



COSTING THE CHILD GRANT EXPANSION IN NEPAL

Ten-year expansion strategy
2016–2025

Nicholas John Mathers
Anastasia Mshvidobadze

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1. Introduction

The Government of Nepal introduced its Child Grant in 2009/10 with the primary objective of supporting better nutrition for children under five years of age. Like other social security schemes implemented by the Ministry of Federal Affairs and Local Development (MOFALD) that take a rights-based approach and promote social inclusion, the vision was to create a nationwide Child Grant that is available to all families with young children. Due to budget constraints at the time, however, various criteria were applied to limit coverage of the Child Grant, including family-level quotas and geographic, caste, and poverty-based targeting, such that it covers approximately 16 per cent of under-fives nationwide.

Currently, the Child Grant reaches around 80 per cent of the intended population and has led to a dramatic increase in the birth registration rate among recipient households: above 90 per cent compared with a national average of 58 per cent (VARG & UNICEF, 2015; CBS, 2015). Although the transfer amount is small, research has shown that recipients use the money as best they can for the well-being of their children. There is evidence of small but statistically significant increases in dietary diversity, expenditure on medicines, and access to credit which helps with consumption smoothing (Hagen-Zanker & Mallet, 2016). The evidence is strong that an increase in the benefit levels combined with improvements to implementation systems will lead to measurable changes in children's nutritional status (Bhuvanendra, 2016).

Recognising the potential of the Child Grant to make a real difference to children's lives and contribute to Nepal's development goals, the Government made a commitment in the 2016/17 budget speech to enhance and expand the programme. To this end, UNICEF Nepal has provided technical assistance to MOFALD to develop a long-term expansion plan that reflects the principles and strategies of the draft National Framework for Social Protection.

This report provides the 10-year costing for incremental Child Grant expansion under different scenarios. The costings are based on proposed expansion strategy scenarios summarised in the policy brief: *Reaching national coverage – An expansion strategy for the Child Grant* (Mathers, 2016). Chapter 2 gives an economic and fiscal overview of Nepal, as well as projections of several economic indicators for the next five years. Chapters 3 and 4 present the methodology and assumptions of the costing calculator and three potential expansion scenarios. In Chapter 5, we compare the scenarios and examine the fiscal implications, and in Chapter 6 provide recommendations.

2. Economic and fiscal overview

Nepal's GDP grew at 12.3 per cent a year in nominal terms over the past five years (See Table 1). When adjusted for inflation, however, the average real GDP growth rate was only 4.2 per cent over the same period (World Bank, 2016). Between 2011 and 2016, the average annual inflation rate amounted to 8.8 per cent. Looking ahead, Nepal can expect an estimated 11.5 per cent GDP growth in nominal terms over the next five years and an annual inflation rate of about 8.5 per cent, with a decreasing trend. With current economic and population projections, the GDP per capita in nominal terms is estimated to increase on average by only 10.3 per cent in the next five years (Table 1). Considering these modest economic indicators, the Government of Nepal needs to put more emphasis on policies that help the most vulnerable groups of the population so that they are not excluded from the benefits of economic growth.

Table 1 Main economic indicators 2011–2021 (Years 2016–2021 are IMF estimates)

| Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|
| GDP current prices (NRs. billions) | 1,367 | 1,527 | 1,695 | 1,942 | 2,125 | 2,355 | 2,733 | 3,070 | 3,362 | 3,664 | 3,993 |
| GDP nominal (percentage change) | 14.60 | 11.73 | 10.98 | 14.55 | 9.43 | 10.84 | 16.04 | 12.33 | 9.54 | 8.96 | 8.99 |
| GDP per capita, current prices (NRs. thousands) | 50.34 | 55.59 | 60.99 | 69.08 | 74.73 | 81.89 | 93.95 | 104.33 | 112.98 | 121.71 | 131.14 |
| Inflation, average consumer prices, (percentage change) | 9.57 | 8.31 | 9.87 | 9.04 | 7.21 | 10.24 | 11.10 | 8.25 | 6.85 | 6.10 | 5.60 |

Source: International Monetary Fund, World Economic Outlook Database, April 2016.

Table 2 presents the government budget by functional areas. Between 2014 and 2016, the total budget almost doubled, although historically there has been some level of underutilisation, approximately 14 per cent in 2014/15 and 2015/16, a trend that may continue in the current fiscal year.¹ As table 2 shows, growth in budget allocation is not distributed evenly between the different sectors. The share of funds available for general public service, defence, public order and safety, health and education decreased substantially, whereas the share for economic affairs increased by 9.2 percentage points from 2015 to 2016 and the share of social protection by only 0.7 percentage points.

¹ In both 2014/15 and 2015/16, total utilisation was approximately 86 per cent according to the budget speeches of 2014/15, 2015/16 and 2016/17, Ministry of Finance, Government of Nepal.

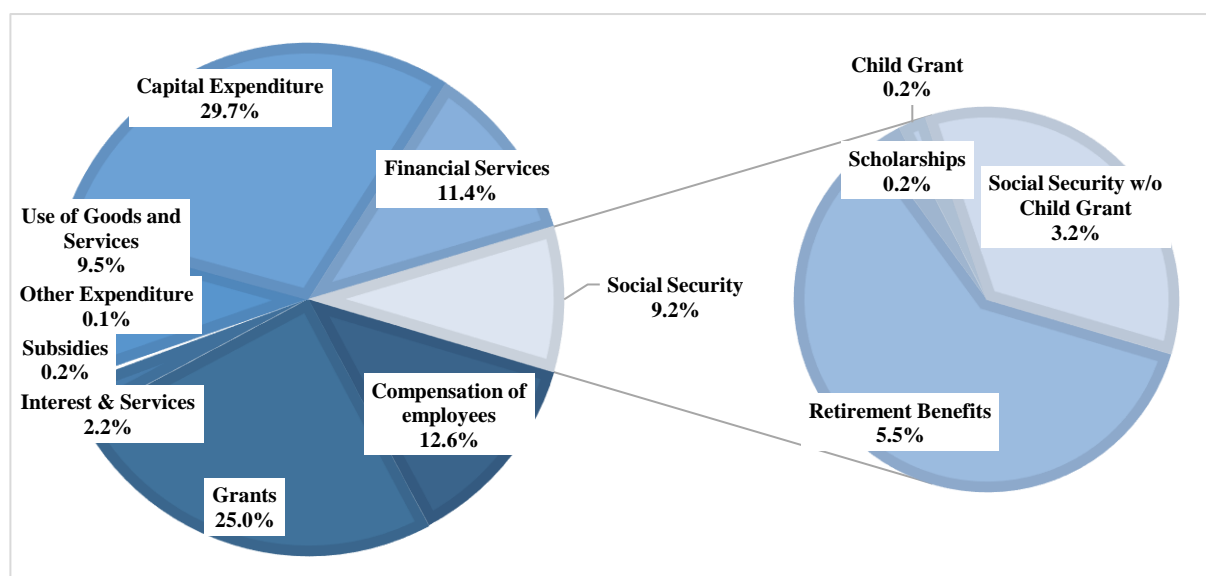
Table 2 Government functional expenditure by years (in NRs. billions)

| Function | 2014 | | 2015 | | 2016 | |
|----------------------------------|---------------|-------------|------------------|-------------|----------------|-------------|
| | Actual | % | Actual (revised) | % | Projected | % |
| General Public Service | 174.12 | 32.8% | 226.76 | 32.3% | 271.42 | 25.9% |
| Defence | 32.61 | 6.1% | 32.50 | 4.6% | 36.04 | 3.4% |
| Public Order and Safety | 33.97 | 6.4% | 38.35 | 5.5% | 41.62 | 4.0% |
| Economic Affairs | 138.65 | 26.1% | 219.56 | 31.3% | 425.00 | 40.5% |
| Environmental Protection | 7.54 | 1.4% | 9.91 | 1.4% | 15.07 | 1.4% |
| Housing and Community Amenities | 16.78 | 3.2% | 24.29 | 3.5% | 51.68 | 4.9% |
| Health | 29.47 | 5.5% | 37.16 | 5.3% | 48.43 | 4.6% |
| Recreation, Culture and Religion | 3.35 | 0.6% | 4.34 | 0.6% | 6.24 | 0.6% |
| Education | 79.84 | 15.0% | 87.99 | 12.5% | 115.83 | 11.0% |
| Social Protection | 15.01 | 2.8% | 20.31 | 2.9% | 37.60 | 3.6% |
| Total | 531.34 | 100% | 701.17 | 100% | 1048.92 | 100% |

Source: Budget Speech of Fiscal Year 2016/17, Ministry of Finance, Government of Nepal.

Figure 1 shows the Government of Nepal's 2016/17 planned budget by line item. Expenditure on social security comprises 9.2 per cent of the total budget and includes retirement benefits for former public sector employees (5.5% of the total budget), scholarships (0.2%), Child Grant (0.2%) and four other social protection schemes, including allowances for senior citizens and other vulnerable groups (3.2%). In other words, 60 per cent of the total social security budget is allocated to retirement benefits for those in public service which make up a small percentage of the population, while just 5 per cent is allocated to children, representing 38 per cent of the population (CBS/UNFPA, 2014).

Figure 1 Planned government budget by line items, 2016



Source: Budget Speech of Fiscal Year 2016/17, Ministry of Finance, Government of Nepal.

3. Costing methodology and summary of assumptions

UNICEF Nepal has developed a costing tool for the phased expansion plan of the Child Grant. As the Grant is already available to Dalit households nationally, the tool estimates the district-level under-five population disaggregated by the number of Dalit children (existing caseload) and non-Dalit children (new caseload) and calculates the total budget for the programme for each year. The tool is flexible in terms of allowing for changes to the monthly benefit amount, share of administrative costs and the order in which districts are selected. The output of the costing tool is: the number of districts covered each year, the caseload with Dalit/non-Dalit disaggregation, and the incremental and total annual cost of the programme in Nepalese Rupees, US\$ and as a percentage of GDP (see Tables 5-7). The cost estimates are based on several assumptions related to the beneficiary population, economic indicators, and the programme design.

Population assumptions

Table 3 shows projections for the Dalit and non-Dalit under-five population between 2016 and 2025. Total population for each year is based on estimates from CBS/UNFPA (2014) using the cohort component method and data from the National Population and Housing Census 2011. Based on a combination of assumptions about fertility, mortality and migration, high, medium and low variant national-level population projections were obtained for each five-year age cohort, in five-year intervals. The medium variant population projection figures are used for the current analysis. The national level population projections are available for each year. District-level projections are made using the ratio method – the ratio of the 20 years from the 1991 census to the 2011 census is used to obtain changing volume of the district-level population for the next 20 years at five-year intervals. The population estimates for interim years are calculated using district-level step-wise increases and an adjustment factor to match total population.

Table 3 Population projections for Child Grant expansion, 2016–2025

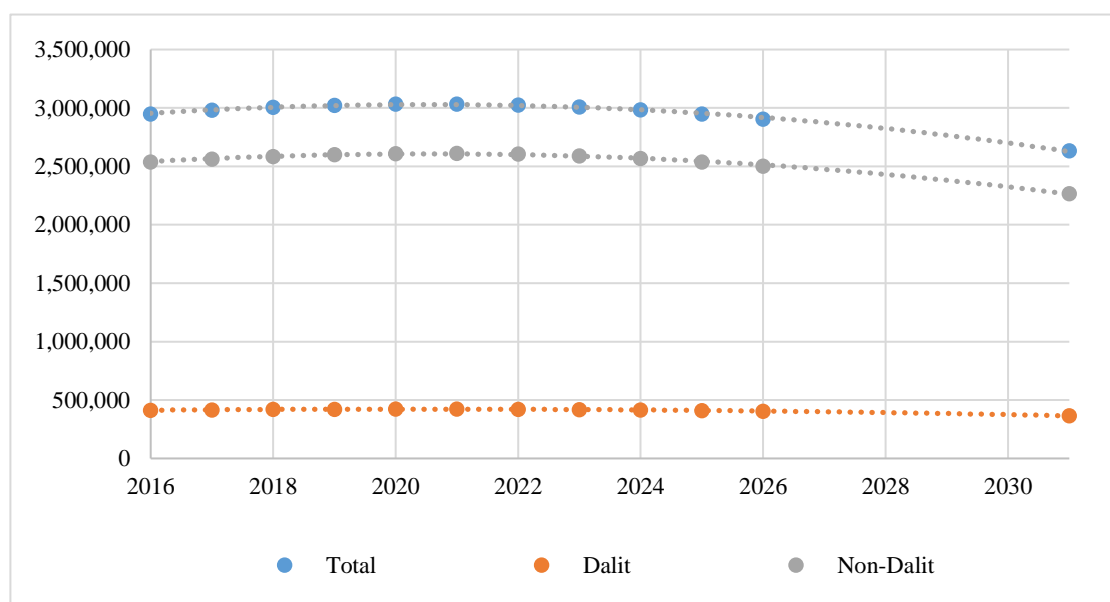
| Year | Total population | | | Under 5 population | | |
|------|------------------|-----------|------------|--------------------|---------|-----------|
| | Total | Dalit | Non-Dalit | Total | Dalit | Non-Dalit |
| 2016 | 28,431,494 | 3,706,452 | 24,725,042 | 2,950,167 | 412,579 | 2,537,588 |
| 2017 | 28,825,709 | 3,753,234 | 25,072,475 | 2,980,653 | 416,550 | 2,564,103 |
| 2018 | 29,218,867 | 3,799,877 | 25,418,990 | 3,005,283 | 419,689 | 2,585,594 |
| 2019 | 29,609,623 | 3,846,208 | 25,763,415 | 3,023,043 | 421,837 | 2,601,206 |
| 2020 | 29,996,478 | 3,892,033 | 26,104,445 | 3,032,941 | 422,840 | 2,610,101 |
| 2021 | 30,378,055 | 3,937,169 | 26,440,886 | 3,034,615 | 422,630 | 2,611,985 |
| 2022 | 30,752,146 | 3,982,730 | 26,769,416 | 3,027,032 | 421,639 | 2,605,393 |
| 2023 | 31,116,913 | 4,027,081 | 27,089,832 | 3,009,844 | 419,184 | 2,590,660 |
| 2024 | 31,471,213 | 4,070,078 | 27,401,135 | 2,983,288 | 415,287 | 2,568,001 |
| 2025 | 31,814,161 | 4,111,608 | 27,702,553 | 2,948,304 | 410,080 | 2,538,224 |

Source: Authors' calculations based on CBS/UNFPA (2014) projections.

Estimates for the district-level Dalit population are calculated using 2011 census figures from CBS/UNFPA (2014), and the share of the Dalit population out of the total district population is assumed to be constant over time. District-wise under-five population figures are based on the base-year (2011) district-wise proportion of under-fives, with an annual adjustment factor to account for the total under-five population growth rate. District-wise, the Dalit under-five population share out of the total under-five population is assumed to be the same as the total district-level Dalit population proportion and is assumed to be constant over time.

Figure 2 shows that there is a gradual decrease in the number of under-fives from 2021–2031 due to falling fertility rates. This will have an impact on the overall annual cost of the Child Grant after full coverage is reached. On the other hand, lower fertility rates and an ageing population will have a negative impact on the dependency ratio in the longer term, making it even more important to invest in children’s development, especially in the early years of life, to maximise their future economic capacity (Bhuvanendra, 2016).

Figure 2 Under-five population projections, 2016–2031



Source: Authors' calculations based on CBS/UNFPA (2014) projections.

Economic assumptions

The main economic indicators are drawn from the latest available International Monetary Fund (IMF) estimates (see Table 4). Inflation is based on the IMF average consumer price index percentage change estimate from 2016 to 2021 and assumed to be stable afterwards (IMF, 2016). GDP projections are based on IMF estimations of GDP in current prices from 2016 to 2021, and assume a stable percentage increase afterwards (ibid.). Likewise, nominal exchange rate estimations are assumed stable after 2021.

Table 4 GDP, inflation and exchange rate projections for 2016-2025

| Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| GDP current prices | 2,355 | 2,733 | 3,070 | 3,362 | 3,664 | 3,993 | 4,352 | 4,743 | 5,170 | 5,634 |
| GDP % change (nominal) | 10.84 | 16.04 | 12.33 | 9.54 | 8.96 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 |
| Inflation, average consumer prices, % change | 10.24 | 11.10 | 8.25 | 6.85 | 6.10 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| Nominal exchange rate, NPR-USD | 107.66 | 110.07 | 113.34 | 116.32 | 118.88 | 121.49 | 121.49 | 121.49 | 121.49 | 121.49 |

Source: Years 2016–2021 International Monetary Fund, World Economic Outlook Database, April 2016. Years 2022–2025 model assumptions.

Child Grant design and expansion assumptions

Under the expansion, the Child Grant covers the total under-five population from eligible districts each year. Coverage is set at 100 per cent of the population estimate, since government administrative data show that current coverage of the Child Grant is similar to population estimates. The order in which districts are included is determined by their ranking based on the 2011 Human Poverty Index (HPI).² The five districts of Karnali region are excluded from the ranking as they already have universal coverage (see Appendix 1 for detailed district-wise index scores).

One of the limitations of the analysis is the fact that the latest available list of district HPI scores is for 2011. Even though the Index is constructed in such a way that a sharp change in HPI scores is unlikely, an increase is possible if there are natural disasters (e.g. an earthquake) or other major shocks. In general, Nepal lacks the regularity and completeness of data, making it difficult for the Government and other stakeholders to implement evidence-based interventions.

The time frame of the expansion is assumed to be 10 years to ensure fiscal feasibility and to align with the draft National Framework for Social Protection. However, this does not preclude the possibility of accelerating expansion should resources be available. Other variable aspects of programme design, including the order in which districts are included, administrative costs, and benefit levels, are specified in the following expansion scenarios.

² The HPI measures average deprivation in three basic dimensions of human development – long and healthy life (life expectancy below 40 years), knowledge (adult literacy rate), and standard of living (access to safe water and under-five malnutrition rates). See Mathers, N. (2016).

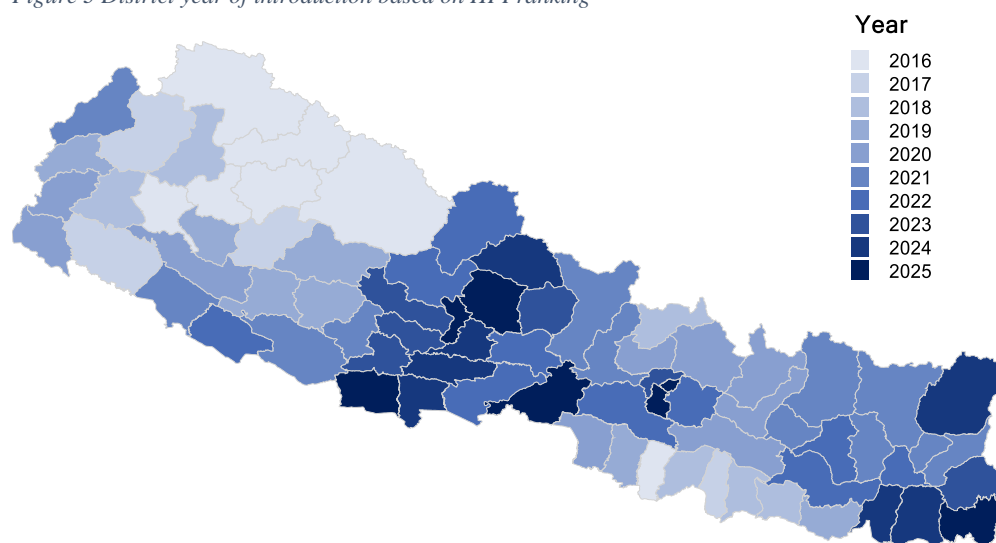
4. Costed expansion scenarios

The following three scenarios present the specific expansion strategy option, core elements of the policy design and major assumptions, and the related costs over a 10-year period. Each option is evaluated against the number of districts covered, number of new beneficiaries, and the incremental and total cost of the Child Grant programme each year. In all scenarios, national coverage of the programme is estimated to be reached in 2025. Administrative costs are assumed to be zero given the existing local government and social security infrastructure. Development of electronic payment systems – a major objective of current social security reforms – should increase efficiency of the administration and delivery of the cash transfer programme. However, the banking system, especially in rural parts of the country, is poorly developed, making electronic payments unavailable in many areas. The main difference between the scenarios is the order in which the districts are selected for inclusion each year and the level of benefits.

Scenario 1 – Simple district-wise expansion

The simple district-wise expansion option ranks the districts by HPI. Districts are introduced to the Child Grant in order of deprivation and such that a relatively even number of new beneficiaries is included each year. The benefit level is maintained at NRs. 400 (US\$3.7) per month over the 10-year period. In the first year (2016/17), given the timing and available budget allocation,³ the first two districts in the ranking are introduced for the second and third payment cycle. Figure 3 shows the order in which districts will be introduced over the 10-year period, starting with the five districts of Karnali region (which already have universal coverage) and the first two additional districts, Achham and Rautahat.

Figure 3 District year of introduction based on HPI ranking



Source: DevInfo, based on data from NPC (2014).

Table 5 shows the number of districts, caseload and cost for each year of the expansion period. In 2016, Achham and Rautahat are introduced to the Child Grant with 114,623 new non-Dalit under-five beneficiaries. The cost of introducing these districts for the second and third payment cycle will equal

³ NRs. 200 million (US\$1.9 million) was allocated in the 2016/17 budget to initiate expansion of the Child Grant however this is assumed not be an entirely binding constraint.

NRs. 0.37 billion (US\$3.4 million). In 2017, the four most deprived districts from the pool of remaining districts will be added at a cost of about NRs. 0.94 billion. However, the total incremental cost in 2017 will reach about NRs. 1.16 billion (US\$10.5 million) due to growth in the under-five population in districts that are already covered. Subsequent years follow a similar pattern.

Table 5 Scenario 1 – Simple district-wise expansion

| Year | Grant value NRs. / month | No. districts with full coverage | Caseload | | | | Cost | | |
|------|-----------------------------------|---|----------|-----------|-----------|--|------------------|------------------|-------------|
| | | | Dalit | Non-Dalit | Total | Increase from previous FY, NRs. billions | Total | | |
| | | | | | | | NRs. billions | US\$ millions | % of GDP |
| 2016 | 400 | 7 | 412,579 | 168,006 | 580,585 | 0.37 | 2.60 | 24.2 | 0.11% |
| 2017 | 400 | 11 | 416,550 | 366,915 | 783,464 | 1.16 | 3.76 | 34.2 | 0.14% |
| 2018 | 400 | 17 | 419,689 | 642,599 | 1,062,287 | 1.34 | 5.10 | 45.0 | 0.17% |
| 2019 | 400 | 24 | 421,837 | 926,353 | 1,348,191 | 1.37 | 6.47 | 55.6 | 0.19% |
| 2020 | 400 | 33 | 422,840 | 1,208,860 | 1,631,700 | 1.36 | 7.83 | 65.9 | 0.21% |
| 2021 | 400 | 45 | 422,630 | 1,475,241 | 1,897,871 | 1.28 | 9.11 | 75.0 | 0.23% |
| 2022 | 400 | 55 | 421,639 | 1,752,881 | 2,174,521 | 1.33 | 10.44 | 85.9 | 0.24% |
| 2023 | 400 | 61 | 419,184 | 1,984,143 | 2,403,327 | 1.10 | 11.54 | 95.0 | 0.24% |
| 2024 | 400 | 68 | 415,287 | 2,267,390 | 2,682,677 | 1.34 | 12.88 | 106.0 | 0.25% |
| 2025 | 400 | 75 | 410,080 | 2,540,322 | 2,950,402 | 1.29 | 14.16 | 116.6 | 0.25% |

By adding a relatively even number of beneficiaries each year until universal national coverage is reached in 2025, the average annual additional budget requirement is NRs 1.2 billion (US\$10.2 million). The total cost of the Child Grant with full coverage in 2025 will be NRs. 14.16 billion (US\$116.6 million) or 0.25 per cent of projected GDP.

Scenario 2 – District-wise expansion with provincial parity

Scenario 2 considers the federal structure proposed under Nepal's new constitution such that within a district-wise expansion there is some level of parity between provinces, which are ranked and prioritised based on aggregated HPI scores (see Appendix 2). In the first year, coverage is extended to the most HPI-deprived district in each of the two most HPI-deprived provinces, after which coverage is extended each year to the most HPI-deprived district in each of the seven provinces. By year seven, all districts in Province No. 6 will be included due to the smaller number of districts. Coverage will then be extended to one district in each of the remaining provinces plus an additional most-deprived district. In year eight, coverage will be extended to one district from each of the remaining provinces plus two additional districts; in year nine, three additional districts; and in year 10, all remaining districts. The benefit level is maintained constant at NRs. 400 (US\$3.7) per month over the 10-year period.

As in Scenario 1, Achham and Rautahat are introduced to the programme with 114,623 new non-Dalit under-five beneficiaries in 2016 since they qualify as the most HPI-deprived districts in the two most HPI-deprived provinces. The cost of introducing these districts for the second and third payment cycle will be NRs. 0.37 billion (US\$3.4 million) (Table 6).

Table 6 Scenario 2 – District-wise expansion with provincial parity

| Year | Grant value NRs. / month | No. districts with full coverage | Caseload | | | Cost | | | |
|------|-----------------------------------|---|----------|---------------|-----------|--|------------------|------------------|-------------|
| | | | Dalit | Non- Dalit | Total | Increase from previous FY, NRs. billions | Total | | |
| | | | | | | | NRs. billions | US\$ millions | % of GDP |
| 2016 | 400 | 7 | 412,579 | 168,006 | 580,585 | 0.37 | 2.60 | 24.2 | 0.11% |
| 2017 | 400 | 14 | 416,550 | 351,233 | 767,782 | 1.08 | 3.69 | 33.5 | 0.13% |
| 2018 | 400 | 21 | 419,689 | 653,623 | 1,073,311 | 1.47 | 5.15 | 45.5 | 0.17% |
| 2019 | 400 | 28 | 421,837 | 868,961 | 1,290,799 | 1.04 | 6.20 | 53.3 | 0.18% |
| 2020 | 400 | 35 | 422,840 | 1,065,051 | 1,487,891 | 0.95 | 7.14 | 60.1 | 0.19% |
| 2021 | 400 | 42 | 422,630 | 1,354,964 | 1,777,593 | 1.39 | 8.53 | 70.2 | 0.21% |
| 2022 | 400 | 49 | 421,639 | 1,601,331 | 2,022,970 | 1.18 | 9.71 | 79.9 | 0.22% |
| 2023 | 400 | 57 | 419,184 | 1,757,927 | 2,177,111 | 0.74 | 10.45 | 86.0 | 0.22% |
| 2024 | 400 | 65 | 415,287 | 2,143,751 | 2,559,038 | 1.83 | 12.28 | 101.1 | 0.24% |
| 2025 | 400 | 75 | 410,080 | 2,540,322 | 2,950,402 | 1.88 | 14.16 | 116.6 | 0.25% |

In years 2017–2021, one district with the highest HPI score from each province is added to the programme (seven districts per year). By 2022, all districts in Province No. 6 will be included in the programme and it will be possible to add the poorest district (from the remaining pool of districts) in one of the other provinces. As with Scenario 1, national coverage will be reached in 2025 and the total annual cost of the Child Grant will be NRs. 14.16 billion (US\$116.6 million) or 0.25 per cent of projected GDP. The annual incremental cost of the programme differs from year to year subject to variations in the size of district populations. However, the average annual increase of NRs. 1.2 billion (US\$10.2 million) remains the same as in Scenario 1.

Scenario 3 – District-wise expansion with inflation-adjusted benefit level

The third scenario is a simple district-wise expansion with an inflation-indexed increase in benefit levels. Districts are ranked by HPI score and introduced to the Child Grant such that a relatively even number of new beneficiaries is included each year. The benefit level is maintained at NRs. 400 (US\$3.7) per month for the first five years and increased to NRs. 600 (US\$5.6) in the sixth year in line with projected inflation. The IMF estimate for the average annual inflation rate for 2016–2020 is 8.5 per cent. In the first year (2016/17), given the timing and available budget allocation, two districts are introduced for the second and third payment cycle. In the sixth year, the increase in coverage can be limited to offset the benefit level increase.

During the first five years of expansion, the total annual cost of the programme is the same as in Scenario 1 (Table 7). In 2021, the introduction of 12 new districts (with relatively low under-five populations) and the increase of benefit by 50 per cent for all beneficiaries will increase the annual budget by NRs. 5.83 billion (US\$48 million), reaching a total of NRs. 13.67 billion in 2021 (US\$112.5 million) or 0.34 per cent of projected GDP.

National coverage will be reached in 2025 and the total annual cost of the Child Grant, with the monthly grant value of NRs. 600, will be NRs. 21.24 billion (US\$174.9 million) or 0.38 per cent of projected GDP.

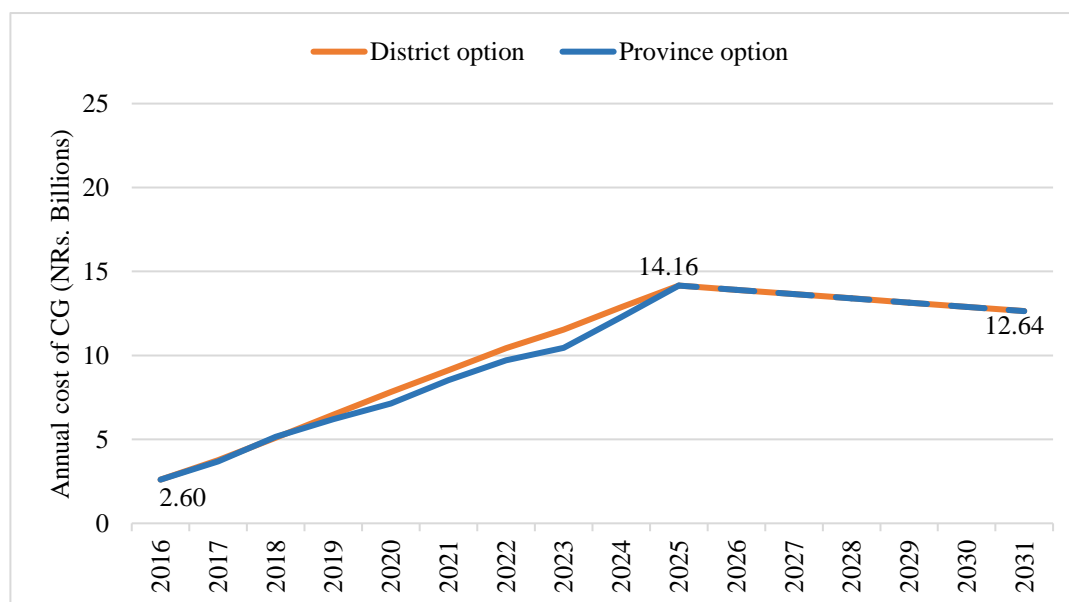
Table 7 Scenario 3 – Simple district-wise expansion with benefit indexed to average inflation rate

| Year | Grant value NRs. / month | No. districts with full coverage | Caseload | | | Cost | | | |
|------|--------------------------|----------------------------------|----------|-----------|-----------|--|---------------|---------------|----------|
| | | | Dalit | Non-Dalit | Total | Increase from previous FY, NRs. billions | Total | | |
| | | | | | | | NRs. billions | US\$ millions | % of GDP |
| 2016 | 400 | 7 | 412,579 | 168,006 | 580,585 | 0.37 | 2.60 | 24.2 | 0.11% |
| 2017 | 400 | 11 | 416,550 | 366,915 | 783,464 | 1.16 | 3.76 | 34.2 | 0.14% |
| 2018 | 400 | 17 | 419,689 | 642,599 | 1,062,287 | 1.34 | 5.10 | 45.0 | 0.17% |
| 2019 | 400 | 24 | 421,837 | 926,353 | 1,348,191 | 1.37 | 6.47 | 55.6 | 0.19% |
| 2020 | 400 | 33 | 422,840 | 1,208,860 | 1,631,700 | 1.36 | 7.83 | 65.9 | 0.21% |
| 2021 | 600 | 45 | 422,630 | 1,475,241 | 1,897,871 | 5.83 | 13.66 | 112.5 | 0.34% |
| 2022 | 600 | 55 | 421,639 | 1,752,881 | 2,174,521 | 1.99 | 15.66 | 128.9 | 0.36% |
| 2023 | 600 | 61 | 419,184 | 1,984,143 | 2,403,327 | 1.65 | 17.30 | 142.4 | 0.36% |
| 2024 | 600 | 68 | 415,287 | 2,267,390 | 2,682,677 | 2.01 | 19.32 | 159.0 | 0.37% |
| 2025 | 600 | 75 | 410,080 | 2,540,322 | 2,950,402 | 1.93 | 21.24 | 174.9 | 0.38% |

5. Comparison of costing scenarios and implications for fiscal space

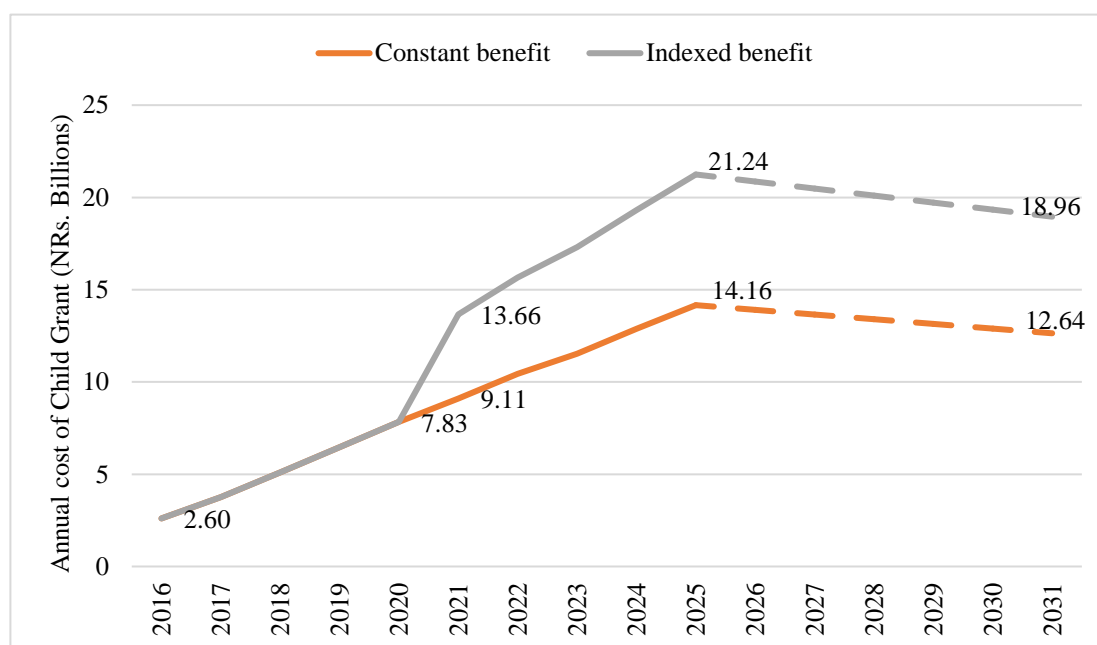
The main difference between Scenarios 1 and 2 is the order in which specific districts are introduced to the Child Grant (see Appendix 3). Simple district-wise expansion provides universal access to the programme in districts with the highest HPI score nationwide (Scenario 1), whereas district-wise expansion with provincial parity prioritises districts in each province, and makes sure that at least one district from each province is introduced to the Child Grant each year (Scenario 2). Figure 3 shows that the difference in the annual cost of these two options is marginal, making the choice between them political rather than economic. With both options, national coverage is reached in 2025 and the annual cost of each is NRs. 14.16 billion (US\$116.6 million). Due to declining fertility, once national coverage has been achieved, the total cost of the Child Grant is projected to decline from 2025, reaching NRs 12.64 billion (US\$104 million) by 2031.

Figure 4 Annual cost of Scenarios 1 and 2 by reference years



Scenario 3 adjusts the benefit amount based on the average inflation rate over five years. In year six, the benefit is increased by 50 per cent (to NRs. 600/month) to maintain the same purchasing power. If we compare simple district-wise expansion with a constant benefit and with the inflation-adjusted benefit, the extra cost of the programme will amount to NRs. 4.55 billion (US\$38.3 million) in 2021 (Figure 4). The maximum difference between the budgets for the two options occurs in 2025, when the inflation-adjusted universal Child Grant costs NRs. 7.08 billion (US\$58.3 million) more than the flat-rate option. As already mentioned, the annual cost will decrease after reaching full coverage due to the declining under-five population, with the inflation-adjusted option decreasing to NRs. 18.96 billion (US\$156.1 million) in 2031, assuming a flat benefit rate after 2021.

Figure 5 Annual cost of Scenarios 1 and 3 by reference years

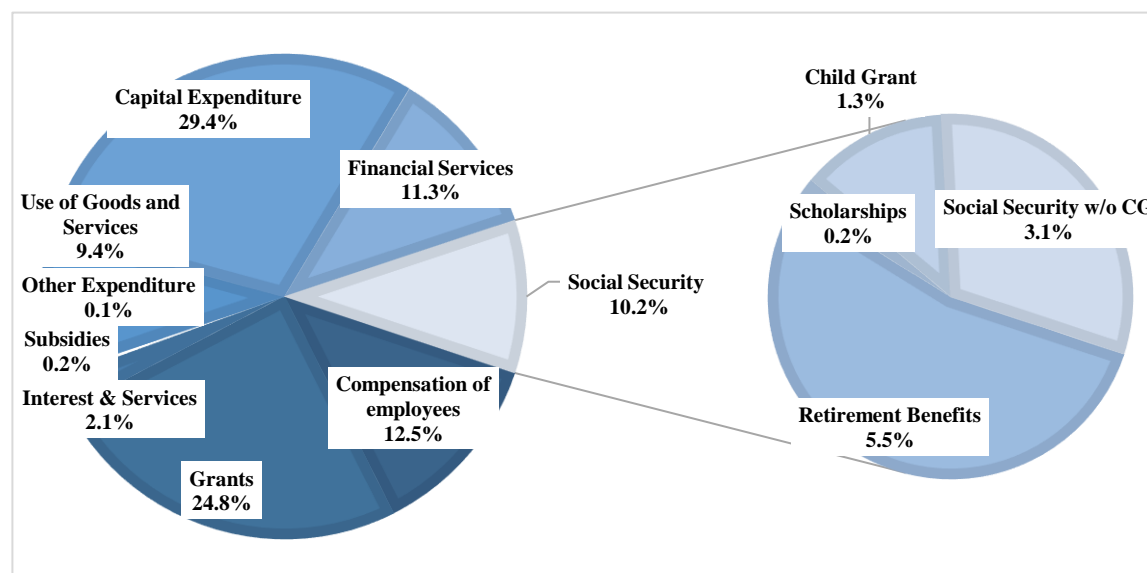


Child Grant expenditure is currently less than 0.1 per cent of GDP. Depending on the expansion scenario, expenditure would grow to between 0.25 and 0.38 per cent of GDP on reaching national coverage in 2025 (Tables 5–7 in Section 4). This compares to a worldwide average for public expenditure on social protection benefits specifically for children⁴ of 0.4 per cent of total GDP; and an Asia and Pacific average of 0.2 per cent of GDP (ILO, 2014). By contrast, western European countries spend an average of 2.2 per cent of GDP on social protection benefits for children, even though children represent a much smaller share of the population – 16 per cent compared to 26.5 per cent in Asia and Pacific and 38 per cent in Nepal (ibid; CBS/UNFPA, 2014).

Figure 1 (in Section 2) shows that in 2016 the Child Grant is only 0.2 per cent of the total government budget and 2.2 per cent of social security expenditure. If national coverage is reached not in 10 years but in one (2016), the programme budget would still reach only 1.3 per cent of the total government budget and total social security expenditure would increase to 10.2 per cent (Figure 5). The National Planning Commission’s Sustainable Development Goal report recommends that the level of expenditure for social protection should reach a minimum of 15 per cent of total government expenditure by 2030 (NPC, 2015). Nationalising the Child Grant in one year would still fall considerably short of this target.

⁴Including child benefits and benefits targeting families with children, such as cash transfer programmes for children and families, whether provided in cash or in kind, but excluding provisions for health and education.

Figure 6 Government budget by line item – if the Child Grant is expanded nationally in 2016



Source: Authors' calculations based on costings and Budget Speech of Fiscal Year 2016/17, Ministry of Finance, Government of Nepal.

6. Conclusions and recommendations

Currently, Nepal's Child Grant covers all children under five in five districts in Karnali region and all Dalit children of the same age group nationally. The total number of beneficiaries is about 465,000 and the annual cost of the programme is less than 0.1 per cent of GDP. If the 10-year expansion plan is adopted, the total number of beneficiaries will reach 2,950,000 children and, depending on which of the three proposed scenarios is chosen, the annual budget will be in the range of NRs. 14.16 billion (US\$116.6 million) and NRs. 21.24 billion (US\$175 million). While these sums are not small, they are affordable, at between 0.25 and 0.38 per cent of GDP. This is comparable with current global expenditure on child-specific social transfer schemes and is well within the Government's own spending recommendations on social protection.

It is recommended that the Government of Nepal follows through on its 2016/17 commitment to expand the Child Grant nationwide within 10 years. A number of specific steps can be taken to ensure that momentum is maintained and that national coverage is achieved within this timeframe:

- Develop a phased and costed plan on the basis of a universal approach and incremental district-wise expansion, to be approved by relevant ministers.
- Continue to invest in systems-strengthening activities, such as extending delivery through the banking system and development of management information systems.
- Integrate a comprehensive monitoring and evaluation system into the expansion strategy to assess the impact of the Child Grant on children's lives.

The potential of the Child Grant to contribute to Nepal's development has already been recognised by policy makers. The question remains as to how fast coverage can be extended to all children to ensure that no child is left behind.

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Appendix 1 Deprivation indices and district ranking

Food Poverty and Stunting Index (FPSI)

| District | | Region | | Prov. No. | Score |
|----------|---------------|--------|---|-----------|-------|
| 1 | Bajhang | FW | M | 7 | 0.723 |
| 2 | Bajura | FW | M | 7 | 0.717 |
| 3 | Achham | FW | H | 7 | 0.624 |
| 4 | Doti | FW | H | 7 | 0.592 |
| 5 | Darchula | FW | M | 7 | 0.561 |
| 6 | Baitadi | FW | H | 7 | 0.515 |
| 7 | Pyuthan | MW | H | 5 | 0.484 |
| 8 | Rautahat | C | T | 2 | 0.483 |
| 9 | Kailali | FW | T | 7 | 0.475 |
| 10 | Sarlahi | C | T | 2 | 0.473 |
| 11 | Rolpa | MW | H | 5 | 0.467 |
| 12 | Dailekh | MW | H | 6 | 0.463 |
| 13 | Solukhumbu | E | M | 1 | 0.459 |
| 14 | Jajarkot | MW | H | 6 | 0.456 |
| 15 | Taplejung | E | M | 1 | 0.454 |
| 16 | Dadeldhura | FW | H | 7 | 0.453 |
| 17 | Sankhuwasabha | E | M | 1 | 0.451 |
| 18 | Dolakha | C | M | 3 | 0.443 |
| 19 | Sindhupalchok | C | M | 3 | 0.439 |
| 20 | Bara | C | T | 2 | 0.419 |
| 21 | Sindhuli | C | H | 3 | 0.415 |
| 22 | Rukum | MW | H | 6 | 0.415 |
| 23 | Mahottari | C | T | 2 | 0.411 |
| 24 | Salyan | MW | H | 6 | 0.409 |
| 25 | Kanchanpur | W | T | 7 | 0.406 |
| 26 | Surkhet | MW | H | 6 | 0.399 |
| 27 | Rasuwa | C | M | 3 | 0.393 |
| 28 | Parsa | C | T | 2 | 0.388 |
| 29 | Kaski | C | H | 4 | 0.384 |
| 30 | Dhanusha | C | T | 2 | 0.369 |
| 31 | Dang | MW | T | 5 | 0.369 |
| 32 | Khotang | E | H | 1 | 0.356 |
| 33 | Baglung | W | H | 4 | 0.354 |
| 34 | Okhaldhunga | E | H | 1 | 0.349 |
| 35 | Ramechhap | C | H | 3 | 0.343 |
| 36 | Banke | MW | T | 5 | 0.340 |
| 37 | Siraha | E | T | 2 | 0.340 |

Human Development Index (HDI)

| District | | Region | | Prov. No. | Score |
|----------|---------------|--------|---|-----------|-------|
| 1 | Bajura | FW | M | 7 | 0.364 |
| 2 | Bajhang | FW | M | 7 | 0.365 |
| 3 | Kailali | FW | T | 7 | 0.374 |
| 4 | Achham | FW | H | 7 | 0.378 |
| 5 | Rautahat | C | T | 2 | 0.386 |
| 6 | Mahottari | C | T | 2 | 0.388 |
| 7 | Jajarkot | MW | H | 6 | 0.393 |
| 8 | Rolpa | MW | H | 5 | 0.395 |
| 9 | Sarlahi | C | T | 2 | 0.402 |
| 10 | Doti | FW | H | 7 | 0.407 |
| 11 | Siraha | E | T | 2 | 0.408 |
| 12 | Pyuthan | MW | H | 5 | 0.413 |
| 13 | Baitadi | FW | H | 7 | 0.416 |
| 14 | Dailekh | MW | H | 6 | 0.422 |
| 15 | Rukum | MW | H | 6 | 0.431 |
| 16 | Dhanusha | C | T | 2 | 0.431 |
| 17 | Kanchanpur | W | T | 7 | 0.432 |
| 18 | Darchula | FW | M | 7 | 0.436 |
| 19 | Saptari | E | T | 2 | 0.437 |
| 20 | Sindhuli | C | H | 3 | 0.44 |
| 21 | Salyan | MW | H | 6 | 0.441 |
| 22 | Dadeldhura | FW | H | 7 | 0.442 |
| 23 | Sindhupalchok | C | M | 3 | 0.455 |
| 24 | Bara | C | T | 2 | 0.457 |
| 25 | Dolakha | C | M | 3 | 0.459 |
| 26 | Kabhre | FW | T | 3 | 0.46 |
| 27 | Rasuwa | C | M | 3 | 0.461 |
| 28 | Dhading | C | H | 3 | 0.461 |
| 29 | Parsa | C | T | 2 | 0.464 |
| 30 | Gulmi | W | H | 5 | 0.464 |
| 31 | Bardiya | MW | T | 5 | 0.466 |
| 32 | Nuwakot | C | H | 3 | 0.466 |
| 33 | Okhaldhunga | E | H | 1 | 0.468 |
| 34 | Ramechhap | C | H | 3 | 0.468 |
| 35 | Banke | MW | T | 5 | 0.475 |
| 36 | Udayapur | E | H | 1 | 0.475 |
| 37 | Surkhet | MW | H | 6 | 0.476 |

Human Poverty Index (HPI)

| District | | Region | | Prov. No. | Score |
|----------|---------------|--------|---|-----------|-------|
| 1 | Achham | FW | H | 7 | 46.68 |
| 2 | Rautahat | C | T | 2 | 46.43 |
| 3 | Bajhang | FW | M | 7 | 45.32 |
| 4 | Kailali | FW | T | 7 | 45.20 |
| 5 | Mahottari | C | T | 2 | 44.75 |
| 6 | Jajarkot | MW | H | 6 | 44.20 |
| 7 | Sarlahi | C | T | 2 | 43.86 |
| 8 | Doti | FW | H | 7 | 43.57 |
| 9 | Bajura | FW | M | 7 | 43.28 |
| 10 | Siraha | E | T | 2 | 42.62 |
| 11 | Rasuwa | C | M | 3 | 42.24 |
| 12 | Dhanusha | C | T | 2 | 41.72 |
| 13 | Dailekh | MW | H | 6 | 41.35 |
| 14 | Salyan | MW | H | 6 | 40.57 |
| 15 | Bara | C | T | 2 | 40.09 |
| 16 | Baitadi | FW | H | 7 | 39.58 |
| 17 | Rukum | MW | H | 6 | 39.02 |
| 18 | Rolpa | MW | H | 5 | 38.57 |
| 19 | Saptari | E | T | 2 | 38.34 |
| 20 | Kanchanpur | W | T | 7 | 38.26 |
| 21 | Sindhupalchok | C | M | 3 | 38.03 |
| 22 | Sindhuli | C | H | 3 | 37.95 |
| 23 | Parsa | C | T | 2 | 36.37 |
| 24 | Surkhet | MW | H | 6 | 36.36 |
| 25 | Ramechhap | C | H | 3 | 36.35 |
| 26 | Dadeldhura | FW | H | 7 | 35.80 |
| 27 | Dolakha | C | M | 3 | 35.70 |
| 28 | Nuwakot | C | H | 3 | 35.66 |
| 29 | Okhaldhunga | E | H | 1 | 35.60 |
| 30 | Dang | MW | T | 5 | 34.92 |
| 31 | Pyuthan | MW | H | 5 | 33.93 |
| 32 | Panchthar | E | H | 1 | 33.66 |
| 33 | Sankhuwasabha | E | M | 1 | 33.64 |
| 34 | Gorkha | W | H | 4 | 33.58 |
| 35 | Dhading | C | H | 3 | 33.38 |
| 36 | Darchula | FW | M | 7 | 33.06 |
| 37 | Bhojpur | E | H | 1 | 33.03 |

| | | | | | |
|----|--------------|----|---|---|-------|
| 38 | Dhading | C | H | 3 | 0.336 |
| 39 | Gulmi | W | H | 5 | 0.327 |
| 40 | Makawanpur | C | H | 3 | 0.322 |
| 41 | Bhojpur | E | H | 1 | 0.320 |
| 42 | Bardiya | MW | T | 5 | 0.318 |
| 43 | Kabhre | FW | T | 3 | 0.313 |
| 44 | Udayapur | E | H | 1 | 0.313 |
| 45 | Saptari | E | T | 2 | 0.312 |
| 46 | Morang | E | T | 1 | 0.308 |
| 47 | Arghakhanchi | W | H | 5 | 0.300 |
| 48 | Myagdi | W | H | 4 | 0.293 |
| 49 | Gorkha | W | H | 4 | 0.288 |
| 50 | Rupandehi | W | T | 5 | 0.282 |
| 51 | Nuwakot | C | H | 3 | 0.273 |
| 52 | Panchthar | E | H | 1 | 0.269 |
| 53 | Kapilbastu | W | H | 5 | 0.266 |
| 54 | Sunsari | E | T | 1 | 0.262 |
| 55 | Tanahu | W | H | 4 | 0.253 |
| 56 | Palpa | W | H | 5 | 0.246 |
| 57 | Mustang | W | M | 4 | 0.244 |
| 58 | Nawalparasi | W | T | 4 | 0.239 |
| 59 | Jhapa | E | T | 1 | 0.235 |
| 60 | Lamjung | W | H | 4 | 0.224 |
| 61 | Dhankuta | E | H | 1 | 0.220 |
| 62 | Terhathum | E | H | 1 | 0.220 |
| 63 | Parbat | W | H | 4 | 0.210 |
| 64 | Syangja | W | H | 4 | 0.209 |
| 65 | Manang | W | M | 4 | 0.205 |
| 66 | Chitawan | C | T | 3 | 0.196 |
| 67 | Lalitpur | C | H | 3 | 0.152 |
| 68 | Ilam | E | H | 1 | 0.139 |
| 69 | Kathmandu | C | H | 3 | 0.138 |
| 70 | Bhaktapur | C | H | 3 | 0.113 |

| | | | | | |
|----|---------------|----|---|---|-------|
| 38 | Baglung | W | H | 4 | 0.478 |
| 39 | Bhojpur | E | H | 1 | 0.479 |
| 40 | Gorkha | W | H | 4 | 0.481 |
| 41 | Arghakhanchi | W | H | 5 | 0.482 |
| 42 | Dang | MW | T | 5 | 0.485 |
| 43 | Sankhuwasabha | E | M | 1 | 0.488 |
| 44 | Myagdi | W | H | 4 | 0.49 |
| 45 | Nawalparasi | W | T | 4 | 0.493 |
| 46 | Taplejung | E | M | 1 | 0.494 |
| 47 | Khotang | E | H | 1 | 0.494 |
| 48 | Sunsari | E | T | 1 | 0.496 |
| 49 | Makawanpur | C | H | 3 | 0.497 |
| 50 | Rupandehi | W | T | 5 | 0.498 |
| 51 | Panchthar | E | H | 1 | 0.498 |
| 52 | Palpa | W | H | 5 | 0.5 |
| 53 | Solukhumbu | E | M | 1 | 0.502 |
| 54 | Tanahu | W | H | 4 | 0.506 |
| 55 | Lamjung | W | H | 4 | 0.507 |
| 56 | Mustang | W | M | 4 | 0.508 |
| 57 | Parbat | W | H | 4 | 0.51 |
| 58 | Morang | E | T | 1 | 0.513 |
| 59 | Dhankuta | E | H | 1 | 0.517 |
| 60 | Jhapa | E | T | 1 | 0.518 |
| 61 | Kathmandu | C | H | 3 | 0.52 |
| 62 | Ilam | E | H | 1 | 0.526 |
| 63 | Terhathum | E | H | 1 | 0.527 |
| 64 | Syangja | W | H | 4 | 0.527 |
| 65 | Chitawan | C | T | 3 | 0.551 |
| 66 | Manang | W | M | 4 | 0.568 |
| 67 | Bhaktapur | C | H | 3 | 0.573 |
| 68 | Kapilbastu | W | H | 5 | 0.576 |
| 69 | Lalitpur | C | H | 3 | 0.601 |
| 70 | Kaski | C | H | 4 | 0.632 |

| | | | | | |
|----|--------------|----|---|---|-------|
| 38 | Terhathum | E | H | 1 | 33.01 |
| 39 | Solukhumbu | E | M | 1 | 32.48 |
| 40 | Bardiya | MW | T | 5 | 32.30 |
| 41 | Banke | MW | T | 5 | 32.10 |
| 42 | Mustang | W | M | 4 | 31.16 |
| 43 | Tanahu | W | H | 4 | 29.75 |
| 44 | Udayapur | E | H | 1 | 29.74 |
| 45 | Kabhre | FW | T | 3 | 29.49 |
| 46 | Khotang | E | H | 1 | 29.47 |
| 47 | Myagdi | W | H | 4 | 28.54 |
| 48 | Makawanpur | C | H | 3 | 28.44 |
| 49 | Nawalparasi | W | T | 4 | 27.99 |
| 50 | Dhankuta | E | H | 1 | 27.57 |
| 51 | Gulmi | W | H | 5 | 27.42 |
| 52 | Arghakhanchi | W | H | 5 | 27.37 |
| 53 | Kathmandu | C | H | 3 | 27.34 |
| 54 | Baglung | W | H | 4 | 27.33 |
| 55 | Lamjung | W | H | 4 | 26.98 |
| 56 | Ilam | E | H | 1 | 26.96 |
| 57 | Sunsari | E | T | 1 | 26.52 |
| 58 | Taplejung | E | M | 1 | 26.42 |
| 59 | Rupandehi | W | T | 5 | 26.15 |
| 60 | Manang | W | M | 4 | 25.52 |
| 61 | Morang | E | T | 1 | 25.32 |
| 62 | Syangja | W | H | 4 | 25.31 |
| 63 | Palpa | W | H | 5 | 25.23 |
| 64 | Chitawan | C | T | 3 | 24.80 |
| 65 | Parbat | W | H | 4 | 24.62 |
| 66 | Kaski | C | H | 4 | 22.45 |
| 67 | Jhapa | E | T | 1 | 21.82 |
| 68 | Bhaktapur | C | H | 3 | 19.43 |
| 69 | Lalitpur | C | H | 3 | 19.18 |
| 70 | Kapilbastu | W | H | 5 | 16.5 |

E = Eastern, C = Central, W = Western, MW = Mid-Western, FW = Far-Western; H = Hills, M = Mountains, T = Terai

Appendix 2 Province-level HPI ranking

| Province No. | Average HPI score* | Rank by HPI | No. of districts in Province |
|---------------------|---------------------------|--------------------|-------------------------------------|
| Province 1 | 27.3 | 6 | 14 |
| Province 2 | 42.0 | 2 | 8 |
| Province 3 | 29.2 | 4 | 13 |
| Province 4 | 27.2 | 7 | 11 |
| Province 5 | 28.6 | 5 | 10 |
| Province 6 | 41.3 | 3 | 10** |
| Province 7 | 42.3 | 1 | 9 |
| Total | | | 75 |

*Average province HPI is weighted by the number of U5 children in the province

**Includes the five districts of Karnali region with universal Child Grant coverage

Appendix 3 District year of introduction for expansion Scenarios 1 and 2

Scenario 1: Simple district-wise expansion

| Year | District | Region | | Prov. No. | HPI score |
|------|----------------|--------|----|-----------|-----------|
| 2009 | Humla | M | MW | 6 | 49.26 |
| 2009 | Mugu | M | MW | 6 | 45.22 |
| 2009 | Kalikot | M | MW | 6 | 45.2 |
| 2009 | Dolpa | M | MW | 6 | 44.56 |
| 2009 | Jumla | M | MW | 6 | 42.09 |
| 2016 | Achham | H | FW | 7 | 46.68 |
| 2016 | Rautahat | T | C | 2 | 46.43 |
| 2017 | Bajhang | M | FW | 7 | 45.32 |
| 2017 | Kailali | T | FW | 7 | 45.2 |
| 2017 | Mahottari | T | C | 2 | 44.75 |
| 2017 | Jajarkot | H | MW | 6 | 44.2 |
| 2017 | Sarlahi | T | C | 2 | 43.86 |
| 2017 | Doti | H | FW | 7 | 43.57 |
| 2018 | Bajura | M | FW | 7 | 43.28 |
| 2018 | Siraha | T | E | 2 | 42.62 |
| 2018 | Rasuwa | M | C | 3 | 42.24 |
| 2018 | Dhanusha | T | C | 2 | 41.72 |
| 2018 | Dailekh | H | MW | 6 | 41.35 |
| 2018 | Salyan | H | MW | 6 | 40.57 |
| 2018 | Bara | T | C | 2 | 40.09 |
| 2019 | Baitadi | H | FW | 7 | 39.58 |
| 2019 | Rukum | H | MW | 6 | 39.02 |
| 2019 | Rolpa | H | MW | 5 | 38.57 |
| 2019 | Saptari | T | E | 2 | 38.34 |
| 2019 | Kanchanpur | T | FW | 7 | 38.26 |
| 2019 | Sindhupalchowk | M | C | 3 | 38.03 |
| 2019 | Sindhuli | H | C | 3 | 37.95 |
| 2019 | Parsa | T | C | 2 | 36.37 |
| 2020 | Surkhet | H | MW | 6 | 36.36 |
| 2020 | Ramechhap | H | C | 3 | 36.35 |
| 2020 | Dadeldhura | H | FW | 7 | 35.8 |
| 2020 | Dolakha | M | C | 3 | 35.7 |
| 2020 | Nuwakot | H | C | 3 | 35.66 |
| 2020 | Okhaldhunga | H | E | 1 | 35.6 |
| 2020 | Dang | T | MW | 5 | 34.92 |
| 2020 | Pyuthan | H | MW | 5 | 33.93 |
| 2020 | Panchthar | H | E | 1 | 33.66 |

Scenario 2: District-wise expansion with provincial parity

| Year | District | Region | | Prov. No. | HPI score |
|------|----------------|--------|----|-----------|-----------|
| 2009 | Humla | M | MW | 6 | 49.26 |
| 2009 | Mugu | M | MW | 6 | 45.22 |
| 2009 | Kalikot | M | MW | 6 | 45.2 |
| 2009 | Dolpa | M | MW | 6 | 44.56 |
| 2009 | Jumla | M | MW | 6 | 42.09 |
| 2016 | Achham | H | FW | 7 | 46.68 |
| 2016 | Rautahat | T | C | 2 | 46.43 |
| 2017 | Bajhang | M | FW | 7 | 45.32 |
| 2017 | Mahottari | T | C | 2 | 44.75 |
| 2017 | Jajarkot | M | MW | 6 | 44.2 |
| 2017 | Rasuwa | M | C | 3 | 42.24 |
| 2017 | Rolpa | H | MW | 5 | 38.57 |
| 2017 | Okhaldhunga | H | E | 1 | 35.6 |
| 2017 | Gorkha | H | W | 4 | 33.58 |
| 2018 | Kailali | T | FW | 7 | 45.2 |
| 2018 | Sarlahi | T | C | 2 | 43.86 |
| 2018 | Dailekh | H | MW | 6 | 41.35 |
| 2018 | Sindhupalchowk | M | C | 3 | 38.03 |
| 2018 | Dang | T | MW | 5 | 34.92 |
| 2018 | Panchthar | H | E | 1 | 33.66 |
| 2018 | Mustang | M | W | 4 | 31.16 |
| 2019 | Doti | H | FW | 7 | 43.57 |
| 2019 | Siraha | T | E | 2 | 42.62 |
| 2019 | Salyan | H | MW | 6 | 40.57 |
| 2019 | Sindhuli | H | C | 3 | 37.95 |
| 2019 | Pyuthan | H | MW | 5 | 33.93 |
| 2019 | Sankhuwasabha | M | E | 1 | 33.64 |
| 2019 | Tanahu | H | W | 4 | 29.75 |
| 2020 | Bajura | M | FW | 7 | 43.28 |
| 2020 | Dhanusha | T | C | 2 | 41.72 |
| 2020 | Rukum | H | MW | 6 | 39.02 |
| 2020 | Ramechhap | H | C | 3 | 36.35 |
| 2020 | Bardiya | T | MW | 5 | 32.3 |
| 2020 | Bhojpur | H | E | 1 | 33.03 |
| 2020 | Myagdi | H | W | 4 | 28.54 |
| 2021 | Baitadi | H | FW | 7 | 39.58 |
| 2021 | Bara | T | C | 2 | 40.09 |

| | | | | | |
|------|----------------|---|----|---|-------|
| 2020 | Sankhuwasabha | M | E | 1 | 33.64 |
| 2020 | Gorkha | H | W | 4 | 33.58 |
| 2020 | Dhading | H | C | 3 | 33.38 |
| 2020 | Darchula | M | FW | 7 | 33.06 |
| 2021 | Bhojpur | H | E | 1 | 33.03 |
| 2021 | Terhathum | H | E | 1 | 33.01 |
| 2021 | Solukhumbu | M | E | 1 | 32.48 |
| 2021 | Bardiya | T | MW | 5 | 32.3 |
| 2022 | Banke | T | MW | 5 | 32.1 |
| 2022 | Mustang | M | W | 4 | 31.16 |
| 2022 | Tanahu | H | W | 4 | 29.75 |
| 2022 | Ydayapur | H | E | 1 | 29.74 |
| 2022 | Kavrepalanchok | H | C | 3 | 29.49 |
| 2022 | Khotang | H | W | 1 | 29.47 |
| 2022 | Myagdi | H | C | 4 | 28.54 |
| 2022 | Makwanpur | H | W | 3 | 28.44 |
| 2022 | Nawalparasi | T | C | 4 | 27.99 |
| 2023 | Dhankuta | H | E | 1 | 27.57 |
| 2023 | Gulmi | H | W | 5 | 27.42 |
| 2023 | Arghakhanchi | H | W | 5 | 27.37 |
| 2023 | Kathmandu | H | W | 3 | 27.34 |
| 2023 | Baglung | H | W | 4 | 27.33 |
| 2023 | Lamjung | H | E | 4 | 26.98 |
| 2023 | Ilam | H | C | 1 | 26.96 |
| 2024 | Sunsari | T | E | 1 | 26.52 |
| 2024 | Taplejung | M | E | 1 | 26.42 |
| 2024 | Rupendehi | T | W | 5 | 26.15 |
| 2024 | Manang | M | W | 4 | 25.52 |
| 2024 | Morang | T | E | 1 | 25.32 |
| 2024 | Syanja | H | W | 4 | 25.31 |
| 2024 | Palpa | H | W | 5 | 25.23 |
| 2025 | Chitwan | T | W | 3 | 24.8 |
| 2025 | Parbat | H | C | 4 | 24.62 |
| 2025 | Kaski | T | W | 4 | 22.45 |
| 2025 | Jhapa | H | E | 1 | 21.82 |
| 2025 | Bhaktapur | H | C | 3 | 19.43 |
| 2025 | Lalitpur | H | C | 3 | 19.18 |
| 2025 | Kapilvastu | T | W | 5 | 16.5 |

| | | | | | |
|------|----------------|---|----|---|-------|
| 2021 | Surkhet | H | MW | 6 | 36.36 |
| 2021 | Dolakha | M | C | 3 | 35.7 |
| 2021 | Banke | T | MW | 5 | 32.1 |
| 2021 | Terhathum | H | E | 1 | 33.01 |
| 2021 | Nawalparasi | T | W | 4 | 27.99 |
| 2022 | Kanchanpur | T | FW | 7 | 38.26 |
| 2022 | Saptari | T | E | 2 | 38.34 |
| 2022 | Parsa | T | C | 2 | 36.37 |
| 2022 | Nuwakot | H | C | 3 | 35.66 |
| 2022 | Gulmi | H | W | 5 | 27.42 |
| 2022 | Solukhumbu | M | E | 1 | 32.48 |
| 2022 | Baglung | H | W | 4 | 27.33 |
| 2023 | Dadeldhura | H | FW | 7 | 35.8 |
| 2023 | Darchula | M | FW | 7 | 33.06 |
| 2023 | Dhading | H | C | 3 | 33.38 |
| 2023 | Kavrepalanchok | H | C | 3 | 29.49 |
| 2023 | Arghakhanchi | H | W | 5 | 27.37 |
| 2023 | Ydayapur | H | E | 1 | 29.74 |
| 2023 | Khotang | H | E | 1 | 29.47 |
| 2023 | Lamjung | H | W | 4 | 26.98 |
| 2024 | Makwanpur | H | C | 3 | 28.44 |
| 2024 | Kathmandu | H | C | 3 | 27.34 |
| 2024 | Rupendehi | T | W | 5 | 26.15 |
| 2024 | Dhankuta | H | E | 1 | 27.57 |
| 2024 | Ilam | H | E | 1 | 26.96 |
| 2024 | Sunsari | T | E | 1 | 26.52 |
| 2024 | Taplejung | M | E | 1 | 26.42 |
| 2024 | Manang | M | W | 4 | 25.52 |
| 2025 | Chitwan | T | C | 3 | 24.8 |
| 2025 | Bhaktapur | H | C | 3 | 19.43 |
| 2025 | Lalitpur | H | C | 3 | 19.18 |
| 2025 | Palpa | H | W | 5 | 25.23 |
| 2025 | Kapilvastu | T | W | 5 | 16.5 |
| 2025 | Morang | T | E | 1 | 25.32 |
| 2025 | Jhapa | T | E | 1 | 21.82 |
| 2025 | Syanja | H | W | 4 | 25.31 |
| 2025 | Parbat | H | W | 4 | 24.62 |
| 2025 | Kaski | H | W | 4 | 22.45 |

E = Eastern, C = Central, W = Western, MW = Mid-Western, FW = Far-Western; H = Hills, M = Mountains, T = Terai