



**GENDER CONTEXT ANALYSIS OF
BUDGETARY AND
FISCAL POLICY
PREPARATION AND IMPLEMENTATION IN
DELTA, ENUGU, LAGOS AND RIVERS STATE**

ABOUT US

Kebetkache Women Development & Resource Centre is a non-governmental organization registered with the Corporate Affairs Commission (CAC) in Nigeria with IT/Cert NO. 15,890. Kebetkache is community action, education and advocacy women's rights organization working on development and social justice issues that affect women and children in Nigeria and around the world.

We are committed to strengthening the efforts of organizers, advocates and scholars who are working to improve the conditions of women. We provide education and information resources and collaborate on community based project aimed at developing women leadership. We are dedicated to the defense and promotion of human rights and the advancement of democracy and social justice. We commit to quality service delivery as it relates to maternal health, community development activities, peace & security, environment, HIV/AIDS, governance and the promotion of human rights. We stand with victims and activists to bring violators of women's rights to justice, to prevent gender discrimination and to uphold the rights and dignity of womanhood.

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Thanks to Dr Ayopo Olotu who provided conducted the analyses of the data generated from the administration of questionnaire and the interpretation of data. We extend our gratitude to government officials at the Ministry of Women Affairs and Ministry of Finances of the states covered in this study, and to those who participated, both in responding to our questionnaires and in the focus group discussions in each of the states.

PURPOSE OF THE GENDER CONTEXT ANALYSIS

The research is conducted by Kebetkache Women Development & Resource Centre to examine the current context of gender roles in the informal sector in Nigeria, particularly the four project states. The research is in furtherance of the Financing for Development (F4D) under Oxfam Strategic Partnership project.

Kebetkache's intervention in the Financing for Development (F4D) contributes to the achievement of informed Nigerian citizens actively demanding fair taxation practices and participatory budgeting towards enhanced transparency and accountability. This is key to addressing the low development in the communities. The disconnect between those in positions of authority and the people who are to be served explains why governance has not made any significant impact on community members. This research reveals this disconnect by highlighting the level of participation of women in budgeting.

The purpose of the research, therefore, is to provide context for the quantitative and qualitative content analyses of gender roles that are to be addressed by the Financing for Development project. The study aimed to generate data on the status of the participation of women in governance with regards to engaging with authorities on budget and fiscal issues and assess the changes that have occurred since 2012 and its impact on women's welfare, poverty, inequality, and development.

This is necessary to predict effects on target audiences, identify areas to effect changes in behaviour, mindset, and address stereotypes. The research report has highlighted historical context, belief systems and current gender status in the target project locations including Delta, Rivers, Lagos and Enugu states.

This factsheet is to provide the necessary evidence to support women and civil society advocacy as well as serve as an information tool to be utilized for campaigning by Oxfam in Nigeria, partners and allies linking local issues to the global agenda.



SUMMARY OF REPORT

This is the report of investigation into present status of gender sensitivity in budgeting and fiscal governance in Delta, Enugu, Lagos, and Rivers states. The study aimed at documenting women participation in governance with regard to engagement with authorities on budget and fiscal issues. Furthermore, it assessed the changes that have occurred since 2012, and the impact of budget on women's welfare, poverty, inequality, and development.

The study sought to achieve the following specific objectives:

Appraise government budgetary and fiscal policymaking process in target states since 2012.

Appraise women participation in the processes, including preparation and implementation.

Identify key strategic actions and actors needed to galvanize women and other marginalized populations to participate in the government budgetary and fiscal policymaking process.

And finally recommend possible strategies for engendering a gendered budgetary and fiscal policy making processes.

KEY FINDINGS

Government is yet to make gender integral to budget preparation and implementation.

A piecemeal approach, often coloured by party considerations have influenced implementation of budgets.

Nigeria's National Gender Policy is step in the right direction but faces the risk of undermining by government officials in charge of budget preparation and implementation, without legal backing which an Act of Parliament can provide.

Gender sensitive budgetary and fiscal policymaking and implementation is crucial for the pursuit and realization of gender goals in Nigeria.

Patriarchy in formal and informal settings remains a key problem to having significant contribution by women in government budget preparation and implementation.

Impact of budget and fiscal policies on women's welfare, poverty reduction and inequality has been minimally modest and evasive when it comes to economic opportunities for rural women.

Achievements in the area of maternal and child healthcare, as well as increased awareness on gender rights, at the state front, is yet to translate into government budget.

Government budget preparation and implementation remains mainly men's affair.

Lack of awareness, poverty, patriarchy, inequality, are some of the problems hindering women from participating in government budgetary and fiscal policy preparation and implementation in the states covered in this study.

RECOMMENDATIONS

GOVERNMENT:

Government officials at Federal and State Ministries of Women Affairs can play a much better role in helping women to realize their potentials of ensuring budgets are more responsive to their needs.

Women in legislative houses at the federal, state and local government levels have to be able to use their minority energies and constitutional opportunities to passionately pursue gender goals in budget debates, by helping to coordinate participation of groups and networks during public hearings on budget.

State and Federal Ministries of Finance should print copies of budgets and make available to the public yearly in order to give men and women better access to the document in order for them to be able to prepare for the following year's process, and at the same time help them to monitor and evaluate implementation processes.

- i Appoint more women into positions of authority.
- ii Employ more women in the public service.
- iii Make budget implementation processes more open and transparent.
- iv Implement Nigeria's National Gender Policy.
- v Establish an Act on gender in support of the National Gender Policy.
- vi Make gender key in the implementation of budgets and the processes of preparing it at all levels of government.

Investigate and punish the regular practice of merely copying and pasting contents of budget without debate at the local government levels.

Provide robust opportunities for scrutiny of gender sensitivity of budgets at all levels of government before passing them at law-making institutions.

Ensure women with capacity to contribute to budgetary processes are elected into law-making houses at all levels of government.

Provide more opportunities for the education of boys and girls.

Fight corruption in the implementation of programmes intended to improve the welfare of women, reduce gender inequality and bring development.

Device strategies such as townhall meetings and other legitimate public spaces for consultation with rural and urban women and men on their expectations from government budgets regarding needs.

Create budgeting cells in all government agencies and departments to play the role of bringing up gender as main focus in sectorial budgets for submission to the Ministry of Finance.

CIVIL SOCIETY:

Initiate advocacy programmes to help make government budgets and budgetary processes gender sensitive at all levels of government in Nigeria.

Create more awareness for gender sensitive budgetary and fiscal policy making processes through workshops, townhall meetings, advocacy visits, public hearings, and academic and journalistic publications.

Sensitize women and inspire their interests in issues affecting them and the way government can address them through budgets.

Make gender a way of thinking and acting in individual organizations.

Ensure gender budgeting within organizations before advocacy to government.

Advocate for a gender sensitive budgetary process legislation at all levels of government.

Mobilize men and women for gender budgeting at all levels of government.

INTRODUCTION

This is the report of research into current status of gender sensitivity in government budgeting and fiscal governance in Delta, Enugu, Lagos, and Rivers states. The *goal* of the study is to document women participation in governance with regard to engagement with authorities on budget and fiscal issues, and assess the changes that have occurred since 2012. Furthermore, the study looks at the impact of government budget on women's welfare, poverty level, inequality and development.

The study tackles the following questions:

- i. what is the nature of government budget and fiscal policymaking and implementation processes in Nigeria?
- ii. Do women participate in those processes?
- iii. What strategic actions and actors are needed to galvanize women and other marginalized populations to participate in government budgetary and fiscal processes?
- iv. What recommendations are possible in terms of strategies for engendering a gendered budgetary and fiscal policymaking process?

Theoretical Framework/Relevance of Study

A gender budget theory seems clearly to have been in existence long enough, explaining why women for instance, are less visible in policymaking and implementation processes.

They are hardly part of processes of determining what governments want to do and how they want to do it, in terms of expenses and income for carrying out planned projects. (See for example Akter 2015:130; Kronsell 2006: 108). Government budget is an important policy document, which gives ideas about government priorities, and says how men and women will benefit from expenditure and contribute to the revenues or income needed for allocation of projects to various sectors in society.

A male dominated budget or budget-making process is likely to perpetrate gender inequality by failing to adequately capture the interest of women and men.

The bottom-line is that gender is crucial in the development process. Unfortunately, though progress has been made in terms of response by governments to advocacy for improvement in gender relations, globally, women have continued to play the second fiddle, and serve as underdogs when it comes to relations with men in the development process.

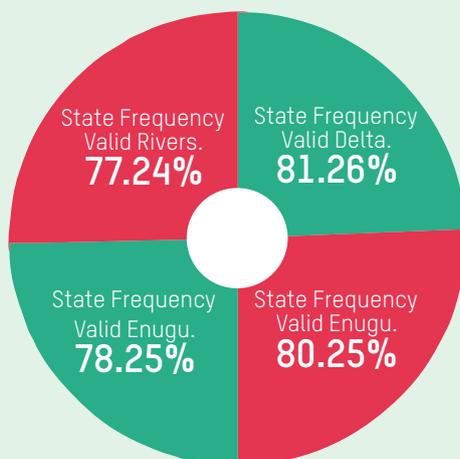
Gender budgeting is today regarded as a mechanism for ensuring equity between men and women. It is seen as a means for efficient resource allocation.

SUMMARY OF REPORT

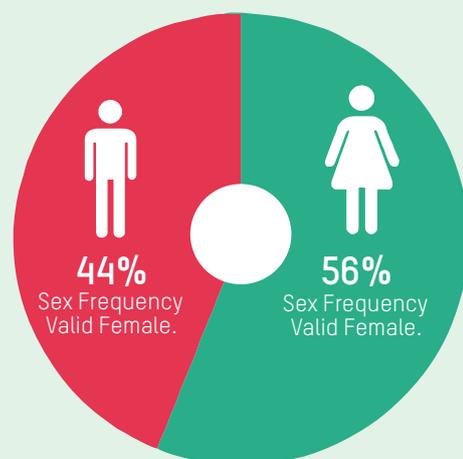
Demographic Analysis

Eighty questionnaires were administered in each of the states. A total of 320 questionnaires were distributed, out of which 316, representing 99%, were received and found adequate for analysis. Below is the analysis of the local government distribution:

Figure 1 below, shows, the study focused on four states, namely, Rivers, Enugu, Delta and Lagos.



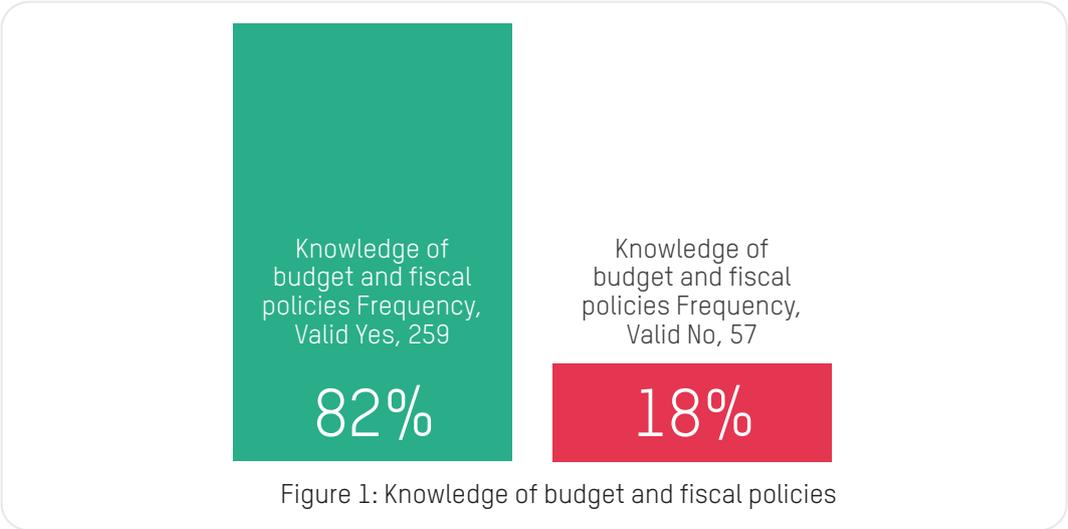
177 (56%) participants were females, whereas 139 (44%) were males (See Figure 2)



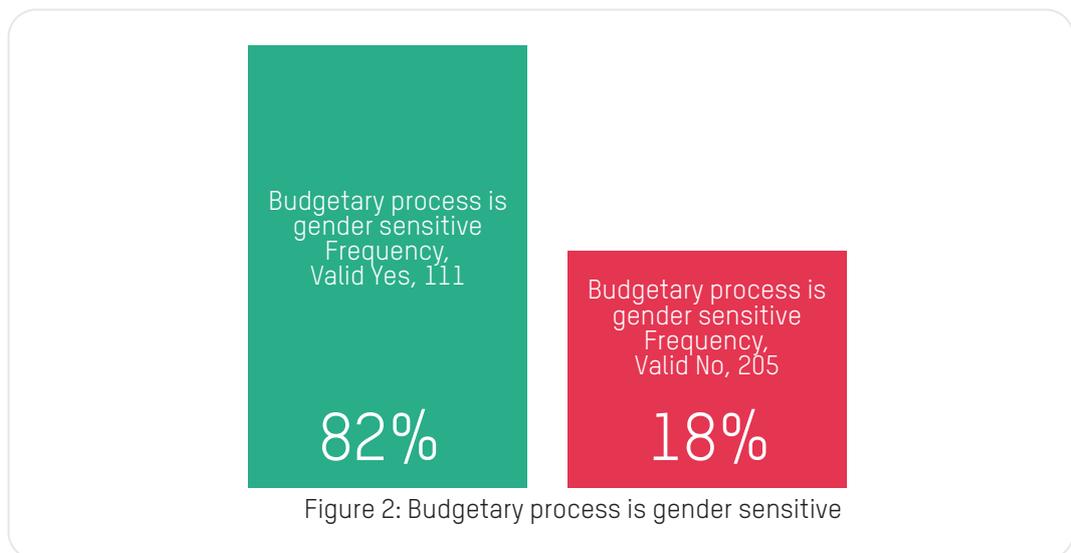
GENDER CONTEXT

1. The results, below (Figure 1), shows that 259 (82 %) had no prior knowledge of government budget at the local, state and federal fronts.

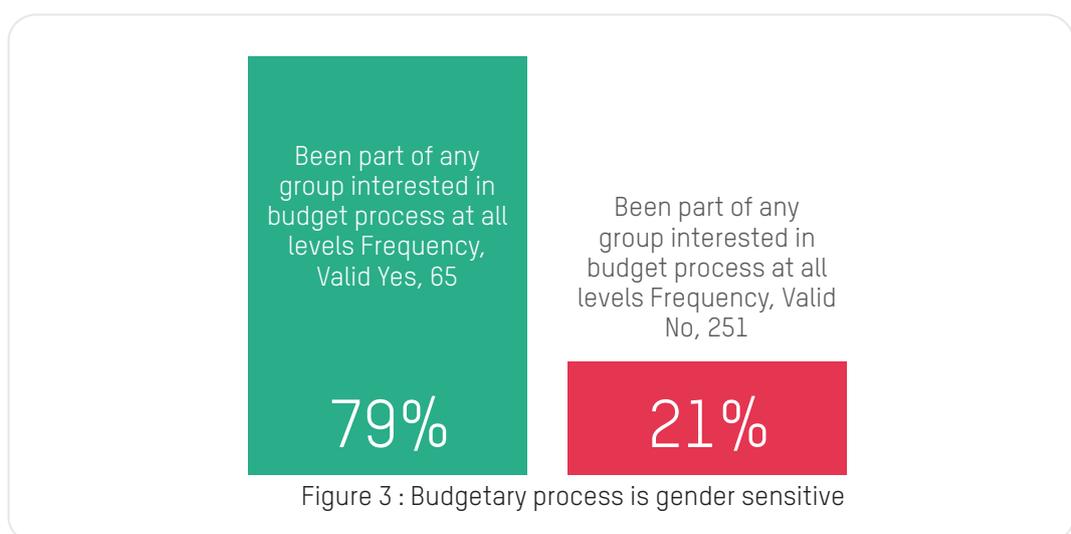
57 (18%) claimed knowledge of government budgeting and fiscal policymaking process.



2. 205 (65 %) of the respondents concluded that the process is not gender sensitive. Meanwhile, 111 (35 %) of them claimed full knowledge of the process. It thus implies that the budget process is merely carried out without gender considerations.

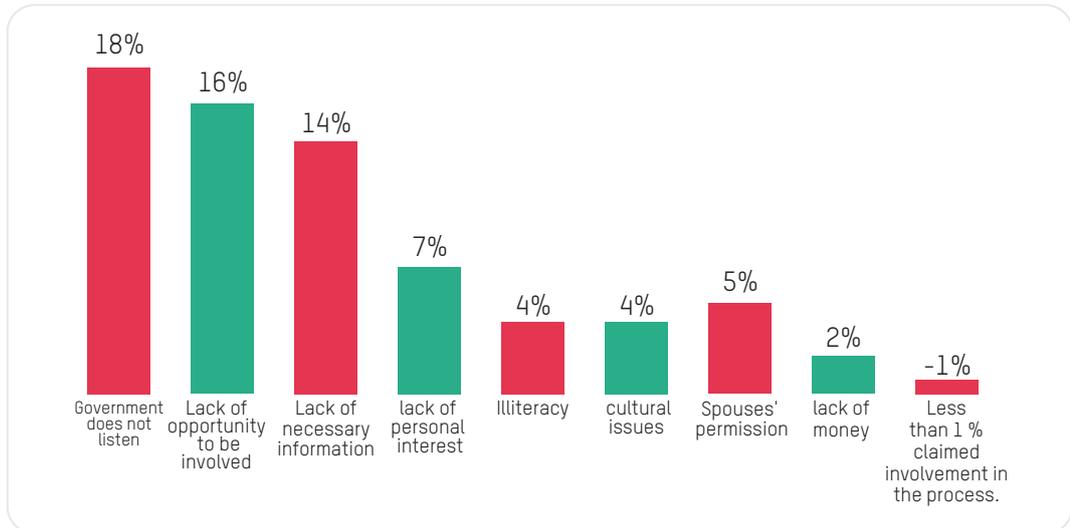


3. Out of 316 respondents, 251 (79%) do not belong to any group interested in government budget preparation processes. 65 (21%) claimed belonging to some pressure groups with such interest.



4. Why you have not been advocating for gender sensitive budgeting processes

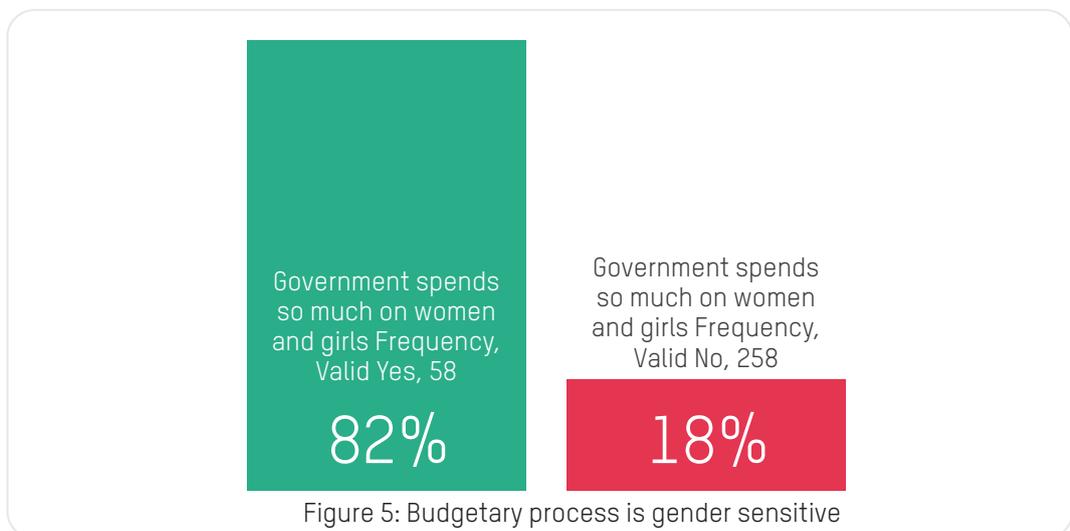
Figure 4



5. Do Government Spends so much on Women and Girls

258 (82%), suggesting the majority, give an impression of inadequate response of government to the needs of women and girls and points clearly to the need for gender to take a better position when it comes to considering how resources are allocated for the purpose of solving problems in society. In contrast, 59 (18 %) participants said government spends much on women and girls.

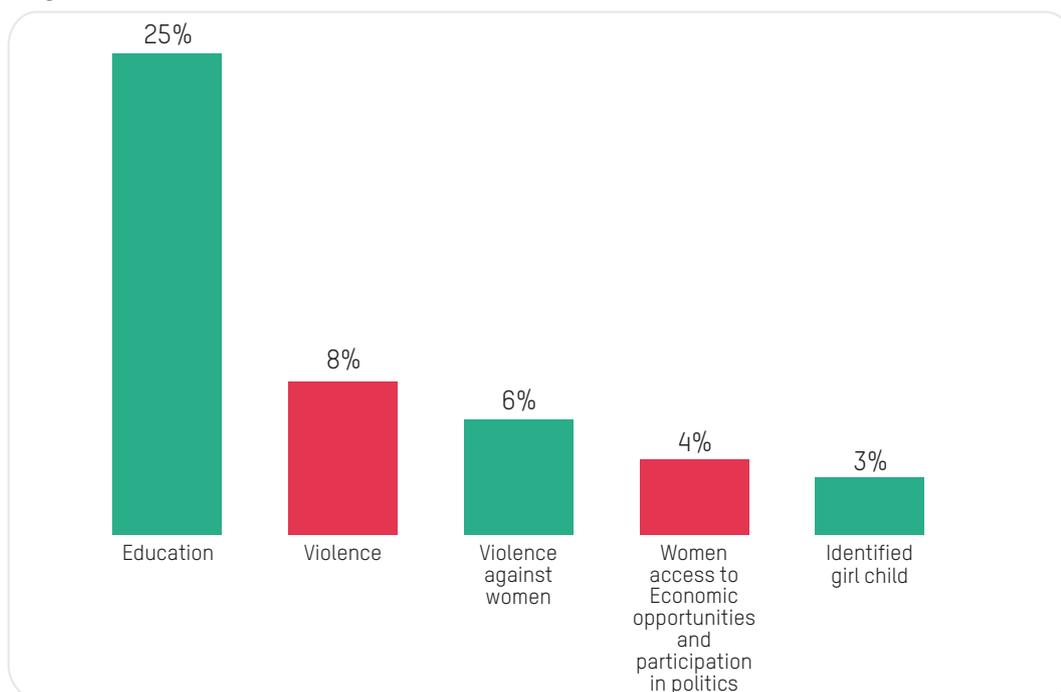
Figure 5



6. Areas Where Women Benefitted From Budget Allocation

173 representing 55% were of the view that women have mostly benefitted in the area of maternal healthcare.

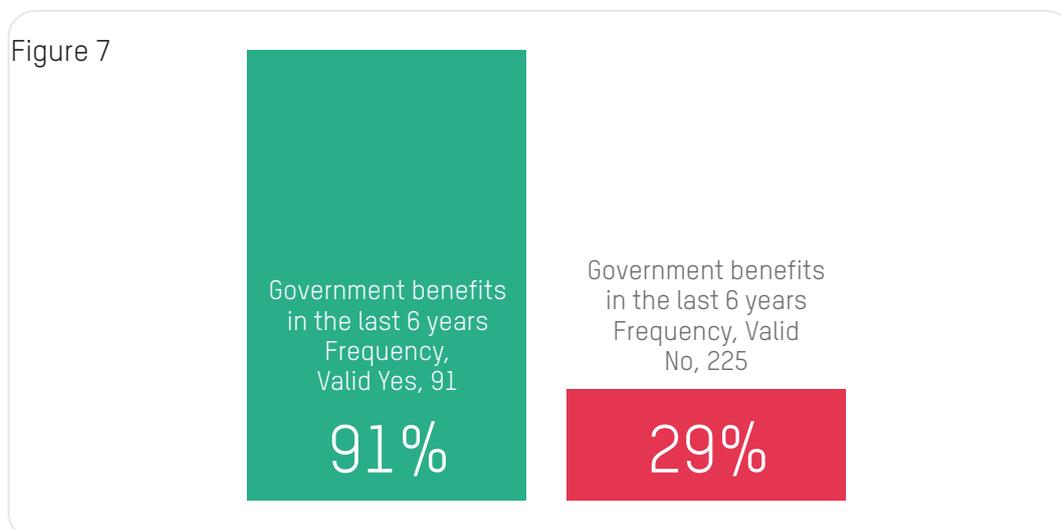
Figure 6



7. Benefiting from Government programmes in the last 6 years

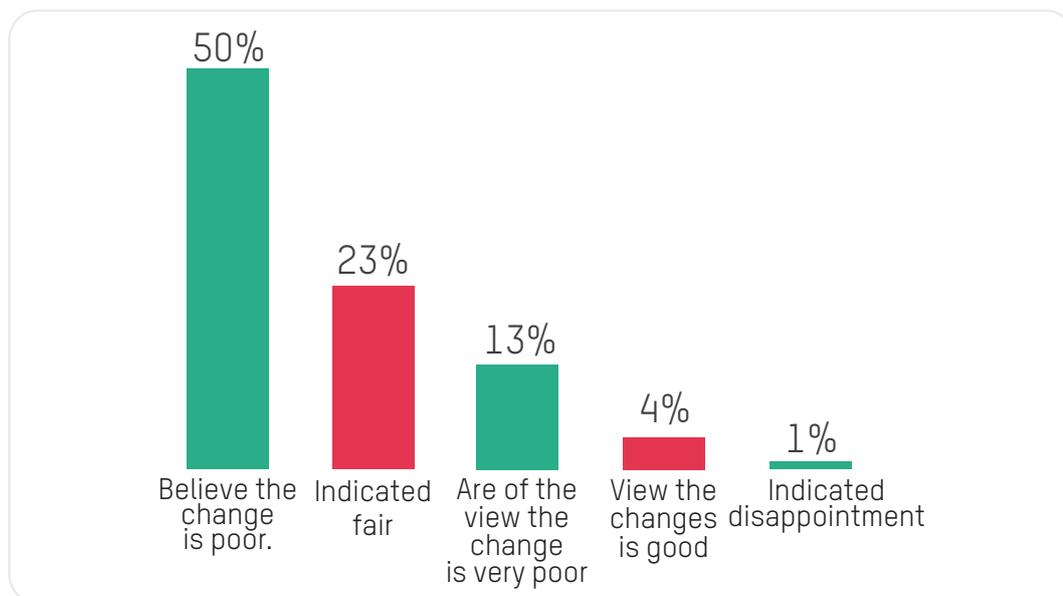
225 (91%) were negative, while 91 (29 %) said they have, suggesting that government programmes have indeed not adequately benefitted women and girls child in the study areas

Figure 7



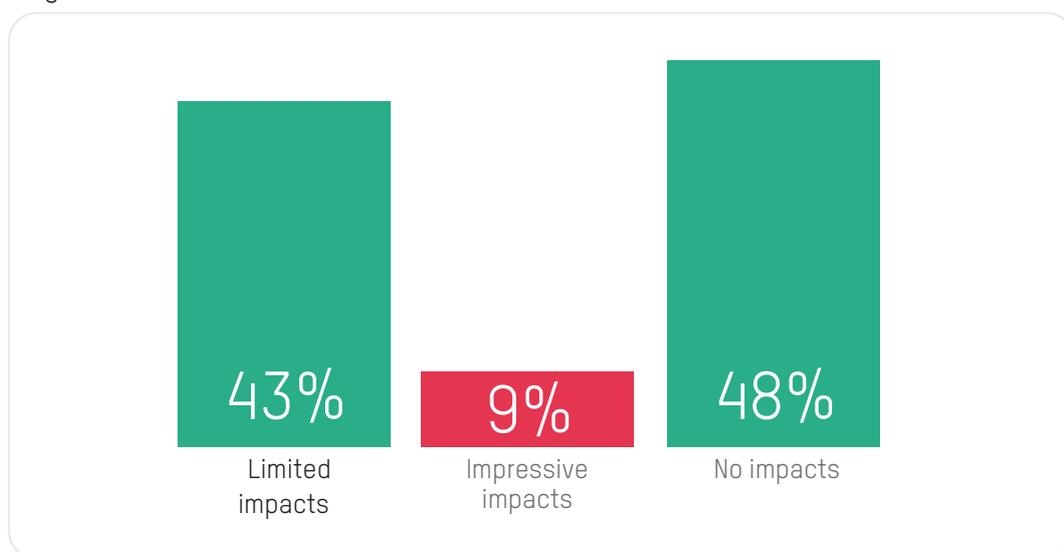
8. Assessment of changes in the lives of women due to implementation of budgets

Figure 8



9. Impacts of government budgets and fiscal policies on women's welfare & developments

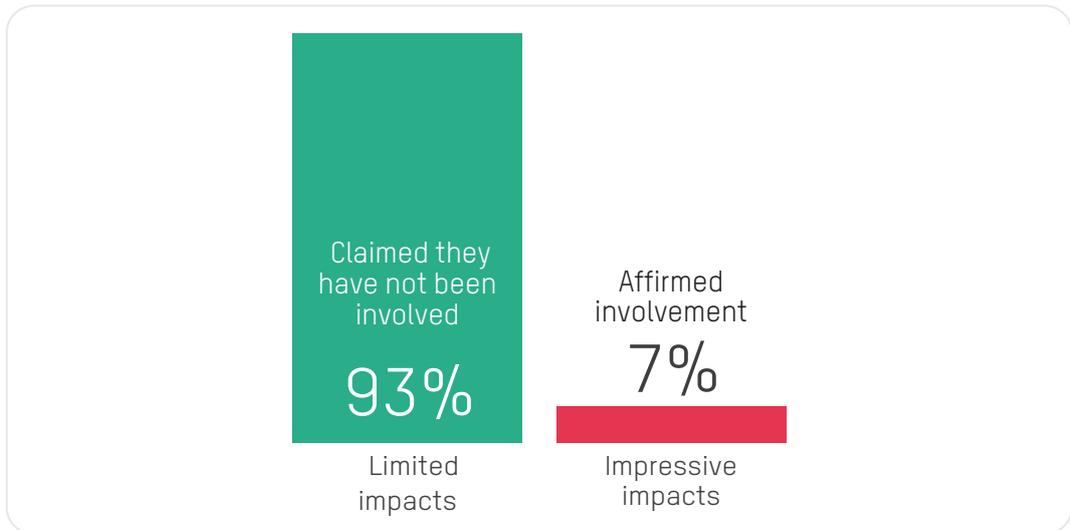
Figure 9



10. Women involvement in any network of budget campaigns at all levels of Government

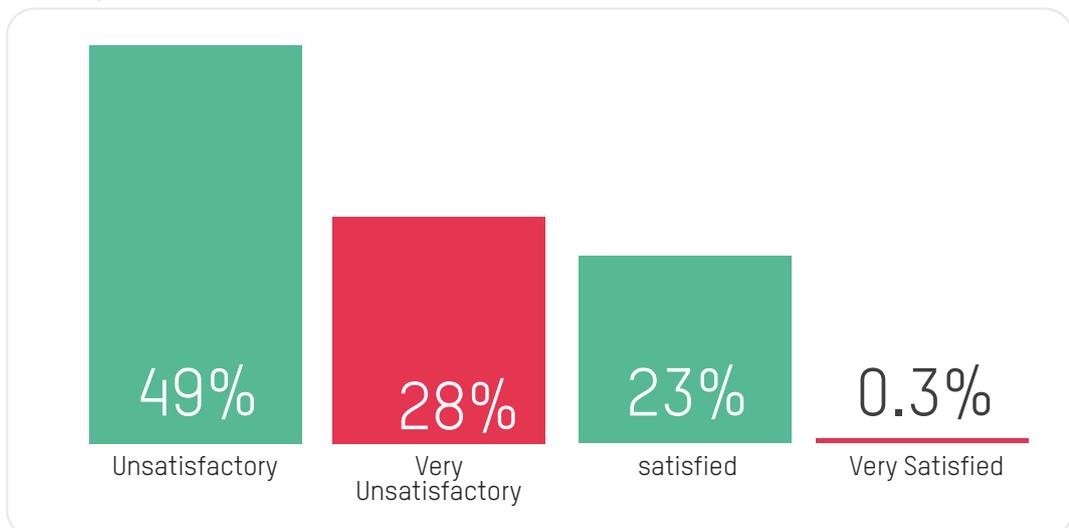
Women are hardly involved in any network or group (s) responsible for budget advocacy to government.

Figure 10



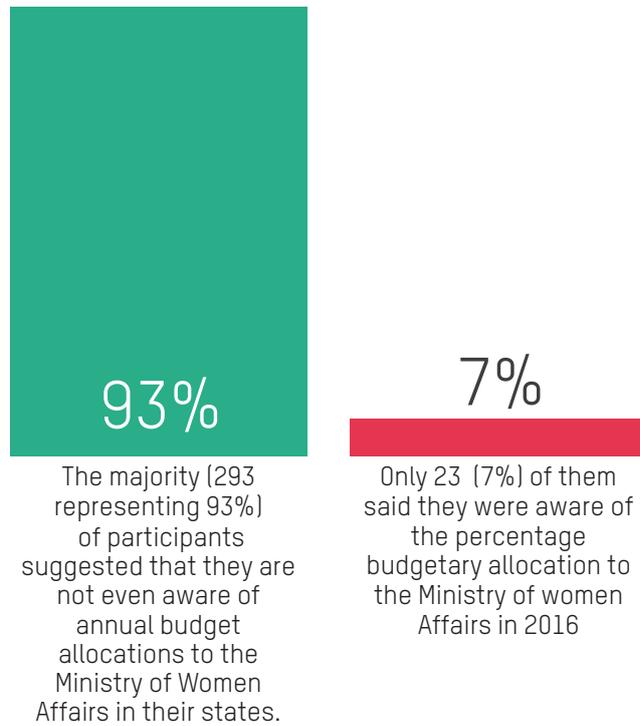
11. Composition of Women & their roles of Budget process at legislative house since 2012

Figure 11



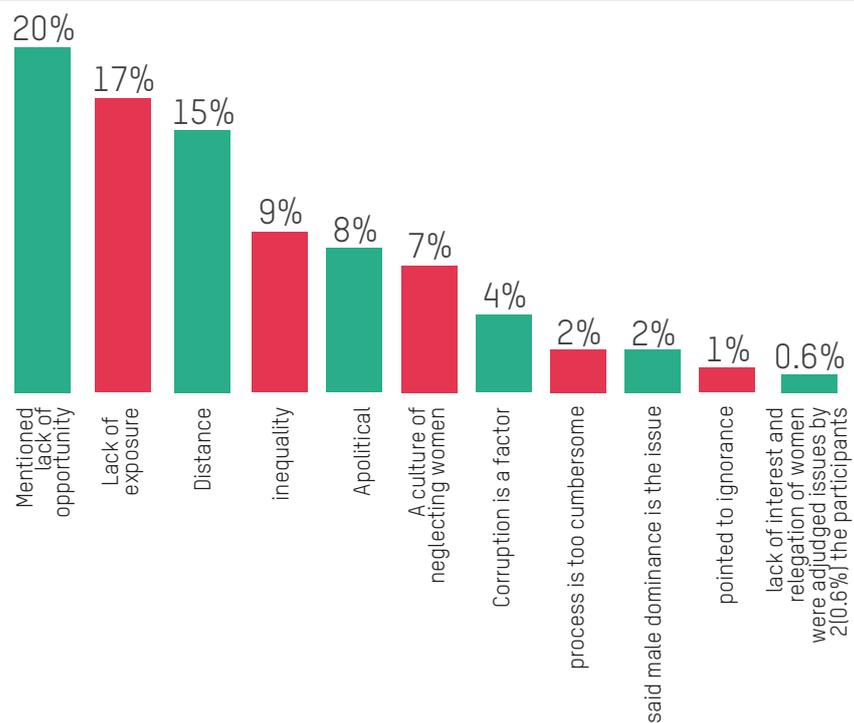
12. It is important to note whether women are aware of the percentage of budget allocation to the Ministry of Women Affairs of the affected states for the year 2016.

Figure 12



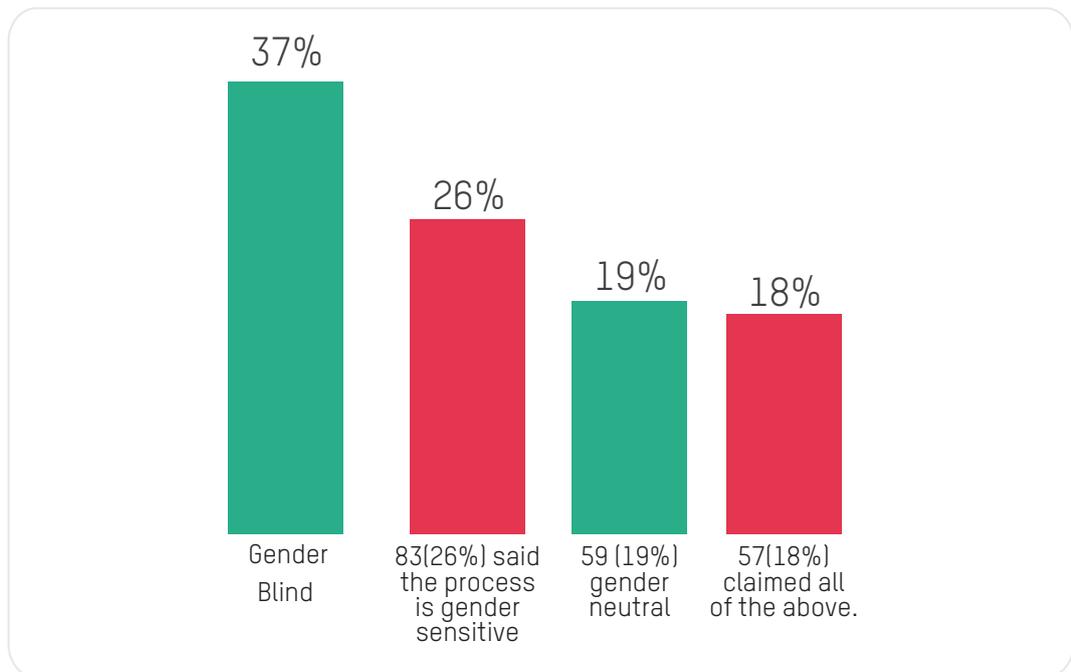
13. Main issues that affect women participation in budgetary process.

Figure 13



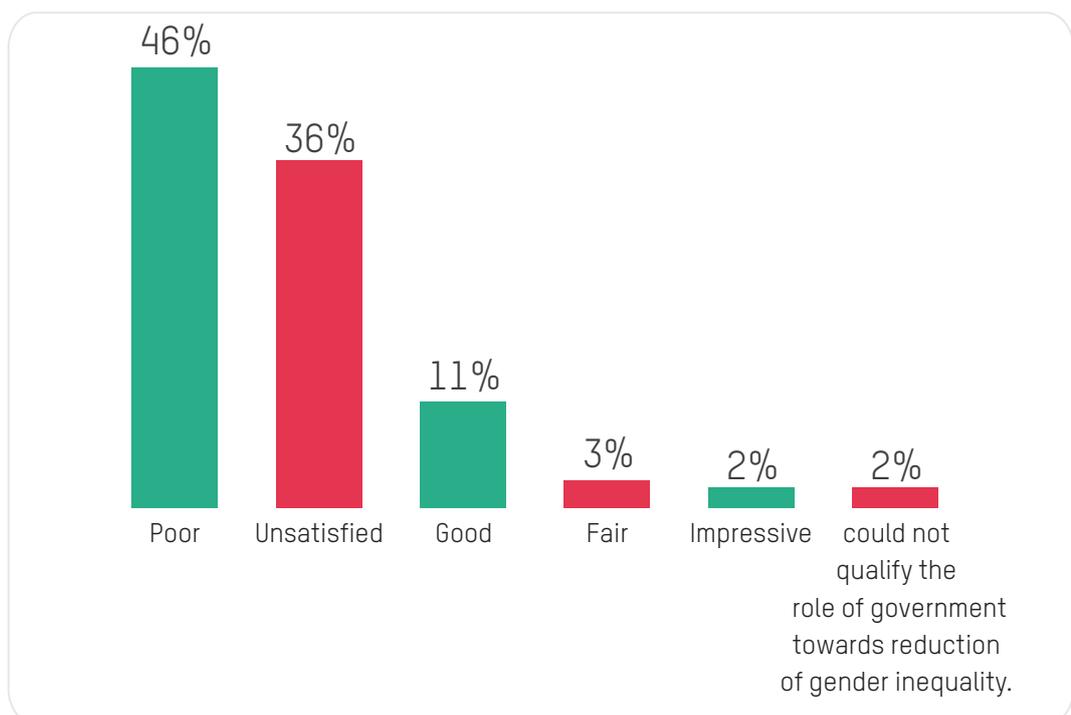
14. Truth of budgetary process

Figure 14



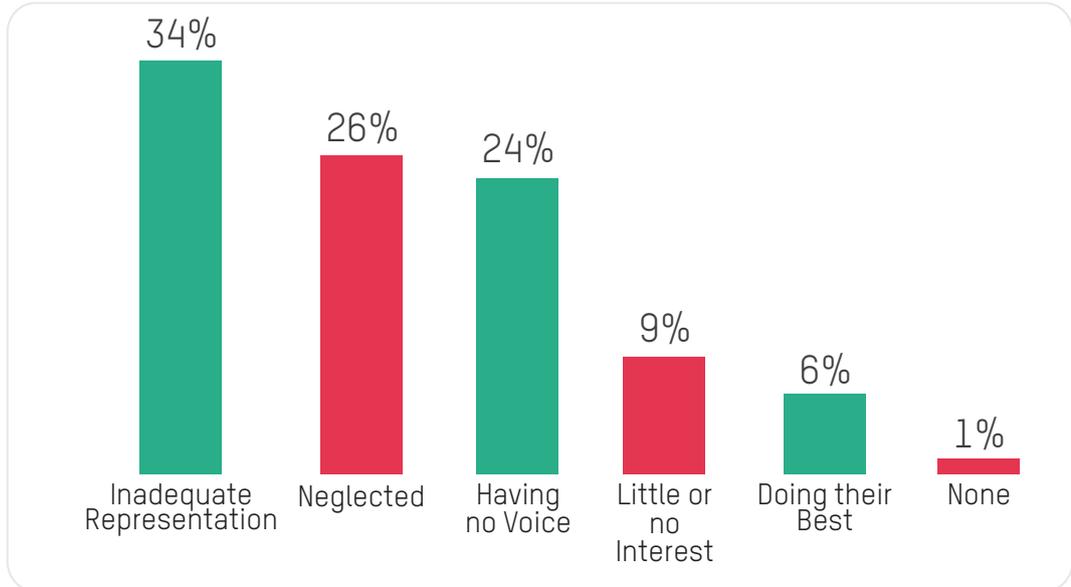
15. Role of Government towards reduction of Gender inequality

Figure 15



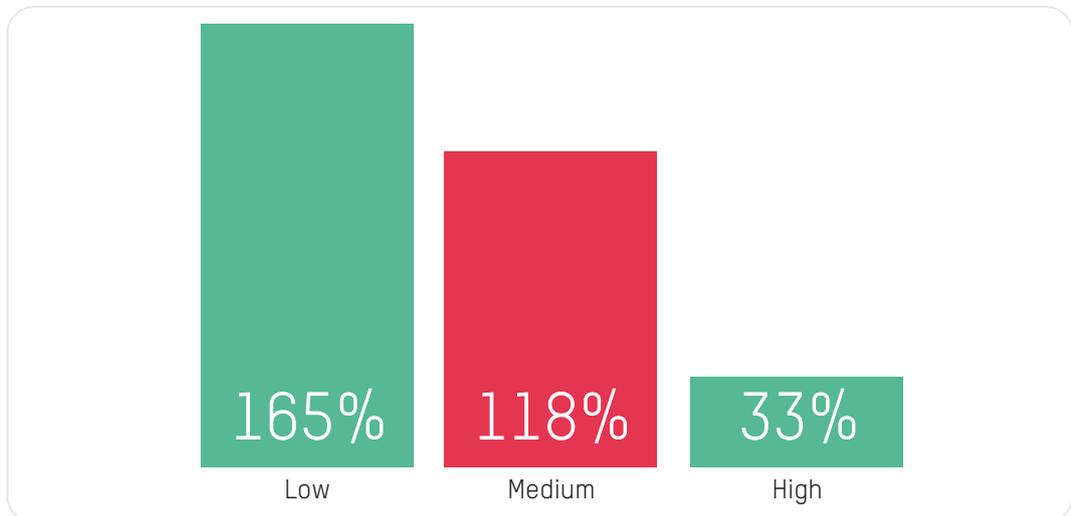
16. What applied to women participation in budgetary preparation

Figure 16



17. These are serious issues requiring advocacy for a change.

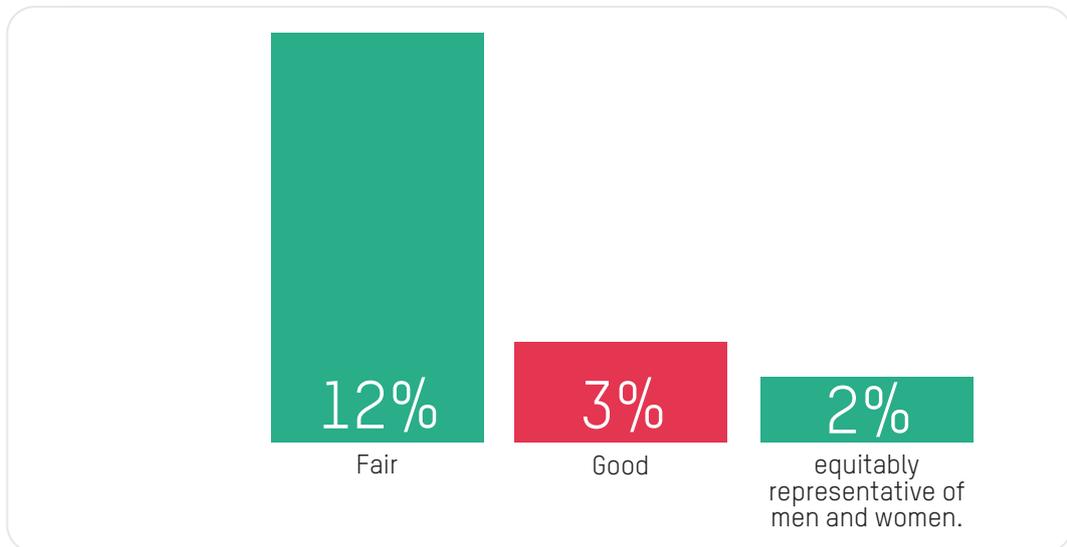
Figure 17



Narrative: Empowerment in terms of awareness of women rights has improved over time. In any case, progress has been slow, with women hardly taking part in an important matter such as government budgeting.

18. Assessment of gender participation in the budgetary processes
260 participants, representing 82%, affirmed this.

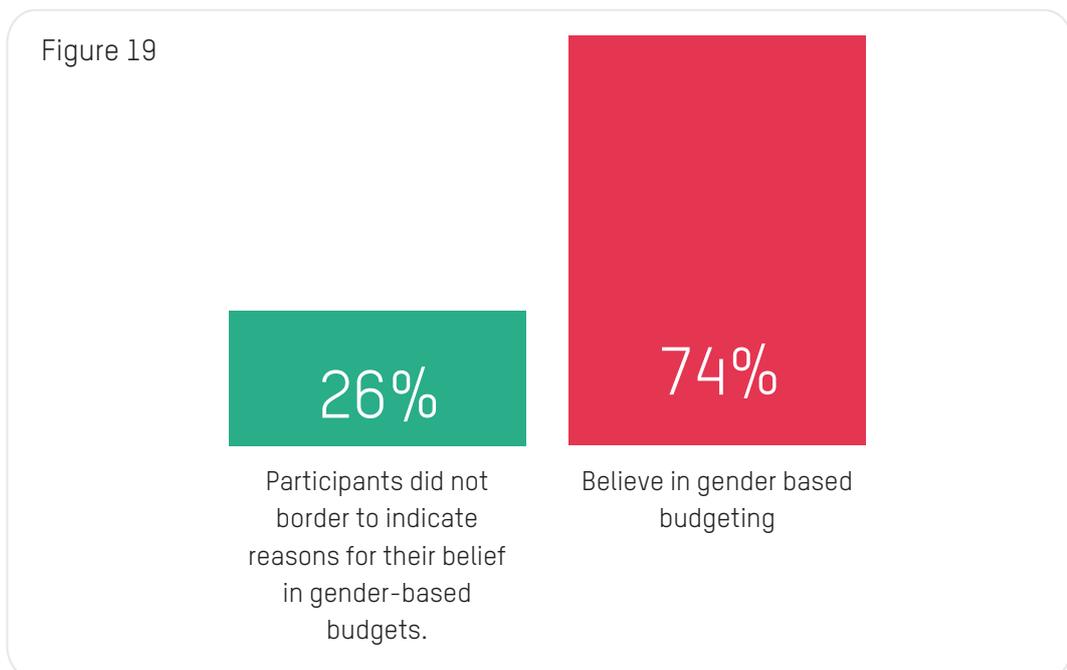
Figure 18



19. Believing in Gender Sensitivity

A number of reasons for gender-based budgets suffice: closing gaps in gender inequality, meeting, needs, securing efficiency and effectiveness in delivery of services. Others are the need for transparency and more inclusiveness in policy making and implementation processes as mark of good governance.

Figure 19





STRATEGIES FOR ENGENDERING GENDERED BUDGETARY PROCESS

A gendered budgeting process may result from, but not limited to the following:

- i Improved awareness
- ii Inclusiveness
- iii Openness and transparency
- iv Effective representation
- v Education
- vi Accessibility

Regarding effective utilization of revenues from taxes, more than 90% participants who responded to our questionnaires and spoke in the focus group discussions, were of the view that government has not done enough when it comes to effective utilization of revenues. In this case, rent has played a key role in the money government gets. Even so, much is expected from government in terms of utilising the huge amount of money it has received over the years. Billions of Naira have accrued to government at the three levels of local, state and federal. Participants wished government performed better, after disagreeing that it has effectively utilized revenues. More is required from government in the areas of provision of basic social amenities, empowerment of women, due process, accountability, sincerity, and pursuit of gender goals through government expenditure and income. Some of the ways, participants believe, would help government do more and make budgetary process responsive to

Two FGDs were conducted in Enugu on 22 and 25 November 2016, with eight men and eight women respectively. The reason was to allow homogeneity and a little bit of freedom for each of the groups to be able to speak up without gender constraints.

the interest of women and men, include; making the process truly participatory, empowerment for women, concessions on the part of men, sensitization, and education.

S/N	COMMENTS
	"The government has a free maternal and child health policy that favours women though the implementation is poor".
	"Women benefit more in the Federal Governments implementation of policies". "In public expenditure in meeting the needs of men and women, women take 80% while men take 20%". "There has not been gender audit in Enugu State to know exactly the situation". "Meeting the needs of men and women in government budget is a challenge that needs to be tackled".

Government role towards reducing gender inequality in that state in the last six years remains doubtful. At least, this is the impression of participants. When one participant argued that government should open up the space for gender equality programmes," what the participant meant was perhaps opening a space that has been mainly patriarchal at the policymaking and governance systems. The best ways, and strategies for engendering gendered budgeting and fiscal policy processes, therefore, include the following in the table below (Table 2):

Table 2: showing comments made by male and female participants at FGDs in Enugu concerning ways of ensuring men and women participate adequately in government budgetary processes.

MEN	WOMEN
<ul style="list-style-type: none"> ▪ Involving both men and women in planning and implementation of budget process. ▪ Create an enabling environment to encourage both men and women to participate. ▪ Create budget literacy programmes for men and women to learn more about budgets. ▪ Make participation in the budgetary process opened for men and women. ▪ More training and re-training of government staff in the budgetary issues. ▪ Training all cadres of staff in the civil service. ▪ There is need for Peer training, for in Enugu State could understudy states that are performing better such as Anambra ▪ Enugu state people should participate in 	<ul style="list-style-type: none"> ▪ Government should ensure budget is clear on issues concerning men and women. ▪ Government should organize programmes and trainings to build capacity of men and women to engage with the budget. ▪ Government should ensure men and women begin to participate in the budgeting process early. ▪ The Ministries concerned should make copies of budget available to men and women to study. ▪ Make budget friendly in Enugu state. Produce abridged versions so that people can read with ease. ▪ Ensure men's and women's issues are included in budget. ▪ Custodians of budget such as staff of Ministry of Budget and Planning should give useful information on budget. ▪ Budget document should be available on the website of government.

MEN	WOMEN
<p>learning – for now they said Enugu State public servants /officials do not attend meetings when they are invited and so miss learning opportunities.</p>	<p>Copies of budget should be made available to citizens who request for them.</p>

Table 3: What is your view on best ways of ensuring interests of women and men are reflected in government budgeting process?

MEN	WOMEN
<p>Each Ministry should have a focal person on budget monitoring and evaluation.</p> <p>Men and women should be sensitized on importance of the budget.</p> <p>Create annual gender audit by the government to determine who has benefitted.</p> <p>Information should be disseminated so that people will know about the budget process.</p> <p>Enugu state Government should adopt a zero budget plan.</p> <p>Enugu State government should conduct research periodically/regularly to be sure of what is on ground.</p> <p>A unit in government should be in place to cater for gender interests as well as look at International Conventions and instruments that Nigeria is signatory to and incorporate their recommendations in budget.</p> <p>The media should be involved in the budgetary process by training media workers so so that the y will put budget issues on media agenda.</p> <p>Churches should be involved to contribute in the budgetary process.</p>	<p>Getting women and men to participate and make input into the budget.</p> <p>Include women and men’s needs in the budget beginning from the planning stage.</p>



ABOUT EVEN IT UP CAMPAIGN

With a population of over 160 million people, Nigeria is endowed with huge human and natural resources. However, in 2010, 52 percent of the population lived in rural areas and 64 percent of the population on less than US\$ 1 per day. Oxfam's work in Nigeria focuses primarily on improving livelihoods, women's rights, and good governance.

Everyone has a right to realize their potential, and to live free of poverty in a secure and more equitable world. We believe that with the necessary action and political will, this world is possible.

People have a right to life and security; to a sustainable livelihood; to be heard; to have an identity; and to have access to basic social services

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