



## Local Government Budget Allocation for the Socio-Economic Upliftment of Dalits, Women, and Marginalized in Nepal

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### Abstract

This study analyzes the inclusive provisions amidst exclusive practice in the context of local government budgeting in Nepal. The Constitution of Nepal (2015) mandates affirmative action for marginalized groups. This is reinforced by the Local Government Operation Act (2017) and related guidelines, including tools like LISA, which set an ideal benchmark of allocating at least 10% of local discretionary budgets for the socio-economic upliftment of Dalits, women, and other marginalized communities. The qualitative study employs document analysis of legal provisions, scholarly papers, and municipal budget review reports to evaluate the extent of inclusive budgeting in practice. Findings reveal a broad policy-implementation gap, with most local governments allocating fewer than 2% of their budgets to the marginalized. Elite capture persists, benefiting highly visible infrastructure schemes at the cost of social empowerment and rendering participation more tokenistic. Accountability arrangements remain absent, as functionary's municipality budget constraints while diverting funds into politically opportune schemes. Without stronger enforcement, capacity-building, and transparent oversight, Nepal's inclusive governance provisions risk remaining symbolic. This study provides valuable insights for policymakers, practitioners, and scholars committed to advancing equitable and effective local development.

**Keywords:** Allocation, budget, causes, Dalits, local government, women

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## **Introduction**

Inclusive budgeting and participatory governance are globally recognized as essential for equitable development (United Nations Development Programme [UNDP], 2020). The Sustainable Development Goals (SDGs)-especially Goal 5 (Gender Equality) and Goal 10 (Reduced Inequalities)-highlight the importance of inclusive decision-making and reducing inequality through equitable resource allocation (United Nations, 2015). The United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP, 2022) emphasizes that participatory planning enhances governance transparency, while UNDP (2020) notes its alignment with Nepal's federal inclusion frameworks. These global commitments closely resonate with Nepal's constitutional principles of social justice, inclusive governance, and decentralized development.

The Constitution of Nepal (2015) has guaranteed equality and social justice principles, rights to Equality (Article 18), Education (Article 31), Employment (Article 33), Food (Article 36), Dalits' Rights (Article 40), and Social Justice (Article 42). It has also included Directive Principles (Article 51) of basic needs and inclusion (Government of Nepal (GoN), 2015). The Constitution has guaranteed fundamental rights of women, advancing substantive equality, non-discrimination, and social justice. Positive discriminations in favour of marginalized sections, like women, are well established under Article 18 (Bhul, 2022). Nepal adopted a three-level federal structure after the constitution, where the local governments were entrusted as 'doorstep governments' under the Local Governance Operation Act (2017) for service delivery and grassroots development (Adhikari, 2024).

Development is a contested construction both in theoretical and empirical contexts (Sapkota, 2018). This is not exceptional to Nepal. Despite the progressive and inclusive measures, women, Dalits, and other marginalized communities remain excluded from the socioeconomic and political mainstreams. Dalits are especially severely marginalized, with 42% below the poverty line (International Dalit Solidarity Network (IDSN), 2021). Inequalities in education (26% of women not educated at all versus 8% of men), health, earnings, and political participation dominate among women (Bhandari, 2023; Nepal Demographic Health Survey (NDHS), 2022). Indigenous and low-caste Dalits are further

marginalized by exclusionary practices that deprive them of a life of dignity (Acharya, 2018).

Following the 2015 Constitution, local governments were assigned clear roles but have faced challenges in implementing constitutional rights. Gender Equality and Social Inclusion (GESI) strategies have helped reduce barriers related to geography, social class, economy, and education (Acharya & Zafarullah, 2022). The Local Government Operation Act (LGOA, 2017) has further supported local development and inclusive planning, improving socioeconomic conditions for disadvantaged groups (Acharya & Zafarullah, 2020). By integrating provisions from the Constitution, LGOA, and the Intergovernmental Fiscal Management Act (IGFMA, 2017), guidelines such as the Guideline for Local Level Plan Formulation (GLLPF, 2078) and the Local Level Annual Plan and Budget Formation Guideline (LLAPBFG, 2074) outline the participatory annual planning and budgeting process known as Seven-Step Planning Process. This framework is supposed to ensure participatory, transparent, and inclusive planning and budgeting at the local level for socio-economic and political upliftment of Dalit, women and other marginalized groups locally. However, despite legal provisions exist, it is argued that the implementation of constitutional rights at the grassroots level remains a challenge in pursuing inclusive budgeting, equitable allocation of resources, and sustainable development for as socio-economic and political advancement of marginalized groups (Tandon, 2023). Even with the existence of progressive guidelines and frameworks, systemic barriers and gaps in performance remain to hinder quality service delivery and empowerment of these groups (Adhikari, 2024). Acharya and Zafarullah (2022) further contend that marginalized groups are typically not included in budgeting, and their specific needs are largely ignored.

Against this backdrop, this research seeks to examine the provisions and practices of Nepalese local governments in planning and budgeting for Dalits, women, and other marginalized groups. It is particularly interested in how these are treated in connection with the annual plan and budget aimed at the socio-economic advancement of these groups. The rationale for this study is the persistent concern and grievances on the exclusion of Dalits, women, and other marginalized groups from the

planning and budgeting of Nepalese local government-particularly in budget allocation for their socio-economic development.

## **Methodology**

This study adopts a qualitative study design under an interpretivist philosophical stance with the aim to understand the provisions and practices of budgeting in local governments for the socio-economic empowerment of Dalits, women, and other marginalized groups. To this end, document review- is employed as the primary method, including academic literature, dissertations, journal articles, and budget review reports of local governments. In addition, key legal and policy documents-the Constitution of Nepal (2015), the Local Government Operation Act (2017), and federal guidelines on local planning and budgeting-are examined analytically. Guided by a descriptive research design, this study assesses the provisions of the law, the status of implementation, and determinants informing budgetary allocations for marginalized groups in Nepal's federalized government system.

## **Result and Findings**

### ***Inclusive Budget Provisions***

To begin with, provisions for local government plans and budgets targeting Dalits, women, and marginalized communities for their socio-economic and political upliftment are firmly rooted in Nepal's constitutional and legal frameworks. Implemented by key legislations such as the Constitution of Nepal (2015), the Local Government Operation Act (LGOA) of 2017, and guidelines such as the Guideline for Local Level Plan Formulation (GLLPF) and the Local Level Annual Plan and Budget Formation Guideline (LLAPBFG).

Building upon this legal foundation, these provisions encompass both participation in decision-making processes and the selection of programs and plans tailored to address the needs of marginalized groups (Adhikari, 2024). The Constitution of Nepal has guaranteed fundamental women rights and advocates substantive equality, non-discrimination, and social justice for women. Affirmative actions for the marginalized groups including women are specified in the Article 18 of the Constitution (Bhul,

2022, Government of Nepal, 2015). Section 24 (3) of the LSGA outlines specific criteria for prioritizing and selecting projects by municipalities. Key considerations of this act include the project's direct impact on poverty reduction, its potential for quick and productive output, and its ability to enhance the lifestyle. Priority is also given to projects that directly benefit women, children, marginalized communities, and specific geographical areas or social classes (Government of Nepal, 2017).

Expanding on these mechanisms, Annex-2 (indicator 8.3.4) of the Local Level Institutional Capacity Self-Assessment (LISA) Procedure (2077) provides suggestions on the proportion allocated by local governments to target and marginalized groups. This indicator considers the percentage of the total investment or budget share of the entire annual local government budget (excluding conditional grants) in the targeted groups. It states that if the proportion of the annual budget (excluding conditional grants) for economic and social empowerment/upliftment of economically and socially backward women, children, Dalits, persons with disabilities, senior citizens, minorities, and backward classes is more than 10 percent, then it is fine. If it is between 2 and 10 percent, it is good, and if it is below 2 percent, it is poor (Minty of Federal Affairs and General Administration (MoFAGA), 2078).

Finally, Nepal's federal government has come up with the Local Level Institutional Self-Assessment (LISA), a performance assessment tool, to evaluate the country's local governments annually. The "LISA guideline 2020" envisions an option for continuous evaluation to improve the overall performance of Local Governments (Kadel, 2021).

### ***Minimal Budget Allocation***

Most available literatures indicate that the amount or proportion of local annual budgets allocation on Dalits, women, and marginalized for their upliftment is minor or negligible (Hriti Foundation, 2022; BK, 2023; Lamichhane & Paswan, 2025; Lamichhane & Paswan, 2023; REDEF, 2022). For example, Hriti Foundation (2022) provides a comparative budget analysis of Gender Equality and Social Inclusion (GESI) allocations for three fiscal years, and the outcome is that among 16 local governments in Karnali Province, 6 allocate less than 1% of their budget, 6 allocate between 1% and less than 2%, 3 allocate between 2% and less than 3%, and one allocated 4.28%. Further, Lamichhane and Paswan (2025) note

that among the 22 local government annual budgets examined in Madhesh Province for the fiscal year 2080/81, only 3 spent more than 1% solely on the direct benefit of Dalits, whereas the others spent less than 1%. This disparity exists even when Dalits constitute more than 15% of the population in the areas observed. Adding more evidences, an unpublished study report of REDEF Nepal (2022), highlights that the budgets designated for Dalits are often insufficient, with only a small portion allocated for their empowerment. The study, based on review of five local government's annual budget in Koshi province, shows Katari Municipality allocated the smallest annual budget for Dalits, at NPR 0.3 million, while Triyuga Municipality allocated the largest, at NPR 2.5 million (REDEF, 2022).

Nevertheless, it is unclear whether the percentages mentioned above refer to the total annual budget of local governments or specifically to their locally allocable budgets. Locally allocable budgets denote Indicator 8.3.4 of the LISA process, which defines the budgets of the local government after deducting conditional grants. The indicator aims at the portion of the budget upon which the local government has discretionary funds based on its own revenue generation, fiscal equalization, and revenue distribution schemes (MOFAGA, 2021, Adhikari, 2024).

In this context, shedding more light on the subject, Adhikari (2024) states that according to LISA Indicator 8.3.4, local governments are ideally meant to spend more than 10% of their locally allocable budget on programmes including Dalits, women, and marginalized groups for socio-economic and political empowerment. That being said, he presents that the experience in two local governments in Jhapa, Koshi Province, indicates spending far less than this amount. For example, in Birtamod municipality, the percentage of the annual budget allocated to marginalized groups declined from 0.72% in FY 2079/80 to 0.55% in FY 2080/81 despite a general rise in the budget. Similarly, in Kachankawal rural municipality, the percentage declined from 1.95% to 1.71% over the same duration. Considering the locally allocable budget-consisting of fiscal equalization, revenue distribution, and internal income-Birtamod's percentage declined from 1.24% to 1.10%, while that of Kachankawal decreased from 4.24% to 3.27%. While Kachankawal consistently dispensed a higher percentage than Birtamod, neither was close to the 10% ideal, and the downward trend

reveals a declining commitment to the poor in both municipalities (Adhikari, 2024).

On a slightly more optimistic note, Nepal Administrative College (NASC) (2022) asserts that budgeting for women and girls has seen some progress lately. A survey of 1,043 elected members and Chief Administrative Officers (CAOs) in Madhesh, Bagmati, and Sudurpaschim provinces assessed knowledge, attitude, and practice on gender equality, social inclusion, and gender-responsive budgeting. Study shows that in Sudurpaschim, 75% of men and 74% of women reported increased budgets for programs benefiting women and marginalized communities. 69% of men and 48% of women in Madhesh and 65% of men and 53% of women in Bagmati concurred the argument. Significantly, Madhesh and Bagmati had a high gender gap for opinion on progress in gender-specific allocations (NASC, 2022).

### ***Factors Influencing Minimal Allocation***

Although some studies have explored how local governments in Nepal allocate budgets for Dalits, women, and marginalized groups, very few clearly explain why the allocation is low. However, a few studies—such as Lamichhane and Paswan (2023, 2025), BK (2023), Adhikari (2024), Acharya et al. (2022), and REDEF (2022)—have touched on the reasons behind this issue.

One of the most frequently cited reasons for low budget allocation is the lack of meaningful participation by marginalized communities in the budgeting process. Although women, Dalits, and other marginalized groups are formally included in planning committees, ward committees, municipal/village executives, and councils, many feel that their voices are not genuinely heard or taken into account during decision-making (Adhikari, 2024; Lamichhane & Paswan, 2025 & 2023). Lamichhane and Paswan (2025) report that among 114 executive members from the Dalit community, 60 stated their voices were not taken seriously by municipal executives, while 16 noted that although their concerns were heard, they were not acted upon. Furthermore, Adhikari (2024) adds that 67.14% of 72 respondents—including executive and council members, officials, and marginalized community representatives—identified the lack of effective

participation by marginalized groups as a key factor contributing to their exclusion and the minimal budget allocation they receive. Tandon (2023) further argues that while deliberative discussions occur within municipal-level planning committees responsible for utilizing unconditional budgets, citizen participation in these forums remains largely absent. She emphasizes that genuine citizen engagement is limited to the budget discussions held at the *tole bhela* (neighborhood meeting) level, which cover only a small portion—approximately 10 to 13 percent—of the total budget, thereby restricting broader community influence over budget decisions.

Adding a slightly different perspective on the exclusion of marginalized groups in the planning process, Acharya and Zafarullah (2020) argue that the Local Government Operation Act (LGOA), 2017 has not sufficiently created space for elected representatives from Dalit, women, and ethnic communities to exercise meaningful power. As a result, although these groups may be present in local government structures in terms of numbers, their role in actual decision-making remains limited and ineffective (Acharya and Zafarullah, 2020 & 2022).

Another important reason for low budgeting for marginalized groups is the dominance of powerful individuals in planning processes. Often, decisions are made informally by a small group of local elites, which prevents wider participation. Acharya et al. (2022) mention that many local plans are influenced by these elites, and important decisions happen outside formal meetings. NASC (2022) reports that one in three respondents (34%) said national policies guide budget priorities, while others said past practices or the views of chiefs and deputies play a role. Because of this, Dalits, women, and other marginalized groups are often left out. Acharya et al. (2022) further explain that even though there have been many efforts to empower people, decision-making power has shifted from old elites to new political power holders, keeping marginalized groups out of real influence.

Equally significant, is the issue of poor awareness, lack of collective voice, and limited confidence among Dalits, women, and other marginalized groups. Though legally represented in bodies such as planning committees, some of these bodies do not actively participate or on their behalf because they are not well aware of legal provisions and that

their contributions will bear some effect (Adhikari, 2024; Lamichhane & Paswan, 2023; REDEF, 2022). Lamichhane and Paswan (2023) note that poor capacity and fragmented voice of marginalized elected representatives resulted them weaker in the planning process. Similarly, REDEF (2022) highlights that general unawareness and understanding among such groups coupled with the lack of proper commitment from local actors continue to promote disparities in budget distribution and hinder inclusive policy implementation. It further adds that these findings underscore the urgent need to strengthen the knowledge, confidence, and advocacy skills of marginalized groups to promote equitable participation and governance.

In addition to the above, another key factor behind low budget allocation is lack of interest and commitment of local decision-makers and leaders to improve and uplift the disadvantaged groups (Adhikari, 2024; Lamichhane & Paswan, 2023). Adhikari (2024) further adds that mayors' and planning officers' interviews identified their priority as large-scale, tangible projects that bring immediate visibility, such as roads and buildings. Interventions affecting marginalized groups directly receive less attention and priority (Lamichhane & Paswan, 2023). Interestingly, Adhikari (2024) also adds that policymakers and marginalized groups have a vastly different way of thinking. While marginalized groups, even those who sit on committees tasked with decision-making, feel they are being systematically excluded, often shift blame to external factors such as limited budgets or the lack of awareness among marginalized groups (Adhikari, 2024). This disconnect highlights a fundamental misalignment in priorities and underscores the need for accountability mechanisms to ensure that decision-makers prioritize equity and inclusion. This means political will is actually often driven by short-term publicity instead of sustained action for social transformation and inclusion over the long term.

### **Theoretical Linkage**

Based on the study findings and existing literature, the provisions, implementation status, and underlying causes related to the inclusion of Dalits, women, and marginalized groups in local government planning in Nepal can be understood through the lens of three key theoretical frameworks: Elite Theory, Participatory Development Theory, and the Capability Approach.

### ***Capability Theory***

After focusing on inclusive planning, Capability Theory is another proper framework through which to understand the local planning provisions. Sen's capability approach emphasizes on individuals' real freedom and capacity to achieve well-being, rather than resources or income (Sen, 1999; Wells, 2013). The theory emphasizes empowering all people, especially the disadvantaged, to enjoy access to basic services and participate in development initiatives. In Nepal, local planning provisions such as those in the Local Government Operation Act (2017), Guideline for Local Level Plan Formulation (GLLPF), and Local Level Annual Plan and Budget Formation Guideline (LLAPBFG) are found to be in conformity with this as they ensure inclusive participation and resource allocation to women, Dalits, children, and other marginalized groups (Adhikari, 2024; Bhul, 2022; Government of Nepal, 2015, 2017). Furthermore, tools like the Local Level Institutional Capacity Self-Assessment (LISA) set priorities among performance indicators that report the proportion of budgets that go towards enhancing the capabilities of such groups (MoFAGA, 2078; Kadel, 2021). Given provisions for education access, health, economic opportunities, and social justice, such planning provisions align with the essential tenets of Capability Theory-in the direction of substantive freedoms and development as empowerment (Miletzki & Broten, 2017).

### ***Participatory Theory***

The participatory and inclusive local government planning provisions in Nepal are closely links to Participatory Development Theory. This concept says that development must be "by or with people, not for or to them, and this requires "handing over the stick" to communities, enabling them to lead planning and action (Chambers, 2013). This theory argues that development must be community-driven in a bid to realize that people, and particularly marginalized people, are involved in the identifying of their needs and shaping of solutions (Narayan & Mundial, 1995). Furthermore, this theory supports a bottom-up strategy where power and decision-making are decentralized and based in institutions in communities. These notions are integrated within the policy and law of Nepal, such as the Local Government Operation Act (2017), and guidelines such as the LLAPBFG

and LISA that promote the involvement of individuals at the grassroots level in the process of planning, budgeting and implementation (Tandon, 2023; Acharya & Zafarullah, 2020; MoFAGA, 2078). Chaudhary et al. (2023) also emphasize that Article 51(f)(3) of the Local Government Operation Act (2017) underscores the importance of strengthening local public participation in development processes. These provisions also seek special programs and budgetary allocations for women, Dalits, and other marginalized groups in order to promote equity and inclusion (Adhikari, 2024; Bhul, 2022). But the study shows that despite these policies, practical action in the majority of cases remains cosmetic and there exists a gap between policy intentions and participatory development practice. Chaudhary et al. (2023) argue that despite favorable conditions for leadership, local governance in Nepal remains a subject of ongoing debate.

### ***Elite Theory***

The local budget allocation status and causes is linked with elite theory, that decision-making and resources are held by a limited group of powerful elites-e.g., prominent politicians, businesspersons, and agency bureaucrats-serving their own agenda, typically over wider community views and reinforcing inequalities (Edwards, 2014; Pakulski, 2018; Domhoff, 1967). In the context of local government planning in Nepal, this theory is reflected in the minimal budgetary allocations to marginalized groups like Dalits and women. Even though statutorily represented on planning committees, the inclusion of these groups is ineffective because decisions are largely within the control of local elites, who influence policies behind the scenes (Adhikari, 2024; Lamichhane & Paswan, 2023, 2025; Acharya et al., 2022). Moreover, unawareness and unified voice among susceptible communities also reduce their strength further, as local elites prefer to undertake flagship infrastructure projects rather than fair social initiatives (REDEF, 2022; Adhikari, 2024). This reflects a symptom of how elite control affects budgeting to entrench social and economic exclusion. Close to this idea, Sapkota (2023) highlights that there is a lack of clarity about who holds authority and who follows in Nepal's governance system, where decisions are often made in the name of law but in favor of elites. He further notes that although the constitution promotes

inclusive governance, the current structure and service delivery practices remain dominated by elite interests.

## **Discussion**

The Constitution of Nepal (2015) ensures transformative inclusion through Articles 18 (Right to Equality), 40 (Rights of Dalits), and 42 (Right to Social Justice). Complemented by participatory planning provisions in Local Government Operation Act (LGOA 2017) and Participatory Planning Guidelines, these legal instruments reflect the spirit of Participatory Development Theory. The theory focuses on bottom-up planning, local ownership and participation (Chambers, 1997; Cooke et al., 2001). However, evidences from the studies show there to be a harsh disjuncture between budget realities at ground level and constitutional assurances. In reality, excluded groups-Dalits and women in particular-continue to be systematically excluded from decision-making and fiscal prioritization, rendering participatory frameworks mere ceremonial rituals. This disparity is most evident in resource allocation. The Local Level Institutional Capacity Self-Assessment (LISA) Procedure sets an ideal benchmark of 10% of the total budget (excluding conditional grants) to be allocated for the socio-economic upliftment of marginalized groups. However, 75% of Karnali Province's local governments invest less than 2%, and a total half invest less than 1% (Hriti Foundation, 2022). In Madhesh Province, where Dalits account for over 15% of the population, 19 of 22 municipalities allocated less than 1% for Dalit-specific programs (Lamichhane & Paswan, 2025). These budgeting trends are a constitution violation-the legislation is on the books, but action is superficial and unequal.

Though the legal framework enforces representative inclusivity, the real impact is negligible. Marginalized representatives, particularly Dalit and women executives, report to being systematically excluded from the decision-making process. In a survey of 114 Dalit officials, 60 affirmed that their suggestions were regularly disregarded in municipal meetings (Lamichhane & Paswan, 2025). This pattern mirrors the basic tenets of Elite Theory, which argues that power and influence are exercised by ruling social or political elites that shape policy decisions in their own interests (Domhoff, 1967; Edwards, 2014). Elite stakeholders in the local

planning process prioritize infrastructure projects-roads, buildings, and other "visible" deliverables-at the expense of social empowerment or redistributive programs, thereby sidelining the interests of the marginalized. Citizen involvement is restricted to token forums like *tole* Bhelas (local meetings), which influence only 10–13% of total budgetary spending (Tandon, 2023).

Furthermore, the implementation gap indicates significant capability failure. Amartya Sen's Capability Theory prescribes that development must be assessed by people's ability to lead dignified lives-exacting access to services, agency, and resources (Sen, 1999; Wells, 2013). As much as local planning fails to ensure equitable participation and targeted investment, it degrades excluded groups' substantive freedoms. The denial of budget and planning space restricts their ability to enhance their well-being like socio-economic development and exercise agency in shaping community development.

Accountability mechanisms remain weak or absent. Municipalities face no punitive measures for failing to meet LISA's equity benchmarks. Instead, officials often cite vague excuses such as "limited budgets" or "community unawareness" (Adhikari, 2024). Meanwhile, discretionary funds are diverted toward politically visible or elite-driven priorities. The self-assessment nature of LISA further reinforces performative compliance. Consequently, most of all marginalized representatives lack basic awareness of planning processes, further diminishing their advocacy capacity and reinforcing a cycle of exclusion (Adhikari, 2024).

In sum, Nepal's legal and procedural systems reflect ideals of participatory governance, capability expansion, and participatory development at local level, while planning and budgeting processes in the implementation level are marked by intense elite domination and systematic exclusion. This reflects a critical implementation paradox-where progressive policies are hijacked by political economy at the local level as well as power hierarchies, necessitating instant reforms in community empowerment, enforcement, and accountability mechanisms.

## **Conclusion and Implications**

This study reveals that despite the constitutional and legal provisions towards inclusive budgeting, the allocation of resources to the Dalits, women, and the marginalized remains extremely unequal. Structural

exclusion, elite control, and weak accountability mechanisms systematically undermine participatory planning and equitable resource allocation. The wide policy-practice gap reveals that the conventional idea of formal inclusion by itself is restricted without real empowerment. To meet these challenges is to develop institutional capacity, facilitate transparent and accountable budgeting, and have serious engagement of marginalized groups. Based on Participatory Development and Capability Theories, interventions for the future must see to it that maximizing real freedoms and agency are highest priorities and transform local governance from performative adherence to substantive social justice. Ultimately, equitable budgeting is not just important for economic development but as a manifestation of a society's commitment to dignity and inclusion.

It contributes significantly to the scholarship by reasserting the relevance of Participatory Development Theory and Capability Theory for understanding local government planning in Nepal. The study demonstrates how a framework of participation and budgeting for socio-economic development-while mandated by law-fall apart on the ground as a result of elite capture, limited agency by marginalized actors, and a lack of meaningful accountability mechanisms. The study contributes to development literature by translating normative theoretical ideals into structural limits on inclusion and justice.

At the policy level, the study stresses the need for structural reforms in facilitating meaningful participation and equitable budgeting. These concrete measures include: (1) lawmaking on Dalit, women, and marginalized active representation in planning and budgetary process; (2) establishing special capacity-building initiatives to enhance local advocacy and procedural capabilities; (3) constructing transparent monitoring mechanisms to track equity markers like the 10% provision in LISA; and (4) periodic awareness drives to empower the marginalized. They are a step in the right direction towards bridging the gap between policy rhetoric and inclusive development practice at the local level.

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