

Governance at a Glance, Issue 8: July 2021

NEPAL'S NATIONAL BUDGET 2021-22

An Exploration of the Complexities and Challenges Faced in Health, Education, and Migration Governance in Nepal

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What is the current status of Health, Education, and Migration governance? How are governance systems organized, what progress have we made, and what changes can be expected in the coming future?

Our 'Governance at a Glance' series explores these questions from a lens of key thematic areas that have or have the potential to characterize Nepal's overall development and affect governance systems. The pages enclosed in this report represent a summary of the key points and take-aways from the recently announced national budget for fiscal year 2021/22. GMC Nepal explores its Governance at a Glance themes through an assortment of key indicators, trend analyses, official government communications, and brief discussions of likely challenges that will be faced by relevant stakeholders in each of our three areas of focus.

About GMC Nepal

Governance Monitoring Centre Nepal is a research initiative by Kathmandu-based NGO Centre for Social Change. Using a variety of investigative methods and the latest in qualitative & quantitative research tools, GMC Nepal is dedicated to strengthen Nepali democracy and empower its citizens through accurate & up-to-date information.

Table of Contents

Glossary of Abbreviations	2
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Federal Budget FY 2021-22

Political and Economic Context	3
Summary and Key Highlights	4
Pandemic Relief Measures	5
Budget Focus: Environmental Issues	5

Health Governance

Budget Focus: Health Sector	6
Covid-19 Control and Treatment	6
Summary and Highlights	7

Education Governance

Budget Focus: Education Sector	8
Programs Highlighted	9
Allocation Across Federal Tiers	9

Migration Governance

Budget Focus: Migration	10
Programs Highlighted	11

References.....	12
Credits & Acknowledgements.....	13

Glossary of Abbreviations

Certain commonly used shorthand abbreviations are used through the pages enclosed in this document to represent names of specific organizations, projects, studies, statistical composites, and/or governmental & non-governmental bodies for brevity.

They are listed below in their order of appearance in this report:

GoN	Government of Nepal
FY 2021-22	Fiscal Year 2021-22
FY 2020-21	Fiscal Year 2020-21
MP	Member of Parliament
OPMCM	Office of the Prime Minister and Council of Ministers
CBS	Central Bureau of Statistics
Covid-19	Novel Corona Virus Disease, Discovered in 2019
DRR	Disaster Risk Reduction
SME	Small and Medium Sized Enterprises
EV	Electric Vehicles
NGO	Non-Governmental Organization
INGO	International Non-Governmental Organization
MoHP	Ministry of Health and Population
UN	United Nations
NHP	National Health Policy
SDG	Sustainable Development Goals
WHO	World Health Organization
VAT	Value Added Tax
PERM	President Education Reform Program
ECED	Early Childhood Education
UGC	University Grant Commission
UNESCO	United Nations Educational, Scientific and Cultural Organization
MoEST	Ministry of Education, Science, and Technology
NCE	National Campaign for Education Nepal
GCC	Gulf Cooperation Council
MoLESS	Ministry of Labour, Employment and Social Security
PMEP	Prime Minister Employment Program
ILO	International Labour Organization
UAE	United Arab Emirates
DoFE	Department of Foreign Employment
DoFA	Department of Foreign Affairs

Federal Budget FY 2021-22



Figure 1: The Budget FY 2021-22 was presented at the Office of the Prime Minister in Singha Durbar; Photo Credit: Krish Dulal

On May 29th 2021, Finance Minister Bishnu Paudel revealed the details of the national federal budget for the upcoming 2021-22 fiscal year on behalf of the Government of Nepal. Unlike previous years, when the budget was traditionally unveiled to officers of the executive branch and all members of Parliament, the 2021 budget speech was instead delivered at the Office of the Prime Minister in Singha Durbar, following the executive dissolution of the Parliament a week prior.

The speech was eagerly anticipated by the political, academic, development practitioner, analyst, and activist communities across the country, even more so than in previous years, amidst great interest and curiosity surrounding the government's plans to address the ongoing Covid-19 crisis and its destructive impact in almost all sectors of the national economy. This section is a summary of the budget speech in the

context of the Nepali political and economic scenario. The following sections will present succinct condensations of the important budget-related points relating to the sectors of Health, Education, and Migration respectively.

Political and Economic Context

The distinct interest in and significance of the annual budget is largely fueled by the prevalence context of the current state of the country's political and economic health, along with the recent history of the previous year's budget speech. The 2020 budget had come under severe criticism at both the national and international arenas of analysis and commentary. Discourse surrounding the national federal budget of FY 2020-21 had claimed that the long-term effects of the Covid-19 pandemic had been undermined by the respective government bodies and planning commissions involved, leading to its effects further worsening due to a lack of focus on pandemic-era resilience building measures.

Former Finance Minister Yubaraj Khatiwada had announced an ambitious national growth target of 7 percent during the FY 2020-21 speech, which experts found unrealistically ambitious and guilty of underestimating the economic impacts of the newly declared pandemic, which were yet to be fully understood at the time. The Central Bureau of Statistics had revised the projected growth rate to 2.27 percent following the budget speech. World Bank's annual projection reports in South Asia had also similarly predicted the region's worst economic performance in 40 years for the 2020-21 fiscal year.

Since the 2020 budget speech, Nepal has faced two deadly waves of the pandemic which claimed tens of thousands of lives across the country and dismantled almost all sectors of the national economy. The public health, economic, political, and morale recovery from the devastating effects of the pandemic are still in its early stages and experts are predicting further waves of infection in the coming months. Furthermore, issues of political fractionalization, environmental crises, and large-scale diplomacy concerns surrounding the procurement, distribution, and management of the Covid-19 vaccines have similarly dominated the media space. Previous publications released by GMC Nepal chronicle these topics in greater detail beyond the scope of the budget.

Summary and Key Highlights

The total size of the 2021-22 budget is

NRs. 1,647.57 Billion

rounding off roughly to a staggering amount of NRs. 1.6 trillion.

This marks a significant

11.73% Increase

Compared to FY 2020-21 budget, which totaled at NRs. 1,474.26 Billion.

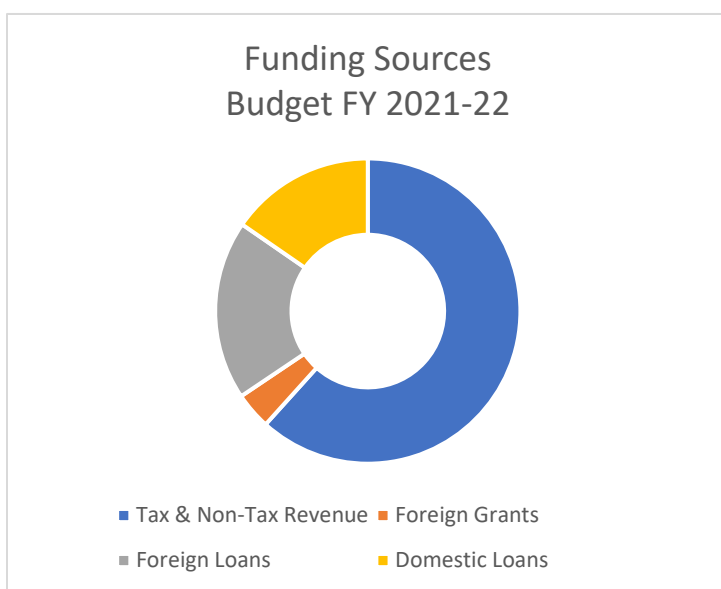


Figure 2 attached alongside shows the total breakdown of the budget funding sources. Out of the total budget amount of the aforementioned NRs. 1.6 trillion, the following four areas have been listed as the primary sources of funding.

62.21%
NRs. 1002 Billion: Tax & Other Revenues

18.77%
NRs. 309.2 Billion: Foreign Loans

15.17%
NRs. 250 Billion: Domestic Loans

3.85%
NRs. 63.37 Billion: Foreign Grants

Figure 2: Funding Sources Breakdown
Source: Ministry of Finance

On the other hand, Figure 3 attached alongside this text shows the relative breakdown of the total federal budget on the basis of expenditure delineation. All relevant operations have been categorized into one of the four following key areas.

41.20%
NRs. 678.61 Billion: Recurrent Expenditure

23.50%
NRs. 386.71 Billion: Fiscal Transfer

22.70%
NRs. 347.26 Billion: Capital Expenditure

12.60%
NRs. 207.97 Billion: Financing Purposes

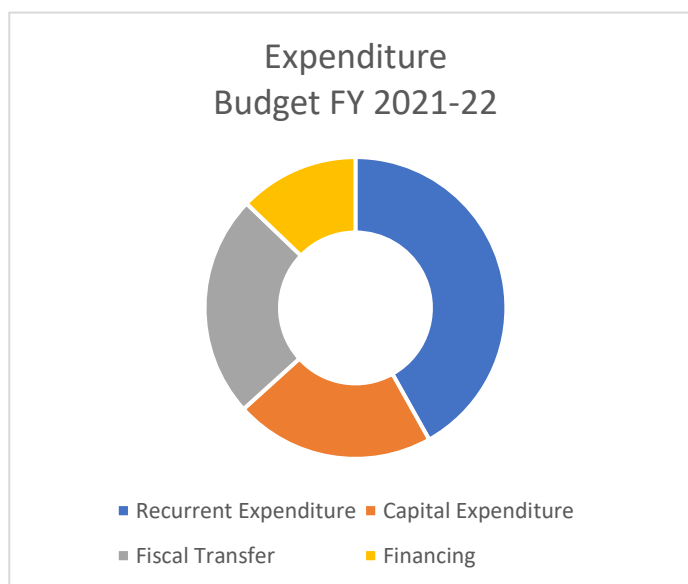


Figure 3: Expenditure Breakdown
Source: Ministry of Finance

Pandemic Relief Measures

Alongside budget details surrounding the Covid-19 infection control, treatment, prevention, vaccines, and larger public health and health systems concerns, which are outlined in the next section, the FY 2021-22 budget also allocates sizable portions to various pandemic and pandemic-induced difficulty alleviating initiatives.

An assortment of some key relief measures are outlined below:

- 20% flat discount on daily groceries purchased from approved and registered Food Management Trading Company and Salt Trading Company has been mandated throughout lockdown periods.
 - 100% waivers on the consumption of up to 20,000 litres of water and 20 units of electricity per month have been announced effective throughout lockdown periods.
 - An assorted list of key license registration and renewal fees for highly affected businesses (including tourism, public transportation, entertainment, film theaters, health centers, beauty parlors, etc.) have been waived for the entire upcoming fiscal year.
 - NRs. 13 Billion has been allocated for refinancing and loan promotion for affected SMEs.
 - Varying levels (with provisions of 50 to 90%) income tax relief has been announced for affected businesses based on their annual turnover impact.
 - NRs. 1 Billion has been allocated as funding for promising startups. Loans and income tax waive clauses have also been announced for young companies most affected by the pandemic.
-

Budget Focus: Environmental Issues

As per GMC Nepal's three thematic areas explored within the Governance at a Glance series, the following sections of this publication will explore the national budget from a lens of Health, Education, and Migration governance. However, it is worth noting that the national budget of FY 2021-22 has come under widespread criticism and speculation regarding certainly environmental issues in the national political and economic discourse.

The previous year's budget speech was met with large scale criticism from the environmental activism and scientific communities for its introduction of a number of new excise and other duties on imports of electric vehicles (EVs). Experts posited that this move would make EVs much less competitive against traditional combustion engine vehicles in the market, which would be a backward step towards Nepal's goal to electrify the transport sector. In the FY 2021-22 budget speech, the government repealed these duties, bringing EV prices back to around the same market-value they held prior. Analysts have speculated that the record-breaking levels of hazardous air pollution observed in various urban centres across Nepal in 2021 could have motivated the government to take this step.

On the other hand, it was the issue of nature conservation that took centerstage as the FY 2021-22 budget included a pandemic-triggered economic crisis relief effort that was environmentally questionable. The budget proposed the government's plan to minimize the growing national trade deficit by exporting stones, gravel, pebbles, and sand to neighboring markets, effectively backtracking on previously approved efforts to ban international trade of river and mine-based construction material. The highly vulnerable Chure was at the center of the controversy as the region has a long history of environmentally damaging sandmining practices.

Health Governance

Budget Focus: Health Sector

As mentioned in the previous sector, the overall political and economic discourse surrounding the unveiling of the FY 2021-22 budget was met with much anticipation and curiosity, largely caused by the ongoing Covid-19 pandemic and its various effects across the country. Just as it had during the previous year's budget speech, the government once again stated the control, prevention, vaccination, and treatment of Covid-19 as a key priority in the budget formation process. Unlike last year, critics were pleased to see a sizable portion of the budget allocated to the Health sector, although many have claimed that the delineation is not enough to fight the virus and its effects in the long run. Several analysts have also posited that the budget's sharp focus on the fight against the novel Coronavirus is a reflection of the context in which it was designed – as the country's health system and economy was once again, this time much more severely, ravaged by the second wave of the pandemic.

Under this scenario, one area of relief pointed out by experts has been the focus on health systems building so that future fights against similar challenges are eased due to an anticipatory approach to sector support, as opposed to a reactionary one. An added benefit of focusing on health systems is that the currently ongoing year of drastic and unexpected environmental calamities can also benefit from a resilience approach, especially in matters of disaster risk reduction.

Covid-19 Control and Vaccinations Highlights

The budget outlines a number of different delineations that are allocated for the fight against the spread of Covid-19 infection, including amounts allocated for vaccine procurement processes. The following three highlights summarize key actionable areas outlined in the speech.

Amount allocated for Covid-19
Control and Treatment
NRs. 37.53 Billion
~ 2.278% of the total budget

Amount allocated for Covid-19
Vaccine Procurement
NRs. 26.75 Billion
~ 1.624% of the total budget

Amount allocated for Medical
Equipment and Testing Kits
NRs. 4 Billion
~ 0.243% of the total budget

Additionally, a capital grant of 50% operations was also announced for hospitals for the installation of oxygen plants, alongside a 50% waiver on electricity fees for the production of oxygen during the pandemic period. Complementary VAT, Customs, and Excise Duty exemptions were also announced for the import and distribution of materials such as oxygen cylinders, concentrators, and liquid oxygen.

Summary and Highlights

In addition to the aforementioned Covid-19 pandemic specific delineations, the government has also allocated an astonishingly high Health Sector budget for FY 2021-22. The budget speech's sharp focus on the fight against the Covid-19 pandemic is evident in the document's prioritization of not only pandemic era control, treatment, and relief efforts, but also through its pointed consideration of addressing the needed improvements in health systems and administration.

The Ministry of Health and Population (MoHP) is the official government body responsible for the overall policy formulation, planning, organization, and coordination of the all public health and health systems matters across the federal levels. MoHP is thus the central operational body that will be directly associated with the newly announced Health sector delineations for the federal budget.

Total Amount Allocated for
The Health Sector in the
Federal Budget FY 2021-22
NRs. 122.77 Billion
~ 7.452% of the total FY 20-21 budget

Total Amount Allocated for
The Health Sector in the
Federal Budget FY 2020-21 (Previous)
NRs. 90.69 Billion
~ 5.504% of the relative FY 20-21 budget

Increase in Health Budget
Between FY21-22 and FY20-21
~ 35.373%

This staggering increase in the Health Sector allocation of the federal budget is reflective of the government's prioritization of improvements in the overall public health status of the country under the context of the ongoing pandemic. The budget outlines a number of different delineations that are allocated for the fight against the spread of Covid-19 infection, including amounts allocated for vaccine procurement processes. Other notable highlights are listed below:

- **NRs. 5.60 Billion** allocated towards the procurement of medicines.
- **NRs. 2.50 Billion** allocated towards free treatment of various illnesses and diseases.
- **NRs. 4.00 Billion** allocated towards procurement of ICU, ventilators, Covid-19 test kits, etc.
- **NRs. 1.30 Billion** allocated towards construction of hospitals across all provinces.
- **NRs. 6.15 Billion** allocated towards the expansion of services across rural areas.
- **NRs. 7.50 Billion** allocated towards the expansion of health insurance programs at the local levels.
- Transport allowance for health volunteers (including Covid-19 vaccine administrators) increased from the previous budget's NRs. 3,000 to **NRs. 12,000**.

Education Governance

Learning disruptions caused by extensive school closures due to the ongoing Covid-19 pandemic has affected the progress and future of more than 8.5 million students in Nepal. With the national governance bodies' primary focus shifted to health and economic recovery, the academic setback caused by education disruption is presently lengthening. Additionally, the varied environmental crises that have characterized 2021 so far have also left their adverse impacts on the education sector. Most notably, hazardous levels of air pollution observed in urban centers triggered school closures just days after they had reopened after months of shutting down due to the pandemic. Additionally, the current monsoon floods have also reportedly swept away schools and education infrastructure in many districts.

Several online teaching-learning methods were introduced and enforced in late 2020 as a direct response to the disruptions caused by the pandemic. While some institutions were quick to adapt to the coping strategy, however, many lagged due to a lack of access to technological resources, training, and required skills. Disadvantaged, historically marginalized students from minority groups in remote areas were worst hit by these measures and are currently most at risk of dropping out entirely. Income loss of family members due to lockdowns and other prohibitive measures, added household responsibilities, lack of family support to continue education, lack of community encouragement, and a host of other factors have since compounded over the last few years to threaten state of education continuity in Nepal.

Budget Focus: Education Sector

Addressing the aforementioned issues, including ones brought upon by the Covid-19 pandemic, the national budget allocation for the education sector was significantly raised as per the FY 2021-22 budget speech.

Amount allocated for the Education
Sector, FY 2021-22

NRs. 180.04 Billion

~ 10.93% of the total budget

Amount allocated for the Education
Sector, FY 2020-21

NRs. 171.71 Billion

~ 11.64% of the total budget

It is worth noting that while the **budget has been increased by 4.851%**, the education budgets as a proportion to the size of the total budgets of both years as increased. This phenomenon is explained by the fact that the pandemic and previously mentioned environmental crises have simultaneously both caused for a need to increase the education budget and to allocate further resources to previously undermined areas outside education. The table below shows education allocation for the past five years.

Fiscal Year	National budget (NRs. in billions)	Education budget (NRs. in billions)	Percentage of Total Budget Allocated to Education
2017/18	1278.99	126.74	9.909%
2018/19	1315.16	134.18	10.203%
2019/20	1532.96	163.75	10.682%
2020/21	1474.64	171.71	11.644%
2021/22	1647.57	180.04	10.928%

The steady annual increase in total education sector allocation of the national budget, along with the trend disruption in the FY 2021-22 budget, can be observed in the graph below. It is also worth noting, however, that this provision is still significantly below the government’s international pledge, which was to allocate 20% of the national budget (and at least 6% of the GDP) to the education sector.

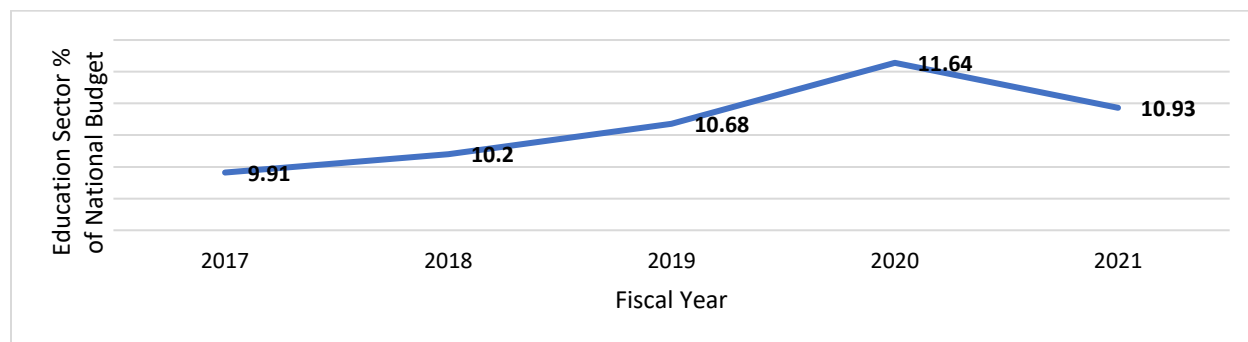


Figure 4: Education Budget Allocation; Source: Ministry of Finance, NCE Nepal 2021.

Programs Highlighted

Programs	Budget allocated (NRs. in billions)
President Education Reform Program (PERP)	10
Mid- Day Meal Program	8.73
Free Textbooks and Sanitary Pads Distribution	4.79
Early Childhood Education (ECED) Facilitation	5.55
University Grant Commission (UGC)	18.34
Alternative learning programs	1.2

Several interventions have been running over the years to ensure quality and access to education within the agendas of previous education budgets. This year, the Ministry of Education, Science, and Technology within the agendas of previous education budgets. This year, the Ministry of Education, Science, and

Technology (MoEST) has placed additional emphasis on the promotion and development of technology-friendly education delivery means given the context of the pandemic. Construction and efficient operation of disabled-friendly and disaster-resilient infrastructure was also stressed upon by the budget speech. Other major areas of focus are listed in the table attached alongside.

Allocation Across Federal Tiers

Since the promulgation of the 2015 Constitution, the Government of Nepal adopted a three-tier federal structure with school-level education sector falling under the jurisdiction of 753 local bodies. Funds are transferred to the local level from the central and provincial governments, where most planning activities occur. The pie-chart attached alongside shows the FY 2021-22 share of the education budget allocated across government levels. Although the authority of local governments has increased in the last few years, resource mobilization, policy implementation, and efficient conveyance of designated responsibilities have continued to be an issue, especially during the lockdown periods.

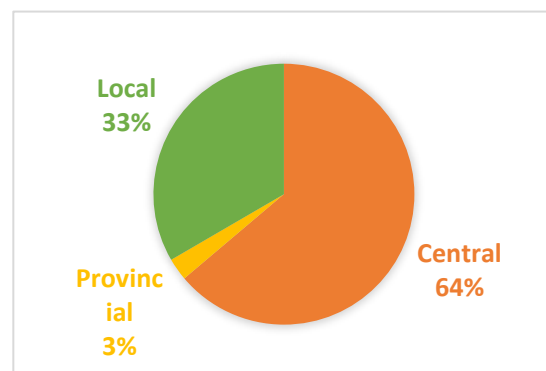


Figure 5: Education Budget Allocation by Gov Levels Source: NCE, 2021

Migration Governance

The unprecedented speed and scale of the ongoing Covid-19 pandemic and its various preventative measures have shown that the Nepali migration sphere is one of the hardest hit sectors. Affected migrants are most active in the Gulf Cooperation Council (GCC) Countries wherein citizens migrate to for foreign employment purposes. Compared to other purpose-driven forms of migration such as educational migrants undertaking university level education, individuals traveling for tourism or leisure purposes, or cases of family reunification, the plight of migrant workers has been most directly felt across the pandemic months. This is due to several factors, including limited legal rights, financial difficulties, human rights abuses, lack of hygienic living spaces, etc.

As per recently published government-endorsed data, the Government of Nepal has rescued and repatriated nearly 4,25,672 Nepali labour migrants from various destination countries as of April 19th 2021. The highest observed repatriation volume was carried out from the UAE which accounted for 1,31,458 citizens, followed by Qatar (98,857), Malaysia (45,510), Saudi Arabia (39,939), and Kuwait (22,305). Furthermore, 545 dead bodies have been brought and handed to immediate family members of deceased citizens who passed away abroad, tallying to a total amount NRs. 48,26,00,000 given as compensation to 881 families. The Foreign Welfare Fund has also been utilized to repatriate 217 stranded citizens since the declaration of the pandemic.

Yet, thousands of overseas migrant workers without legal status workers whose visa and employment periods are awaiting government support for repatriation as are imprisoned workers at detention centres. As the second wave of the pandemic produced ripple effects in India, approximately 53,300 migrants returned to their homeland in Nepal, who faced harsh economic burdens, psychological stress, and were prone to several crisis led health hazards. On the same vein, internal migrants are also not able to find scope for economic recovery as pandemic-induced disruptions caused them to be among the first to lose jobs as they are likely to not have formal contracts with their employers. Thus, there was higher interest and curiosity towards the FY 2021-22 national budget speech than usual from the migration governance front. While the budget has placed priority on migrant workers' plights, analysts have since critiqued that they are not as adequately addressed as the context demands.

Budget Focus: Migration

Reflecting the acute vulnerability of migrant workers, Finance Minister Bishnu Poudel announced various allocations to ease the ongoing distress of citizens engaged in employment activity abroad. While the sphere of Migration Governance spans across various ministries and departments, most programs and crisis-scenario interventions are spearheaded by the Ministry of Labour, Employment, and Social Security (MoLESS), for which budget allocations are shown below.

Amount allocated for MoLESS,
FY 2021-22
NRs. 14.00 Billion
~ 0.85% of the total budget

Amount allocated for MoLESS,
FY 2020-21
NRs. 14.2 Billion
~ 0.93% of the total budget

While the influence of local government entities can be crucial to the authority to operationalize power at the grassroots levels, the budget allocated to MoLESS nonetheless provides a catch-all glimpse into the government's prioritization of labour issues. Even though this year's budget distribution to the local level has increased by approximately 20% (NRs. 7.9 Billion in FY 202-/'22) compared to the previous year, the relative stagnation in the magnitude and proportion of the allocation towards MoLESS has caused experts to question the government's commitment towards meeting ongoing labour concerns.

Program Highlighted

Given that the budget announcement for FY 2021-22 occurred amid an employment crisis, allocated delineations for programs are not uniquely identified within their scope of Migration alone. Instead, they are extensions of already established programs that aim to solve problems within the realm of Migration Governance. Migrant family reunification was one issue that was singled out by experts as being absent in the budget to facilitate the reintegration of migrant workers. Key programs, relevant budget specifications, and numbers of citizens targeted are highlighted in the table below.

Programs	Budget Allocated FY 2021/'22 (NRs.in million)	Targeted Population (in Thousands)
a. Prime Minister Employment Program	140	200
b. Vocational and Skill-Based training	10	65
c. Employment Generation (collaboration with public and private sectors)	400	25
d. Self-employment Generation Under the Youth Self-employment Fund	15	50

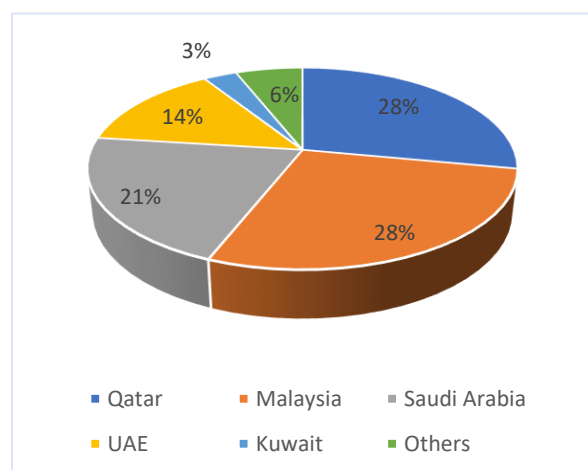


Figure 6: Percentage of Labour Migration by Destination
Source: MoLESS, DoFA

Previously, under the Prime Minister Employment Program in FY 2020-21, NRs 11.60 billion was allocated and approximately 1,05,635 individuals out of the recorded 370,734 unemployed citizens were benefitted by the program. Although the government had envisioned to integrate returned migrant population into the domestic market through other similar initiatives, it had failed to provide them with the necessary motivation, energy or efficiency in enforcement required. Many anecdotal accounts have argued that returned workers received multiple trainings, but they encounter dilemmas for the generation of the employment because they lose the proper direction of skills that match their professions and interests. Thus, due to a lack of employment opportunities, returnees are forced to again choose foreign employment opportunities during the pandemic period. In 2020 alone, approximately

44,66,973 citizens have sought foreign employment, with Malaysia and Qatar being the preferred destinations despite ongoing pandemic vulnerability. Thus, greater challenges exist to the capability and resources to manage the migration governance when Covid-19 is speeding up with new variants and waves of infection.

References

Governance Monitoring Centre Nepal works with and/or relies on a number of partner organizations, open data sources, government and quasi-government institution reports, policy-briefs, multi-lateral organization reports, and mainstream/independent media houses – including digital, print, and audio/video content producing publications for information.

GMC Nepal is grateful to the following organizations for making datasets, analyses, reports, and information available for use for this publication.

1. Constitution of Nepal
2. National Planning Commission
3. National Law Commission

Federal Budget FY 2021-22:

1. Ministry of Finance – Budget Speech FY 2021-22
2. Nepal Economic Forum
3. PKF TR Upadhy & Co
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Migration Governance:

12. The Himalayan Times
13. The Kathmandu Post
14. The Asia Foundation
15. Centre for Social Change

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