2,217,289	5,417,462	6,256,884	7,841,259	10,306,108	18,088,782
Forest	26,283,742	15,847,225	12,484,916	42,831,359	22,991,175	17,274,691	4,657,837	11,726,269	9,276,804
General administration	1,303,040	237,321	3,498,765	6,109,213	2,211,232	-	3,382,417	8,003,404	6,458,484
Health	129,633,812	85,078,740	128,514,285	115,723,521	177,747,406	103,443,766	89,576,472	145,251,322	87,032,416
Home affairs	-	-	-	-	43,714,515	15,655,219	13,505,053	28,353,247	11,938,934
Housing	-	-	275,039	-	466,424	34,743,681	112,169,525	88,966,639	2,380,497
Industry	1,340,663	7,501,286	3,856,458	13,006,347	9,832,114	8,745,924	8,224,792	1,784,434	332,257
Irrigation	27,987,133	12,304,928	8,931,393	14,542,344	11,808,354	14,410,942	22,180,911	10,839,005	5,137,768
Labour	2,057,020	1,073,703	4,566,082	5,595,501	4,552,270	6,262,278	6,616,647	5,977,562	2,594,058
Land reform and survey	9,128	243,822	2,608	-	-	-	-	-	83,101
Livelihood	18,059,999	19,969,218	15,174,926	7,447,062	26,711,041	20,446,290	26,500,074	16,818,244	5,211,800
Local development	135,065,879	153,514,312	118,294,994	152,337,703	124,903,019	119,153,479	123,000,975	135,853,877	132,872,021
Meteorology	524,039	347,506	-	-	-	-	-	-	-
Miscellaneous	3,016,347	637,463	124,042	503,975	4,487,098	12,466,880	26,112,195	22,489,406	-
Office of The Prime Minister	-	8,593,562	4,403,910	5,929,117	-	-	-	-	10,930,034
Others - Economic	4,480,460	19,436,872	9,614,999	11,871,683	3,230,444	1,792,327	37,431,681	21,514,446	83,742,581

Primary Sector	Actual Disbursements (US \$)								
	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Others - Social	28,921,179	34,348,601	28,634,910	9,504,861	18,297,501	23,809,007	30,713,532	4,339,723	13,545,038
Peace and reconstruction	37,123,694	42,572,665	36,523,990	46,865,193	9,937,490	48,392,026	72,193,555	50,433,885	152,884,374
Planning and statistics	604,237	852,978	2,745,271	1,016,406	2,786,331	2,340,408	7,503,803	3,270,308	6,835,250
Police	-	-	4,241,228	-	-	709,019	-	-	-
Policy and strategic	1,594,183	993,828	949,023	32,908,238	1,374,215	1,999,244	101,752,928	4,347,629	11,922,733
Population and environment	8,496,158	6,458,768	73,637	463,627	105,180	239,848	125,977	66,909	1,382,930
Renewable Energy	-	-	-	129,219	-	-	178,673	806,985	1,796,969
Revenue and financial administration	529,010	435,880	794,339	799,362	332,436	-	541,037	714,502	726,691
Road transportation	110,991,413	116,730,820	108,733,850	51,574,246	86,571,257	46,170,127	83,302,461	78,288,846	37,534,428
Supplies	11,690,565	2,339,488	14,538,048	-	-	-	-	-	75,142
Tourism	687,659	2,609,619	3,794,677	30,761,010	7,249,769	2,662,667	3,456,527	1,543,136	14,885,823
Urban development	10,993,918	15,324,471	6,146,075	13,326,885	32,801,275	40,350,454	80,804,141	148,743,239	88,650,899
Women, children and social welfare	15,908,852	13,397,080	7,772,850	8,224,185	6,321,447	10,565,209	13,339,483	10,172,248	12,966,539
Youth, sports and culture	685,964	710,333	434,136	1,226,453	956,408	564,301	422,521	364,147	287,974
<b>Total</b>	<b>1,079,710,554</b>	<b>1,045,297,273</b>	<b>959,951,292</b>	<b>1,036,648,340</b>	<b>1,020,755,157</b>	<b>1,074,060,634</b>	<b>1,394,600,868</b>	<b>1,622,780,736</b>	<b>1,578,485,262</b>

## Development partner projects & disbursements by district, FY 2018/19

District	Disbursement (US \$)			No. of Projects		
	On-budget	Off-budget	Total	On-budget	Off-budget	Total
Achham	6,563,373	1,738,005	8,301,379	16	18	34
Arghakhanchi	2,935,548	224,040	3,159,588	6	4	10
Baglung	1,083,828	236,636	1,320,464	7	7	14
Baitadi	6,775	926,640	933,415	15	13	28
Bajhang	1,231,737	846,483	2,078,220	15	11	26
Bajura	1,956,623	1,636,261	3,592,884	14	16	30
Banke	8,658,666	3,765,321	12,423,986	12	16	28
Bara	2,631,899	1,526,747	4,158,646	13	10	23
Bardiya	1,833,768	1,246,208	3,079,976	12	9	21
Bhaktapur	13,828,346	9,198,776	23,027,122	13	11	24
Bhojpur	1,395,073	152,603	1,547,676	7	6	13
Chitwan	1,597,048	2,300,461	3,897,510	11	12	23
Dadeldhura	(25,717)	1,275,688	1,249,971	14	6	20
Dailekh	4,593,315	2,030,398	6,623,713	18	8	26
Dang Deukhuri	1,830,415	1,100,268	2,930,683	9	11	20
Darchula	1,069,150	543,210	1,612,360	8	4	12
Dhading	13,154,228	2,940,978	16,095,206	14	15	29
Dhankuta	601,364	186,244	787,608	7	5	12
Dhanusa	4,842,369	2,292,483	7,134,852	16	18	34

Development Cooperation Report

District	Disbursement (US \$)			No. of Projects		
	On-budget	Off-budget	Total	On-budget	Off-budget	Total
Dhokha	5,990,606	2,639,577	8,630,183	10	13	23
Dolpa	1,778,419	533,629	2,312,048	12	6	18
Doti	413,050	2,073,696	2,486,746	15	11	26
Gorkha	13,074,642	2,666,368	15,741,010	8	13	21
Gulmi	3,017,226	350,878	3,368,103	6	6	12
Humla	2,827,434	948,209	3,775,643	12	12	24
Ilam	514,928	679,207	1,194,135	5	9	14
Jajarkot	2,261,123	530,698	2,791,821	14	6	20
Jhapa	1,764,488	675,135	2,439,623	7	11	18
Jumla	3,520,388	828,391	4,348,780	14	10	24
Kailali	9,962,912	3,639,842	13,602,754	16	17	33
Kalikot	3,904,716	1,483,192	5,387,908	15	16	31
Kanchanpur	1,650,923	957,493	2,608,416	10	8	18
Kapilvastu	2,270,235	531,536	2,801,771	12	11	23
Kaski	31,119,804	734,265	31,854,069	6	9	15
Kathmandu	38,663,241	6,546,616	45,209,857	18	14	32
Kavrepalanchok	11,935,089	2,749,769	14,684,858	14	17	31
Khotang	1,638,039	632,873	2,270,912	14	9	23
Lalitpur	16,535,806	2,120,921	18,656,727	12	10	22
Lamjung	1,187,359	539,289	1,726,649	6	7	13
Mahottari	2,726,599	2,050,801	4,777,400	15	13	28
Makwanpur	18,319,505	2,968,523	21,288,028	15	14	29
Manang	822,057	114,857	936,914	4	2	6
Morang	7,396,922	2,723,992	10,120,914	13	13	26
Mugu	3,666,474	2,888,292	6,554,767	14	15	29
Mustang	2,040,265	130,054	2,170,319	5	3	8
Myagdi	1,090,260	299,218	1,389,479	5	6	11
Nawalparasi (Province No. 4)	1,103,115	814,846	1,917,961	6	5	11
Nawalparasi (Province No. 5)	1,103,115	814,846	1,917,961	5	5	10



District	Disbursement (US \$)			No. of Projects		
	On-budget	Off-budget	Total	On-budget	Off-budget	Total
Nuwakot	20,141,246	2,779,162	22,920,408	15	14	29
Okhaldhunga	7,050,411	799,692	7,850,103	16	11	27
Palpa	1,656,013	200,432	1,856,445	6	4	10
Panchthar	719,430	163,693	883,123	10	6	16
Parbat	1,091,240	145,278	1,236,518	5	5	10
Parsa	7,855,793	1,866,275	9,722,068	15	13	28
Pyuthan	2,884,653	886,300	3,770,953	9	7	16
Ramechhap	2,871,693	2,053,252	4,924,946	13	13	26
Rasuwa	14,561,138	2,000,848	16,561,986	15	7	22
Rautahat	2,539,392	1,570,012	4,109,404	13	11	24
Rolpa	2,334,488	736,313	3,070,801	12	7	19
Rukum (Province No. 5)	1,109,403	296,005	1,405,408	5	3	8
Rukum (Province No. 6)	1,109,403	296,005	1,405,408	6	2	8
Rupandehi	24,738,791	559,050	25,297,841	12	10	22
Salyan	2,876,117	401,558	3,277,675	10	4	14
Sankhuwasabha	1,378,593	434,537	1,813,129	8	8	16
Saptari	2,396,062	672,651	3,068,713	14	13	27
Sarlahi	2,544,622	1,983,669	4,528,291	13	16	29
Sindhuli	7,692,206	2,379,837	10,072,043	16	11	27
Sindhupalchok	11,610,692	4,122,741	15,733,432	11	15	26
Siraha	2,318,968	560,668	2,879,636	12	12	24
Solukhumbu	6,405,893	441,027	6,846,920	12	9	21
Sunsari	3,800,420	697,436	4,497,855	11	10	21
Surkhet	2,649,936	1,158,699	3,808,635	10	9	19
Syangja	1,716,251	489,159	2,205,410	5	6	11
Tanahu	20,424,001	376,698	20,800,698	8	7	15
Taplejung	676,214	317,520	993,734	7	7	14
Terhathum	1,325,198	366,070	1,691,269	8	7	15
Udayapur	2,631,721	856,173	3,487,893	13	10	23

## ANNEX

## 8

## INGO disbursements, FY 2018/19

INGO	Actual Disbursements (US \$)
Action Aid International	1,866,856
Action Contre La Faim	274,971
Adara Development	394,858
Adventist Development and Relief Agency	533,288
Aide et Action Nepal	54,460
AIDS Healthcare Foundation	1,615,281
Ama Foundation	192,939
ASIA ONLUS	1,078,964
AWO International	496,614
Back To Life	737,135
Blinknow Foundation Nepal	110,104
BRAC Nepal	204,761
Build Change	69,100
CARE Nepal	6,458,236
Caritas Switzerland	2,335,731
Catholic Relief Services	5,895,970
CBM Nepal Country Office	500,529

INGO	Actual Disbursements (US \$)
CECI Nepal	1,139,135
Center for Reproductive Rights	360,247
ChildFund Japan	242,901
Christian Aid Nepal	1,546,954
Community Action Nepal, UK	396,345
Dan Church Aid	883,683
Deutsche Welthungerhilfe e.V	278,828
dZi Foundation	759,475
ECPAT Luxembourg Nepal	257,772
Enfants & Developpement	100,194
FAIRMED Totals	246,058
Fida International	646,401
Finn Church Aid Foundation	717,356
Finnish Evangelical Lutheran Mission Nepal	1,490,669
Fondazione L'Albero della Vita	66,764
Forget Me Not Australia	220,103
Foundation for International Development/Relief	19,652
Foundation Nicole Niquille Hospital Lukla	907,722
Fred Hollows Foundation	1,175,164
German Nepal Help Association	400,419
German-Nepalese Help Association	19,253,250
Good Neighbors International Nepal	12,136,650
Handicap International	342,113
Heifer International Nepal	376,707
HELVETAS Swiss Intercooperation Nepal	1,528,549

Development Cooperation Report

INGO	Actual Disbursements (US \$)
HELVETAS Switzerland	3,513,930
Human Development & Community Services Nepal	333,377
Human Practice Foundation	1,243,532
ICCO COOPERATION	45,640
IM-Swedish Development Partner	335,204
International Development Enterprise	2,084,984
International Nepal Fellowship	3,151,583
IPAS Nepal	1,627,067
Islamic Relief Worldwide	1,073,836
Japan International Medical Technology Foundation	38,687
Johanniter International Assistance	546,959
Johns Hopkins University	164,185
Kidasha	193,837
KTK -BELT Inc	117,938
Latter-day Saint Charities	814,098
LiScha Himalaya e.v.	166,364
Lutheran World Federation	4,630,289
Lutheran World Relief	786,527
Marie stopes Nepal	2,420,143
Maryknoll Fathers and Brothers Project Nepal	244,550
Medecine du Monde	272,026
Mennonite Central Committee Nepal	1,283,908
MercyCorps	3,692,730
Mission East	71,557
Mountain Child	307,189

INGO	Actual Disbursements (US \$)
Mountain Institute	265,341
MyRight Nepal	612,426
Nepal Trust	72,138
Nepal Youth Foundation	2,195,058
Netherlands Leprosy Relief	672,915
Next Generation Nepal	233,230
Nick Simons Foundation International	3,579,481
Norwegian Association of the Blind and Partially Sighted Nepal	449,505
Oxfam Great Britain	11,724,565
Plan Nepal	11,258,235
Population Services International Nepal	5,577,512
Practical Action Nepal	918,057
Qatar Charity Nepal	1,595,894
Raleigh International Nepal	305,410
Renewable World UK	554,920
Restless Development Nepal	758,551
Rural Education and Development Nepal	1,171,195
Samaritans Purse International Relief	1,112,203
Save the Children	33,164,982
Seva Nepal Eye Care Program	912,356
Shangrila Home VZW	279,507
Shanti Volunteer Association	676,099
Shapla Neer	354,808
SIL International Nepal	181,194
Stichting Veldwerk the Netherlands	329,257

Development Cooperation Report

INGO	Actual Disbursements (US \$)
Street Child of Nepal	2,735,226
Stromme Foundation	1,462,384
Sunrise Childrens Association Inc. Australia/Nepal	228,965
Swisscontact Nepal	783,741
Terre das hommes, Germany	379,119
Terre des hommes, Lausanne	1,715,432
Terre des Hommes, Netherlands	331,112
TEVEL Nepal	202,188
Umbrella Foundation	67,751
United Mission to Nepal	5,329,726
Water Aid Nepal	906,915
We World Onlus	626,923
Winrock International	880,200
World Education, Inc.	1,431,328
World Neighbors	151,127
World Renew Nepal	746,183
World Vision International	13,015,384
Young Living Foundation	295,324
Zoological Society of London Nepal Office	2,168,017
<b>Report Totals</b>	<b>215,250,424</b>

## INGO disbursements by sector, FY 2018/19

Primary Sector	No. of projects	Actual Disbursements (US \$)
Education	71	61,504,706
Health	76	52,251,477
Livelihood	50	18,947,977
Earthquake Reconstruction	15	16,311,821
Women, Children & Social Welfare	45	14,346,544
Agriculture	35	11,960,439
Drinking Water	24	9,235,019
Others - Social	16	9,092,102
Environment, Science & Technology	10	4,721,260
Housing	11	4,295,276
Peace And Reconstruction	4	2,716,375
General Administration	3	2,627,378
Financial Services	1	1,418,399
Renewable Energy	3	1,125,730
Alternate Energy	2	897,068
Local Development	7	827,800
Miscellaneous	5	808,929
Youth, Sports & Culture	7	484,835
Forest	5	416,507
Policy And Strategic	2	323,019
Others - Economic	2	265,081
Energy	1	254,588
Irrigation	2	139,324
Labour	2	131,329
Economic Reform	1	56,630
Urban Development	1	54,334
Communications	1	36,478
<b>Total</b>		<b>215,250,424</b>

## ANNEX

## 10

## INGO projects & disbursements by district, FY 2018/19

District	No. of Projects	Actual Disbursement (US \$)
Achham	7	1,544,281
Arghakhanchi	3	131,787
Baglung	5	489,765
Baitadi	3	267,713
Bajhang	5	1,039,040
Bajura	6	1,039,080
Banke	16	1,472,779
Bara	6	319,828
Bardiya	18	3,859,796
Bhaktapur	8	304,600
Bhojpur	4	616,156
Chitwan	16	1,349,466
Dadeldhura	10	915,831
Dailekh	8	641,596
Dang Deukhuri	11	595,207
Darchula	3	688,560
Dhading	23	9,980,411
Dhankuta	4	171,427
Dhanusa	12	928,557
Dolakha	10	5,847,991



District	No. of Projects	Actual Disbursement (US \$)
Dolpa	2	704,001
Doti	12	3,629,594
Gorkha	18	7,952,825
Gulmi	4	236,374
Humla	4	1,819,400
Ilam	4	278,608
Jajarkot	3	214,981
Jhapa	4	182,605
Jumla	7	2,267,137
Kailali	25	7,577,906
Kalikot	5	1,000,579
Kanchanpur	10	1,004,228
Kapilvastu	14	2,026,969
Kaski	16	1,609,964
Kathmandu	34	5,666,396
Kavrepalanchok	27	8,248,116
Khotang	4	656,770
Lalitpur	20	4,640,680
Lamjung	9	2,550,901
Mahottari	11	1,122,570
Makwanpur	13	2,316,477
Morang	10	1,870,079
Mugu	8	3,022,513
Mustang	1	369
Myagdi	5	753,048
Nawalparasi (Province No. 4)	6	633,299
Nawalparasi (Province No. 4)	6	633,299
Nuwakot	22	2,290,890
Okhaldhunga	7	1,951,756

Development Cooperation Report

District	No. of Projects	Actual Disbursement (US \$)
Palpa	5	169,981
Panchthar	2	432,979
Parbat	7	1,235,002
Parsa	6	376,204
Pyuthan	4	234,328
Ramechhap	10	1,296,014
Rasuwa	13	2,185,847
Rautahat	10	2,141,185
Rolpa	3	650,787
Rukum (Province No. 5)	2	508,449
Rukum (Province No. 6)	2	508,449
Rupandehi	17	5,191,239
Salyan	4	365,220
Sankhuwasabha	6	557,068
Saptari	5	295,438
Sarlahi	12	1,091,448
Sindhuli	15	3,819,792
Sindhupalchok	28	14,222,484
Siraha	5	239,330
Solukhumbu	5	1,305,328
Sunsari	10	2,907,814
Surkhet	8	728,624
Syangja	4	102,227
Tanahu	9	661,273
Taplejung	4	1,746,538
Terhathum	4	493,934
Udayapur	5	1,526,297

## Gender Mainstreaming of ODA Disbursement by DP, FY 2018/19

Development Partner	Directly Supportive (US \$)	Indirectly Supportive (US \$)	Neutral (US \$)	Gender Marker Unallocated (US \$)	Gender Mainstreamed Total (directly or indirectly supportive) (US \$)	Total of Portfolio (US \$)	Percentage Gender Mainstreamed
ADB	18,087,100	127,603,256	124,504,360	22,289,314	145,690,356	292,484,030	49.8%
Australia	4,963,961	5,077,547	1,804,977	3,153,907	10,041,508	15,000,392	66.9%
China	21,396,176	84,558,023	44,416,341		105,954,199	150,370,540	70.5%
Denmark	100,000				100,000	100,000	100.0%
EU	125,033	9,055,722	5,598,714	11,397,543	9,180,755	26,177,011	35.1%
Finland	4,942,883	5,672,985			10,615,868	10,615,868	100.0%
GAVI	22,783				22,783	22,783	100.0%
Germany	7,800,656	4,125,302	8,234,880	15,955,028	11,925,958	36,115,866	33.0%
GFATM				1,724,464	-	1,724,464	0.0%
IFAD	857,282	3,370,817	8,476,008	2,500,000	4,228,099	15,204,107	27.8%
India			55,641,771	3,302,453	-	58,944,224	0.0%
Japan	49,372,118	10,983,251	45,431,283	4,715,538	60,355,369	110,502,190	54.6%
KFAED		1,954,339	698,208		1,954,339	2,652,546	73.7%

Development Cooperation Report

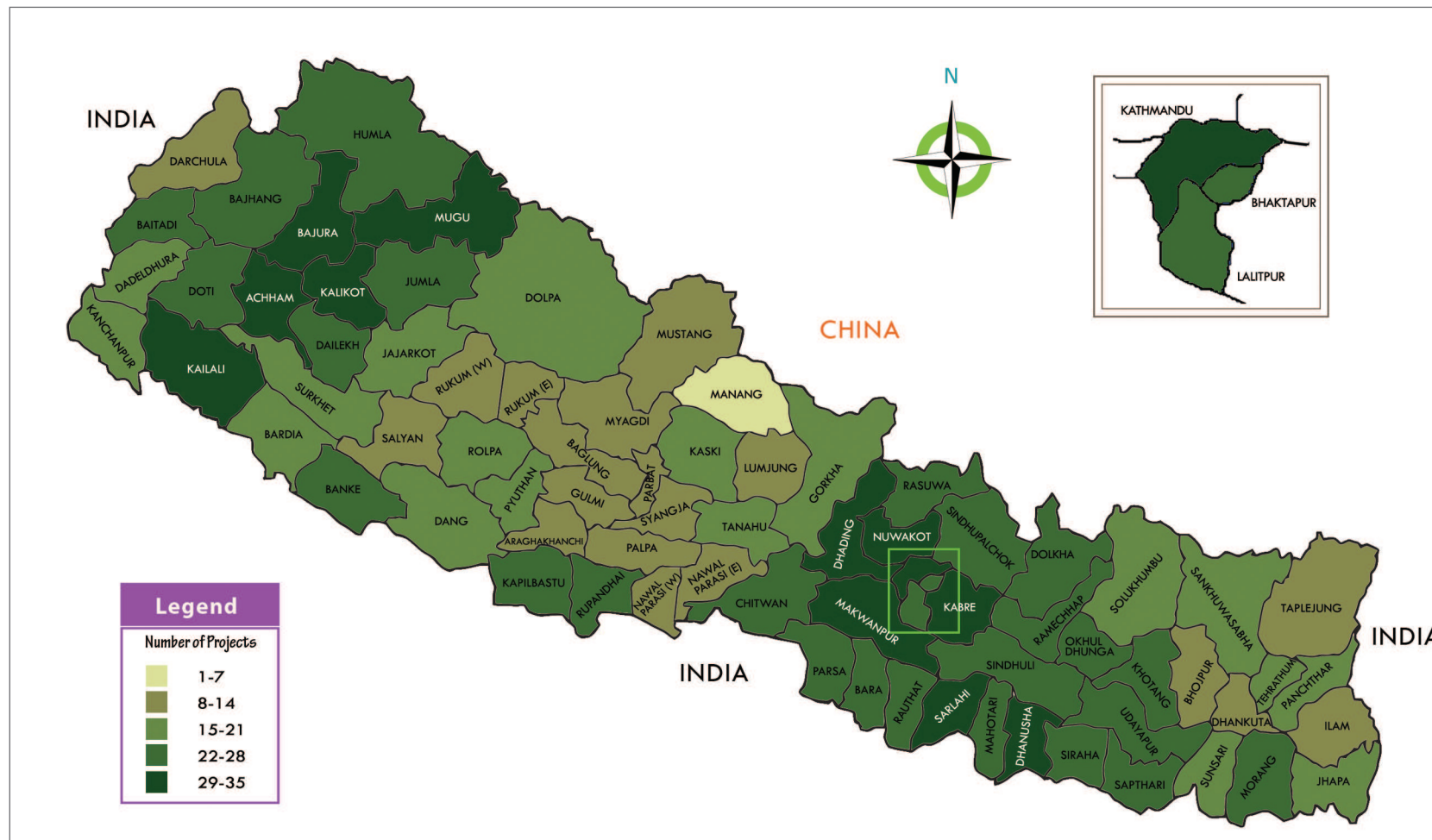
Development Partner	Directly Supportive (US \$)	Indirectly Supportive (US \$)	Neutral (US \$)	Gender Marker Unallocated (US \$)	Gender Mainstreamed Total (directly or indirectly supportive) (US \$)	Total of Portfolio (US \$)	Percentage Gender Mainstreamed
Korea	1,049,068	249,000	2,011,000	4,343,000	1,298,068	7,652,068	17.0%
Netherlands		1,478,866			1,478,866	1,478,866	100.0%
NDF			498,907		-	498,907	0.0%
Norway	2,735,735	13,519,974	5,035,699	2,293,219	16,255,709	23,584,627	68.9%
OFID	2,657,247	657,726	5,423,823	2,844,623	3,314,973	11,583,420	28.6%
SDF				150,249	-	150,249	0.0%
Saudi Arabia		568,013			568,013	568,013	100.0%
Switzerland	6,600,145	10,412,674	2,798,591	6,069,185	17,012,819	25,880,596	65.7%
UN Country team	14,080,568	6,316,242	28,641,245	15,039,781	20,396,810	64,077,836	31.8%
United Kingdom	15,045,149	71,779,733	3,475,734	26,937,396	86,824,882	117,238,011	74.1%
USAID	6,891,108	6,800,000	18,247,286	45,606,780	13,691,108	77,545,174	17.7%
World Bank Group	(6,261,948)	97,471,732	209,067,954	228,035,735	91,209,784	528,313,473	17.3%
<b>Total</b>	150,465,064	461,655,202	570,006,782	396,358,214	612,120,266	1,578,485,262	

# Visualization of Assistance through Maps

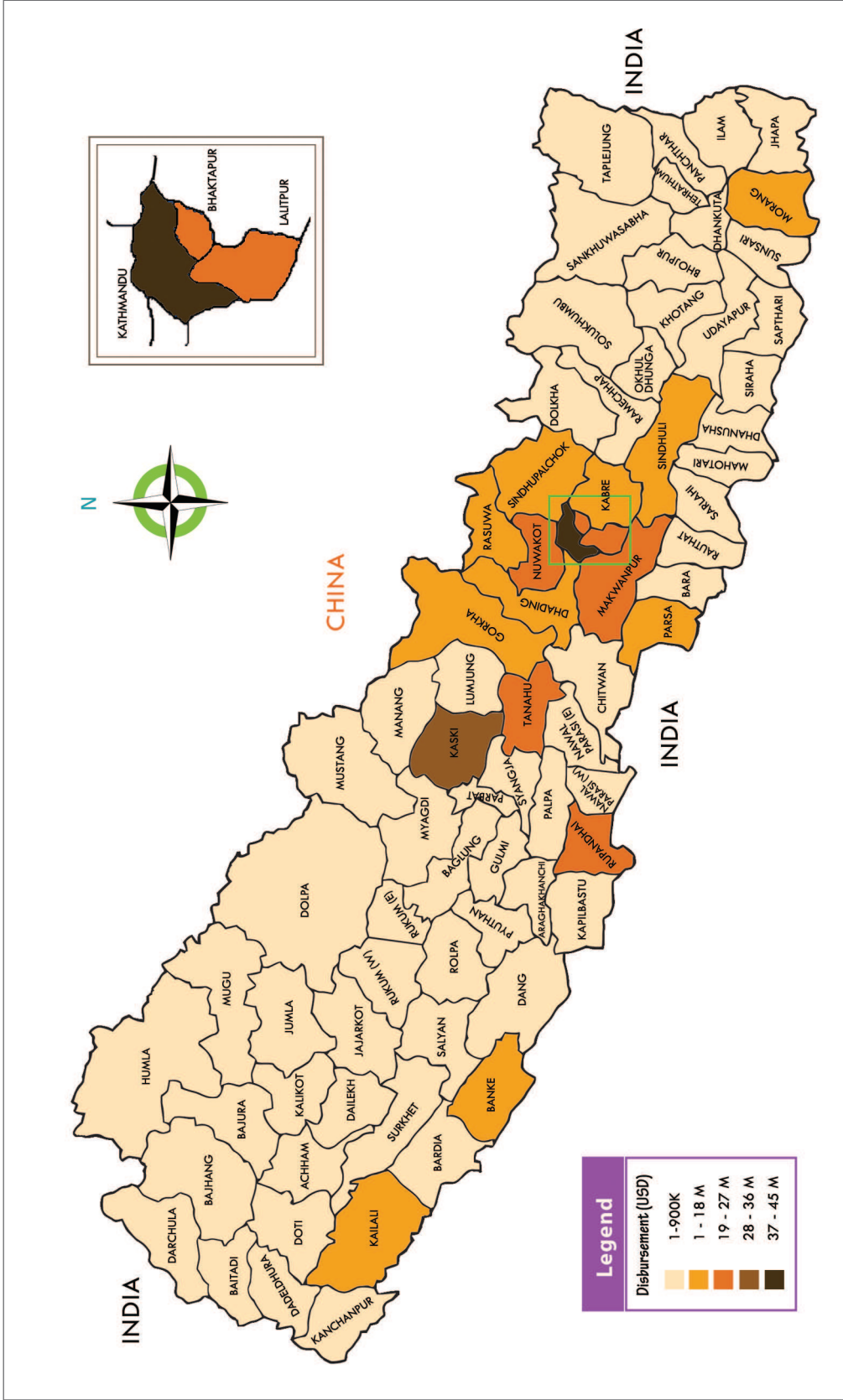
ANNEX

# 12

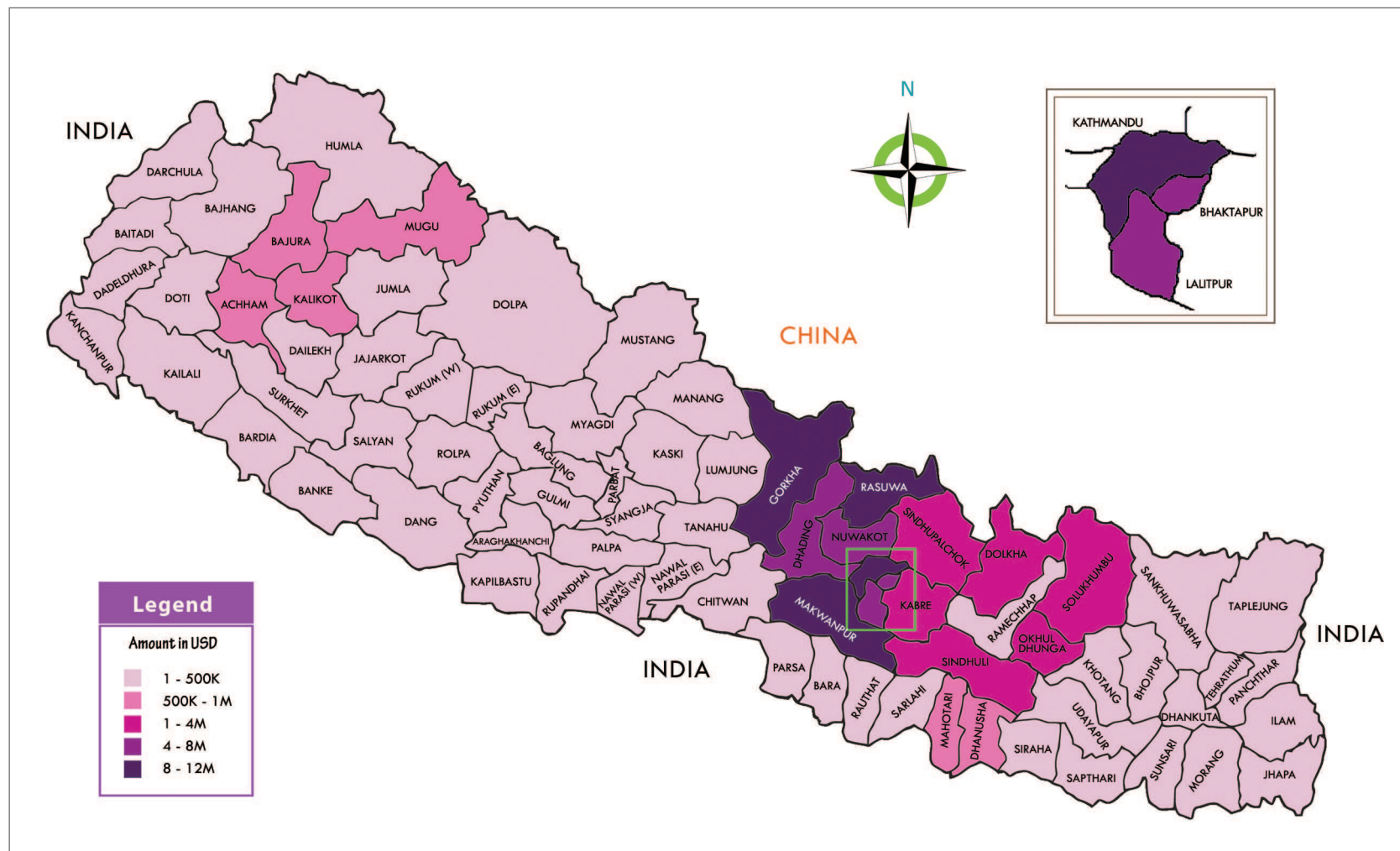
## Number of Projects by Districts



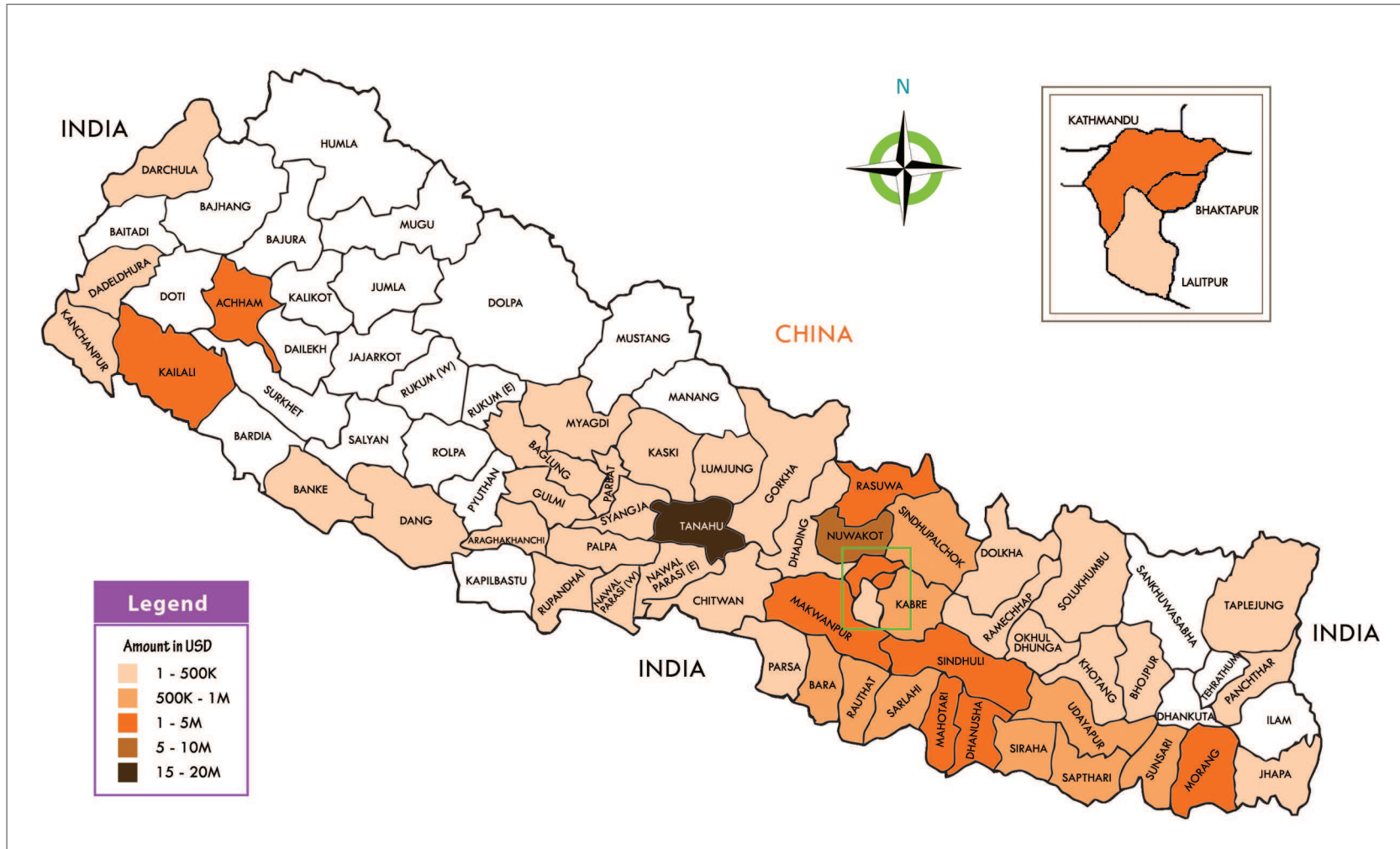
# Total Disbursement by Districts



# Education Sector Disbursement by Districts

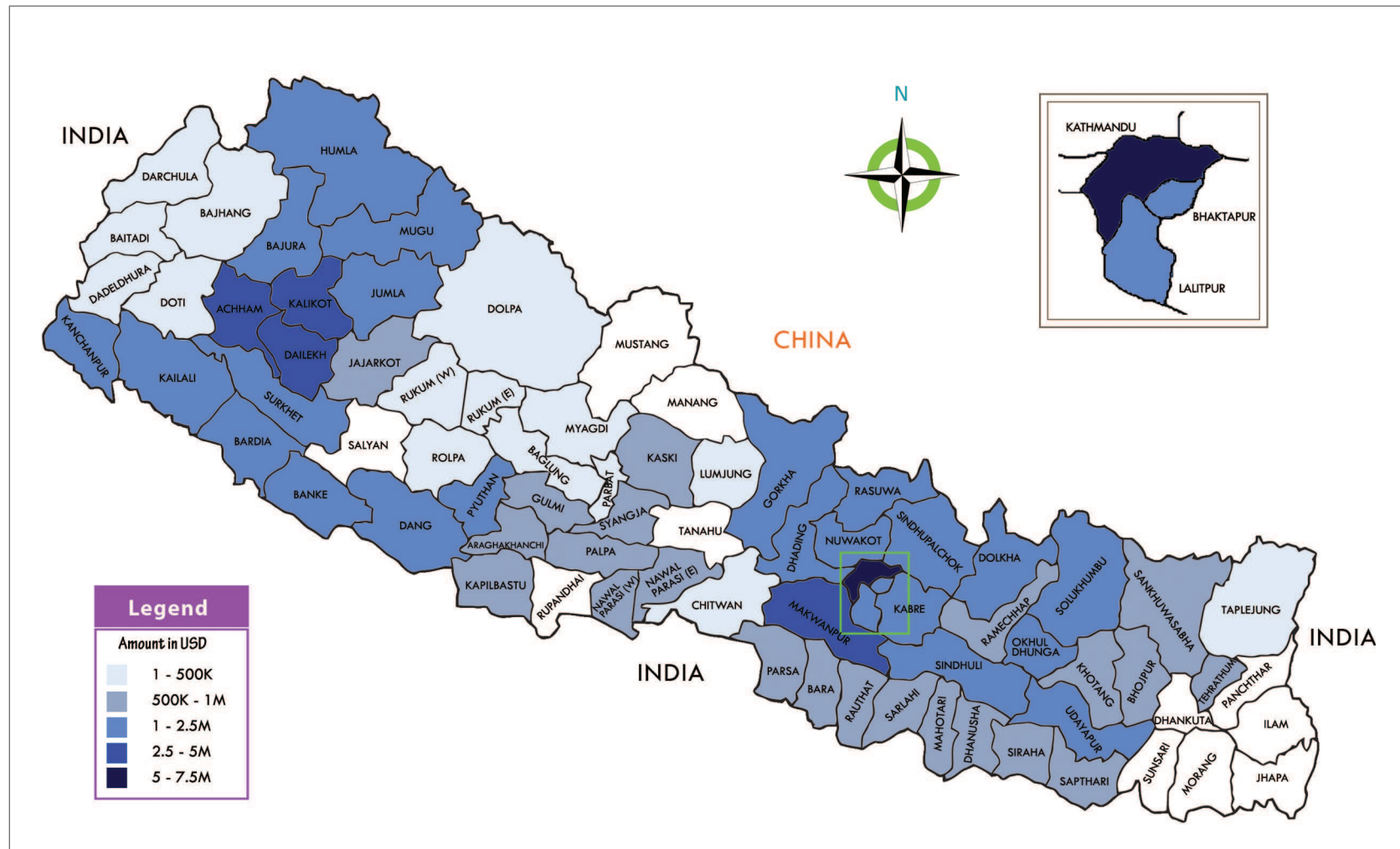


# Energy Sector Disbursement by Districts

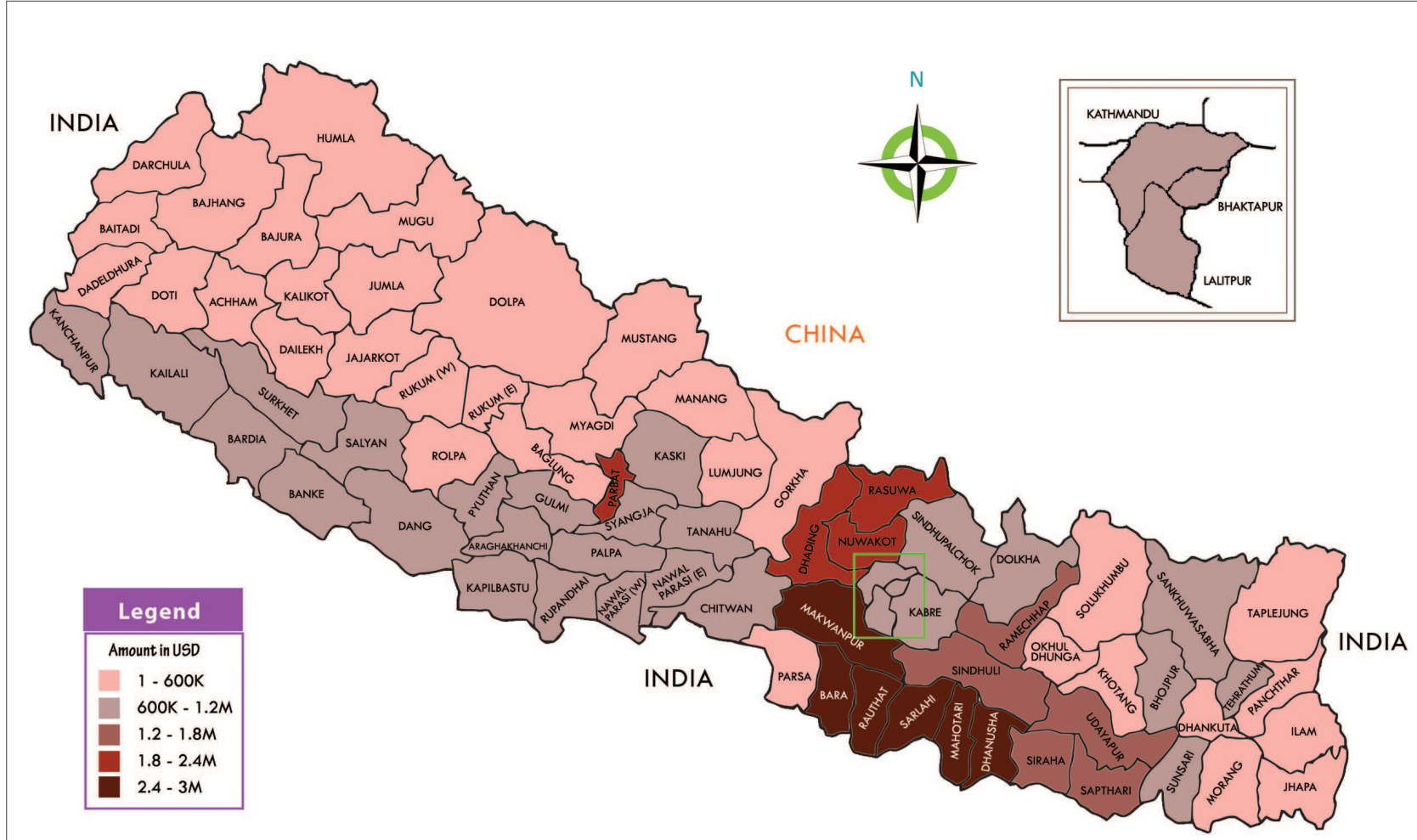




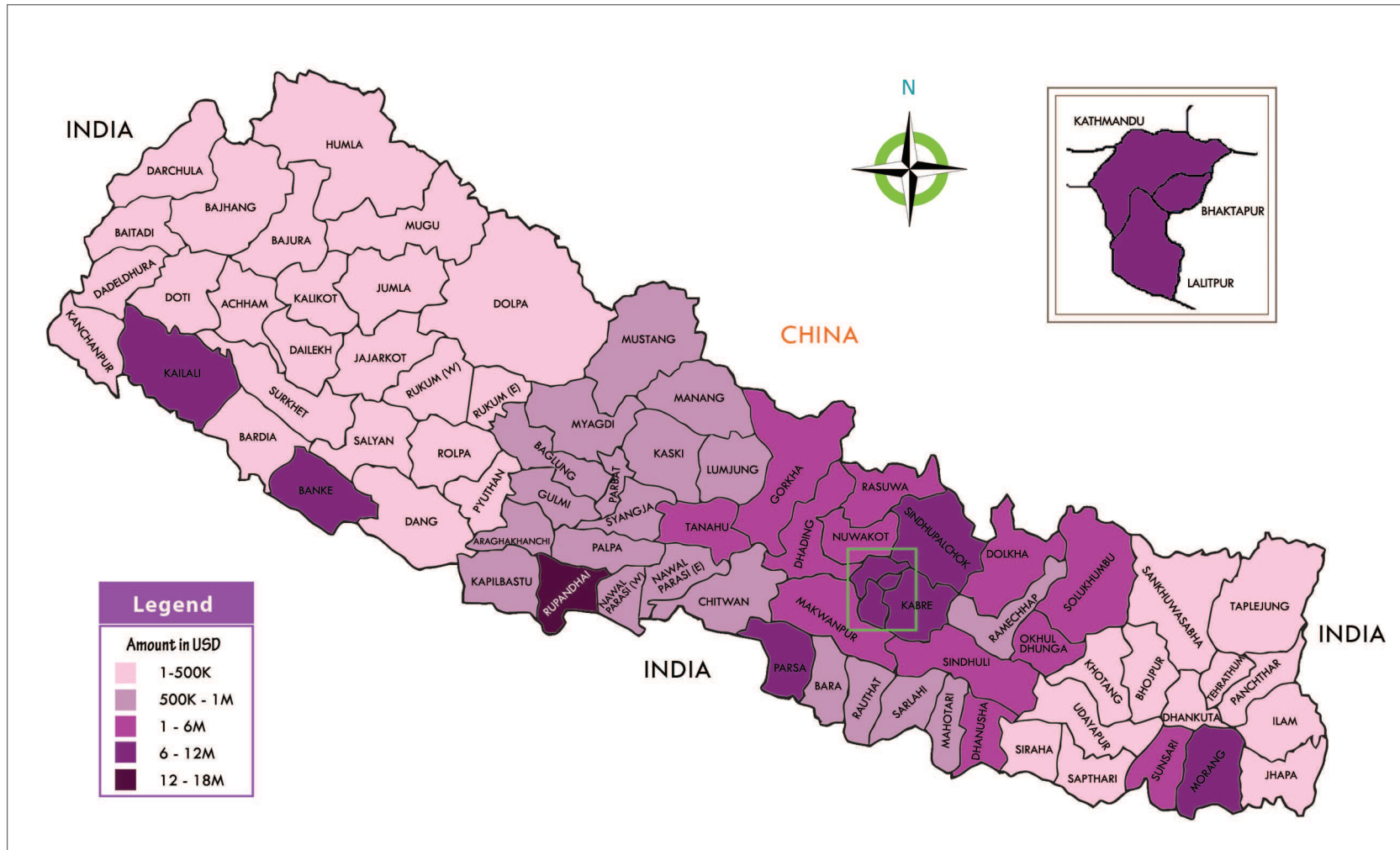
# Local Development Sector Disbursement by Districts



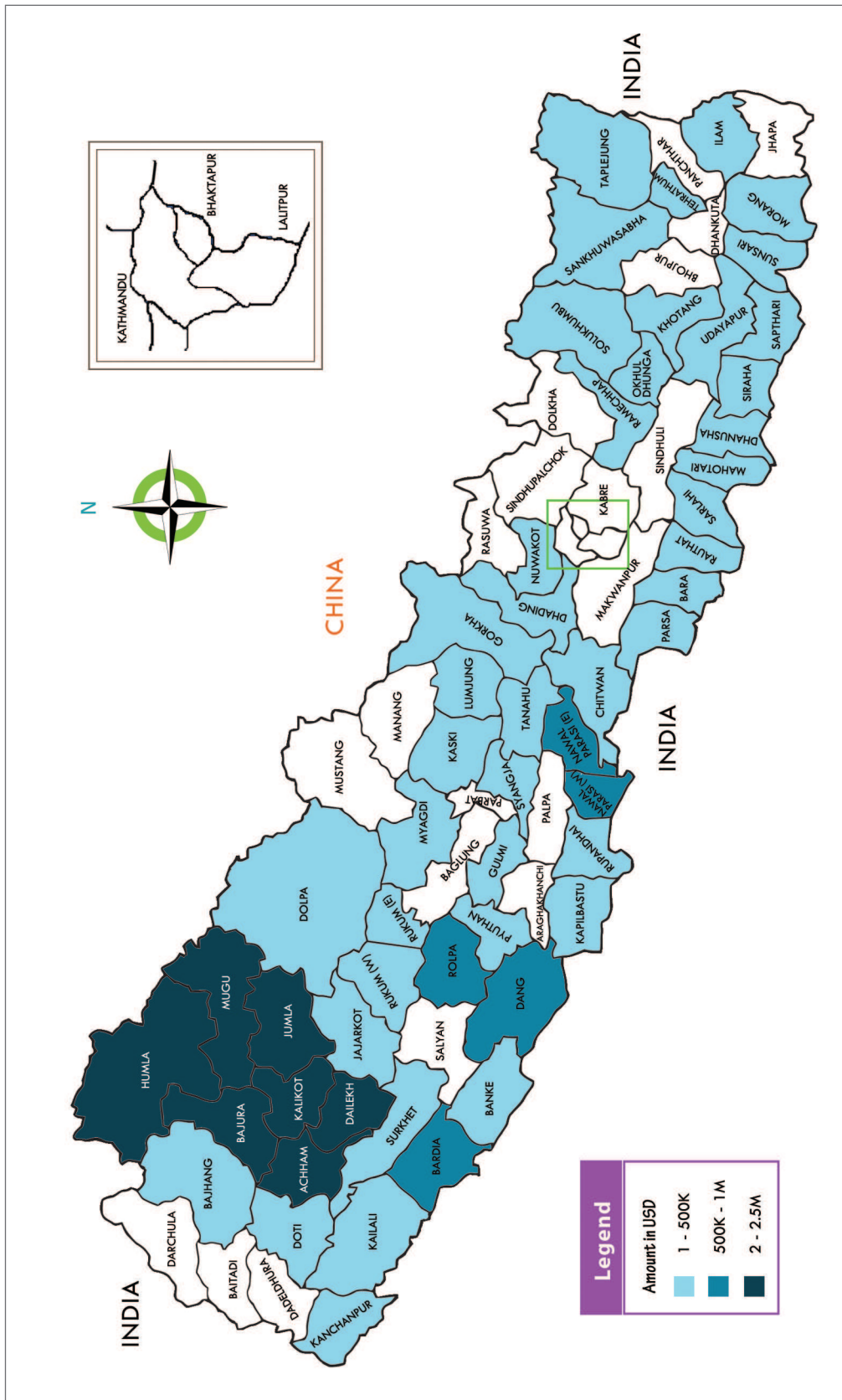
# World Bank Disbursement by Districts



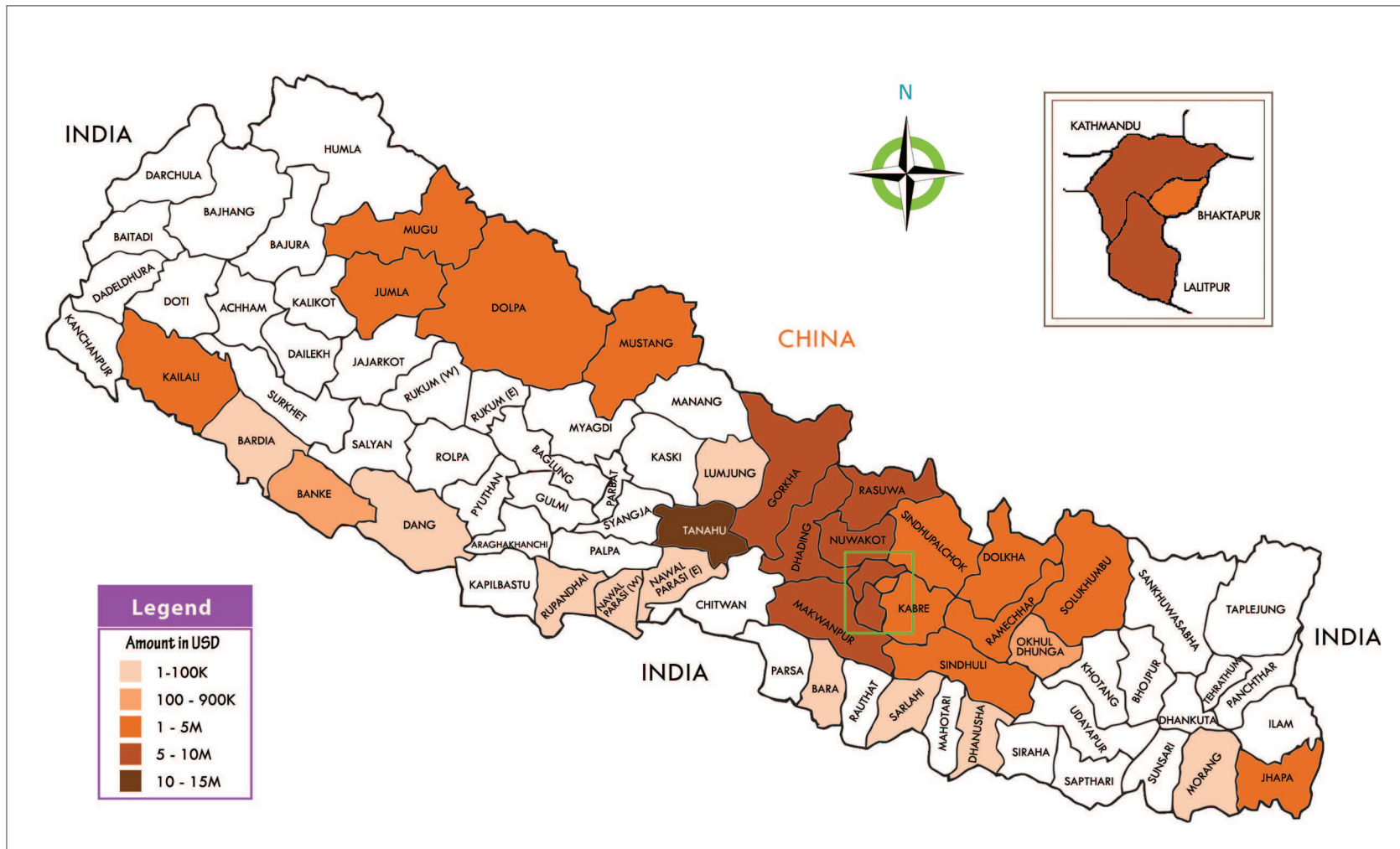
# ADB Disbursement by Districts



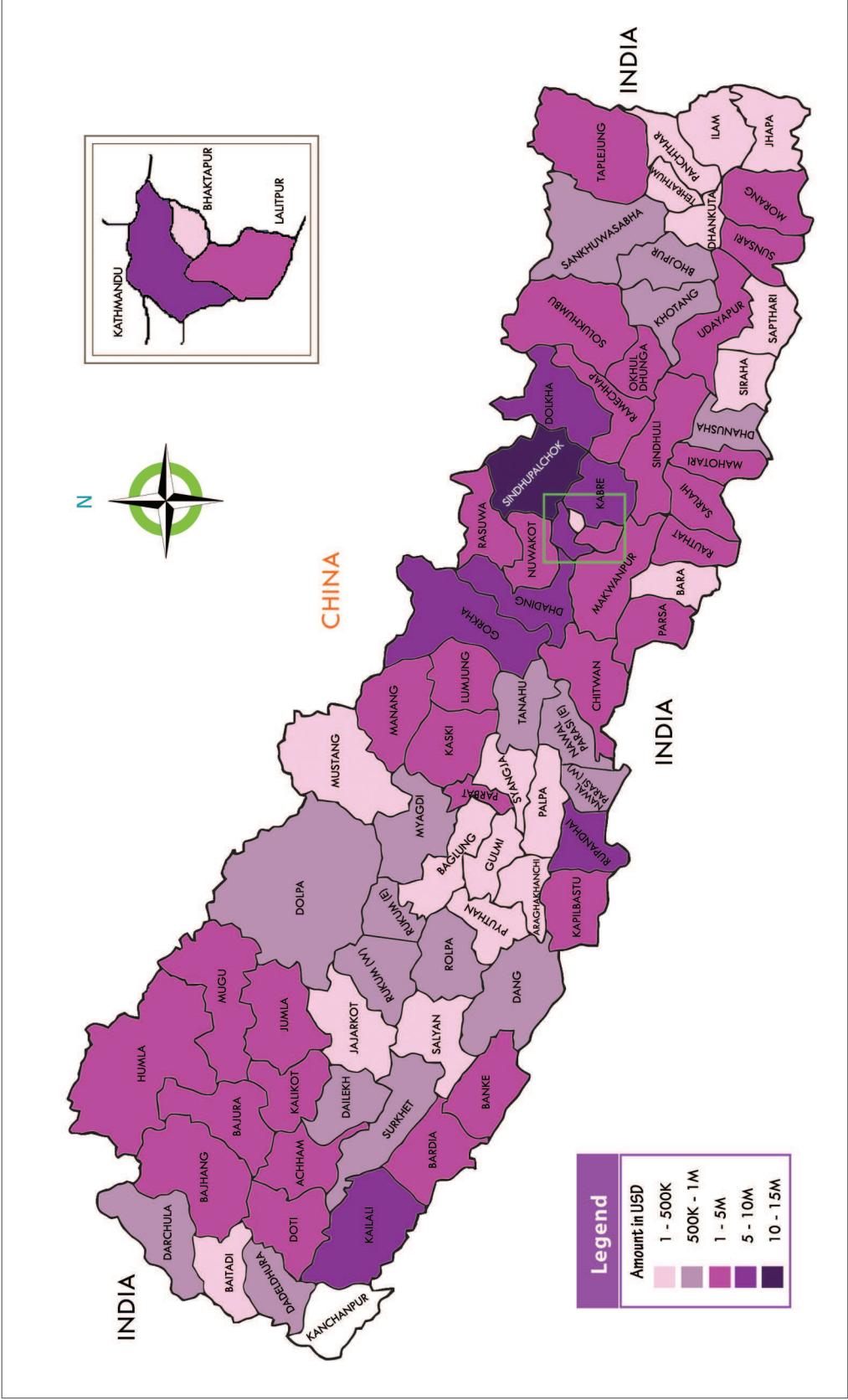
# UK Disbursement by Districts



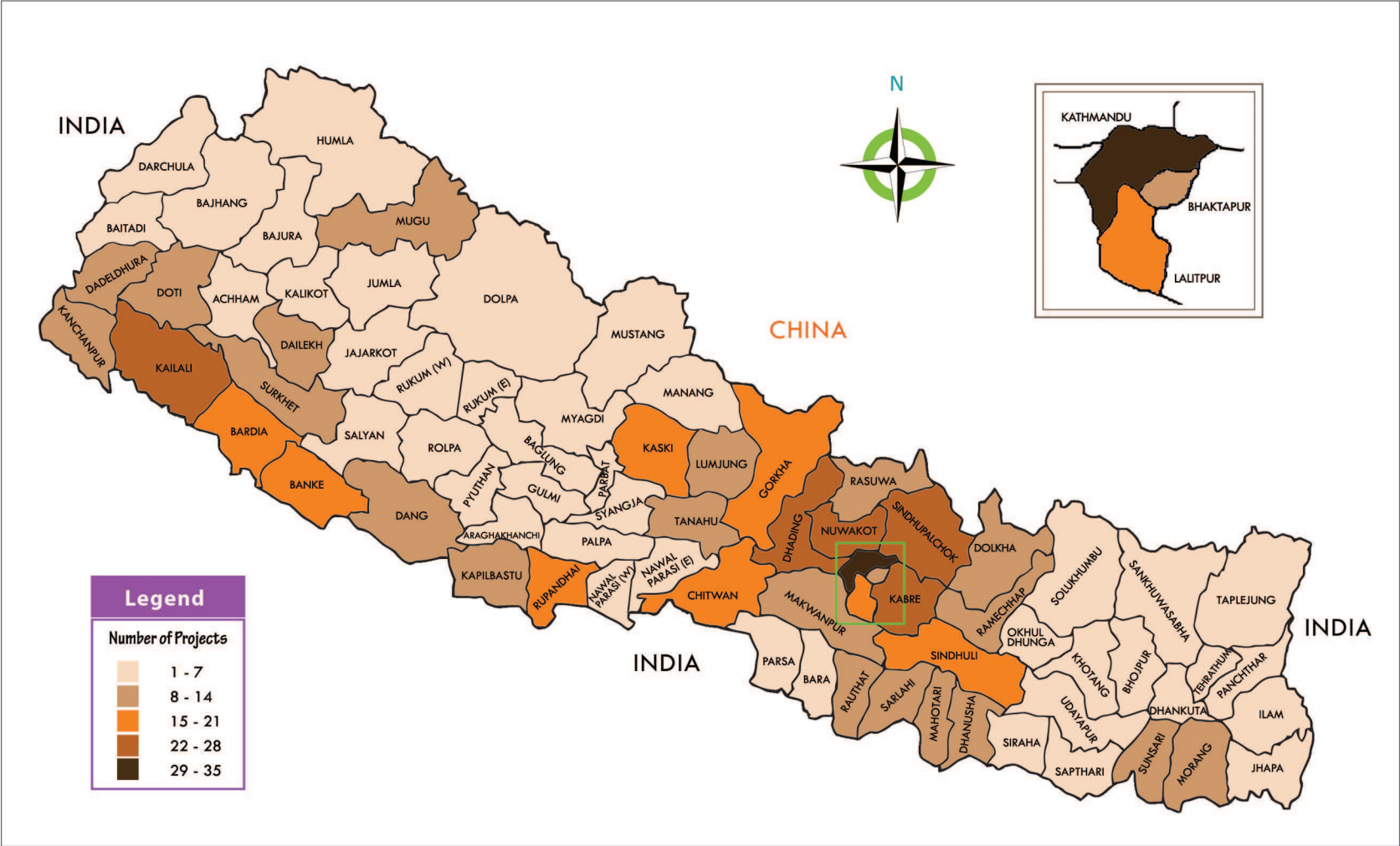
# Japan Disbursement by Districts



**INGOs Disbursement by Districts**



# Number of INGOs Disbursement by Districts



## REFERENCES

---

AJ.P. (2015) *The Hard Challenge of Aid Coordination*, *World Development*, Volume 69, May 2015, Pages 86-97, <https://doi.org/10.1016/j.worlddev.2013.12.011> Elsevier Ltd.

Chimhowu A. O., Hulme, D. and Munro, L. T. (2019), *The 'New' national development planning and global development goals: Processes and partnerships*, <https://doi.org/10.1016/j.worlddev.2019.03.013> Elsevier Ltd.

DIE (2007) *Towards a Division of Labour in European Development Co-operation: Operational Options*, Discussion Paper 6/2007, Mürle, H., German Development Institute (DIE) available online at: <http://www.oecd.org/development/effectiveness/46859449.pdf>

Government of Rwanda (2013) *Division of Labour in Rwanda*, Rwanda Ministry of Finance and Economic Planning October 2013, available online at: [http://www.devpartners.gov.rw/fileadmin/templates/documents/DOL\\_Oct\\_2013.pdf](http://www.devpartners.gov.rw/fileadmin/templates/documents/DOL_Oct_2013.pdf)

GPEDC (2016), *Nairobi Outcome Document*, <http://effectivecooperation.org/wp-content/uploads/2016/12/OutcomeDocumentEnglish.pdf>.

GPEDC (2018) *2018 Monitoring Guide for National Co-ordinators from Participating Governments*, 12th August 2018 Global Partnership For Effective Development Cooperation, available online: [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

GPEDC (2018) *Effective private sector engagement through development co-operation, Issue Paper: Background for Consultations*, available online at: <http://effectivecooperation.org/wp-content/uploads/2018/11/PSE-Issue-Areas-Paper-for-Consultation.pdf>



- IATF (2018) *IATF and Expert Meeting on the thematic chapter of the 2019 FSDR National Financing Strategies for the SDGs*, available online at: [https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR%20ThemChapter\\_Nat%20Fin%20Frameworks\\_EGM%20DRAFT%20Programme.pdf](https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR%20ThemChapter_Nat%20Fin%20Frameworks_EGM%20DRAFT%20Programme.pdf)
- Mawdsley, E., Savage, L., and Kim S. (2014) *A 'post-aid world'? Paradigm shift in foreign aid and development cooperation at the 2011 Busan High Level Forum*, *Geographical Journal* 180(1), March 2014
- NPC Nepal: *Sustainable Development Goals: Status and Roadmap 2016 – 2030*
- ODI (2016) *An integrated approach to leaving no one behind: overview and methodology*, December 2016 Report, Overseas Development Institute, London, UK
- ODI (2016) *An age of choice for development finance: evidence from country case studies*, Research reports and studies, April 2016, Annalisa Prizzon, Romilly Greenhill, Shakira Mustapha
- OECD (2005), *The Paris Declaration on Aid Effectiveness*, OECD Publishing, Paris, available online at: <http://www.oecd.org/dac/effectiveness/34428351>
- OECD (2008), *The Accra Agenda for Action*, Organisation for Economic Cooperation and Development, OECD Publishing, Paris available online at: <http://www.oecd.org/dac/effectiveness/34428351>
- OECD (2011) *The Busan Partnership for Effective Development Co-operation*, OECD publishing, Paris, available online at: <https://www.oecd.org/dac/effectiveness/busanpartnership.htm>
- OECD (2018) *Global Outlook on Financing for Sustainable Development 2019*, OECD Publishing, Paris. Available online at: <https://www.oecd.org/development/global-outlook-on-financing-for-sustainable-development-2019-9789264307995-en.htm>
- OECD/UNDP (2016), *Making Development Co-operation More Effective: 2016 Progress Report*, OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264266261-en>
- OECD/UNDP (2019) *Making Development Cooperation More Effective: 2019 Progress Report*, available online at: <http://effectivecooperation.org/monitoring-country-progress/making-development-co-operation-more-effective/>
- UN (2015) *United Nations General Assembly Resolution 70/1, Transforming our world: the 2030 Agenda for Sustainable Development*, 25th September 2015, available online at: [https://www.un.org/ga/search/view\\_doc.asp?symbol=A/RES/70/1&Lang=E](https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/1&Lang=E)
- UN (2015) *Addis Ababa Action Agenda Third International Conference on Financing for Development Outcome Document*, available online at: [https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA\\_Outcome.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf)

UN (2018) *Financial Analysis to Support SDGs Implementation In Tajikistan, Report, UN in Tajikistan*, available online at: [https://www.undp.org/content/dam/tajikistan/docs/Poverty%20Reduction/undp\\_tjk\\_Financial-analysis-to-support-SDGs-final-updated-Eng.pdf](https://www.undp.org/content/dam/tajikistan/docs/Poverty%20Reduction/undp_tjk_Financial-analysis-to-support-SDGs-final-updated-Eng.pdf)

UN (2019) *Financing for Development Report 2019, Inter-Agency Task Force on Financing for Development*, available online at: <https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR2019.pdf>

UN ECOSCO (2019) *Resolution FFDF/2019/L.1, Economic and Social Council forum on financing for development follow-up*, available online at: <https://undocs.org/E/FFDF/2019/L.1>

UNCTAD (2014) *Investing in the SDGs: An Action Plan for Promoting private sector contributions*, Chapter IV, World Investment Report Available online at: [https://unctad.org/en/PublicationChapters/wir2014ch4\\_en.pdf](https://unctad.org/en/PublicationChapters/wir2014ch4_en.pdf)

UNDP (2018) *Guidance Note: Making Development Finance Management Information Systems work for the Evolving Development Cooperation Landscape*, UNDP February 2018, NY, USA