

Gender Budgeting in the Education Sector: Implications for the Girl Child Education in Nigeria

DOI: 10.36108/NJSA/1102/90(0190)

Olabisi I. Aina & Kehinde Olayode

Department of Sociology/Anthropology

Department of International Relations

Obafemi Awolowo University, Ile-Ife, Nigeria

Abstract

More than any other time in the Nigerian history, women education is now considered a priority because it has become a major factor in the development equation, and in particular, a key to gender equity, justice and poverty reduction; improved skills and technological knowledge acquisition; improved nutrition; reproductive health; and general socio-economic development of a nation. Yet, the challenges of gender issues in education still remain mostly unabated. The cultural barriers which the girl child faces concerning her roles at home and in the society still inhibit her ability to go to school. Gender stereotypes still exist in learning materials and too often, teachers' different expectations of boys and girls result in negative biases against girls' education. Despite government policy interventions and programs, empirical evidences continue show gender disparity in enrolment, attrition, and retention at all levels – primary, secondary, and tertiary. Although the current National Gender Policy addresses gender imbalance in the education sector, the extent to which the country is able to achieve gender parity in the sector depends on how skillful are policy makers in the use gender mainstreaming (GM) tools and strategies, one of such is being able to adopt 'a gender budgeting' framework in the sector. This paper addresses the technical knowledge in gender mainstreaming and gender budgeting in the education sector, and the extent to which budgets in the sector now address identified gender gaps in the sector. This paper argues that beyond government rhetoric in policy documents, evidence of political will and government commitment to the girl child education are dependent on the extent to which the sector has become sensitive to gender issues, including adoption of a gender sensitive budgeting framework. Using 'organizational capacity assessment tool (OCAT), the paper assesses the current technical capacity in gender mainstreaming and gender budgeting in the sector, while also using budgeting figures to establish the extent to which the sector allocates money to gender issues in the sector. Empirical findings show that the skills and capacities for gender mainstreaming and gender budgeting in the public sector (especially the education sector) are still very low, while government spending in the education sector is still skewed in favor of men. One clear way of supporting the 'girl child' education is to make the education sector responsive to 'gender budgeting' in line with democratic ethos.

Introduction

A budget is a statement of government's estimated revenues and proposed expenditures for the year, or otherwise described as a financial plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. According to UNIFEM (2000), a budget is an action

plan for a specific period of time covering all departments/functions and facets of an organization and containing targets to be achieved both in physical and financial terms, which serve as important criteria of performance. Thus, budgets at a national or local level are a means to achieving stated government objectives. These objectives are usually stated in government policies and therefore a budget becomes the means by which government policies are implemented.

The national budget process in Nigeria tends to be 'gender blind' and/or acclaimed to be gender neutral, that is, not giving specific thoughts to the impacts of government budgets on men, women, boys, and girls, as separate social categories with distinctive gender roles, and gender needs. In many cases, gender issues (especially issues dealing with the needs and roles of women and girls in society) are neglected and under-funded. Women face severe restrictions in access to and control of resources even within 'well structured institutions. An examination of the 2006 budget and "envelopes" for 2007 budget show that adequate budget allocations are not made for women's issues (Okojie, Aina and Akanji, 2007). To redress this situation, there is need for Nigeria (like many other countries of the world) to engage in gender-sensitive budgeting.

The term 'engendering budgets' refers to the process of incorporating gender perspective into the budget process so as to make budgets more gender responsive and/or ensuring that budgeting process captures the needs and interests of all and sundry – men, women, boys, girls, the poor, and other vulnerable groups. If budgets fail to respond to the needs and demands of the poor and women, resources will not be adequately directed for the achievement of equality and for gender-specific programmes, as well as promoting opportunities for women in the economy. 'Gender budgeting' therefore involves the analysis of national budgets from the perspective of their impact on women and men, boys and girls. It requires not just an understanding of the budget's complex design and content, but also the negotiation processes involved. Gender budgeting is a process of disaggregation of budgets by gender in order to discover the extent to which policies that have gender implications are differentially funded.

Gender budgeting or 'gender-sensitive budgets' are not separate budgets for women, or for men; rather it is a dissection of the government budget to establish its gender-differential impacts and to translate gender commitments into budgetary commitments. The main objective of a gender-sensitive budget is to improve the analysis of incidence of budgets, attain more effective targeting of public expenditure and offset any undesirable gender-specific consequences of previous budgetary measures. Thus, gender budget initiatives analyze how governments raise and spend public money, with the aim of securing gender equality in decision-making about public resource allocation; and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens (IDRC, 2001).

Research Questions

At the heart of this empirical investigation are the following research questions

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- Who are the beneficiaries of government resource allocations in the education sector?
- How are spending/revenues distributed between women and men; boy and girls in the education sector?
- What are the implications of government resource allocations on men and women/ boys and girls in the long/short – term in the education sector?
- How is gender taken into account in policy formulation, design and implementation?
- Are there specific targets for gender equality within policy frameworks; and to what extent are these met in budgetary frameworks?

Study Objectives

- Identify gender gaps in government budgeting processes in the education sector;
- Explore the extent to which the current budgeting processes in the education sector are gender sensitive;
- Examine the extent to which a gender sensitive budgeting process could impact on the achievement of gender equality in the education sector; and
- Recommend strategies for engendering sectoral budgets, in particular the education sector.

Rationale for the study

The missing link in promoting gender equality for African development is to effectively understand the linkages between gender inequalities and African development and to formulate strategies and policies that reflect these linkages. Subsequently, there is an urgent need to target the gender variable in African development process. Notably, gender is now seen as a development issue, and a development goal in its own right. Thus, it has become critical to address the ways in which apparently neutral policies and mechanisms have entrenched gender inequality – between women and men, girls and boys, and different classes and ethnic groups within societies and to remove the gender specific barriers which entrench these inequalities. One of such mechanisms is the government budgets for different sectors.

Without an assessment of the different effects a budget could have on men and women, government policies can result in both inequality of effect - the opposite of what gender neutrality is designed to achieve - and inefficiency in reaching economic objectives, including growth, employment and public expenditure levels.

Gender budgeting seeks to mainstream gender analysis of issues within government policies; promote greater accountability for the commitment of governments to gender equality; and influence budgets and policies. Gender budgeting is not intended to analyze only programs that are specifically targeted to females or to produce a separate “women’s” budget, but rather to examine the gender effects of all government programs and policies, their effects on resource allocation and outcomes, and how to improve them. It draws upon the literature on the measurement of inequality in that it tries to improve the allocation of resources within the government budget to reduce those inequalities with consequent benefits to economic and social well-being (Budlender and Sharp, 1998).

Gender budgeting is gaining increasing acceptance as a tool for engendering macroeconomic policies. The Fourth World Conference of Women held in Beijing in September 1995 and the Platforms for Action adopted called for a gender perspective in all macroeconomic policies and their budgetary dimensions. The Outcome Document of the UN General Assembly Special Session on Women held in June 2000 also called national governments to mainstream gender perspective into key macroeconomic and social development policies and their respective national development programmes. Subsequently, gender budgeting attracted a central concern at the Sixth Conference of Commonwealth Ministers of Women’s Affairs held in New Delhi in April 2000.

Research Methodology

Both primary and secondary data were collected from the Federal Ministry of Education and 4 State Ministries of Education (Cross Rivers, Ebonyi, Lagos and Kaduna States). The budget figures (secondary data) were collected from these 5 Ministries of Education and analysed from a gender perspective; while interviews were conducted amongst the senior officials of the respective Ministries thereby helping to assess the policy environment which provides necessary guidelines for budgeting processes and planning.

Specific gender budgeting tools used for this analysis are -

i. Gender Aware Policy Appraisal

The tool analyses the policies and programmes of the government as stated in the budget from a gender perspective. It examines the ways in which the stated policy thrusts, programmes, strategies and targets are likely to reduce or increase gender inequality. It involves analyzing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved.

ii. Gender-disaggregated beneficiary assessments

This is an estimate of the distribution of budget resources (or cuts in these resources) among males and females by measuring the unit costs of providing a given service and multiplying it by the number of units utilized by each group. The tool helps to document in concrete terms those benefiting from the way government resources are distributed or money

spent. The ultimate aim is to assess the extent to which the allocation of public expenditure has given considerations to gender specific sectors, programmes/projects, and gender concerns.

iii. Gender Aware Public Expenditure Incidence Analysis

This is an estimate of the distribution of budget resources (or cuts in these resources) among males and females by measuring the unit costs of providing a given service and multiplying it by the number of units utilized by each group. The tool helps to document in concrete terms those benefiting from the way government resources are distributed or money spent. The ultimate aim is to assess the extent to which the allocation of public expenditure has given considerations to gender specific sectors, programmes/projects, and gender concerns.

iv. Gender Aware Budget (Expenditure) Statement

This uses a combination of other gender –budgeting tools to summarize the implications government budgets/expenditures for gender equality. The indicators are the proportion of expenditure targeted to gender equality, gender balance in government contracts or job training, or proportion of expenditure on public services used by women.

(Budlender and Hewitt, 2002)

Global Gender Budgeting Initiatives

In summarizing gender budgeting initiatives, Budlender and Hewitt (2002) observe that gender budgeting takes many forms and is strongly influenced by the unique milieu of the country. It can be undertaken by government, in either the executive or legislative branches, or by civil society. International organizations can also play a supportive role. Gender budgeting seeks to inform and change government policies and programs to better the status of women and reduce gender disparities, and it also seeks to improve budget process in general by enhancing participation and accountability. Most gender initiatives focus on the spending side of the budget. However, there are examples where these initiatives have focused on the revenue side, such as in the United Kingdom. Some initiatives are targeted at specific components of the government budget, while others have a larger focus. Several existing models are producing useful results, including the work in some parts of the European Union, most notably the Nordic countries and some provinces in Spain, and many useful models can be drawn from past and ongoing experiences elsewhere, in both developed and developing countries.

Australia was the first country to develop the concept of a “women’s” budget. Instituted in 1984 at the federal level, this exercise was, at one point, undertaken in each of Australia’s territories and states as well, with varying degrees of success. The original exercise at the federal level was developed within the government, where departments and agencies were required to provide an analysis of the annual budget’s achievements in relation to women

and girls, to be included in a document circulated with the budget documents (Sawer, 2002).

South Africa served as the first pilot for the Commonwealth Secretariat initiative on gender budgeting. Some of the new female members of parliament and representatives of the Institute for Democracy in South Africa (IDASA) and Community Agency for Social Inquiry (CASE) got together to found the Women's Budget Initiative (WBI). The South Africa's WBI employed gender-aware policy appraisal to assess gender inequalities and gender issues in the land reform programme of the government (Okojie, Aina and Akanji, 2007).

The Ugandan gender budget initiative led by the Forum for Women in Democracy (FOMODE) has served to make the entire National Budget process increasingly more participatory. Civil society organizations such as the Forum for Women in Democracy and the Uganda Debt Network are members of the Poverty Eradication Working Group under the Ministry of Finance, Planning, and Economic Development whose mandate is to ensure that government budgets address the needs and concerns of marginalized groups such as women, people with disability, and those living in poverty. This Forum, in cooperation with coalition of specific interest groups in Parliament (with representatives including women, the young, employees, and people with disabilities) adopted gender-aware budget analysis framework to evaluate government's budgets (Maeve Taylor, 2003: 76).

Gender Issues in the Education Sector

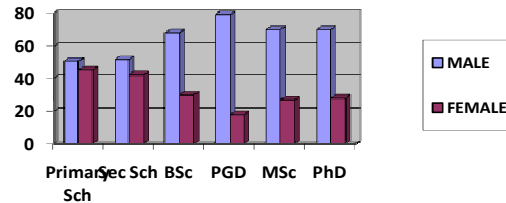
More than any other time in Nigerian history, women education is now considered a priority because it has become a major factor in the development equation, an in particular, a key to gender equity, justice and poverty reduction; improved skills and technological knowledge acquisition; improved nutrition; reproductive health; and general socio-economic development of a nation. Yet, the challenges of gender issues in education still remain mostly unabated. The cultural barriers which the girl child faces concerning her roles at home and in the society still inhibit her ability to go to school. Gender stereotypes still exist in learning materials and too often, teachers' different expectations of boys and girls result in negative biases against girls' education. Despite government policy interventions and programs, empirical evidences continue show gender disparity in enrolment, attrition, and retention at all levels – primary, secondary, and tertiary (Ngwagwu, 2001).

The National Policy on Education (NPE) document of 1977 (last revised in 1990) currently guides the Nigerian Education System. The policy document addresses the issues of imbalance in the provision of education in different parts of the country with regard to access, quality of resources and girls' education. Education is organized into 6 years of primary education, 3 years of junior secondary school, 3 years of senior secondary education and 4 years of tertiary education (university/ polytechnic/college education).

The United Nations Education and Scientific Commission (UNESCO) rated Nigeria among the nine countries with the highest number of illiterate

population in the world, with women constituting the larger percentage of this (UNESCO, 2003). Nigeria has a combined primary, secondary and tertiary education gross enrolment ratio of 56.2% and a total adult literacy rate of 57% (UNDP, 2005). Like many developing countries, the number of educated girls is less than those of boys. The proportion of female enrolment in various levels of formal education (primary, secondary, college of education/ polytechnic, undergraduates and post graduates) is lower than that of males (see Figure 1). The magnitude of gender imbalance increases progressively as the level of education goes higher. For example, the ratio of females to males enrolled at primary school, undergraduate and doctorate degree levels are: 10:12, 10:22 and 10:25 respectively. Enrolment figures from the Northern states are much lower than the national averages, with Northwest and Northeast having the highest gender disparity figures in the country.

Figure 1: School enrolment figures by gender across the different levels of education in Nigeria (2008 Figures)



Source: 2008 Nigeria Gender Statistics Book, published by the Federal Ministry of Women Affairs and Social Development, Abuja

National figures showed that the proportion of girls in total primary school enrolment rose marginally from 43.9% in 2001 to 44.5% in 2006 i.e. an increase of 0.6% (FMWASD, 2008). Thus with a current rate of increase of 0.6% in 6 years, it might take about 46 years to attain gender parity in primary school enrolment at the national level, if the country does not become proactive in redressing gender disparity in education.

Gender disparities in school enrolment present unique patterns across the different regions. Female enrolments at primary, secondary, and the tertiary levels are generally low in the North zones. In the Southern zones, female enrolments at the primary, and secondary levels are higher than male enrolments in the Southeast, while these are at par with male enrolments in the

Southwest. Enrolment figures at the tertiary level show ratio 1:4 in favour of boys in the Southwest, and as high as 1:19 in the technologically based faculties (Aina, 2003). Presumably, these ratios are wider in the northern zones.

Data from Statistical Profiles of Education in Sub Saharan Africa (SPESSA) situation analysis (2002) show that gender disparities in enrolment are further heightened between rural and urban locations, and so also are the performance patterns. There are higher attendance rates and more overcrowding of classes due to space shortages in the urban areas than in the rural areas. The learning assessment study also indicated different levels of achievements between boys and girls, rural and urban schools, and between States. Also, more girls drop out of school than boys at all levels.

Apart from gender imbalance, Nigeria's educational system suffers, amongst others, from a persistent imbalance/disparity in educational development due to inadequate funding; scarcity of educational equipment and supplies; overcrowded classrooms; inadequate library and laboratory facilities; insufficient student housing; violence arising from the activities/operations of cultist student organizations and examination malpractices.

Results of empirical research (see Moja, 2000; National Gender Policy, 2006), show that specific gender issues in the education sector include:

- High dropout rate of girls from school as a result of early marriage, teenage pregnancy and poverty of parents/guardian.
- Weak monitoring mechanisms to measure the implementation of programs that promote gender equity in education (e.g. UBE).
- Poor budgetary allocations to educational sector.
- Cultural and religious practices such as early child marriage, teenage pregnancy, child labour etc that militate against the girl-child's education in many parts of Nigeria.
- Low enrolment of women in science and technology.
- Absence of gender –disaggregated data in education.
- Low participation of rural women in basic adult literacy due to inadequate facilities and funding.
- A decline in the numbers of female teachers and their importance as role models.
- High drop-outs of boys from secondary and tertiary education in the South-East Nigeria.
- Lack of adequate facilities in school environment to cater for the girl-child biological needs.
- Inadequate support for the training of female basic education teachers.

Gender Aware Budget Statements in the Education Sector: Trends in the Annual Budgets (2004-2007)

Inter-sectoral analysis of budgetary allocation to education sector is undertaken in this section. A four-year period is used for the analysis in order to capture

the relative importance accorded to education in comparison to other priorities of the government both at the federal and state levels.

Table 1: Trends in the allocation to education sector (2004-2007)

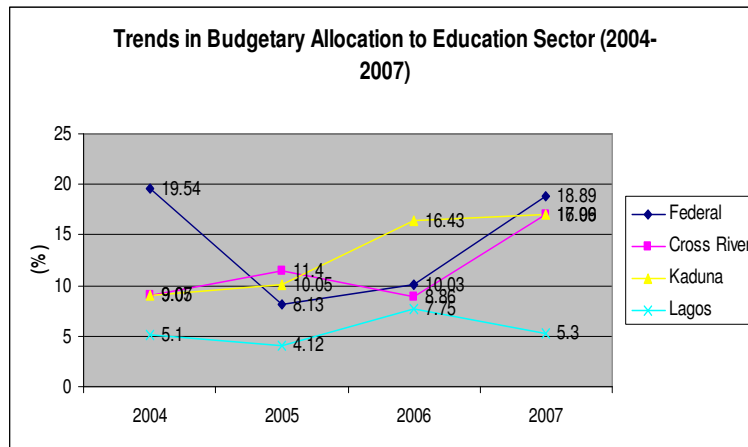
Level of Government	2004		2005		2006		2007	
	% of TBA	Rank	% of TBA	Rank	% of TBA	Rank	% of TBA	Rank
Federal	19.54	3	8.13	3	10.03	3	18.89	3
Cross-River	9.05	6	11.4	2	8.86	5	17.09	2
Kaduna	9.07	4	10.05	4	16.43	2	16.96	2
Lagos	5.10	7	4.12	8	7.75	3	5.30	7

Key: TBA = Total Budgetary Allocation for that year

- Ebonyi State data were not available for use here.

Table 1 and Figure 2 present the trends in budgetary allocation to the education sector for 2004-2007. Table 1 presents the percentage of budgetary allocation to the Education Sector at the Federal level, and in each of the states surveyed. The ranking of these percentages were also based on comparison with other sectors in the respective states, including the Federal level. At the Federal level, education consistently maintained 3rd position in inter-sectoral ranking for four consecutive years. The lowest position recorded for education ranking was obtained in Lagos state where education was ranked 7th in 2004 and 2007; and 8th in 2005. Education allocation in Kaduna state maintained 4th position in inter-sectoral analysis for 2004 and 2005 and rose to 2nd position in 2006 and 2007 respectively. In the Cross River State, however, the budgetary trend in allocation to the Education sector has been inconsistent. In Cross River State, Education sector obtained a 6th position in overall ranking in 2004, rising to the 2nd position in 2005, fell again to the 5th position in 2006 and further attained the 2nd position in 2007.

From a gender perspective, significant results emerged from the data presented in Table 1 and Figure 2. Given the fact that women constitute the largest workforce in the education sector, more funding to the sector in the last 4 years meant a large share of salaries would go to women. However, a higher enrolment figure in favour of boys at the various levels would favour the assumption that boys benefit more than girls in terms of the over head costs incurred by government per child and/or the adult in school. Data which support that men occupy most of the decision making positions e.g. Ministers; Commissioners; and Permanent Secretaries amongst others, could also mean that despite the overall higher number of women in the education sector workforce, they do not have equivalent power for policy decisions and policy change in the sector.

Fig. 2: Trends in budgetary allocation to education 2004-2007

Gender Implications of the Policy Thrust

In the subsequent section, the Federal and States' budget statements between 2004 and 2007 were examined for their policy thrusts and objectives.

a. Gender Analysis of the 2004 - 2007 Federal Budget Statements

The 2004 & 2005 Federal Budgets respectively, were informed by the Nigerian macro economic framework of the Obasanjo Regime, termed 'NEEDS' (The National Economic Empowerment Development Strategy. The 2004 Federal budget can be summarized under the theme '***Responding to the NEEDS of the Nigerian People***'. The word 'Needs' has two meanings in this context i.e. the ordinary popular meaning of needs in terms of people's priorities, and secondly, 'NEEDS' as an acronym used to express the macro economic framework referred to as 'the National Economic Empowerment and Development Strategy'. Quoting the President, '*budget 2004 is a practical expression of the NEEDS program and the program is, in turn, about the needs of the vast majority of Nigerians*'. About 66% of the total budget was targeted at the priority sectors which presumably have implications for men and women's lives and livelihoods. Thus, 'NEEDS' embraces a macro-economic development framework which is fashioned to address poverty and achieve sustainable growth through home grown strategies aimed at wealth creation, employment generation and value re-orientation. NEEDS thus focuses on people-centred development strategies, by giving priorities to such areas as roads, water resources, power, agriculture, education, health and security. Also, within the NEEDS Social Charter is the attempt to bring under policy those social, political and cultural problems which for a long time have impeded Nigerian's growth and development, including disparities created along gender lines.

However, a closer look at the elements of the NEEDS document shows its inability to integrate gender into the mainstream development praxis, instead, it

merely located gender concerns into a specific portfolio. According to Akanji (2005), the NEEDS document demonstrates a conceptual failure in situating its gender programs and strategies. This is generally because ‘gender’ within NEEDS was conceptualized mainly in terms of women empowerment and thereby placed emphasis on mere welfare needs of women. Such an effort failed to challenge the structure reproduces gender inequalities in our society, especially the unequal power relations between men and women.

In response to international treaties and conventions on the status of women and the global adoption of gender equality frameworks, the Nigerian Government developed and adopted a National Gender Policy in 2006. It is important to note that the Federal Ministry of Education, like many other Ministries is yet to domesticate the National Gender Policy, and its implementation frameworks. Part of the problems confronting the adoption of this policy across sector include –

- lack of political will for women empowerment and gender equality in national frameworks;
- lack of budget to operate the policy, and over reliance on donor funding;
- low technical capacity in the use of gender frameworks across sectors; and
- the absence of gender budgeting as a regular practice.

b. Gender Analysis of Lagos State 2004-2007 Budget Statements

The Tinubu Administration christened the Lagos State 2004 Budget a ‘*Budget of Continuity*’, for the new budget was to ‘*consolidate on the achievements in the first term and leave indelible imprints on the sands of time for the benefit of our people and the glory of the state*’¹. The Lagos State 2004 Budget was predicated on the framework of the National Economic Empowerment Development Strategy (NEEDS) and its equivalent at the state level known as ‘State Economic Empowerment Development Strategy’ (SEEDS). The State Governor identified the following as the main objectives of the *2004 Budget of continuity*:

- Diversification and Enhancement of the Internally-Generated Revenue.
- Minimization of Cost Administration.
- Improved Financial Management.
- Pursuit of Plans, Programs and Projects, which can easily be delivered and have positive and direct impact on the lives of the people.
- Resource Allocation for the provision of sustainable social service.
- Provision of the enabling environment for private sector investments.
- Intensification of Institutional Reforms.

¹ This is a quotation from Governor Asiwaju Ahmed Tinubu at the presentation of the Lagos State 2004 Budget, to the State House of Assembly, December 3, 2003.

A critical analysis of the policy thrust of 2004 Lagos budget statement reveals that the budget was not gender-aware. Rather, the policy emphasised 'accelerated economic development' with some scanty reference to poverty alleviation. There were no 'gender-focused programs' or gender equality projects in the policy thrust. The concept of gender mainstreaming was also non-existent throughout the budget statements. The budget, like others could be described as gender neutral and/or gender blind.

The Lagos State 2005 Budget, tagged '*Budget of Advancement*', delivered to the State House of Assembly by the Executive Governor, Bola Ahmed Tinubu on the 8th of December, 2005; has the following policy thrusts:

- Increased access of citizens to basic quality social services and economic infrastructure.
- Empowering citizens for rapid reduction of population under poverty line.
- Intensification of the pursuit of the Millennium Development Goals (MDGS).
- Pursuit of projects with high potentials for improved human development.
- Extensive rehabilitation and sustenance of infrastructure.
- Improved human development index – education, health, water and sanitation, urban development, shelter, HIV/AIDS, environment and gender.
- Poverty alleviation through massive job creation and provision of mass low income houses.

Taking a cue from the NEEDS framework, Lagos State Economic Empowerment and Development Strategy (LASEEDS) also pursued some MDGs focused initiatives, especially in the area of poverty alleviation, education, health, HIV/AIDS and economic empowerment. Although, these programs were funded with women empowerment and poverty alleviation intent, it did not have as a main focus, issues of gender equality per se.

The 2006 Lagos budget, tagged the '*budget of triumph*' was presented to the State House of Assembly by the governor, Asiwaju Bola Tinubu, on the 8th December, 2005. The budget framework was driven by LASEEDS and the Millennium Development Goals (MDGs) designed to fast track the pace of sustainable development in the state. According to the governor, the ultimate aim of the government and strategies designed were to achieve wealth creation, value re-orientation, poverty reduction and employment generation. The 2006 budget was thus predicated on the following core objectives:

- Linking expenditure to attainment of development goals
- Translating Stakeholders Inputs into Modern-term Strategy
- Intensification of public sector reforms, enhancing linkage between state spending and priorities

- Better expenditure tracking and value for money; transformation of Lagos into a model New Economic Partnership for Africa Development (NEPAD) city-state.

However, unlike the 2005 budget that specifically identified some gender issues to be addressed, the 2006 budget, even though claimed to use the MDGs as its framework did not address specific gender issues as government priorities in that financial year. The 2006 budget could then be regarded as none gender-aware and/or gender-blind.

The 2007 Lagos '*Budget of Legacy*' was anchored on the implementation of LASEEDS to achieve the following development goals:

- Poverty alleviation and sustainable economic growth.
- Reforming Governance for Private-sector led economic growth.
- Fostering shared values for quality service delivery.
- Promoting participatory planning and partnership for development.
- Enhancing access of the citizenry to quality basic social services and infrastructure.
- Making Lagos Megacity a global Economic hub.

A critical analysis of the budget statement from gender perspective indicate that the budget was gender blind as only a vague reference was made to gender aware issues and projects in the state. Clearly, the emphasis of the government in the budget was to accelerate economic development with a total allocation of ₦36.138 billion, representing about 37.03% of the total budget for the '*construction and maintenance of the huge infrastructural base of the state*'.

c. Gender Analysis of Kaduna State 2004–2007 Budget Statements

The 2004 Kaduna State Budget tagged '*Budget of Self Reliance*' was delivered to the State House of Assembly by the Executive Governor, Alhaji Mohammed Makarfi on the 13th January, 2004. The major areas of policy thrust as identified by the governor in the budget statement were:

- New Tax Drive
- Reducing the cost of governance
- Environmental Sanitation
- Local Government Elections

Although the governor identified poverty reduction programs as part of the strategies for implementing the *Budget of Self Reliance*, there was no clear guidance on what would constitute those poverty reduction programs, neither was 'gender equity' identified as key variable in this process. The Kaduna State 2004 budget therefore gave no cognisance to redressing gender imbalance in socio-economic arrangements in the state, both at the level of policy and

programs. Presumably, this is a direct result of low capabilities in gender aware policy and planning in the state.

The Kaduna State 2005 Budget was tagged ‘**budget of hope**’ and delivered to the State House of Assembly on 26th October, 2004. Some of the policy areas as highlighted in the 2005 budget were:

- Tax Reforms.
- Introduction of Kaduna State Economic Empowerment and Development Strategy (KADSEEDS).
- Eastern Sector Development.

Although, the budget statement proposed the establishment of KADSEEDS as a strategy in alignment with the policy thrust at the federal level (NEEDS), details of implementation were not provided in the budget statement. Overall, the budget was not gender-aware.

The 2006 Kaduna state budget tagged ‘*the budget of Consolidation*’, presented to the State House of Assembly by the governor on the 15th December, 2005, was anchored on the KADSEEDS and MDGs, The proposed budget emphasised the following core areas: education; agriculture, and health. The emphasis given to education, agriculture and health had gender implications as these are core areas where women are at disadvantage positions in comparison to men. The emphasis on KADSEEDS and MDGs also make the budget gender-aware since both policy goals have implications for gender issues. However, no framework was stated for accomplishing a gender-balanced budgeting framework for the policy.

The Kaduna State 2007 Budget Statement is closely related to that of 2006, with focus, and emphasis on social welfare, and poverty reduction. Despite government commitment to social welfare and poverty reduction in its budget statements in the last few years, economic growth, like in the other states, has not translated to improved quality of live and livelihoods, while gender disparity still holds sway. In fact, like in most of other Nigerian States, most poverty reduction programs, and health care for the vulnerable groups, especially children, are donor driven (e.g. child immunization; and rural agricultural projects such as the FADAMA project, etc.).

Gender Aware Public Expenditure Incidence Analysis in the Education Sector

Total Capital Allocation to the Sector

Table 2 presents an overview of total capital allocation to the education sector for 2004, 2005, 2006 and 2007 budgets at both the Federal and State levels. Table 2 presents some level of consistency in budgetary allocation to the education sector across states and at the federal level. For example, the allocation to the education sector at both the federal and state levels in 2005 showed a marginal increase over the 2004 allocations. However, by 2006 and 2007, allocations to the education sector (at both the Federal and the State

levels) showed remarkable increase when compared to the 2004 figures (see Table 2). This is not unconnected to the global response to growing poverty in the Third World, and the determination to make poor countries of the world, including Nigeria, more economically competitive. Thus, reducing illiteracy rate, especially in the less developed countries of the world, becomes one of the primary concerns of the MDGs. Education is also one of the 12 areas of concern identified by the Beijing Platform for Action (BPfA). Women's education is given a priority in the BPfA because it is seen as a key to the following - gender equity, justice and poverty reduction, improved skills and technological knowledge acquisition, improved nutrition, reproductive health and general socio-economic development of a nation.

Thus, budget allocation to the education sector has important implications for gender issues. The level of budgetary allocation to the education sector would have implications on the extent to which identified gender issues in the sector are combated, including gender imbalance in school enrolment between boys and girls, creation of gender-friendly environment in schools, increased enrolment of women in science and technology and establishment of rural basic education centres amongst others. Importantly, reduction of gender gaps in the education sector is largely determined by adequate funding.

Table 2: Total capital allocation to the education sector (2004-2007)

Level of Govt	2004 (Naira)	2005 (Naira)	2006 (Naira)	2007 (Naira)
Federal	21,615,000,000.00	21,513,579,360.00	37,394,291,304.00	47,253,779,521.00
Cross-River	3,074,345,160.00	3,250,726,206.96.00	3,961,540,660,00.00	6,755,460,450.00
Ebonyi*	26,446,083.70	26,969,704.60	33,542,639.90	36,378,492.60
Kaduna	2,157,089,710.00	2,515,067,650.00	6,000,052,565.00	7,986,882,455.00
Lagos	1,239,630,000.00	3,250,892,000.00	6,366,820,000.00	6,062,820,000.00

* The budget figures presented for Ebonyi State are likely to be *partial* rather than total allocation figures.

Gender Priorities in Allocation

This section examines budgetary allocations (2004–2007) to gender issues, as a percentage of total capital allocation to the education sector, both at the federal and state levels (see Table 3 and Figure 3). Table 3 presents the budget allocation figures for both the federal and the state levels, and the amount allocated to Gender Priorities respectively (with the Gender Priorities (GP) seen as a percentage of CB (Capital Budget) indicated.

For the year 2004, both at the Federal and the State levels, respective allocations to GP as a percentage of CB never exceeded 4%, while in 2005, it never exceeded 5%, except for Ebonyi state (22.98%)². In the year 2006, both the federal level and 3 other states (Lagos, Cross River, Ebonyi) dropped,

² The percentage recorded for Ebonyi might in reality be much less as the budget figures supplied the project are queried.

while Kaduna state maintained the momentum (8.24%). While there was a slight pick up at the federal (1.57%) and Cross River State (1.18%), both Ebonyi and Kaduna State lost the steam compared to 2005 allocations.

It is also important to note that only Ebonyi state recorded percentage over 10% (maximum for Ebonyi being 22.98%), while no other State (including the Federal), recorded up to 9% of its allocations on Gender Priorities. The Ebonyi figures are somehow doubtful, because there is in fact not much to show for this claim in terms of evidences on ground. Ebonyi State is still very rural, while the state lags behind other states in terms of infrastructural development, including quality of its schools and other infrastructural support for the education sector in the state.

The analysis presented above, is indicative of the low priorities accorded to gender concerns in capital allocation to the education sector at both the federal and the state levels.

Figure 3: Gender priorities as percentage of total capital budget in the education sector (2004–2007)

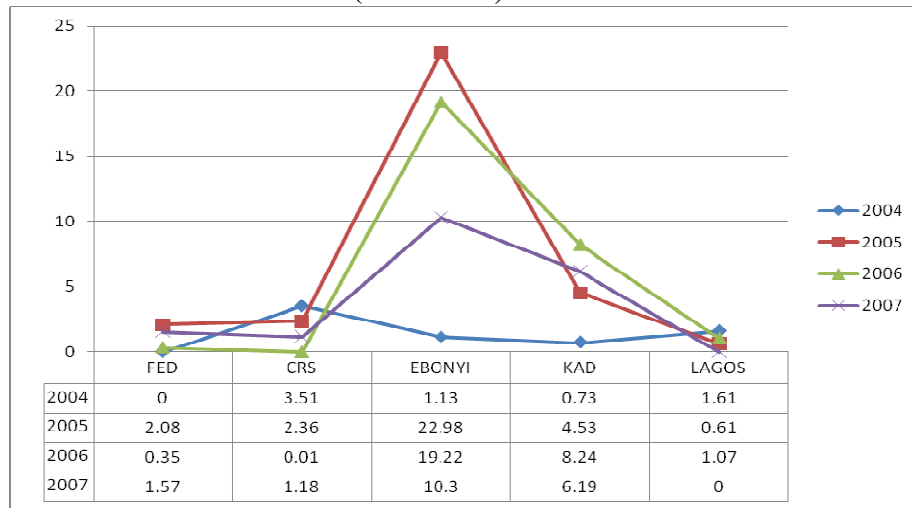


Table 3: Total Capital Budget Allocations and Allocations to Gender Priorities at both Federal and State Levels: 2004–2007

Key: NA – Not Available

Education sector	2004 Budget Figures			2005 Budget Figures			2006 Budget Figures			2007 Budget Figures		
	Capital Budget Allocation (CB)	Allocation to Gender Priorities (GP)	GP as % of CB	CB	GP	GP as % of CB	CB	GP	GP as % of CB	CB	GP	GP as % of CB
Federal	21,615,000,000	NA	NC	21,513,579,360	450,661,391	2.08	37,394,291,304	13,124,000	0.35	47,253,779,521	745,481,026	1.57
Cross Rivers	3,074,345,160	108,000,000	3.51	3,250,726,206.96	77,000,000	2.36	3,961,540,660	75,000,000	0.01	6,755,460,450	80,000,000	1.18
Ebonyi	26,446,083.70	300,000	1.13	26,969,704.60	6,200,000	22.98	33,542,639.90	6,450,000	19.22	36,378,492.60	3,750,000	10.30
Kaduna	2,157,089,710	15,868,000	0.73	2,515,067,650	113,990,000	4.53	495,000,000	6,000,052	8.24	7,986,882,445	495,000,000	6.19
Lagos	1,239,630,000	20,000,000	1.61	3,250,892,000	20,000,000	0.61	6,366,820,000	8,313,000	1.07	6,062,820,000	NA	NC

Key: NA – Not Available
NC – Not Calculated

Allocation to Gender-focused programs/projects

Gender-focused programs/ projects are specifically targeted expenditures to women or men, boys or girls to meet their particular needs. For examples, women's health projects, domestic violence counselling for men, special education for pregnant women or those with young children and special education projects for boys who are social misfits. As indicated in the previous analysis, provisions were made for gender concerns in the capital allocation to the education sector in the last four years. Allocations to gender-focused programs/projects at both the federal and the state levels are itemized in Table 4.

Data presented in Table 4 show that at the Federal level, the major gender priorities projects in the education sector were anchored under the Millennium Development Goals (MDGs) Projects funded directly from debt relief gains. Apart from these special MDGs projects, the overall capital allocation to education paid negligible attention to gender issues. The situation at the state level is worse off, as there were no provisions for gender-related projects in the capital allocation to the education sector in 3 out of the 4 states surveyed (i.e. Cross-River, Kaduna and Lagos states) in their respective budgets between 2005 and 2007. However, in Ebonyi state, provisions were made for Nomadic education in the capital allocation for the education sector as well as women education.

Table 4: Allocation to gender-focused programs/projects (2005-2007)

LEVEL OF GOVT/ PROJECT NO.	PROJECTS & NUMBER	2005 Appropriation (₦)	2006 Appropriation (₦)	2007 Appropriation (₦)
FEDERAL: 3200001014	Sagem Plus Girls Education Program	50,000,000		
032000010430000	Procurement of equipment and materials for women education centres nationwide	-----	3,124,000	
03200004560000		-----	50,000,000	
0320609	Support for girls' education clubs.		716,160,022	
032000045590000			700,000,000	
032000020090000	Nomadic Education			
032000010360000	Construction of 12 girls' day colleges in four states			
032000045003000				
032060810040000	Provide special STM kits for female FSTCS			10,000,000
03206009	Supports to 6 states for boys functional literacy			50,000,000
032060910010000				1,000,000,000
032061045000000				4,300,000
032061410110000	Gender/Girls Education (MDG)			531,798,833
032061410120000	Development of primers on gender & sex roles		2,000,000,000	50,000,000
	Nomadic Education			300,000,000
	Construction of model Nomadic Schools. Nomadic Education with focus on health care (MDG Project)			10,000,000
	37 Sensitization workshops to enhance women/girls' education			70,000,000
	24 Collaborative trainings for women groups in 6 NBTE Staff development centres			
CROSS-RIVER	-----	-----	-----	-----
EBONYI	Nomadic Education	200,000	150,000	150,000
	Women Education	100,000	-----	-----
KADUNA	-----	-----	-----	-----
LAGOS	-----	-----	-----	-----

Sources: Federal and States' Budgets (2005-2007)

Allocation to Equal Opportunity Programs and Projects

This is a share of capital allocation that identifies equal opportunity expenditures by government departments and agencies for their employees in areas such as training for clerical officers or women managers or rewriting job descriptions to reflect equal opportunity principles. This analysis focused on both the federal and state budgets between 2005 and 2007.

While the budgets of the Federal Ministry of Education recorded some equal opportunity projects in the capital allocation, there were no records of such projects in the various states surveyed (i.e. Lagos, Ebonyi, Kaduna and Cross-River states). As earlier observed, the two largest projects proposed under the equal opportunity projects (i.e. items 032000045590000 and 032000045640000), were to be funded directly from the Millennium Development Goals Projects under the Nigerian debt relief gains. This simply means that 'gender' was not mainstreamed into the process of capital allocation as gender items were merely treated as 'special projects' with a short life span, and thereby were funded directly from a 'special fund' outside the substantive education budget. Also, items which could boost gender equality were clearly absent from the federal budgets, e.g. funding of women in science and technology and removing gender imbalance in educational administration at all levels.

Allocation to Mainstream Programs

General or mainstream programs are expenditures by government agencies which make goods or services available to the whole community, but which are assessed for their gender impact. Mainstream expenditures account for over ninety percent (90%) of expenditures of government departments in most countries (such public expenditures are mostly not specifically targeted to either men or women). Table 5 presents data on some selected mainstream projects in capital allocation to the education sector both at the federal and the state levels respectively. These data show that most of the capital projects undertaken in the educational sector during the selected period (2004 – 2007) were mainly mainstream and/or general projects. Importantly, never has the government carried out any beneficiary-incidence analysis of these projects to determine gender differential impacts i.e. on men, women, boys, and girls; including the effects of traditional gender relations on these projects.

Table 5: Allocation to equal opportunity programs/projects (2005-2007)

LEVEL OF GOVT	PROJECT NUMBER/NAME	2005 Appropriation (₹)	2006 Appropriation (₹)	2007 Appropriation (₹)
Federal	032000045570000 Training of Female Basic Education Teachers	-----	56,000,000	-----
	032060935010000 Training and Retraining of Nomadic Education Extension Agents	-----	30,000,000	-----
	032000045640000 Capacity building for States and LGEA Officers	-----	80,000,000	-----
	032000045610000 Construction of 12 Day Care Centres and Nursery Schools in the Women Development Centres.	-----	120,000,000	-----
	032000045590000 Construction of 12 Women day Colleges (WDCS) in 4 states	-----	700,000,000	-----

Table 6: Allocation to mainstream programs/projects (2005-2007)

GOVT LEVEL	PROJECT NUMBER/NAME	2005 Appropriation (₦)	2006 Appropriation (₦)	2007 Appropriation (₦)
FEDERAL	3200001013 IDA/UBE Development	30,000,000		
	03200002000201 Support for mass literacy program	100,000,000		
	3200001010 Special education for mentally retarded children	20,000,000		110,000,000
	032000008009010 Education for All		10,000,000	
	MDGs Projects HIV/AIDS		100,000,000	3,300,000,000
	0320000450030000 HIV/AIDS Projects			
	032000045270000 Procurement of books and Library facilities		63,000,000	200,000,000
	MDG Projects Funding for in-service training MDG Projects Curriculum Development			
CROSS-RIVER	Production of Adult Education Primers	2,000,000	5,000,000	2,000,000
	Establishment of Vocational Centres	5,000,000	5,000,000	10,000,000
	Training/Re-training of Teachers	10,000,000	20,000,000	50,000,000
	Payment of WAEC fees for state's candidates	50,000,000	50,000,000	
EBONYI	Agency for Mass Literacy	2,500,000	3,300,000	3,600,000
	Computer Training	150,000	100,000	100,000
	Gifted Children	200,000	200,000	200,000
	Feeding of the Handicapped			
KADUNA	Education for All	21,000,000	5,000,000	5,000,000
	Expansion of School Libraries		100,045,320	134,717,650
LAGOS	Rehabilitation of School Buildings	100,000,000	600,000,000	375,000,000
	Staff Quarters for Teachers	20,000,000	40,000,000	502,665,000,00
	Educational Facility development	10,000,000	20,000,000	0
	Construction of Science Laboratory			

Overview of Findings and Implications for Policy and Planning for the Education Sector

Cross Cutting Issues in Gender Budgeting as a Tool for Policy and Planning in the Education Sector

The assessment of the education sector from a gender perspective, and in line with gender budgeting frameworks pointed to the following facts -

- That government's budgetary allocation is directly responsive to the macro-economic framework, which also determines government's priorities at any given time.
- That the allocation of government's resources determines the extent to which development issues like poverty, illiteracy, unemployment, school drop-outs and development of infrastructure are addressed.
- That gender budgeting is a practical way for translating government's commitments to gender equity and equality into financial terms
- That prioritizing gender budgeting in education sector would reduce gender gaps in the sector, including low enrolment of female in science and engineering courses, low enrolment of girls in schools in the North, high drop-outs of boys from schools in the East and more educational opportunities for boys in the Nomadic education programs). If priority is given to reducing gender gaps in education through budgetary allocations, the outcome would fast-track the nation's forward march in its attainment of sustainable human development.
- That education is a key factor to combat ignorance, poverty, unemployment and achieving upward social mobility in the society. Engendering government budgeting process will no doubt ensure adequate allocation of resources to accomplish the lofty objectives of 'education for all' and education as a tool for social mobilisation for sustainable development.

Implications of study findings in the education Sector for financing GEWE

Women education is widely seen as the crucial key to attaining gender equity, justice and poverty reduction, improved skills and technological knowledge acquisition, improved nutrition, reproductive health and general socio-economic development of a nation. Education therefore plays a crucial role in national development by encouraging social participation across groups.

Allocations to gender-focused programs/projects at both the federal and the state levels are itemized in Table 4.

Study findings in the Education Sector presents the following realities on the status of gender budgeting in the sector –

- Gender budgeting is still at the 'beginning step' in the education sector. This is clearly reflected in low capacity to undertake gender budgeting, absence of sex-disaggregated data and gender statistics in the sector, and low priorities accorded to gender concerns in budgetary allocations;

- The level of awareness of gender issues is very low among budget officers and staff in the Ministry of Education
- Staff in the Ministry of Education are generally aware of the new National Gender Policy, but they are yet to domesticate the policy for the education sector.
- Presently there is little collaboration between the Ministry of Education and the Ministry of Women Affairs
- The sector does not have relevant records of beneficiaries of projects/programs along gender line
- Generally, budget allocations to the education sector both at the federal and the state levels are low, and this could hinder effective gender mainstreaming programs in the sector. Currently, financial supports for gender projects in the education sector are obtained from Development Partners, and the special funds from MDGs Office. These projects are therefore not sustainable if not backed up with government mainstream budgetary allocations.

It is therefore evident that budgetary allocations for gender concerns in the education sector is rather low, thereby posing a major obstacle for the Gender Equality and Women Empowerment Agenda (GEWE) as enunciated in the MDGs, CEDAW and other International/Regional declarations. Without appropriate budgetary allocation to women empowerment, gender equality and in particular, gender mainstreaming programs, the lofty goal of achieving a just, equal and free society would remain a mirage.

Conclusions and Forward Looking Strategies

This study was undertaken to assess budgeting processes in the education sector with a view to determining whether gender concerns are mainstreamed into the budgetary process in the sector. The overall goal of this assessment was to identify gender gaps in the current budgeting process in the sector, and offer appropriate recommendations. Arising from study findings, the following conclusions are drawn:

- Budgets and budgeting-processes in the sector are gender blind, while policy makers in the sector and especially those responsible for budget decision making are gender insensitive, and with inadequate technical capacity to undertake gender budgeting.
- Engendering the budget process in education sector has a lot of implications for gender equality and women empowerment policy goal
- Inadequate funding is a major obstacle to gender budgeting in the sector. Major gender-equality and women empowerment projects presently undertaken, are largely financed from the special funding obtained from the MDGs Office, and other development partners. The implication of this is that gender issues are treated as ‘special projects’ with a short life span.
- Absence of gender-disaggregated data and gender statistics reflects lack of proper documentation and record keeping that could facilitate monitoring of

gender gaps in the sector, and a gender responsive policy and planning, and program implementation from a gender perspective.

- Low awareness and understanding of gender issues and concepts (i.e. ‘gender mainstreaming’, ‘gender gaps’, ‘gender indicators’) by key government officials in the sector.

Arising from the review of best practices from other countries, and the realities of the Nigerian political, social and economic environment, the following recommendations are made for the engendering of budgets in the education sector -

- A legal provision that makes gender responsive budgeting at the three tiers of governance in Nigeria (Federal, State and Local Government levels) compulsory and mandatory.
- Incorporating gender budgeting into the mainstream budgeting process in government, and retaining the capacity for this process in the Finance/Budget Section of the respective sector
- A constant review and evaluation of policy/programs to identify gender gaps, for possible interventions to close-up these gaps
- Incorporating technical capacity building in gender budgeting into the overall personnel development and training programs in the sector;
- Gender mainstreaming of academic and administrative systems and programs for educational institutions at all levels should be mandatory.
- A regular review and development of gender sensitive indicators to monitor performance in the sector
- Regular and adequate provision of funds to support gender mainstreaming and capacity building in gender budgeting in the sector.
- Establishing a Gender Unit in the Sector (in line with the National Gender Policy of 2006), empowered to provide general supervision and oversight functions of gender activities in all the sub-units and departments of the education sector.
- Strengthening the existing collaboration between the Ministry of Education and the Ministry of Women Affairs, especially in the area of capacity building for gender responsive policy planning, and programs.

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