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This brief is part of a series produced by UNDP Bangkok Regional Hub, based on case studies commissioned in six Asian countries: Bangladesh, Indonesia, Malaysia, Nepal and the Philippines at the national level and India at the subnational level in Assam state. The briefs illustrate emerging good practices in integrating the 2030 Agenda for Sustainable Development and the SDGs into development planning in these countries. They also highlight innovative practices in development planning that can serve as good examples for other countries and regions for their work in planning for the 2030 Agenda. The content of these briefs will be updated to reflect the evolving experiences of the countries involved. We welcome your comments and updates at: uyangagankhuyag@undp.org.

Country context

Nepal is a country in a prolonged transition from a unitary to a federal government, following a decade-long armed conflict that ended in 2006 and led to the adoption of a new constitution in 2015. In March 2017, the administrative division of the country changed from 75 districts, 217 municipalities and 3,157 villages to 7 provinces and 744 municipalities/villages, with the government structure now including federal, provincial and local (municipal and village) governments. The political transition is expected to be largely completed in 2017, after elections of local representatives which took place in May and June 2017 and elections of provincial and federal assemblies to come later in 2017.

Nepal is particularly vulnerable to geopolitics and natural disasters. This became strikingly evident in 2015. As a landlocked country, Nepal relies on India as its main trade partner, but a four-month trade blockage created a humanitarian and economic crisis. In the same year, a major earthquake in Nepal, along with its aftershocks, caused widespread destruction and affected millions of people. The country is also heavily dependent on remittances sent by migrants, which account for 30 percent of the GDP.

Despite significant progress in poverty reduction in the past two decades, poverty remains high in Nepal. According to the latest data from the Nepal Bureau of Statistics, the poverty headcount ratio at national poverty line decreased from 58.1% in 2005/2006 to 36.8% in 2015/2016. However, this progress is not evenly distributed across the country, with poverty rates being higher in rural areas and in certain ethnic groups.

Furthermore, Nepal is particularly vulnerable to natural disasters, with frequent earthquakes, floods, and landslides. For example, a major earthquake in 2015 caused widespread destruction and affected millions of people. The country is also heavily dependent on remittances sent by migrants, which account for 30 percent of the GDP. Despite these challenges, Nepal has made progress in poverty reduction and has been actively implementing policies to address the root causes of poverty.

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In 2013 the National Planning Commission (NPC), which is the nodal agency of the government for monitoring and evaluation, became the basis for results-based monitoring. At the same time, they also set up monitoring systems for physical and financial resources. The need for capacity-building in results-based monitoring became increasingly apparent.

As the system evolved, the need for capacity-building in results-based monitoring became increasingly apparent. The National Planning Commission (NPC) was established in 2005 to monitor and evaluate the implementation of development plans. The NPC is responsible for overseeing the implementation of development plans and ensuring that they align with the country’s development priorities.

In this regard, countries that already have results-based management systems will encounter less difficulties in integrating the SDGs into planning. The NPC is currently revising the Guidelines to make them SDG-oriented and help ingrain a results-oriented culture within the government. Also, by documenting the M&E process, the government can better understand the trade-offs being made and ensure that resources are allocated efficiently.

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In addition, the central government has transferred conditional grants to local governments, amounting to 6 percent of the budget. Other unconditional transfers such as complementary grants and special grants, as well as transfers to local governments thus amount to 11.6 percent of the budget.

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In terms of government expenditures, the percentage allocated to education is 10.9%, health is 2.3%, and other sectors.

The government expenditure distribution is as follows: 10.9% on education, 2.3% on health, and the remaining portion on other sectors. This distribution is subject to change based on the government's priorities and budget allocations.
its main trade partner, but a four-month trade blockage created a humanitarian and economic crisis. In the same year, massive earthquakes claimed the lives of almost 9,000 people, and destroyed or damaged hundreds of thousands of houses and public buildings.

Despite significant progress in poverty reduction in the past two decades, poverty remains high in Nepal. Moreover, Nepal is also heavily dependent on remittances sent by migrants, which account for 30 percent of the GDP.¹

Since the mid-1950s, Nepal’s socio-economic development has been guided by medium-term development plans.² The current Fourteenth Periodic Plan (2017–2022) has five pillars: infrastructure, social development, economic development, governance and cross-cutting issues. The plan aims to build an independent and prosperous state; ensure access to basic social services; ensure food, health, energy and job security; and achieve the SDGs to pave the way for Nepal’s transformation from a low-income to a middle-income economy by 2030.

**Nepal: The planning timeline**

**VISION AND STRATEGIC PRIORITIES**

<table>
<thead>
<tr>
<th>Meanings and strategic priorities</th>
<th>2030 Agenda and SDGs</th>
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<tbody>
<tr>
<td><strong>1950s</strong></td>
<td><strong>Meeting basic needs and reducing poverty</strong></td>
</tr>
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<td><strong>1981</strong></td>
<td><strong>Poverty Reduction Strategy (PRS)</strong></td>
</tr>
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<td><strong>2002</strong></td>
<td><strong>2015</strong></td>
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</table>

**MEDIUM-TERM PLANS**

- **14th Periodic Plan**
  - Achieving the SDGs and reaching middle-income country status by 2030

The earthquakes of 2015 prompted the adoption of the Post-Disaster Recovery Framework (2016–2020), which will also shape the course of government and public action in the coming years. The development plan – and the sustainable development agenda - will also need to be implemented in the new context of devolution of powers and responsibilities to local governments and evolving institutions.

**Prioritizing programmes**

Advancing the 2030 Agenda for Sustainable Development and achieving the SDGs requires taking concrete actions and financing them. Actions will need to be prioritized, and the need for prioritization is especially acute in countries like Nepal with significant fiscal and financial constraints and immense development needs.

Compared to some other countries in the Asia-Pacific region, the prioritization of programmes in Nepal is distinct because it explicitly prioritizes based on agreed criteria and weights.

Nepal’s overall development priorities, as stipulated in successive development plans, include poverty reduction, job creation, social and geographical inclusion, and effective service delivery. Following the earthquakes and the trade blockade in 2015, reconstruction, recovery and self-sufficiency have also become important priorities.

These higher-level development priorities translate into implementation through the selection of programmes³ for funding – or programme prioritization. In Nepal, criteria such as contribution to poverty reduction, government services to people, regional balance, and advancement of sectoral goals are considered a priority for both recurrent and capital expenditures. Additional criteria are also considered for capital expenditures, such as the status of project completion, participation and certainty of funding. Each criterion has specified weights. Although criteria are refined and changed over time, explicit weighting allows for discussion about the reasons behind allocation decisions and helps to understand the trade-offs being made. In addition to programme prioritization, geographical prioritization is critical in Nepal, given large disparities between regions.

Development programmes are classified as ‘priority one’ (P1), ‘priority two’ (P2) or ‘priority three’ (P3). P1 programmes receive resources even if there are sudden revenue shortfalls due to, for instance, the withdrawal of aid.
In the future, some SDG indicators with the widest and deepest implications for other SDGs and targets may be adopted as criteria for programme prioritization, such as food security, girls’ education, basic water and energy services, and the social protection floor. Such “SDG accelerators” can be determined based on evidence from Nepal or from other countries.

Nevertheless, the prioritization process faces challenges. It is open to political influences, as politicians and development partners seek to get their projects ranked as P1. Also, the categorization process can be ineffective. Over 80 percent of the budget is allocated to P1 projects. Some Budget Heads classified as Priority 1 are scattered over thousands of micro-level projects. Nevertheless, starting in the fiscal year 2017/18, the number of central government projects was reduced to less than 400, as many smaller projects were devolved to local governments.

Although the process of integrating the SDGs into medium-term development planning is evolving, ministries are already considering the SDGs and their targets in prioritizing annual programmes for submission for budget funding. Most SDG-related projects fall in the P1 category in the budget for the fiscal year 2017/18.

Starting in 2017/18, the government will make fiscal transfers (equalization grants) to the 744 local governments on the basis of population (70 percent weight), development status (15 percent) and cost-adjusted geographical area (15 percent). The equalization grants are designed to realize federalism and the right of local communities to make their own development choices. Therefore, the grants are unconditional and guaranteed – each of the 481 village councils (rural municipalities) will receive a guaranteed allocation equal to 0.01 to 0.03 percent of the national budget, and each of the 263 municipalities will receive slightly larger allocations. The total equalization grants transferred to local governments thus amount to 11.6 percent of the budget.

In addition, the central government has transferred conditional grants to local governments, amounting to 6 percent of the budget. Small infrastructure projects run by the central government at the local level have also been handed over to local governments. Other transfers such as complementary grants and special grants, as provisioned in the Constitution, are expected to materialize with the establishment of the Natural Resource and Fiscal Commission.

Unconditional budget allocation to local governments to implement larger number of projects at the local level has been increasing over the past years. From less than 9 per cent of the total budget in the fiscal year 2013/14, they increased to 9.5 percent in 2015/16, 11.1 percent in 2016/17 and close to 20 percent (including the transfer of local small infrastructure projects) in 2017/18.

**Results-based monitoring**

Robust monitoring and evaluation systems are necessary to drive actions toward tangible results. Countries which implement results-based management systems already have the key building blocks for monitoring progress toward achieving the SDGs. In results-based management systems, plans articulate outcomes, which are expressed in numeric targets, and used to monitor the work of implementing agencies. While SDGs represent an unprecedented global agreement and an ambitious set of targets, ultimately, they are also outcomes.

In this regard, countries that already have results-based management systems will encounter less difficulties in integrating SDGs into their plans, whereas countries that do not have such systems should use the global support related to the 2030 Agenda to establish such systems and improve the quality of the monitoring and evaluation of their plans.

The government of Nepal established a monitoring and evaluation (M&E) system during the Eighth Plan (1992–1997). Specifically, the government made a high-level political commitment to M&E, and established two institutions – the National Development Action Committee (NDAC) and the Ministerial Development Action Committees (MDACs) – to monitor implementation and the achievements of development policies, programmes and projects.

With the adoption of the Tenth Plan (2002–2007), the government introduced policy and results matrices, which became the basis for results-based monitoring. At the same time, they also set up monitoring systems for physical infrastructure projects and public expenditure.

As the system evolved, the need for capacity-building in results-based monitoring became increasingly apparent. So, in 2013 the National Planning Commission (NPC), which is the nodal agency of the government for monitoring
and evaluation, developed and adopted the National Monitoring and Evaluation Guidelines, 2013 as an umbrella framework for monitoring and evaluation.

The Guidelines introduce basic concepts and terminology for results-based M&E, explain the roles of and requirements for government bodies with regards to M&E, and introduce tools for M&E. Importantly, the guidelines help ingrain a results-oriented culture within the government. Also, by documenting the M&E process, the Guidelines help preserve the institutional memory of M&E and cope with challenges, such as high turnover and limited motivation among M&E staff. The NPC is currently revising the Guidelines to make them SDG-oriented and applicable for the federal form of governance.

Monitoring is done at two levels. National development plans with in-built sectoral plans have output, outcome and impact-level indicators, which serve as the basis for ‘macro’ monitoring. In addition, programmes and projects also have performance indicators, which are used for ‘micro’ monitoring. Importantly, the results indicators of projects are linked to sectoral-level outcomes. This link is the most fundamental for results-based monitoring because it allows monitoring and evaluation officials to see and track how each project contributes to high-level goals. To track the contribution of programmes to achieving the SDGs, the government of Nepal has done a detailed inventory of 484 programmes to link them with SDG targets (outcomes).

Box 1. Introduction of results-based management in Nepal

In addition to results frameworks of periodic development plans, the government has also created results frameworks for 15 sectors, ranging from health and education to agriculture. One good example is the education sector. In addition to the results framework in the national development plan dedicated to the education sector, Nepal has a School Sector Development Plan (SSDP) with a more detailed results framework. Multiple donors were engaged in designing all of these frameworks and also providing their support to implement the SSDP. The Ministry of Education hosts the Education Management Information System (EMIS) to track progress on indicators, including indicators such as school enrolment, drop-outs, grade promotion and the gender parity index, among others.

Adopting a results-based monitoring system enables senior decision makers to concentrate on higher-level results and spend less time and effort on operational issues. Ministerial Development Action Committees (MDACs) are set up in each ministry and are chaired by respective ministers. Through bimonthly meetings, these committees review progress on key programmes and projects. They resolve ministry-level issues and forward matters to NDAC if the problems are of an interministerial nature or at macro-policy level. The secretaries of respective ministries are responsible for enforcing decisions made by MDACs. For discussing problems reported by MDACs and identifying options for their solutions, Pre-NDAC meetings chaired by the Vice-Chair of the National Planning Commission can be held. These meetings shortlist problems and identify key issues along with proposed solutions and submit them to NDAC for decisions.

The National Development Action Committee is headed by the Prime Minister. NDAC meets quarterly and reviews the performance of programmes and projects and the overall progress of the development plan. Major problems raised and resolved at this level include intersectoral coordination problems, regulatory hurdles, funding problems and lack of proper staffing. The NPC Secretariat coordinates these meetings and follows up on the implementation of decisions by NDAC.

Monitoring mechanisms of programmes and projects at the local government level are, however, yet to emerge. Prior to the decentralization in March 2017, this role was performed by the District Planning Monitoring and Analysis System.

Towards evaluating for better impact

Although the evaluation system is still evolving in Nepal, the foundation for a strong evaluation system is established and the NPC is increasingly steering the system towards being more integrated and impact-oriented.
Results indicators of projects that link those projects with sectoral outputs and outcomes help in the conduct of impact-oriented evaluations. Because of this, evaluation findings are not confined within an individual project – evaluating how the project helped achieve its ‘own’ results – but also help answer the bigger questions such as how a particular project contributes to better education, health and livelihoods for the people of Nepal. Evaluation reports are made publicly available.14

One of the important changes made with the Monitoring and Evaluation Guidelines 2013 was the introduction of explicit and mandatory action plans to respond to evaluation findings. The Guidelines provide various forms and templates to assist M&E officers. For example, the template for projects, Evaluation Action Plan, requires specifying not only the recommendations from evaluations, but also actions to be taken, timelines, resources required, and the government bodies responsible for implementing the action plan and monitoring implementation.

In practice, evaluation results are used from time to time in making decisions about policies and projects, as well as for overall planning and budget allocation.15 For example, in response to evaluation recommendations, the government of Nepal adopted policies to expand agriculture extension services in the hinterlands of strategic highways; policies for integrated water basin conservation and management of watersheds with public participation; and gender-based budgeting for public financing to promote gender equity and equality across development sectors. Evaluation findings are also used for requesting funds for projects and programmes for the next fiscal year, and inform debates in the parliament regarding budget allocation. They are also used to review and evaluate medium-term development and sectoral plans.16

Nonetheless, evaluation findings are often not acted upon. Recommendations without a response range from policy and legal issues (for example, to address inconsistencies between the Local Self-Governance Act and other laws) to project design and implementation issues (for example, to fix procurement problems, project staff retention, low managerial capacity, absence of project implementation plans, and lack of accountability of those responsible for poor implementation).17 Nevertheless, the very fact that the NPC reviews evaluation findings and response action plans to uncover these problems is important for addressing problems in the evaluation system.

Another characteristic of Nepal’s evaluation system has been the development of a vibrant evaluation community. In the past, the government’s approach was to conduct evaluation by itself. Over time, the government realized the importance of providing space to third-party evaluators which led to them recruiting qualified evaluators and conducting quality evaluations. Now the government’s role in evaluation has shifted from conducting evaluation studies to commissioning them, although in-house, internal evaluations are still conducted. Since donors fund over 15 percent of Nepal’s budget, there is a demand in Nepal for rigorous project evaluation by rigorous evaluators. This could be one of the reasons for the increased recognition by the government of third-party consultants with skills in evaluation.

Box 2. The evaluation community of Nepal

Currently, Nepal has three evaluation associations – the Community of Evaluators, Nepal; the Nepal Evaluation Society; and the Society of M&E Nepal – with a combined membership of about 100 evaluators from both public and private sectors, including government evaluators, university professors, civil society representatives, public training institutions, development partners and individual consultants. Since 2013, the NPC organizes annual evaluators’ events where evaluators network, learn from each other and collaborate. NPC also has an active collaboration with the international evaluation community. Nevertheless, the problem of low-quality evaluations persists, since the Procurement Act is geared toward recruiting the lowest-price bidders, which tends to result in the recruitment of lower-quality consultants.

The NPC coordinated the preparation and approval of the Integrated Evaluation Action Plan (2016–2020). The Evaluation Action Plan was prepared in a consultative manner during a national workshop in 2015 on evaluating the SDGs with a gender focus. The workshop was held with the support of UN agencies and EvalSDGs, an international network of evaluators established by the International Organization for Cooperation in Evaluation and the UN Evaluation Group.18 The Integrated Evaluation Action Plan for Nepal identifies actions to advance the institutionalization of evaluation, to build capacities in monitoring and evaluating progress of the SDGs, to expand...
equity- and gender-focused evaluation, and to promote their use in policymaking. The strength of the Integrated Evaluation Action Plan is that it is not only a government document, being owned by the NPC, it is a joint effort by the whole evaluator community in Nepal. Key action areas are budgeted for, primarily from the budget allocation to the NPC Secretariat, UN agencies and other actors.

A workshop was also organized with the participation of government M&E officials, UN agencies and representatives of civil societies to incorporate global SDG indicators into local M&E indicators. The NPC has also drafted a Monitoring and Evaluation Act, which is in the process of submission to the Parliament. The purpose of the M&E Act is to provide the legal basis for better and more integrated evaluation in the country, and to solidify the role of the NPC in ensuring that evaluation recommendations are acted upon by ministries, government agencies and other key stakeholders.

**Steps to integrating the SDGs into planning**

The Fourteenth Plan was prepared during 2016 with a focus on the SDGs. The consultative process for preparing the plan took place in all seven provinces with active participation of local government officials, cooperatives, NGOs, civil society and community organizations and the private sector. SDGs were one of the areas of discussion during the consultations.

The government established the SDG Steering Committee, chaired by the Prime Minister with a membership of key ministers, the vice chairman and officials of NPC, and representatives of the private sector, NGOs and cooperatives. The SDG Coordination and Implementation Committee was also established, chaired by the Vice Chairman of NPC, to coordinate SDG implementation at the national as well as sub-national levels. Nine thematic working groups (SDG Implementation and Monitoring Thematic Committees) were also established with members of the NPC and secretaries of relevant ministries as co-conveners, and other concerned agencies as members.

**Figure 1. Institutional arrangements for SDG coordination in Nepal**

So far, the government of Nepal has taken the following steps in preparation for SDG implementation:

- Prepared a preliminary report on the SDGs (2015), taking stock of the progress on the Millennium Development Goals, providing a preliminary baseline for the SDGs, and identifying gaps in data for SDG indicators.
- Prepared the SDG baseline report (2017), updating the earlier preliminary baseline and data gap analysis.
- Prepared the Voluntary National Report (2017) with reporting on the SDGs, as well as institutional and process arrangements to date and foreseen for the future.
- Drafted the SDG Needs Assessment, Costing and Financing Strategy (2017) with the identification of major interventions, costing of interventions, estimation of investment requirement, and analysis of financing sources, which then allowed an estimation of financing gaps by major SDG areas.
• For the past two annual budget preparation cycles, the Resource Committee prepared Guidelines for Annual Programmes for line ministries with instructions for them to incorporate their annual programme proposals under the SDGs and to give due priority to SDGs in their proposals.19

• Conducted an audit of the budget against the SDGs. The audit of the 2016/17 fiscal year budget showed that 65 percent of the annual budget is allocated to three infrastructure-related SDGs – Goal 7, 9 and 11; 18 percent to social sectors and 13 percent on Goals 1 and 2 related to poverty and hunger. The remaining 4 percent was allocated to the rest of the goals.

• In the past two fiscal years, conducted SDG classification of annual budgets (See below).


Classification of programmes and budgets by the SDGs

The government of Nepal has started classifying development programmes in terms of their relevance to the SDGs in order to see the extent to which government actions are consistent with the SDGs.

As noted earlier, during annual budget preparations for fiscal years 2016/17 and 2017/18, line ministries working together with the NPC and the Ministry of Finance classified 484 programmes by SDGs. The results from the 2016/17 fiscal year are shown in Figure 2.

SDG coding used the detailed Chart of Accounts of the budget maintained by the Ministry of Finance and the Annual Programme Document Sheets. The method was similar to gender budget coding, climate budget coding and pro-poor budget coding which the government has already been doing for several years.

The government learned the following from this process:

• Programmes of several ministries addressed several SDGs. For example, programmes of the Ministry of Agriculture were spread over SDG 1, SDG 2 and SDG 16, and programmes of the Ministry of Industry over SDG 1, SDG 8, SDG 9 and SDG 15. In a similar way, programmes of some other ministries such as water supply, urban development, and local development were spread over more than three SDGs. Coding considered the nature of the programmes, and not simply the nature of the ministry.

• Government agencies and budgets which did not directly relate to any SDGs, such as defense or general administration, were not included in SDG coding.

• More generally, SDG coding was done only for development programmes, and not for regular spending. In this way, SDG coding identified 58.4 percent of the total budget which was allocated to development.20

• Fiscal transfers to local governments (equalization grants) amounting to nearly one-fifth of the budget are not currently being tracked properly. This means that allocations to local governments could not be classified by SDGs.

<table>
<thead>
<tr>
<th>SDG</th>
<th>Number of programmes</th>
<th>Amount (Nepali Rs million)</th>
<th>Share of development budget, percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDG 1</td>
<td>49</td>
<td>20,910</td>
<td>3.42</td>
</tr>
<tr>
<td>SDG 2</td>
<td>92</td>
<td>60,447</td>
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<tr>
<td>SDG 3</td>
<td>45</td>
<td>31,639</td>
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<td>SDG 4</td>
<td>17</td>
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<td>SDG 5</td>
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<td>SDG 6</td>
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<td>SDG 16</td>
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<tr>
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<tr>
<td>Total</td>
<td>484</td>
<td>612,097</td>
<td>100%</td>
</tr>
</tbody>
</table>

Figure 2. SDGs classification of programmes and budget for FY 2016/17
SDG needs assessment

In August 2017, Nepal started preparing its SDG needs assessment and financing strategy. The SDG needs assessment is based on a detailed review of key inputs (including physical, human resources, technology and capacity development) to estimate the SDG investment requirement. Where available, sectoral needs assessments were used. For other sectors where SDG-related interventions were not costed, key interventions necessary for SDG implementation were identified, and costs estimated. As part of the needs assessment, macroeconomic scenarios were generated and financing strategies identified.

The needs assessment was based on the SDG indicators set for achieving the 2030 targets, as stated in the SDGs Baseline Report. For most SDGs, MS Excel-based costing tools were used, which were adapted from MDG costing tools.

The costed SDGs included SDGs 1-9, 11, 13, 15 and 16. Costing of SDGs 1 and 5 interventions included only those which were not costed elsewhere. Some SDG targets were not costed, either as they could not be costed (such as SDGs 10 and 12) or they were not relevant for Nepal (SDG 14).

Costs or ‘investments’ implied both the recurrent and capital spending required for achieving the SDG targets. The investment requirement was estimated for the government, private, cooperatives and NGOs, and the household sectors. The SDG financing gap was arrived by deducting the SDG investment requirement from financing resources potentially available to these entities as per the current trend.

The study report flagged that the SDG financing requirements would be about 50 percent of GDP and in per capita terms would amount to about US$540 per year. Thus, substantial external financing for Nepal will be needed from both the public and private sectors in order for the SDGs to be achieved by 2030.

Notes

Data sources:
- Data on population, GDP, poverty, inequality and government expenditures is from the World Development Indicators, World Bank: http://databank.worldbank.org/data/home.aspx
- Data on human development is from Human Development Data website, UNDP: http://hdr.undp.org/en/data
- The map shows provinces by HDI (2011). The data of HDI by new provinces is from UNDP (forthcoming). The Sustainable Development Goals (SDGs): Where does Nepal stand?

Data specifications and years:

Disclaimer: Boundaries shown on the map do not imply official endorsement by the United Nations

2 Until 2007, development plans spanned five years and since 2007, three years.
3 In this note, the terms ‘programme’ and ‘projects’ are used interchangeably, unless there is a distinction made between them.
4 For example, the Budget Head on Local Roads encompasses more than 2,500 roads to be constructed. The average budget for these roads amounts to a little over Rs 1 million (US$10,000) each.
5 In FY 2017/18, almost 90 percent of the total development projects have been classified as P1 projects. Of the 1,219 budget heads for FY 2017/18, fiscal transfers to all the 744 local governments are considered as P1 programmes.
8–10 Ibid.
11 The National Planning Commission is the decision-making body. The National Planning Commission Secretariat, the administrative body, sits under it. Often the NPC Secretariat is referred to as NPC.
13 Communication with Mr. Teertha Dhakal, Joint Secretary, Head of M&E Division of the National Planning Commission Secretariat of Nepal.
16 Ibid.
17 See the website of EvalSDGs at: https://evalpartners.org/evalsdgs/about

This summary is based on Khatiwada, Yuba Raj (2017). Nepal’s experiences of integrating SDGs into planning and programming process. Unpublished paper commissioned by UNDP Bangkok Regional Hub.

It also benefited from personal communication with Teertha Raj Dhakal, Joint Secretary, Head of M&E Division of the National Planning Commission Secretariat and Dharma Swarnakar, Programme Analyst, UNDP Nepal.