**Gender Responsiveness and Nigerian Sub-National Budgets**

**Evidence from Southwest States**

***By***

****

***Ado-Ekiti, Ekiti State, Nigeria***

**With Funding Support from the UK Department for International Development (DFID)**

untitled  **&**

***December, 2012***

***A Gender Responsive Budget Analysis across South-Western States of Nigeria***

****

# SYNOPSIS

One way for countries to pinpoint policies needed to reduce gender disparities is through gender budgeting[[1]](#footnote-2), which involves the systematic examination of budget programs and policies for their impact on women. This effort to mainstream gender analysis into government policies has gained prominence in recent years, in part thanks to a big push by the 1995 Beijing World Conference on Women. What is clear is that there is no such thing as a gender-neutral government budget. For instance, cutting back on clean water spending in a state may disproportionately harm women and girls because that typically bears the time and physical burden of providing clean water to households when it is not readily available. Similarly, increasing school fees may disproportionately reduce girls' opportunities to attend school; just as reducing a tax credit for child-care expenses may disproportionately burden women, who are responsible for the greater share of child-rearing activities.

Based on the foregoing arguments, the study adopted the Rhonda Sharp’s three-way categorization of expenditure. Rhonda Sharp’s three-way categorization of expenditure breaks down budget expenditures into the three main categories (Gender-specific expenditure targeting women and girls; Expenditures promoting equal opportunities in the public sector; and Mainstream expenditures) and the framework has served as the basis for GRB initiatives for different projects across the globe. An analysis of the budget policy thrust reveals that the entire focal states 2012 budget somehow show some level of gender responsiveness. The study analysed the budgets looking at specific sectors where spending can benefit women directly and came up with sectors like education, healthcare, agriculture, public utilities, youth development, women affairs, commerce and industry. All line items in these sectors were scrutinised and the most effective gender items were identified with amount budgeted for and the Rhonda Sharp’s three-way categorization of expenditure they belong.

The study found that in the education sector, Osun state has the highest education allocation followed by Oyo state in relative terms while Lagos state allocated highest to education followed by Ogun state in absolute terms. In the healthcare sector, Ondo state allocated highest in 2012 to the healthcare sector followed by Lagos state in relative terms while Lagos state followed by Ondo state allocated highest to the sector in absolute terms. In response to water, sanitation and electricity (public utilities) across the focal states in 2012 budget, Ekiti state followed by Ogun state allocated highest in relative terms while Ogun state followed by Ekiti state allocated highest to public utilities in absolute terms while Oyo followed by Ekiti state have the highest allocation to the women and social development sector in relative terms with Lagos followed by Oyo having the highest allocation in absolute terms and Osun state having the least allocation both in relative and absolute terms. Osun state followed by Oyo state allocated highest to the agricultural sector in relative terms while Oyo state followed by Osun state allocated highest to the sector in absolute terms. Osun state followed by Oyo state led the way in both relative and absolute terms to youth development. Finally, Osun state followed by Oyo state allocated highest to commerce and industry in relative terms while Oyo followed by Osun state allocated highest to the sector in absolute terms.

# CONTENTS

[SYNOPSIS iii](#_Toc345406233)

[CONTENTS iv](#_Toc345406234)

CHAPTER  [ONE 1](#_Toc345406235)

[INTRODUCTION AND METHODOLOGY 1](#_Toc345406236)

1.0 Introduction …………………………………………………………………………1

[1.1 Background and Rationale for the Study 1](#_Toc345406237)

[1.2 Study Scope and Objectives 4](#_Toc345406238)

[1.3 Three (3) Stages of Gender Responsive Budgeting (GRB) 4](#_Toc345406239)

[1.4 Methodology 5](#_Toc345406240)

[CHAPTER TWO 7](#_Toc345406241)

[STATE PROFILES 7](#_Toc345406242)

[2.1 Ekiti State 7](#_Toc345406243)

[2.2 Lagos State 7](#_Toc345406244)

[2.3 Ondo State 8](#_Toc345406245)

[2.4 Ogun State 8](#_Toc345406246)

[2.5 Osun State 9](#_Toc345406247)

[2.6 Oyo State 9](#_Toc345406248)

[CHAPTER THREE 10](#_Toc345406249)

[STUDY RESULTS AND FINDINGS 10](#_Toc345406250)

[3.1 2012 Budget Thrust 10](#_Toc345406251)

[3.2 Education 11](#_Toc345406252)

[3.3 Healthcare 12](#_Toc345406253)

[3.4 Public Utilities (Water Supply, Sanitation and Access to Electricity) 14](#_Toc345406254)

[3.5 Women Affairs and Social Development 15](#_Toc345406255)

[3.6 Agriculture and Rural Development 16](#_Toc345406256)

[3.7 Youth Development 18](#_Toc345406257)

[3.8 Commerce and Industry 19](#_Toc345406258)

[3.9 Specific Women Issues across Sectors in 2012 Focal States Budgets 20](#_Toc345406259)

[CHAPTER FOUR 29](#_Toc345406260)

[RECOMMENDATIONS, CONCLUSION AND WAY FORWARD](#_Toc345406261) 31

[ANNEXES 32](#_Toc345406262)

# CHAPTER ONE

# INTRODUCTION

Looking closely at the United Nations Millenium Development Goals (MDG), issues directly affecting women’s development and growth are three out of the eight MDGs, thus the need for women development and gender sensitivity cannot be over-emphasized. Gender sensitivity is an essential ingredient to real growth and development of any society. Budgeting is also the bedrock of the development plan of any Government, the fiscal policy must reflect the development plan of the policy makers for the society. A well planned and all inclusive budget has a relatively high tendency to birth development if well executed, hence, if the Government of any state would miss it at the budget planning level, it is most certain no true development could come out of such Budget.

The Organization realizing the necessity of a well planned and all inclusive budgeting and the need to include gender sensitivity into the fiscal planning of the Government took the stride to address gender budgeting issues, and thus, with the partnership of the British Department for International Development South West Zone, Lagos; NISD collected the budgets of the South west States, the budgets was analyzed by a consultant and erudite Economist of repute, Dr Uzochukwu Amakom of the African Institute for Applied Economics Enugu. The findings of the study on the budget was then presented in a conference in Osogbo, Osun State on 11th December, 2012. The finding reveals all areas of the budgets and how gender friendly each of the State Budgets are in relation to the budgetal themes and sub-themes. The conference was attended by Permanent Secretaries, Directors, and representative from the States Ministry of Finance, Budget & planning and Women/Gender Affairs. The wife of the Governor of Osun State was present and she declared the conference open. Participants at the conference made several observations. Several recommendations were made to ensure that all in attendance would go back to their respective ministries and improve on gender sensitivity in planning and execution.

NISD appreciates the ***National Endowment for Democracy Washington DC, United States of America***, the support to NISD on Women Rights in Ekiti State over the last five years has been tremendously useful, the experience from the NED supported project in Ekiti State facilitated the initial research on Gender budgeting issues in Ekiti, which built the capacity of the Organization in no small measure before the British Department for International development supported the scaling up Gender Responsive Budgeting to 14 States in Nigeria. The result of which is here evident.

It is important to appreciate the ***British Department for International Development (DFID) Lagos***, without whose support this study would not have been possible, Dr Sina Fagbenro-Byron the regional Co-ordinator, Mrs. Margaret Fagboyo the regional Program officers and every other staff of DFID Lagos are an epitome of matchless intelligence, they sacrificed a lot for the success of the study and conference. We are indebted to the Wife of the Governor Osun State, Alhaja Sherifat Aregbesola, the Honourable Commisioner for Women Affairs Mrs. Mofolake Adegboyega, the Honourable Commisioner for Health Mrs. Ilori Temitope, the Honourable Commissioner for Environment Prof. (Mrs) Oyawoye and the Government of Osun State where the conference was held for honouring and gracing the event. We are thankful to the distinguished personality of the Honourable Commissioner for Women Affairs Ogun State Mrs. Elizabeth Sonubi, the Honourable Commissioner for Women Affairs Ekiti State Mrs. Fola Richie-Adewusi, the Honourable Commissioner for Women Affairs Oyo State Mrs Atinuke Osunkoya, the Honourable Commissioner for integration Ekiti State Mrs. Bunmi Dipo-Salami, the Honourable Commissioner for Economic Planning & Budget Ekiti State Mr. Debo Ajayi, and the Director of Budget Ondo State for graciously attending the conference and making viable inputs.

Myriads of thanks to the Consultant Economist Dr Uzochukwu Amakom who despite tight schedules put his best in the study, and the brilliant presentation of findings is a proof of his exceptional dexterity. Mr. Biodun Oyeleye who served as the head of the team, Olatunde Paul, Olu’Seun Esan and all other NISD staffs are sterling examples of developmental Catalyst. Your dedication, selfless efforts and rare ability to meet unbelievable deadlines are duly appreciated. We are grateful to everyone who contributed one thing or the other during the period of this study and most especially the participants at the conference.

We recommend the findings of this report for everyone, both for scholastic and research purposes.

## 1.1 Background and Rationale for the Study

Heterodox and Feminist economists see *Gender* as an analytical element in economic inquiry and analysis hence the need for a shift from exclusive focus on markets to how humans provision for themselves and family to consideration of the totality of economic contributions (market work and unpaid work).

In reaction to the above, every budget is expected to present government priorities that will serve as yardsticks for measuring government’s commitment to fulfilling to the letter, the ‘social contract’ it entered with the people. In other words, accessing the actual level and allocation of public expenditure is the key to understanding any government’s true expenditure priorities and coherence with the government’s policy objectives. Evidence from Nigeria suggests that the federal and state government development budgets are yet to convincingly reflect governments’ social and economic priorities and level of political will to address development challenges such as poverty, inequalities between women and men, and social exclusion.

It is a great challenge that requires policymakers and civil society to demand for reliable and up-to-date information on the structure of the sectors and their financing with special interest in how much is budgeted for every sector especially the social sector that caters for the need of the vulnerable groups (women, children, aged and the disabled). Answer to the above question will provide a basis for understanding the government financial operations which ultimately will contribute to the goals of resource allocation, usage efficiency and fairly balanced spread of budget allocation among sectors. When a budget specifically captures the concerns of males and females alike such budget is called a gender sensitive budget.

A gender-sensitive budget therefore ensures that the needs and interests of individuals from different social groups are addressed and such budgets are not separate budgets for women or men. Instead, they bring gender awareness into the policies and budgets of all agencies. It must be noted that gender-sensitive budgets are not about 50% male: 50% female but the combination of technical knowledge for equitable policymaking with advocacy and organisation to engage with powerful interests and institutions. Such budgets recognise the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for the people in the country. From a budget being gender sensitive the budget can be upgraded to being gender responsive.

A Gender-Responsive Budget (GRB) is a budget which embodies programmes which address gender inequalities. A gender budget statement (GBS) shows how/whether a government programme and budget understands the existence of gender inequalities in such system and maps out strategies towards addressing these gender inequalities. That informs why a budget can have gender issues yet cannot be called a gender responsive. In other words, a gender-sensitive budget ensures that the needs and interests of *individuals from different social groups* are adequately addressed. Gender responsive budgets at the states and national level have been advocated because they help bridge persistent inequalities between women and men that will facilitate development by integrating gender issues into macroeconomic policy and budgets. In general, GRB initiatives have not been successfully applied to mainstream budgets, which comprise over 90 per cent of government expenditure. Instead, they have tended to concentrate on allocations targeting women and girls, which comprise a very small proportion of national budgets (Budlender 2005[[2]](#footnote-3); Budlender et al. 2002[[3]](#footnote-4)).

The Ministry of Women Affairs in Nigeria defines GRB as a budget that acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender equal society. This definition is vital because of the peculiar situation of the female folks in Nigeria from conception – infanthood – adolescent – adult women and finally to being an old woman. At conception, they suffer from foeticide; at infanthood, there is the high probability of not surviving due to high infant mortality rate, malnutrition, polio, anaemia, iodine deficiency though not to just the female child. The female child between the ages of 4-15 in Nigeria is subject to lots of abuse such as child labour, child marriage, school drop-out, HIV/AIDS, child trafficking, rape, commercial sex work, etc. As an adult woman she suffers from sexual abuse at workplace, wage discrimination, discrimination in employment, safety and insecurity, lack of support, domestic violence, rape, abortion, unpaid care work and farm work, polygamy, divorce, lack of asset base, maternal mortality, under nutrition, etc while as an old woman there are issues around health, widowhood, insecurity, destitution, begging, etc. In other to adequately cater for the need of the female child throughout her life cycle it is necessary to have careful and calculated planning with sustainable framework and provisions at different stages of her life as presented in figure 1 below showcasing the requirements combination for successful care for the female folk.

Figure 1: The Care Economy 

*Source: Gender Responsive Budgeting, Manual for Trainers, Bratislava, 2005, Developed by UNDP*

Looking at the care economy above raises the question why does gender budgeting around the world always focus on women. The answer is simple and as follows:

* Nearly two-thirds of the illiterate people in the world are women;
* In developing countries including Nigeria, maternal mortality continues to be a leading cause of death for women of reproductive age;
* Women are under-represented in decision-making in both government and business sectors especially at senior levels;
* Women’s economic work continues to be very different in nature from men’s. Women are engaged in less formal, lower status types of work and continue to receive less pay than men for the same work; and
* Women also continue to do most of the unpaid work of bearing, rearing and caring for children and other citizens.

If budgeting across states in Nigeria becomes gender friendly, the most obvious outcome of will be the improvement on women’s economic ability and equality. However, gender budgets are not simply about equality for women. Gender budgets can also improve effectiveness, efficiency, accountability, and transparency of government budgets. It can reveal discrepancies between what a government says it is doing and the actual impact of government policies[[4]](#footnote-5). Gender budgeting if adopted and fully implemented across Nigerian states will offer a practical way for governments to implement their obligations under international human rights agreements such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action (PFA) which requires the, “integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.” (PFA 345) and calls on governments to “facilitate, at appropriate levels, more open and transparent budget processes” (PFA 165i).

Gender Budgeting is a strategy for ensuring gender sensitive resource allocation and a tool for engendering macroeconomic policy that will help dissect the government budget to establish its gender differential impact and enable tracking and allocation of resources for women empowerment. It helps governments to decide on how policies need to be adjusted and reprioritized; as well as how available money is used to target those most in need. It is a veritable tool for effective policy implementation where governments can check if the allocations are in line with the policy commitments made to their citizens as well as a tool for contributing to a public debate and to effective use of public funding.

In summary, the current interest in gender budgeting is based on the political drive for accountability (putting the money where the mouth is and the need to measure/monitor accountability); the need to look at budget allocations vis a vis the actual expenditure; and efficiency (gender inequality leads to major losses in economic efficiency and human development). Gender budget initiatives can reconcile the objectives of gender equality, human development and economic efficiency transparency and at same time contribute towards demystification of the budget and greater public participation. Gender budgeting is also promoted for its role in encouragement of equality since budgets unresponsive to the need of those in poverty and marginalized particularly women and children will fail to lead to equality in distribution and equity in the output and will fail to address gender-specific discrimination.

## 1.2 Study Scope and Objectives

According to the Terms of Reference (ToR), this project is a comparative gender budget analysis across all states in the south-west geopolitical zone or region. The study seeks to facilitate the promotion of women’s political citizenship, gender equity and increased government accountability in the budgetary processes across the focal states. The project’s focus in each selected states is sector specific and based on state realities and commitments within the Millennium Development Goals (MDGs) framework. It seeks to bring to the fore the situation in terms of gender budgeting as well as help enhance capacity within the zone to meet international and regional commitments on gender equity through resource allocation patterns . Specifically the study is set:

1. To facilitate an independent budget analysis in all south-western geopolitical zone states;
2. To influence policy decisions on gender budgeting in all south-western geopolitical zone states through research, training and advocacy;
3. To reinforce the capacity of civil society groups to engage in advocacy for gender budgeting (development of tools, training, etc); and
4. To influence the decisions of the authorities on gender budgeting in all south-western geopolitical zone states.

## 1.3 Three (3) Stages of Gender Responsive Budgeting (GRB)[[5]](#footnote-6)

It is noteworthy that gender budgeting has been engaged from differing angles within differing contexts and based on differing expectations. Literature has presented a range of understandings as to the nature of gender budgeting. GRB has positioned gender budgeting as a tool/instrument of gender mainstreaming and logically it involves three clear sets or stages of activities thus:

* **Stage 1:** Analysis of the budget from a gender perspective to determine the differential impact of the budget on women and on men or Analysis of the budget from a gender perspective;
* **Stage 2:** Reformulating budgetary policies and the distribution of resources to achieve gender equality outcomes or Restructuring the budget based on gender analysis; and
* **Stage 3:** Working systematically to embed gender within all budgetary processes or Mainstreaming gender as a category of analysis in the budgetary processes

Stage 1 is the necessary first step; in the first instance this is useful to demonstrate that men and women are impacted by budgets and that they are impacted differently; that while economists and finance officials deal in monetised variables and financial aggregates, the end product of budgets is services, transfers and salaries targeted to people. The first level of analysis is to produce a sex-disaggregated report of end users or recipients of budget programmes. Probing deeper from a gender perspective, the analysis can go on to demonstrate: the degree to which the budget has satisfied the needs of the recipients; how the gendered needs and roles of the recipients contribute to the level of satisfaction; the challenges and barriers faced by those in the target group who have not accessed services; the degree to which the budget has reduced, exacerbated or left unchanged gender inequality; the relationship – more often than not, the disconnect – between stated policies – particularly gender equality policies – and budgetary decisions; why the budget needs to take account of the differing participation rates of women and men in the care economy.

Restructuring the budget to take account of gender is the objective of Stage 2. Where analysis reveals that budget resources have not been distributed in a gender equitable way, a response from the budget is required to redress the inequity. Where the distribution of budget resources does not match the government’s gender equality policies, realignment is required. Once the differential impact of the budget on women and on men is revealed, there is an obligation to incorporate gender as a category of analysis within the budgetary processes. In some instances restructuring may mean a positive action measure, a temporary additional spending line targeted specifically at a problem. However, temporary or once-off solutions do not address the fundamental finding of a gender sensitive analysis, which is that budgets are not gender neutral. Accepting the gender impact of budgets requires *changing the mainstream funding line so as to more permanently correct the inequity and better target the need* for which the spending line was designed.

Gender budgeting is not just about the content of budgets; it is also about the processes involved in budget-making. It is about how budget decisions are made, about the assumptions informing budgets; it is about who makes decisions and who influences decisions and it is about who is denied influence. The promotion of gender equality necessitates changing the structures and processes which have been shown to underpin, or (unintentionally) promote gender inequality. The system which purports to be gender neutral, but which is in fact gender blind, and in danger, therefore, of gender bias, must be transformed to become gender sensitive and gender responsive. This is the work of Stage 3; this is the work of mainstreaming and this is what is needed so that the work of Stages 1 and 2 is not lost to a one-time exercise. Mainstreaming is not a once-off exercise; mainstreaming gender budgeting requires an ongoing commitment to understanding gender, which includes analysis and consultation, and ongoing budget readjustments to take account of the changing needs of women and men, boys and girls.

## 1.4 Methodology

This study adopted the Rhonda Sharp’s three-way categorization of expenditure. Rhonda Sharp’s three-way categorization of expenditure breaks down budget expenditures into the three main categories and the framework has served as the basis for GRB initiatives for different projects across the globe. The Indian initiative used the framework with a focus on anti-poverty and employment promotion schemes targeting the poor and unemployed and certain programmes for women in the study by Eşim & Vargas (2004)[[6]](#footnote-7).

The framework has been useful in demonstrating that focusing on limited allocations to gender-specific programmes or on equal employment opportunities in the civil service is not the point of GRB work. In addition, breaking down the budget into these three categories of expenditure has helped raise awareness of the fact that ‘regular’ expenditures also have a gender impact on public service delivery (Budlender 2002). The Rhonda Sharp’s three-way categorization of expenditure includes:

* Gender-specific expenditure targeting women and girls (e.g. women’s literacy projects);
* Expenditures promoting equal opportunities in the public sector (e.g. evaluation of job descriptions to promote equitable hiring); and
* Mainstream expenditures (budget expenditures not included under the two previous categories; generally comprises over 95 per cent of budget expenditure).

The framework is adopted because of its usefulness in analysing on-going expenditure as is the case with the 2012 budgets across the selected states. The 2012 approved budgets were used in the analysis across all states. In applying the Rhonda Sharp’s framework, the study looked at the peculiarities of budgeting across Nigerian states and hence analysed the budget sector by sector and not basically by Ministries, Departments and Agencies (MDAs) of government to be able to accommodate several different classifications in the state and enhance comparisons across the selected states.

The focal states include: Ekiti, Lagos, Ogun, Ondo, Osun and Oyo states all in the south-west geopolitical zone of Nigeria. The study utilised the results of other similar studies across the world as well as the principles behind the care economy figure above to identify sectors in Nigeria where direct budget input, activities and outputs can results to a direct and greater change in the livelihood of the women. This is because spending across all sectors are expected to affect men and women alike but with these identified sectors, core inputs, activities and outputs directed at women yield better incidence of benefits for women which can have a trickling down effect on the entire economy.

In adopting Rhonda Sharp’s three-way categorization of expenditure we thus looked at all the states’ budget estimates for 2012 to find its compliance and line items that suits each of the categories thus:

* **Category 1:** Targeted gender-based expenditures of government departments such as: Women's health programmes; e.g. Maternal Mortality; Special education initiatives for girls e.g. Tertiary Education; Employment policy initiatives for women;
* **Category 2:** Equal employment opportunity expenditure on government employees Such as: Training for clerical officers or managers; Provision of pre nursery facilities; and Parental vacation provisions; and
* **Category 3:** General/mainstream budget expenditure judged on its impact on women and men, girls and boys such as: Who needs adult education services and how much is spent on it? Who are the users of mobile clinic services? Who receives agricultural extension services?

It is true that budgets and expenditure across all sectors affect both male and female but this study concentrated on those sectors that will accrue faster benefits to the female folk. Sectors considered in the study include: Education; Healthcare; Public Utilities (water supply, access to electricity and sanitation); Agriculture; Youth Development; Gender Affairs; as well as Commerce and Industry. These sectors were seen as basic sectors that can translate the above three categories into better livelihood for the female folk. Analyses were not done ministry, department and agencies (MDAs) by MDAs but allocation for a particular broad sectors were traced across MDAs. Details of the findings based on these sectors are presented in the next section.

# 

# CHAPTER TWO

# STATE PROFILES

## 2.1 Ekiti State

Ekiti State is in the south-western region of the country. Based on the 2006 census, the state has a population of 2,364,212 with a projected population of about 2,839,477 in 2012 and covers a land area of 5,435 square kilometers. It has 16 Local Government Areas and lies between latitude 70 151 and 80 51 N and longitude 40 451 E.

The state is endowed with agricultural and mineral resources. Agriculture is the backbone of the economy. Some of the major commodities include cocoa, coffee, kola nut, cashew and oil palm, citrus fruits, coconut, mango, sugar-cane, guava and pineapple. Others include yam, cocoyam, cassava, maize, plantain/banana, rice, beans pepper, tomatoes, varieties of vegetables, as well as livestock and fisheries products.

The mineral deposits include cassiterrite, columbite and tantalite which are found in Ijero, Ceramic (Ball) clays, kaolin, feldspa, bauxite, foundry quartzities, mica/moscovite. It has good commerce and tourism potentials. Some of the exciting tourist centres include Ikogosi Warm Springs Resort Centre, Ikogosi-Ekiti, Erinta Water Falls, Ipole-Iloro, Olosunta Hills, Ikere-Ekiti, Fajuyi Square, Ado-Ekiti, Ero Dam, Ikun-Ekiti, as well as Egbe Dam, Egbe-Ekiti.

The industrial policy hinges on the exploitation of the abundant and rich mineral and other industrial raw material resources for industrialization. Some of the strategies include reduction of government’s equity participation to not more than 10%, provision of adequate and vital infrastructure, streamlining and improving the state’s regulatory environment. More than 20 commercial banks with varying number of branches operate in the state.

## 2.2 Lagos State

Lagos State was created on May 27, 1967 by virtue of Decree No. 14 of 1967, which restructured Nigeria into 12 states. It has a land area of 3,577 square kilometer with a population of 9,013,534 based on the 2006 census and a projected population of about 10,888,631 in 2012. The state consists of 20 Local Government Areas (LGAs)

Lagos State is Nigeria’s commercial, financial and economic nerve centre. Hence, it is the gateway for international trade. The state, as at May 2006, has approximately 30% of the total number of bank branches in the country. In addition, it houses the most vibrant capital market in the country the Nigerian Stock Exchange. It has relatively high incidence of manufacturing firms and provides base for many companies in the insurance, tourism and trade and hospitality sub-sectors.

The policy thrust is to create enabling environment and provide infrastructural facilities for sustainability and growth of the economy. With regard to SME development, the policy thrusts are to provide 1000 hectares of land for sites and data base for SME planning and development. The state seeks to complete Lekki free trade zone by 2007.

## 2.3 Ondo State

Ondo state was created in 1976 and located within the southwestern zone of the country. It lies between latitudes 5o45' and 7o52'N and longitudes 4o20' and 6o5'E. Based on the 2006 national census, the state has a population of 3,441,024 and a projected population of about 4,108,763 in 2012. Its land area is about 15,000 km2, and the state has 18 Local Government Areas (LGAs).

Agriculture is the major economic sector. The major agricultural products include cocoa, cassava, maize, cocoyam, plantain, kolanut, coffee, coconut, vegetables, yam, plantain/banana, groundnuts, rice, cotton, fruits, oil palm, rubber, bamboo, raffia palm, among others. Livestock include poultry and piggery. The state produces over 60% of the country’s cocoa output.

She has a thriving timber economy. The Nigeria-Romania Wood Industry (NIROWI) is the largest wood processing factory in the country. The state has significant potentials for fisheries development. Her mineral deposits include oil and gas (crude-oil), bitumen (tar sand), granite, marble, gold, gemstone, clay, diorite, lignite, glass sand, salt, quartz, kaolin, limestone, tin ore, coal, columbite, iron ore, among others.

Some of the notable tourism potentials include the historic Idanre Hills, Ayetoro Community of Holy Apostles, Ebomi Lake, Ipesi - Akoko, Oke Maria, Oka - Akoko Igbokoda Water Front, Igbokoda, Cave of Ashes, Isharun, Deji's Palace, Akure, Owo Museum of Antiquities, Owo, Alagbaka Cenotaph, Akure, Igbo Olodumare, Oke - Igbo, and the Oyemekun Rocks in Akure.

The industrial policy is anchored on accelerating industrialisation through development of human, mineral, water, agricultural and forest resources. Some of the key strategies include reactivation and privatization of existing industries, promotion of new industrial ventures, infrastructural development and promotion of value addition. Presently, some of the major industrial ventures include the Okitipupa Oil Palm Mill Plc at Okitipupa, NIROWI at Ondo, Cocoa Products Company Ltd. at Ile-Oluji and Oluwa Glass Company Plc at Igbokoda. Others include the Nigerian-Italian Ceramics Factory at Ifon, Alpha Paper Industries at Arigidi-Akoko, Ondo State Asphalt Company at Aponmu, Araromi-Ayesan Oil Palm Plc at Araromi-Obu and Foam Industry at Akure, among others.

## 2.4 Ogun State

Ogun State, which was created in February 1976 with Abeokuta as the state capital, comprises the old Abeokuta and ljebu provinces. The state is situated between Latitude 6.2°N and 7.8°N and Longitude 3.0°E and 5.0°E, and covers a total land mass of 16,409.26 sqkm. Ogun State shares an international boundary with the Republic of Benin to the West and interstate boundaries with Oyo State to the north, Lagos and the Atlantic Ocean to the south and Ondo State to the east. It was one of the nineteen states created out of the former twelve state structure of 1967. Ogun state has a population of 3,728,098 based on the 2006 national census figures and a projected population of about 4,529,907 in 2012.

Ogun State is one of the major business hubs in Nigeria and was carved out of the old Western State by the military administration of General Murtala Muhammed and General Olusegun Obasanjo in 1976. Ogun State is otherwise known as the Gateway State. This is in recognition of its pioneering role in education, medicine, law and divinity, on the one hand, and its strategic position as the link by road, rail, air and sea to the rest of the country. Apart from Abeokuta, the capital, which is an important market centre-and a terminus of the roads and railways coming from Lagos and other parts of the country, there are also major towns and communities like Sagamu, Ijebu-Ode, Ilaro and others that can serve as good markets for products of the mining industry in Ogun State.

## 2.5 Osun State

Osun state is located in southwestern Nigeria. Based on the 2006 census, the state has a population of 3,423,535 and a projected population of about 4,135,737 in 2012. It covers a area of approximately 8,602 square kilometers. It comprises 30 local government areas.

Osun State has rich agricultural and mineral resources, as well as tourism. The major agricultural commodities are cassava, sweet potato, cocoyam, maize, rice, cowpea and groundnuts. Also, there are considerable potentials for the production of cotton, walnut, sugarcane, sugar, cocoa, kolanut, coconut, oil palm, raffia palm, cashew, fruits and vegetables, livestock, forestry and fisheries products. The mineral deposits include talc, kaolin, granite, clay, gold, limestone, feldspar, cassiterite, columbite and mica. Some of the tourism potentials include the renowned Oranmiyan Staff and the Ife Museum, Osun Osogbo shrine, Olumirin Waterfalls, Erin-Ijesha, Mbari-Mbayo Heritage, Idi-Baba Cultural Centre and Adunni Susan Wenger's Art Works Center in Osogbo.

The industrial policy seeks to accelerate industrial development through the provision of enabling environment for private sector industrial investment. The strategies include the facilitation of land acquisition for agricultural and industrial development, privatization of existing government-owned enterprises and establishment of industrial estates. Presently, two industrial estates are being developed, one in Osogbo, the other in Ilesa. There are two loan schemes, namely the small-scale industries credit scheme and industrial development fund..

## 2.6 Oyo State

Oyo state is located in the south west of the country and covers a land area of 27,234,097 square kilometers. It lies between latitudes 70 3’ and 90 12’ North; and longitudes 20 47’ and 40 23’ East. It has a population of 5,591,589 based on the 2006 census and a projected population of about 6,833,740 in 2012 with 33 local government areas.

The state is endowed with agricultural and mineral resources. Major agricultural products include: cocoa, tobacco, timber, oil palm, maize, yam, cassava, rice, cowpea, cashew etc. The agro based industries include: cashew nut and cocoa processing. The state has potential for investment in industries that utilize the following mineral deposits: marble, dolomite, aquamarine, tourmaline, tantalite, coloured granite, feldspar, quartz, bismuth, agate, cassiterite, columbite, talc, kaolin, etc.

The state has infrastructure as incentives to attract investor in the area of commerce, industry and tourism. A number of international and national research institutions are located within the state, including IITA, CRIIN, More plantain, NISER, etc.

# 

# CHAPTER THREE

# STUDY RESULTS AND FINDINGS

## 3.1 2012 Budget Thrust

This section first looked at the 2012 budget of the respective states identifying the budget thrusts and priority sectors of each of the focal state. This was done to ascertain if the budget is gender responsive at a glance. Summary of such analyses is presented in table 2 below thus.

Table 2: 2012 Budget Thrust and Priority Areas

| **S/No** | **States** | **2012 Budget Policy Thrust** | **Priority Sectors identified in the budget** | **Gender Responsive?** |
| --- | --- | --- | --- | --- |
|  | EKITI | Budget of Delivery (democratising governance, modernising agriculture, improving infrastructure; promoting free and qualitative education towards the development of a functional human capital; ensuring improved health care services; jumpstarting industrial development; tourism and sustainable development; and promotion of gender equality and women’s empowerment) | The budget focuses on enhanced efficiency and effectiveness of governance; revitalised agricultural productivity, agro-industry and market linkages and improved access to social services –particularly education and human development taken along with health service, women empowerment and environmental sustainability and private sector participation. | Yes |
|  | LAGOS | Fiscal consolidation (Alleviating poverty through infrastructural renewal for economic development while dealing with the emerging issues of workers welfare) | Sectors that can lead to improvement in quality of life of working and middle class people and those who are vulnerable in the State making life better and less challenging. | Yes |
|  | OGUN | Budget to Rebuild (Affordable Qualitative Education; Rural & Infrastructural Development /Employment Generation; Affordable Housing & Urban Renewal; Efficient Health Care Delivery; and  Agricultural Production/ Industrialisation) | Education, Infrastructure, Health, Housing and Agriculture. | Yes |
|  | ONDO | A caring heart budget (speedy completion of on-going developmental project and programmes; improving the living conditions of the populace; and adherence to the state’s plan and development agenda) | Economic, Social, Environmental, Regional Development including OSOPADEC. | Yes |
|  | OSUN | Execution of developmental projects; provision of enabling environment to ensure increase in food production; reconstruction of social infrastructures; creation of conducive environment for job creation; development of opportunities for wealth creation; promotion of industrial peace; and restoration of healthy living. | Agriculture and rural development, education, health services, industry, commerce and cooperative services, rural and community development. | Yes |
|  | OYO | **Budget of Restoration (**desire to restore, transform and reposition the State to its former pacesetter status over the medium-term focusing on laying the foundation to this restructuring) | Economy sector (including infrastructure); Social Services sector; and Regional Development | Yes |

*Source: Author’s Compilation*

An analyses of the above table shows that judging from the budget speech and budget policy thrust, all the focal states 2012 budget somehow show that there is gender consideration or gender responsive no matter how little. Brief of the sectors influence and budget allocations sector by sector are presented below thus:

## 3.2 Education

The constitution of Nigeria gives all citizens the right to education while one of the policy thrusts of Vision 20:2020 is to provide unhindered access to compulsory universal basic education to all citizens as a bridge to the future socioeconomic transformation of Nigerian society which shall be captured under six goals such as:

* Ensure and sustain unfettered access to education for the total development of the individual.
* Improve the quality of education at all levels.
* Use education as a tool for improving the quality of life through skill acquisition and job creation for poverty reduction
* Ensure periodic review and effective implementation of the curriculum at the secondary level to meet the requirements of higher education and the world of work.
* Mobilize and develop partnerships with the private sector and local communities to support and fund education and
* Promotion of information and communication technological capabilities at all levels.

One of the major strategies towards achieving these goals is through development financing because investment in education and healthcare through government budget allocation and expenditure has been one of the suggested ways the poor can escape from poverty especially if they are well targeted. This is possible since public expenditure generates transfers to the population either in form of cash or monetary transfers, social assistance or social insurance payments or in kind payments. Social assistance here includes subsidized government services such as education, health and infrastructure services which will in effect improve the current well-being of the beneficiaries and also enhance their longer-run income earning potential. This will be achieved through well-targeted government spending and subsidy to these sectors. Redefining and sharpening the role of government in such areas has become one of the key issues in modern development policy.

Manpower development is the building and enhancement of human resources through formal education and training. It is, therefore, an important prerequisite for national development which allocation to educational and other related sectors determines the extent it can go. Realizing the importance of manpower development, most African countries have expended a significant part of their meagre resources in planning, development, and utilization of human resources.

A theoretical underpinning that explains the concept and approach in manpower planning is vital. It then becomes imperative to relate the theory to an empirical reality. Individuals who possess a high school education or its equivalent and have some work experience are expected to play an important role in national development in every developing country including Nigeria. Along with manpower development goes manpower planning and the mobilization of human resources in order to achieve desired outcomes. This entails the number of people to be educated and/or trained within a given time frame for specific job performance. Such plans across the states may at times be politically motivated and may lack the vision and zeal to improve the lot of the larger population in a specific society or fail to narrow the gap in social inequalities. Figure 2 below shows that in trying to narrow the gap in inequalities through education, Osun state has the highest education allocation followed by Oyo state in relative terms while Lagos state allocated highest to education followed by Ogun state in absolute terms.

Figure 2: 2012 Education Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

## 3.3 Healthcare

In order to achieve the health Millennium Development Goal, at the country level, every government want to ensure an effective health system, and to do that, they must collect sufficient revenues in a manner that is sustainable, equitable, and efficient. They must pool health risks and purchase services so that they can provide their citizens with a package of essential services and also ensure financial protection against the costs of catastrophic illness. From a rational point of view, this means that governments should fund or subsidize those health services that qualify as basic public and merit goods ([Schieber, Fleisher & Gottret](http://www.imf.org/external/pubs/ft/fandd/2006/12/schieber.htm" \l "author#author) 2006[[7]](#footnote-8)). Apart from other targeted programs of food and housing subsidies, access to preventive health care services have been recognized as central to increasing the welfare of the poor. South western states in response to this made some budget commitments in terms of allocation to the health sector. Details as shown by figure 3 below reveals that Ondo state allocated highest in 2012 to the healthcare sector followed by Lagos state in relative terms while Lagos state followed by Ondo state allocated highest to the sector in absolute terms.

Figure 3: 2012 Healthcare Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

A look at the above allocations suggests that state government in the region should as a matter of basic equity; finance services for the poor and, ideally, provide the entire population with protection through health financing as healthcare per capita allocation across the states are less than $US20. An important element in these efforts is figuring out how to purchase health services efficiently, because efficiency gains constitute an additional source of revenue (Wagstaff & Cleason 2004[[8]](#footnote-9)). External assistance from donor countries is one of many potential sources of revenues that can help finance a basic health system and is an important source of financing in many low-income countries.

As a result of these considerations, needs are going unmet and health spending efficiency and levels remain well below the thresholds needed to achieve the MDGs. Low-income countries spend some 5 percent of their GDPs on health but Nigeria spend far less than 5 percent, whereas middle-income and high-income countries spend about 6 percent and 10 percent, respectively. According to the study by [Schieber, Fleisher & Gottret](http://www.imf.org/external/pubs/ft/fandd/2006/12/schieber.htm#author#author) (2006), in exchange-rate-based U.S. dollars, per capita total health spending was $22 in low-income countries and over $3,000 in high-income countries. And even though Official Development Assistance (ODA) increased to 0.33 percent of gross national income (GNI) in 2005 after a decade of decline, this still falls well short of the 0.7 percent of GNI that developed countries have pledged. It also falls short of the 0.54 percent of GNI that the Millennium Project estimates will be necessary to achieve the MDGs. On the positive side, development assistance for health increased from 4.6 percent of ODA in 1990 to 15 percent in 2004. Most of the significant increases in development assistance for health come from bilateral donors, other multilaterals, and private foundations, with much of the aid funnelled through recently established independent global health funds. In contrast, contributions from development banks and specialized UN agencies have been relatively flat.

## 3.4 Public Utilities (Water Supply, Sanitation and Access to Electricity)

Infrastructure is of particular concern as one of the key inputs entering into the "production function" of the MDGs and the achievement of many of the MDG targets, from poverty reduction to environmental sustainability targets. In Sub-Saharan Africa in particular, a lack of adequate infrastructure, typically attributed to geography and poor initial conditions, clearly impedes more productive agriculture (Mark et al 2006[[9]](#footnote-10)). Achieving the health and education MDGs will require more than health and education interventions; in particular, infrastructure services have a crucial role to play. Piped water is crucial to reduce diarrhea in young children, while electricity allows for more hours of studying and road access promotes easier establishment of schools and higher attendance. Where the government believes that service should be provided beyond what a well-functioning market will offer, subsidies may be justified to promote additional investment to achieve these government goals.

According to the Environmental and Natural Resources Management Division (2004[[10]](#footnote-11)), water supply and sanitation are essential for the well-being of any country’s population. In the Caribbean countries there is an added dimension: tourism accounts for about 40% of regional Gross Domestic Product and depends on sustainable and safe water supply and sanitation services. This then implies that water resources can also lead to a boost to the GDP through tourism. Moreover, the central role that these services play in any country’s socio-economic development has prompted the international community to adopt the [Millennium Development Goals (MDGs)](http://www.developmentgoals.org/Environment.htm). According to the MDG targets, the countries -- including Nigeria -- commit themselves to halve by the year 2015 the share of their population without access to safe water supply. In addition, at the [Johannesburg Summit on Sustainable Development in August 2002](http://www.iadb.org/sds/conferences/waterconference/Johannesburgsummit2002.pdf), the MDG target was amended to include a similar goal to halve by 2015 the share of the population without adequate sanitation services.

Greater and more innovative levels of finance and sound systems of governance are needed to achieve UN Millennium Development Goal Target 10 to halve by 2015 the proportion of people without sustainable access to safe drinking water and sanitation. Estimates of the shortfall range from US$6.5 billion to US$75 billion a year (IRC 2006[[11]](#footnote-12)).

Africa (Nigeria inclusive) is currently focusing on “Infrastructure for Growth: The Energy Challenge” which reflects the widespread acknowledgment that access to clean and reliable energy supply is necessary for accelerated economic growth and sustained poverty-reduction. It enhances the provision of clean water as well as health and education services, which are essential for poverty reduction and eradication. However, Africa suffers significant energy deficit. Even though it represents 13 percent of the world's population and produces 7 percent of global modern energy, it only accounts for 3 percent of modern energy consumption. According to a recent report by the World Energy Council, “Africa is the least illuminated continent of the world” as less than 20 percent of its population has access to electricity. This is disturbing given the huge hydro-electric power potential of the region. The economic consequences of poor access to electricity in the region are quite high and that of Nigeria is pitiable because energy is the pivot where every activity rotates. For instance, the rural poor spend as much as 20-30 percent of their monthly income on fuel wood, charcoal, and kerosene, thereby reducing their ability to satisfy other basic needs (NLSS 2005).

The lack of access to electric power, and modern energy in general, also has a negative effect on productivity and has limited the economic opportunities available across Nigerian states. This is compounded by the poor state of existing infrastructure, which creates the dual challenge of finding resources for maintenance of existing facilities and also to build new power plants. Consequently, improving access to modern energy is a necessary condition for boosting growth and reducing poverty across all Nigerian states. In response to water, sanitation and electricity across the focal states in 2012 budget, Ekiti state followed by Ogun state allocated highest in relative terms while Ogun state followed by Ekiti state allocated highest to public utilities in absolute terms as depicted in figure 4 below.

Figure 4: 2012 Public Utilities Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

## 3.5 Women Affairs and Social Development

When leaders in developed and developing countries alike ponder ways to boost growth, reduce inequality, and improve living standards, the enduring battle of the sexes is most likely the last thing on their minds. Gender differences have long been incorporated into economic analysis at the microeconomic level in such fields as public finance, labor, and development economics. For instance, different migration patterns for men and women in developing countries from rural to urban areas have long been a staple of models in development economics and contribute to the general understanding of the overall development process. But more recently, the focus has turned to the potential macroeconomic implications of gender differences in behavior—both for understanding economic developments and for formulating sensible policies (Grown, Elson, and Cagatay, 2000). Gender differences in behavior that are the outcome of private decisions or reflect the influence of public policies may lead to different outcomes in the macro-economy, with implications for aggregate consumption, investment, and government spending and, hence, national output. Yet fiscal policies are rarely formulated to take account of gender.

Reducing gender disparities can lead to improved macroeconomic performance. The recognition that gender disparities are harmful and that government budgets are not gender neutral implies a need to incorporate gender considerations into the budgeting process. Although gender-budgeting initiatives can take many different forms, their most important purpose is to influence the budgeting process and help policymakers focus on ways that public policies can help reduce gender disparities and improve economic outcomes. To tackle such inequalities in Nigeria, every state has an agency dedicated to women issues and other form of social development. In 2012, South Western states made some budget commitment in form of allocation to the sector and the details of that across the focal states reveal that Oyo followed by Ekiti state have the highest allocation to the sector in relative terms while Lagos followed by Oyo have the highest allocation in absolute terms with Osun state having the least allocation both in relative and absolute terms. See figure 5 below for details.

Figure 5: 2012 Women Affairs Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

## 3.6 Agriculture and Rural Development

There is a strong relationship between Agriculture and the Millennium Development Goals. About 70 percent of the MDGs' target groups live in rural areas, particularly in Asia and Africa, and for most of the rural poor agriculture is a critical component in the successful attainment of the MDGs. In Nigeria for example, it is estimated that up to 70 percent are employed in agriculture. Even though structural transformations are important in the longer term, more immediate gains in poor households' welfare can be achieved through agriculture, which can help the poor overcome some of the critical constraints they now face in meeting their basic needs (Mark et al 2006). Thus, a necessary component in meeting the MDGs by 2015 in Nigeria is a more productive and profitable agricultural sector.

While the linkage with agriculture is particularly strong for the first MDG of halving by 2015 the proportion of those suffering from extreme poverty and hunger -- all MDGs have direct or indirect linkages with agriculture. Agriculture contributes to MDG 1 through agriculture-led economic growth and through improved nutrition. In Nigeria as well as other low-income countries economic growth, agricultural activity which enables increased employment and rising wages, is the only means by which the poor will be able to satisfy their needs sustainably.

MDG 2, on universal education, has the most indirect linkage to agriculture. A more dynamic agricultural sector will change the assessment of economic returns to educating children, compared to the returns from keeping children out of school to work in household (agricultural) enterprises. Agriculture contributes to MDG 3 directly through the empowerment of women farmers and indirectly through reduction of the time burden on women for domestic tasks. Agriculture contributes to reduced child mortality (MDG 4) indirectly by increasing diversity of food production and making more resources available to manage childhood illnesses.

Agriculture directly helps improve maternal health (MDG 5) through more diversified food production and higher-quality diets, and indirectly through increased incomes and, thus, reduced time burdens on women. Agriculture also directly helps to combat HIV/AIDS, malaria, and other diseases (MDG 6) through higher-quality diets and indirectly by providing additional income that can be devoted to health services. Agriculture practices can be both direct causes of and important solutions to environmental degradation (MDG 7). More productive agricultural technologies allow the withdrawal of agriculture from marginal, sensitive environments. Developing a global partnership for development (MDG 8) will help maintain the steady increase in agricultural trade and significant increases in development assistance offered to the agricultural sector, increases that help sustain the benefits from agriculture in the longer term.

The MDG scenario combines two broad courses for improving food security and reducing poverty in developing regions: the first way is through broad-based and rapid agricultural productivity and economic growth to increase effective incomes, effective food demand, and food availability; and the second is through investments in education, social services, and health. Female secondary enrolment rates, the female-male ratio of life expectancy at birth, and access to clean water can serve as a proxy for this. For the sector in 2012, focal states budget allocation reveals that Osun state followed by Oyo state allocated highest to the sector in relative terms while Oyo state followed by Osun state allocated highest to the sector in absolute terms. Details are presented in figure 6 below.

Figure 6: 2012 Agriculture Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

Given that the majority of Nigerian poor people live in rural areas or rely on agriculture, and that agriculture paves the way for economic growth in the poorer nations, agricultural and rural development will underlie progress on the broad array of economic and social indicators emphasized by the MDGs. The most effective strategy for making steady, sustainable progress toward the MDGs is to serve all the goals in an integrated way. However, each goal will need a well-defined package of technologies and services for success at the field level which can only be possible through development financing in the form of government budget and expenditure.

## 3.7 Youth Development

According to Gleixner et al (2005)[[12]](#footnote-13), young people ages 15 to 24 are 1.2 billion of the world’s human capital and around the world, many of them are already making contributions to the Millennium Development Goals (MDGs) and their work should be further acknowledged and strengthened. Increasingly, youth are recognized as key participants in decision-making and development, as reflected in the growing presence of non-governmental youth organizations and the upsurge of youth advisory boards and committees to international institutions and programmes. Yet building the capacity of and creating sustained partnerships with young people are crucial strategies to achieving the MDGs that have not been fully realized by both country policy makers and the international community.

Globally, the situation of young people today is characterized by extreme disparities in terms of economic, technological, social and cultural resources, which vary enormously across regions, countries, localities and population groups. Eighty-six percent of 10-to-24-year-olds live in less developed countries including Nigeria. Despite rapid urbanization, the majority of youth still live in rural areas, primarily in developing countries like Nigeria. Young men outnumber young women (525 million versus 500 million), and 57 million young men and 96 million young women remain illiterate. In addition to inadequate education, youth face increasing insecurity in the labor market. Sixty-six million young people throughout the world are unemployed, making up nearly 40% of global unemployment. Hundreds of millions more work fewer hours than they would like, while still others work long hours with little gain and no social protection. The situation is worse in Nigeria as unemployment level for both graduates and non-graduates have hit an all time high. Evidence from focal states budget allocation for the sector in 2012 budget reveals that Osun state followed by Oyo state allocated highest both in relative terms and absolute terms as shown in figure 7 below.

Figure 7: 2012 Youth Development Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

## 3.8 Commerce and Industry

Commerce and industry are crucial components of empowerment through job creation in Nigeria. The importance of trade and industry cannot be overlooked even with its blips here and there. The women of Africa have been differentially integrated into the world economic system, serving primarily as a labor reserve and a mainstay for the subsistence and reproductive sectors. Numerous studies have shown how industry perpetuates the sexual division of labor and also how this has helped in job creation for women. Women's vulnerability has been cushioned by employment in the industrial sector though if not well managed can be truncated by pregnancy. With women gainfully being employed in this sector the emphasis must be on the quality rather than the quantity of female participation, for women can participate in the labor force as exploited wage laborers. An alternative strategy needs to also emphasize parity.

Improvement in technology has helped women use all forms of communications technology: email, television, fax, mobile and landline phones in engaging the whole business cycle from production, procurement, distribution, sales, payment, fulfilment, restocking, and marketing and support services like banks, lawyers, accountants, and government agencies. Above all is the effect of micro credit and micro finance which has helped lift numerous women above poverty line. Effort by respective focal states government in 2012 as shown by the budget allocation shows that Osun state followed by Oyo state allocated highest to commerce and industry in relative terms while Oyo followed by Osun state allocated highest to the sector in absolute terms as presented in figure 8 below.

Figure 8: 2012 Commerce and Industry Budget Allocations across South-Western States

*Source: Approved respective States Budgets 2012*

## 3.9 Specific Women Issues across Sectors in 2012 Focal States Budgets

Because women remain disadvantaged, especially in most of the states in Nigeria, their opportunities for educational, social, and economic advancement are usually markedly inferior to those of men, and they often face barriers in gaining equal access to good education and health care for both economic and cultural reasons. The end result—in low and some medium human development countries—is a lower level of education attainment for girls than boys and a lower life expectancy for women relative to men. The so-called missing women phenomenon, where there are fewer women than would be expected on the basis of biological norms, is also indicative of the continuing bias against women. In the job market, women face lower wages and fewer job opportunities, and they continue to encounter discrimination in financial markets. Women also usually have fewer opportunities to participate in public decision making. To examine that the study applied the three category analysis presented in the methodology to identify women specific needs in the line items across the key sectors in the focal states 2012 budget indicating the amount and which of the category such line item is expected to benefit. Details of such line items, the amount and how beneficial they are presented in Table 3 below thus:

Table 3: Summary of State Actions on Gender across South-West Geopolitical Zone States Key Sectors

| Sector/Line Items | Amount  (N million) | ***Category One*** | | | ***Category Two*** | | ***Category Three*** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Women's health programmes | Special education initiatives | Employment policy initiatives | Training and skill acquisition | Provision of pre nursery facilities | Micro credit & empowerment | Parental vacation provisions | Agricultural extension services |
| **EKITI STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| Youth Farmers Empowerment | 5.00 |  | √ | √ |  |  | √ |  | √ |
| Agro processing Capacity Expansion Programme | 30.00 |  |  | √ | √ |  |  |  | √ |
| Secondary School Farming Challenge Facility | 5.00 |  | √ | √ | √ |  |  | √ |  |
| Cocoa rehabilitation/cocoa seed garden development | 2.00 |  |  |  |  | √ |  |  | √ |
| Foundation breeding stock (pig production) | 5.00 |  |  | √ | √ | √ |  |  | √ |
| Fish Production | 5.00 |  |  | √ | √ | √ |  |  | √ |
| Raising of 320,000 seedlings to private plantation | 0.50 |  |  | √ | √ | √ |  |  | √ |
| Construction of weaving hall | 17.50 |  |  | √ |  |  | √ |  |  |
| GCCC on National Programme on Food Security | 90.00 |  | √ |  |  |  | √ | √ |  |
| Farmers Empowerment on various arable | 10.00 |  | √ |  | √ |  |  |  | √ |
| Farm Settlement renovation | 40.00 |  |  | √ |  | √ | √ | √ | √ |
| Peasant Farmers Development | 13.00 |  |  | √ | √ |  |  |  | √ |
| ***Commerce & Industry*** |  |  |  |  |  |  |  |  |  |
| Empowerment Estate | 10.00 |  |  | √ |  |  |  |  |  |
| Enterprises development | 25.00 |  |  | √ |  |  |  |  |  |
| Entrepreneurship/Empowerment scheme | 140.0 |  |  | √ |  |  |  |  |  |
| 3 Centres for entrepreneurship development | 75.00 |  |  | √ | √ |  |  |  |  |
| Investment Fund | 200.0 |  |  |  |  |  | √ |  |  |
| ***Health*** |  |  |  |  |  |  |  |  |  |
| Maternal Health and other reproduction cases | 50.00 | √ |  |  |  |  |  | √ |  |
| Infant and child Health | 21.00 | √ |  |  |  |  |  | √ |  |
| Public Enlightenment Campaign and health screening exercise | 21.00 | √ |  |  |  |  |  | √ |  |
| IMCI and Nutrition | 23.44 | √ |  |  |  |  |  | √ |  |
| Health promotion and education | 5.00 | √ |  |  |  |  |  | √ |  |
| Prevention of communicable diseases | 80.26 | √ |  |  |  |  |  | √ |  |
| Non-communicable diseases control and prevention | 30.34 | √ |  |  |  |  |  | √ |  |
| School of Nursing & Midwifery | 73.80 | √ | √ | √ | √ |  |  | √ |  |
| Free Health services | 600.0 | √ |  |  |  |  | √ | √ |  |
| ***Education*** |  |  |  |  |  |  |  |  |  |
| Procurement of subject textbooks | 168.0 |  | √ |  |  |  | √ |  |  |
| Special Intervention Fund for secondary schools | 25.00 |  | √ |  | √ |  | √ |  |  |
| Special Grant to schools | 196.0 |  | √ |  |  |  |  |  |  |
| Capacity building for primary school teachers | 50.00 |  | √ |  | √ |  |  |  |  |
| ***Women and Social Development*** |  |  |  |  |  |  |  |  |  |
| School mobilisation and campaign on good family living | 2.00 | √ | √ |  | √ |  | √ | √ |  |
| Government programme on women and children | 5.95 | √ |  |  |  |  |  | √ |  |
| Women and children survival intervention (OVC, CEDAW, etc) | 40.00 | √ |  |  |  |  |  | √ |  |
| ***Youth Development*** |  |  |  |  |  |  |  |  |  |
| **LAGOS STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| Schools Agric Programme | 340.0 |  | √ |  | √ |  |  |  |  |
| Lagos State Input Supply | 146.6 |  |  |  |  | √ |  |  | √ |
| Day-Old Chick Input Supply - AGRIC YES | 487.9 |  |  |  |  | √ |  |  | √ |
| Veterinary Public Health | 40.00 | √ |  |  |  | √ |  |  | √ |
| ***Commerce & Industry*** |  |  |  |  |  |  |  |  |  |
| Industrial Park Development | 380.0 |  |  | √ |  |  |  |  |  |
| Investment Promotion Init | 10.00 |  |  | √ |  |  |  |  |  |
| Micro Credit Scheme | 800.0 |  |  | √ |  |  | √ |  |  |
| ***Health*** |  |  |  |  |  |  |  | √ |  |
| State Environmental Health | 10.00 | √ |  |  |  |  |  | √ |  |
| Health System Fund Project | 5.00 | √ |  |  |  |  |  |  |  |
| ***Education*** |  |  |  |  |  |  |  |  |  |
| Science Equipment for Secondary | 300.00 |  | √ |  | √ |  | √ |  |  |
| Supply of Textbooks | 200.0 |  | √ |  | √ |  | √ |  |  |
| ***Women and Social Development*** |  |  |  |  |  |  |  |  |  |
| Construction of Model Skill Acquisition Centre | 498.0 |  |  |  | √ |  |  | √ |  |
| ***Youth and Sports*** |  |  |  |  |  |  |  |  |  |
| **OGUN STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| ***Commerce & Industry*** |  |  |  |  |  |  |  |  |  |
| ***Health*** |  |  |  |  |  |  |  |  |  |
| Project with external assistance HSDP II, Onchocerciasis & Malaria Control | 160.0 | √ |  |  |  |  |  | √ |  |
| Chemical Drug & Medical supply in 20 LGAs | 1,330.67 | √ |  |  |  |  |  | √ |  |
| Community Health & Guinea worm | 362.0 | √ |  |  |  |  |  | √ |  |
| Training of Private Medical Practitioners | 10.00 | √ |  |  | √ |  |  | √ |  |
| Purchase of ICT equipment to all Primary Health Centre to facilitate our Free Health services | 6.92 | √ |  |  |  |  |  | √ |  |
| ***Education*** | - |  |  |  |  |  |  |  |  |
| Construction of 100 Toilets in One | 200.0 | √ | √ |  |  |  |  |  |  |
| ***Youth and Sports*** | - |  |  |  |  |  |  |  |  |
| **ONDO STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| Procurement of Cassava for NGF (300Ha) | 1.00 |  |  | √ |  | √ |  |  | √ |
| Agro-chemicals | 6.00 |  |  |  |  | √ |  |  | √ |
| Procurement of Fertiliser | 332.0 |  |  |  |  | √ |  |  | √ |
| Agricultural Training Institute | 27.00 |  | √ |  | √ |  |  |  | √ |
| Seedling Propagation & Development (Cocoa & Cashew) | 100.0 |  |  |  | √ | √ |  |  | √ |
| Community based Natural Resources Management | 120.0 |  |  |  | √ | √ |  |  | √ |
| ADP Demonstration Techniques for various crops | 8.00 |  |  |  | √ | √ |  |  | √ |
| Women in Agric Programme | 0.20 |  | √ | √ | √ | √ | √ | √ | √ |
| Vegetable seed multiplication & National Programme for Food Security | 53.60 |  | √ | √ |  | √ |  |  | √ |
| FADAMA III | 250.0 |  |  | √ | √ | √ | √ | √ | √ |
| Subsidies on inputs | 190.0 |  |  |  |  | √ |  |  | √ |
| ***Commerce & Industry*** |  |  |  |  |  |  |  |  |  |
| Capacity building for entrepreneurial development | 10.00 |  | √ | √ |  |  | √ |  |  |
| Industrial Development | 150.0 |  |  | √ |  |  | √ | √ |  |
| ***Micro Credit Agency*** |  |  |  |  |  |  |  |  |  |
| Micro credit schemes | 168.8 |  |  |  |  |  | √ |  |  |
| ***Employment & Productivity*** |  |  |  |  |  |  |  |  |  |
| Skill acquisition programme for 1500 volunteers | 20.00 |  |  | √ | √ |  | √ |  |  |
| Provision of Kitting for additional 1000 volunteers | 12.00 |  |  | √ | √ |  | √ |  |  |
| Volunteer and unemployed graduate development scheme | 200.0 |  |  | √ | √ |  | √ | √ |  |
| Attachment and Apprenticeship programmes | 200.0 |  | √ | √ | √ |  | √ | √ |  |
| Productivity enhancement programme for Artisans & Volunteers | 150.0 |  | √ | √ | √ |  | √ | √ |  |
| ***Health*** |  |  |  |  |  |  |  |  |  |
| Free Health drugs Medical care for the aged (70 yrs & above) | 600.0 | √ |  |  |  |  |  | √ |  |
| Provision of emergency health services | 2.50 | √ |  |  |  |  |  | √ |  |
| Roll back malaria & Non communicable diseases | 30.00 | √ |  |  |  |  |  | √ |  |
| Health education | 10.00 | √ |  |  |  |  |  | √ |  |
| Women & Children Friendly Health Services (WCFHS) | 2.00 | √ |  |  |  |  |  | √ |  |
| Staff Training | 20.00 |  |  |  | √ |  |  |  |  |
| MDGs Programme | 5.00 |  |  |  |  |  | √ | √ |  |
| School & Public Health Nursing Training Programme | 1.00 | √ | √ | √ | √ |  |  | √ |  |
| Continuous education for Nurses | 2.50 | √ | √ | √ | √ |  |  | √ |  |
| Mother & Child Hospital | 500.0 | √ |  |  |  |  |  | √ |  |
| Reproductive Health | 5.00 | √ |  |  |  |  |  | √ |  |
| Purchase of baby indicators | 4.02 | √ |  |  |  |  |  | √ |  |
| Training & Manpower Development | 20.20 |  |  |  | √ |  |  |  |  |
| ***Education*** |  |  |  |  |  |  |  |  |  |
| Capacity Building | 4.80 |  | √ |  | √ |  |  |  |  |
| Provision of books, capacity building for teachers | 189.3 |  | √ |  | √ |  |  | √ |  |
| ***Women and Social Development*** |  |  |  |  |  |  |  |  |  |
| Capacity building for staff | 5.00 |  |  |  | √ |  |  | √ |  |
| Welfare Programme for the Elderly | 100.0 | √ |  |  |  |  |  | √ |  |
| ***Community Development & Cooperatives*** | 0.00 |  |  |  |  |  |  |  |  |
| Quick-Win Projects for TAAP Roll out | 350.0 |  |  |  | √ |  | √ | √ |  |
| Training & Project programme including Quick win execution | 830.0 |  |  |  | √ |  | √ |  |  |
| Community based entrepreneurial development programmes | 25.00 |  |  | √ | √ |  | √ |  |  |
| ***Youth Development*** |  |  |  |  |  |  |  |  |  |
| General Training & Capacity building | 10.00 |  |  | √ | √ |  | √ |  |  |
| **OSUN STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| Agriculture in school programme | 10.00 |  | √ | √ | √ |  |  | √ |  |
| Cooperative Farming Programme | 120.0 |  | √ | √ | √ |  |  | √ |  |
| Hand Tools Technology | 9.16 |  |  | √ | √ |  |  |  | √ |
| Grains Purchase and marketing (buy-back) | 70.00 |  |  |  |  | √ |  |  | √ |
| Cassava Transformation Initiative | 70.00 |  |  |  |  | √ | √ |  | √ |
| Processing Value chain | 60.00 |  |  |  |  |  | √ |  | √ |
| Model Demonstration centres | 5.00 |  |  |  | √ | √ | √ |  | √ |
| Fertiliser Procurement | 800.0 |  |  |  |  | √ | √ | √ | √ |
| Procurement of Agro chemicals & seeds | 36.00 |  |  |  |  | √ | √ | √ | √ |
| State Parallel Fund | 253.5 |  |  | √ |  |  | √ |  |  |
| Livestock | 161.8 |  |  | √ |  |  | √ |  | √ |
| ***Commerce & Industry*** |  |  |  |  |  |  |  |  |  |
| Development of Industrial Estates | 105.0 |  |  | √ |  |  |  |  |  |
| Integrated Cassava Industrial Projects | 10.00 |  | √ | √ | √ | √ | √ | √ | √ |
| MSMEs Fund in partnership with BoI | 380.0 |  |  | √ | √ |  | √ |  |  |
| Life Academy vocational skill acquisition centre | 140.0 |  | √ | √ | √ |  | √ |  |  |
| Micro credit disbursement | 2000.0 |  |  | √ |  |  | √ |  |  |
| ***Health*** |  |  |  |  |  |  |  |  |  |
| Community Health and disease control (Blood pressure) | 5.00 | √ |  |  |  |  |  | √ |  |
| Immunisation Programme | 7.00 | √ |  |  |  |  |  | √ |  |
| Purchase of Drugs and medical consumables | 220.0 | √ |  |  |  |  |  | √ |  |
| Health management Information system | 1.50 | √ |  |  |  |  |  | √ |  |
| ***Education*** |  |  |  |  |  |  |  |  |  |
| Scholarship Awards | 100.0 |  | √ |  |  |  | √ |  |  |
| Payment for WAEC/NABTEB Exam fees for Secondary schools | 390.0 |  | √ |  |  |  | √ |  |  |
| Women vocational and skill acquisition programme | 6.00 |  | √ | √ | √ |  | √ |  |  |
| Capital Grants to School of Health Sciences | 756.0 | √ | √ | √ | √ |  | √ | √ |  |
| ***Women and Social Development*** |  |  |  |  |  |  |  |  |  |
| Women Rural Integrated Programme | 15.00 |  | √ | √ | √ |  |  |  | √ |
| Skill Acquisition centre | 50.00 |  | √ | √ | √ |  | √ | √ |  |
| ***Youths Development*** |  |  |  |  |  |  |  |  |  |
| Youth Skill Acquisition Programme | 20.00 |  | √ | √ | √ |  | √ |  |  |
| Osun State Youth Empowerment Programme | 198.0 |  | √ | √ | √ |  | √ | √ |  |
| O'YES Technology Programme | 480.0 |  |  |  |  |  |  |  |  |
| **OYO STATE** | | | | | | | | | |
| ***Agriculture*** |  |  |  |  |  |  |  |  |  |
| Schools Agricultural Programme | 35.00 |  | √ | √ | √ | √ |  |  | √ |
| Production of Horticultural crops seedlings | 2.00 |  |  |  |  |  | √ |  | √ |
| Production of hybrid cocoa & Brazilian cashew | 10.00 |  |  |  |  | √ |  |  | √ |
| Establishment of modern orchard (citrus, plantain, mango, pawpaw) | 4.50 |  |  |  |  | √ |  |  | √ |
| Grants to Farmers Groups | 5.00 |  |  | √ |  | √ | √ |  | √ |
| Buffer stock | 20.00 |  |  |  |  |  | √ |  |  |
| Training programme for Local women | 50.00 |  |  | √ | √ |  | √ |  |  |
| Snailery and sheep expansion | 0.50 |  |  | √ | √ | √ | √ |  | √ |
| Cassava processing machines | 3.50 |  |  | √ | √ | √ |  |  |  |
| Procurement of fertiliser & organic agro chemical | 644.8 |  |  |  |  | √ |  |  | √ |
| ***Trade, Investments and Cooperative*** |  |  |  |  |  |  |  |  |  |
| Agro Industry re-awakening programme | 2.00 |  |  | √ |  | √ |  |  |  |
| Cooperative revitalisation programmes for unemployed graduates | 50.00 |  |  | √ | √ |  | √ |  |  |
| ***Health*** |  |  |  |  |  |  |  |  |  |
| School of Nursing & Midwifery | 45.00 | √ |  |  |  |  |  | √ |  |
| School of Family Health | 5.00 | √ |  |  |  |  |  | √ |  |
| School of School of Hygiene | 73.00 | √ |  |  |  |  |  | √ |  |
| Immunisation & ORT | 25.00 | √ |  |  |  |  |  | √ |  |
| Reproductive Health & Family planning | 19.00 | √ |  |  |  |  |  | √ |  |
| Integrated Maternal Neonatal Child health | 2.00 | √ |  |  |  |  |  | √ |  |
| ***Education*** |  |  |  |  |  |  |  |  |  |
| Purchase of Home economics equipments for 13 Girls' school | 1.00 |  | √ |  |  |  |  |  |  |
| Oyo CASH Combat Against Sexual Harassment & Drug Abuse in Schools | 1.00 | √ | √ |  | √ |  |  |  |  |
| Subsidy for SS III students for NECO & WAEC | 400.0 |  | √ |  | √ |  |  |  |  |
| Training of Teachers on E-Learning Education | 4.50 |  | √ |  | √ |  |  | √ |  |
| ***Women and Social Development*** |  |  |  |  |  |  |  |  |  |
| ***Youth Development*** |  |  |  |  |  |  |  |  |  |
| Women Empowerment Programme | 200.0 |  | √ | √ | √ |  | √ |  |  |
| Dare Care centres | 5.00 | √ |  |  |  |  |  | √ |  |
| Self Help Project | 18.00 |  |  | √ | √ |  | √ |  | √ |

*Source: Extracts from the States Respective 2012 Budget by the Author’s*

# CHAPTER FOUR

# RECOMMENDATIONS, CONCLUSION AND WAY FORWARD

Analysing the evidence from the study has raised some pertinent questions and what need to be done in other for these states budgets to be gender responsive. Since the budget is the most important economic policy instrument, it should be prepared to reflect the states’ priorities which include the needs of vulnerable groups like women and children. The budget is a public policy which must provide the best use of financial resources available to the state to be able to confront the need of all and sundry in the state and provide a platform for more effective monitoring in other words a platform that strengthens the ability to assess and improve government’s budget and expenditure. There is the need for the generality of the people including civil society groups, labour and professional associations who are required by law to perform the civic responsibility of monitoring government budget in the following ways.

* Analysing budget estimates to determine the extent to which they reflect the needs of the people and whether resources are allocated equitably among various sectors/ sections of the state. The above study have tried to supply this information and the next stage is to track the identified gender sensitive line items by asking questions such as:
  + Were the money allocated to these gender sensitive items actually released?
  + If they were released, when and can we confirm that these releases cash backed in 2012?
  + If they were cash backed, what is the state of implementation (starting, on-going or fully implemented)?
  + Are there reports to show how well or bad these projects have been implemented?
  + Who embarked on actual visitation to compare what the reports have provided and the situation at the projects sites
* Ensuring that they receive budgeted and allocated resources and services.
* Monitoring compliance of government’s ministries and departments with budget estimates and the level of effectiveness of budget implementation. In monitoring, the following should be noted as the goals:
  + Identification of specific projects and activities which government plans to carry out in a year as specified in the gender sensitive items across states
  + Ensuring that these projects and activities are actually carried out according to specifications in the budget and the bill of quantity
  + Determination of impediments in the budget process, which inhibit effective service delivery
  + Determination of the level of performance of government in terms of delivery of services promised the people
  + Keeping government on its toes on the fact that government is being watched hence to help them perform better
  + Provision of data in the form of feedback to the government and the people by which the people could demand accountability from government
  + Enhancing transparency of government and build public confidence in the budget process
* Providing the medial with information on budget violation or deviation.

The study also noticed some confusion among Ministries, Department and Agencies (MDAs) of government in terms of what gender sensitive budget is or should be and the role of the Ministry of Women/Gender Affairs. While some states have Ministry of Women/Gender Affairs some other states have it combined with Social Development or Social Welfare as the case may be. It should be noted that under the principles of gender sensitive budgeting, there is no recommendation for either a separate gender budget or 50% for male and female apiece hence the Ministry of Women/Gender Affairs should act as the coordinator of women issues across the MDAs. Depending on the mandate given to the Ministry by the which may differ slightly, the Ministry must coordinate all efforts targeted at women and the vulnerable groups in the state and make sure that different MDAs who have mandates for different women and vulnerable groups have them well represented in the budget. The Ministry of Women/Gender Affairs is also expected among other things to:

* Provide databank and information centres on women and vulnerable group programmes across all MDAs
* Ensure the mobilisation of women for different activities through public enlightenment programmes
* Liaise with international bodies and Non-Governmental Organisations (NGOs) on women and vulnerable group programmes
* Ensure survival and the proper development of children through monitoring and development of day care centres and supervision of women development centres across the state.
* Render technical assistance to women and vulnerable groups as well as encourage solidarity among women and other and vulnerable groups.
* Educate and promote the planning and the importance of child care across the state as well as encourage recreation and enrich family life
* Promote the welfare of the child and initiate programmes that will enhance child development
* Promote social welfare including family, adult probation services and children matters and juvenile welfare services, schools social works, adult probation services and children matters.

Because gender budgeting is a relatively new process the tools for its implementation are still being developed. There is no single blueprint and the processes may vary by region or state with each initiative in each state having made in-roads wherever possible using the resources and expertise available to them. The three categories examined include:

* Gender specific expenditures
* Expenditures that promote gender equity within the public service
* General or mainstream expenditures

In looking for the above categories as applied in this study, there is the need to ask and answer the following basic questions as developed by UK economist and member of the UK Women’s Budget Group, Diane Elson:

1. Will government policies reduce, maintain or increase gender inequalities? (Also called gender-aware policy appraisal)
2. What kind of spending would women prioritise in the budget? (Also called gender-disaggregated beneficiary assessment)
3. Does public spending benefit women and men equally? (Also called gender-disaggregated public expenditure incidence analysis)
4. What is the impact of budgets on women’s time? (Also called gender-disaggregated analysis of the impact of budget on time use)
5. How do taxation policies impact women and men? (Also called gender-disaggregated tax incidence analysis)
6. How can women influence budget planning? (Also called gender aware medium term policy framework)
7. How can women ensure government accountability for gender equality? (Also called gender-responsive budget statement)

UNPAC has also developed a set of questions to ask that help uncover gender biases in the budget. These questions are a good way to get started on gender analysis:

1. What are the particular needs, concerns, and realities of women in X area? Consider the differing roles of women and men in the community. Who does the paid work, unpaid caring work, and community work?
2. How does spending in this area impact women and girls differently than men and boys?
3. What are women and men’s particular needs in terms of programs, benefits, and services?
4. Do women and men have equal access to programs, benefits, and services?
5. Who benefits most from programs, benefits, and services?
6. Does spending increase or decrease women’s and men’s workloads (paid and unpaid work)?
7. Does spending increase or decrease women’s and men’s income and income-earning potential?
8. Does spending increase or decrease women and men’s access to resources?
9. Do budget expenditures in X area work to improve women’s economic equality or do they exacerbate existing inequalities?
10. How are particular groups of women affected by spending in this area? Consider the realities of single mothers, older women, women living with disabilities, Aboriginal women, immigrant and racialized women, young women, and rural women.
11. Who has control over decision-making on spending in this area? Are women and men consulted equally in the development and delivery of policy and programs?
12. What are the long-term costs and consequences of not using gender analysis addressing women’s inequality?
13. How does budget revenue and taxation work to improve women’s economic status rather than exacerbate existing inequalities between women and men? In other words, does the tax system keep women poor or work to improve women’s economic equality?

It is important to remember that you do not need to use all of these tools or ask all these questions in order to be doing the work of gender-sensitive budgeting. Most initiatives begin by asking just a few key questions. Start where you can with the resources you have available and see where that takes you. Sectoral analysis may be on education, agricultural, health sectors etc. and within each sector examining the implications of the expenditure (and sometimes revenue) on women and men. Within each sector this involves looking at inputs, activities and outcomes within each of the four categories explained above, viz., gender targeted, employment equity and mainstream expenditures and revenue will provide a good insight in how gender responsive the state budget is or has been.

# 

# ANNEXES

|  |  |  |
| --- | --- | --- |
| ***Ekiti State Budget Summary (2011-2012)*** | | |
| **Items/Year** | **2012** | **2011** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue | 7,663,742,960.00 | 10,615,350,000.00 |
| Statutory Allocation | 33,000,000,000.00 | 28,700,000,000.00 |
| VAT | 5,500,000,000.00 | 5,500,000,000.00 |
| Capital Receipt (Others) | 37,696,411,520.00 | 43,358,876,835.25 |
| **Total Revenue** | 83,860,154,480.00 | 88,174,226,835.25 |
| % Increase of Total Revenue | (4.89) |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs | 6,000,000,000.00 | 6,903,159,830.00 |
| Overhead Costs | 13,434,000,000.00 | 15,139,831,324.00 |
|  | 2.24 | 2.19 |
| Consolidated Revenue Fund | 7,250,000,000.00 | 8,047,735,000.00 |
| Contingency Fund | 12,037,660,000.00 | 11,559,080,390.00 |
| Total Recurrent Expenditure | 38,721,660,000.00 | 41,649,806,544.00 |
| Capital Expenditure | 50,800,959,795.25 | 40,861,954,975.00 |
| **Total Expenditure** | 89,522,619,795.25 | 82,511,761,519.00 |
| Budget Balance (Surplus/Deficit) | 93.67 | 106.86 |

| ***Lagos State Budget Summary (2011-2012)*** | | |
| --- | --- | --- |
| **Items/Year** | **2012** | **2011** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue | 289,676,000,000.00 |  |
| Statutory Allocation | 57,662,000,000.00 |  |
| VAT | 52,496,000,000.00 |  |
| Capital Receipt (Others) | 25,677,000,000.00 |  |
| **Total Revenue** | 425,511,000,000.00 | - |
| % Increase of Total Revenue |  |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs | 81,511,000,000.00 |  |
| Overhead Costs | 145,960,000,000.00 |  |
|  | 1.79 |  |
| Consolidated Revenue Fund |  |  |
| Contingency Fund |  |  |
| Total Recurrent Expenditure | 227,471,000,000.00 | - |
| Capital Expenditure | 257,821,000,000.00 |  |
| **Total Expenditure** | 485,292,000,000.00 | - |
| Budget Balance (Surplus/Deficit) | 87.68 |  |

|  |  |  |
| --- | --- | --- |
| ***Ogun State Budget Summary (2011-2012)*** | | |
| **Items/Year** | **2011** | **2012** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue |  |  |
| Statutory Allocation |  | 60,300,000,000.00 |
| VAT |  | 10,500,000,000.00 |
| Capital Receipt (Others) |  | 63,500,000,000.00 |
| **Total Revenue** |  | 134,300,000,000.00 |
| % Increase of Total Revenue |  |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs |  | 46,715,645,060.65 |
| Overhead Costs |  | 23,357,822,530.33 |
|  |  | 0.50 |
| Consolidated Revenue Fund |  | 20,467,896,834.18 |
| Contingency Fund |  | - |
| Total Recurrent Expenditure |  | 90,541,364,425.16 |
| Capital Expenditure |  | 110,008,624,974.83 |
| **Total Expenditure** |  | 200,549,989,399.99 |
| Budget Balance (Surplus/Deficit) |  | 66.97 |

|  |  |  |
| --- | --- | --- |
| ***Ondo State Budget Summary (2011-2012)*** | | |
| **Items/Year** | **2012** | **2011** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue | 12,000,000,000.00 | 12,000,000,000.00 |
| Statutory Allocation | 39,000,000,000.00 | 38,000,000,000.00 |
| VAT | 10,000,000,000.00 | 8,000,000,000.00 |
| Capital Reciept (Others) | 105,000,000,000.00 | 85,500,000,000.00 |
| **Total Revenue** | 166,000,000,000.00 | 143,500,000,000.00 |
| % Increase of Total Revenue | 15.68 |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs | 27,589,422,000.00 | 24,391,027,800.00 |
| Overhead Costs | 8,291,000,000.00 | 7,040,600,000.00 |
|  | 0.30 | 0.29 |
| Consolidated Revenue Fund | 5,830,000,000.00 | 5,650,000,000.00 |
| Contingency Fund and others | 24,599,244,000.00 | 21,108,372,200.00 |
| Total Recurrent Expenditure | 66,309,666,000.00 | 58,190,000,000.00 |
| Capital Expenditure | 89,690,334,000.00 | 85,310,000,000.00 |
| **Total Expenditure** | 156,000,000,000.00 | 143,500,000,000.00 |
| Budget Balance (Surplus/Deficit) | 106.41 | 100.00 |

| ***Osun State Budget Summary (2011-2012)*** | | |
| --- | --- | --- |
| **Items/Year** | **2012** | **2011** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue | 13,379,067,630.00 |  |
| Statutory Allocation | 38,400,000,000.00 |  |
| VAT | 6,600,000,000.00 |  |
| Capital Receipt (Others) | 88,295,215,510.00 |  |
| **Total Revenue** | 146,674,283,140.00 | - |
| % Increase of Total Revenue |  |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs | 28,373,905,405.00 |  |
| Overhead Costs | 16,750,453,770.00 |  |
|  | 0.59 | #DIV/0! |
| Consolidated Revenue Fund | 24,969,581,400.00 |  |
| Contingency Fund |  |  |
| Total Recurrent Expenditure | 70,093,940,575.00 | - |
| Capital Expenditure | 76,033,280,520.00 |  |
| **Total Expenditure** | 146,127,221,095.00 | - |
| Budget Balance (Surplus/Deficit) | 100.37 |  |

| ***Oyo State Budget Summary (2011-2012)*** | | |
| --- | --- | --- |
| **Items/Year** | **2012** | **2011** |
| ***Revenue*** | ***Estimate*** | ***Estimate*** |
| Internally Generated Revenue | 34,133,937,225.00 | 30,777,854,835.00 |
| Statutory Allocation | 50,400,000,000.00 | 40,180,000,000.00 |
| VAT | 10,000,000.00 | 15,000,000,000.00 |
| Capital Reciept (Others) | 68,000,000,000.00 | 34,748,707,700.00 |
| **Total Revenue** | 152,543,937,225.00 | 120,706,562,535.00 |
| % Increase of Total Revenue | 26.38 |  |
| ***Expenditure Items*** | ***Estimate*** | ***Estimate*** |
| Personnel Costs | 41,055,827,225.00 | 34,609,581,035.00 |
| Overhead Costs | 18,160,670,000.00 | 13,132,950,000.00 |
|  | 0.44 | 0.38 |
| Consolidated Revenue Fund | 18,288,000,000.00 | 21,381,000,000.00 |
| Contingency Fund | - | - |
| Total Recurrent Expenditure | 77,504,497,225.00 | 69,123,531,035.00 |
| Capital Expenditure | 95,029,440,000.00 | 79,671,931,500.00 |
| **Total Expenditure** | 172,533,937,225.00 | 148,795,462,535.00 |
| Budget Balance (Surplus/Deficit) | 88.41 | 81.12 |

# Conference Report

|  |
| --- |
|  |
| South-West Conference on Gender Budgeting |
|  |
| Held on Tuesday, 11th December, 2012 |

The South West conference was held at Leisure Spring Hotel, Osogbo, Osun State, participants were drawn from the South West States which includes Osun, Ogun, Lagos, Oyo, Ondo and Ekiti States. In attendance was Her Excellency, the wife of the Governor of Osun State, Alhaja Sherifat Aregbesola who gave the declared the Conference opened, Honourable Commissioners of Women Affairs, Finance, Budget and Planning from Osun and Ekiti States; there were also in attendance among others Permanent Secretaries and Directors from Key Ministries across the six States. Also, in attendance were the regional Co-ordinator and regional Program Officer of DFID.

Gender Budgeting is the process of mainstreaming gender consideration in the sectoral allocation of public resources.

An effective budget process must involve sharing of public resources among males and females in an equitable manner.

Gender budgeting helps to solve public issues such as poor girls or boys primary and secondary enrollment, by shifting resources to correct such anomaly. This is also essential in the attainment of MDGs.

A gender-sensitive budget ensures that the needs and interests of *individuals from different social groups* are addressed.

Gender-sensitive budgets are *not separate budgets* for women or men. Instead, they bring gender awareness into the policies and budgets of all agencies.

Gender-sensitive budgets are not about 50% male: 50% female.

Gender budget work combines *technical knowledge* for equitable policymaking with *advocacy and organising* to engage with powerful interests and institutions.

Gender-sensitive budgets recognise the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for the people in the country.

Techniques of Gender budgeting discussed in the conference will help participating Stakeholders from diverse States to promote gender equity in the disbursement of public resources in a way that it will promote social stability and solidarity.

It may be important to also differentiate between a Gender-Responsive Budget (GRB) and a Gender Budget Statement (GBS). A gender-responsive budget (GRB) is a budget which embodies programmes which address gender inequalities.

A gender budget statement (GBS) shows how/whether a government programme and budget addresses gender inequalities. Though, a government can have a GRB but no GBS. Also, a government can have a GBS but not have a GRB. The reason for drawing up a GBS is to move towards a more GRB.

Before the Conference, the consultant obtained the 2012 Budget of each of the South-West States and the budget was analyzed by an Applied Economist, Dr. Ugo Amakom of the African Institute for Applied Economics, Enugu, Nigeria. The Budgets was analyzed to its constituents to determine how gender responsive it is, and viable recommendations are made.

The analysis was presented to everyone present at the Conference and several questions, remarks and observation ensued as all Stakeholders from various sector bared their minds of the development and promised to go back and amend in their respective States.

The Conference was indeed a huge success and we believe it would go a long way in ensuring a much expected output and impact on our society.

The Conference started at about 10 a.m. with the attendance and registration of various dignitaries and participants across the six South West States.

The anchor of the conference took the floor and welcomed everyone warmly, he invited the Commissioners and Permanent Secretaries in attendance to the high tables. The opening prayer was said by the Director of women development from the Ministry of Women Affairs Osun State.

The Executive Director of New Initiative for Social Development, Mr. Abiodun Oyeleye gave the welcome address, he appreciated everyone for coming and commended Osun State for hosting the conference, he eulogized the British Department for International Development for Partnering NISD to conduct the Conference and the research.

The Regional Co-ordinator of DFID Dr Sina Fagbenyo- Byron was called upon to give the opening remark, he warmly welcomed everyone and graciously concede the speech to the regional Program Officer Mrs. Margaret Fagboyo. Mrs. Fagboyo in the speech defined Gender Responsive budgeting as not being 50% male and 50% female but the process of mainstreaming gender consideration in the sectoral allocation of public resources, she further stressed the importance of Gender Responsive budgeting and advised every participant to be attentive, and not see the various findings in each state as criticisms but things to be improved upon.

Then the Wife of Osun State Governor arrived, the participants stood in her honour and the National anthem was sung. The anchor welcomed the Wife of the Governor and invited her to declare the conference opened. She briefly described the issue of Gender development in Nigeria and the effort of various administrations from all levels towards Gender equality; she also noted the various strides of the State Government by appointing women in various strategic positions and giving room for the good performance. She further commended the DFID for yet another stride, she formally declared the conference opened.

The tea break was then observed after which the Consultant Analyst Dr. Ugo Amakom to present his findings.

Dr. Ugo Amakom described the concept of Gender responsive Budgeting and used a number of diagrammatical representation and cartoons to present the concept in a familiar and comprehensive way. He presented the finding from all the states and presented the States side by side to do a simple comparison of the budgets of South West States. And what other ground are remaining to be covered.

After the presentation the anchor gave rooms for observations, questions and remarks. Almost everyone in the conference has something to say. Among the observations are…

A committee of six people was set up to immediately alongside draw a communiqué; they drew the communiqué and presented it for adoption and possible addition and corrections. The communiqué was adopted after some correction.

The conference came to a conclusion with remarks from participants who promised to go back to their respective States and implement what they had learnt in the conference they also commended the organizers and the sponsor for such a lesson rich conference, they remarked that the impact of the conference would be long lasting.

The Closing remark was done by the Honourable Commissioner of Women Affairs of Osun State, while the DFID regional Co-ordinator gave the votes of thanks. The conference came to an end at about 3:30 p.m.

**COMMUNIQUÉ PRESENTED AT A ONE DAY REGIONAL CONFERENCE ON GENDER RESPONSIVE BUDGETING FOR SOUTH WEST**

At the end of the one day conference on Gender responsive budgeting for the South West, the following points were observed:

1. Participants observed the synergy between DFID and Development partners in championing the process of Gender sensitive budgeting and therefore endorse the interface for sustainability.
2. Stakeholder’s forum should be encouraged for more advocates in ensuring an interface of line ministries on gender issues.
3. Balancing the budgeting process between tangible and non tangible items in the budget to emphasize the importance of item that have to do with human development rather than concentrating on infrastructural development.
4. It is important to let the State Government in the region undertake self assessment in addition to independent assessment. This will ensure that issues are better assessed and reported.
5. The analysis of gender budgeting should go beyond input analysis to the level of impact analysis which is more important.
6. There is need for a compendium to guide development process and budgeting in south west States.
7. The South West Government should allocate more for human capacity building to maintain and sustain the level of development and disposition to developmental issues.

1. This type of budgeting promotes greater accountability on how governments are doing in terms of promoting gender equality and helps ensure that budgets and policies are geared toward achieving gender equality. Gender budgeting is not intended to analyze only programs that are specifically targeted to females or to produce a separate "women's" budget. Rather, it is intended to examine the gender effects of all government programs and policies. [↑](#footnote-ref-2)
2. Budlender, D. (2005) Expectations versus Realities in Gender-responsive Budget Initiatives. Draft Working Document. Geneva, UNRISD. <http://www.eldis.org/cf/search/disp/docdisplay.cfm?doc=DOC17943&resource=f1gender> [↑](#footnote-ref-3)
3. Budlender et al (2002) Gender Budgets Make Cents Understanding gender-responsive budgets. UK, Commonwealth Secretariat. [↑](#footnote-ref-4)
4. For example, a gender analysis of Canada’s Child Tax Benefit — purported to benefit the most vulnerable Canadian families — reveals that in most provinces the benefit is clawed back from the most vulnerable families, those on social assistance. Gender budgets also reveal budget priorities. [↑](#footnote-ref-5)
5. This section was adapted from Quinn, S. 2009. Gender Budgeting Practical Implementation Handbook, Directorate General of Human Rights and Legal Affairs, Council of Europe, F-67075 Strasbourg Cedex [↑](#footnote-ref-6)
6. Eşim & Vargas (2004) A Learning Programme in Action: UNIFEM Gender-responsive Budgeting Programme Mid-term Review Summary Report. New York, UNIFEM. [http://www.gender-budgets.org/uploads/user-S/11000236231GRB\_Mid\_term\_review\_ UNIFEM\_2004.pdf](http://www.gender-budgets.org/uploads/user-S/11000236231GRB_Mid_term_review_%20UNIFEM_2004.pdf) [↑](#footnote-ref-7)
7. [Schieber, G., Fleisher, L & Gottret](http://www.imf.org/external/pubs/ft/fandd/2006/12/schieber.htm#author#author), P. 2006. “Getting Real on Health Financing”, *Finance and Development*, December 2006, Volume 43, No. 4. [↑](#footnote-ref-8)
8. **Wagstaff, A. & Claeson, M. 2004. The Millennium Development Goals of Health: Rising to the Challenges, Washington, The World Bank**  [↑](#footnote-ref-9)
9. Mark W. R., Claudia, R., Todd B., Xinshen, D., Danielle, R., James T., Maximo, T., & David O. 2006. “Agriculture and Achieving the Millennium Development Goals” [The World Bank](http://www.worldbank.org) (Agriculture & Rural Development Department). <http://www.ifpri.org/pubs/cp/agmdg.asp> [↑](#footnote-ref-10)
10. Environmental and Natural Resources Management Division (2004), “International Seminar on Financing Water and Sanitation Services in the Caribbean” <http://www.iadb.org/waterconference/waterconference-Caribbean.htm> [↑](#footnote-ref-11)
11. IRC 2006. “Innovative finance crucial to achieving MDG Target 10” <http://www.irc.nl/page/27987> [↑](#footnote-ref-12)
12. Gleixner, B., Mills, J., Afzali, S., Valk, S., & Ekehaug, V. 2005. Youth And The Millennium Development Goals: Challenges and Opportunities for Implementation, Final Report of the Ad Hoc Working Group for Youth and the MDGs, <http://www.mdgyouthpaper.org/mdgyouthpaper.pdf> [↑](#footnote-ref-13)