



## **ABANTU for Development**

### **Report of a Two-Day Workshop On Economic/Budget Literacy:**

#### **The Gender Perspective**

**23-24 June 2004**

**Port Harcourt, Rivers State, Nigeria**

**South-South Zone**

**(Workshop 1 of 6)**

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## **2.0 Organizations and Acknowledgement**

The two-day workshop took place at Nima Suites, Woji, Port Harcourt from June 23-24, 2004. ABANTU's Project Officer Bassey Anita Okedi was responsible for overall coordination of the program.

Dr. Bola Akanji was responsible for program design and planning, she was supported by Helen Kezie-Nwoha of ABANTU for Development.

Many people contributed significantly to the success of this workshop. Thanks are due to USAID for full sponsorship of the program and to MSI for making it possible for us to be part of the project. We are grateful to all the participants for their hard work and serious attitude to all topics covered and for generating thought provoking discussions on the budgeting system in Nigeria.

## **3.0 Participants Profile**

Twenty organizations and representatives of government were invited for the program. Fifteen participants, four male and eleven female, attended the workshop from Rivers, Akwa Ibom, Cross River, Delta and Edo States. They were program coordinators, project officers and policy makers. The selected NGOs were those working on issues of environment, community development, economic empowerment, women's human rights, conflict and HIV/AIDS. Most of them incorporate the issues of women concern in their different programs.

## **4.0 Structure of Workshop**

The workshop was structured in sessions with each session building on the previous one and covering a component area. Time allotted for each session varied and depended on the depth of coverage or on the participation of the groups. Often the time boundaries were negotiated between participants and the Technical Adviser and extra time was allowed, especially during group work when groups felt a need to discuss issues in more detail.

The workshop was such that participants were introduced to gender concepts before going on to look at an overview of the economic system and macroeconomic policy through a gender lens. The first day ended with an overview of budgets and budgeting process.

This foundation provided the necessary background knowledge for the following day, when the focus was on gender budgets and gender budget analysis. In place of the planned group work, a round table was held with the Commissioner of Women Affairs, Akwa Ibom State, to share experience on creating policies and providing a policy makers perspective to the discussion. The day closed with a technical session on sectoral issues and their applications to gender and budgets, focusing on agriculture and environment.

## **5.0 Methodology**

Sessions were conducted in the form of presentations using PowerPoint. Responses from participants came in the form of group discussions, plenary presentations and report back

sessions. Sessions closed with daily evaluations. A final evaluation was conducted on the last day and action plans were written to elicit how participants planned to use the lessons learned from the workshop.

## 6.0 Introductory Activities

ABANTU’s Project Officer, Bassey Anita Okedi, began by welcoming the participants to the workshop. She went through the objectives of the workshop and introduced ABANTU for Development, stating the organization’s area of focus and its operating systems. She introduced the PROSPECT project and the project’s Technical Adviser (TA).

Participants introduced themselves and their organizations. The participants were representing organizations working in the following areas:

- Women empowerment
- Micro credit
- Environment
- Governance
- Reproductive health
- Training and capacity building
- Skill development
- Women and youth development

The following ground rules were set to guide proceedings of the workshop and to avoid unnecessary interruptions by participants:

- Put mobile phones on vibration
- No side talks
- Respect everyone’s view
- Freedom of expression
- Time conscious
- Everybody must say something

### Tasks

Tasks and responsibilities were assigned to participants to encourage full participation

Roles	Day one/Names	Day Two/Names
Chief whip	Ogbeide	Aghedo
Time keeper	Bolanle	Emem
Energizer	Roibito	Roibito
Reporters	Regina and Mary	Regina and Mary

## **6.1 Overview of PROSPECT**

Mr. Raphael Odunlami, on behalf of PROSPECT's Chief of Party, Mr. Paul King, and the entire MSI team, welcomed participants to the training and gave an overview of PROSPECT Project. He took time to explain its relationship with the subcontractors and grantees. He also explained the objectives of the project stressing the importance of civil society participation in the economic system of Nigeria. He urged participants to learn as much as they can to enable them to transfer knowledge acquired at the workshop to members of their constituencies. In conclusion he wished participants a fruitful workshop.

## **6.2 Dr. Bola Akanji**

In her introduction, Dr. Bola Akanji gave participants a brief description of the training techniques and explained why the focus is biased. Explaining the inequalities in the economic systems in Nigeria from a gender perspective. She stressed that there is need to provide facts and figures to backup civil society's standpoint, especially those working for the empowerment of women. She emphasized the need for participants to always have facts to back up issues in their areas of focus and the importance of advocacy work. Finally she said that no matter what areas of focus an organization is working in, they should be able to the fundamentals of economics and especially the Nigerian economy, as everyone is an economic stakeholder.

## **6.3 Analysis of participants' expectations**

What participants expect from the program:

- Empowerment for intervention strategies;
- An understanding of the budgeting process in Nigeria;
- Skills on funds management;
- Gender implications of budgeting;
- Participatory budgeting;
- Skills on gender based analysis; and
- Skills on budget monitoring.

What participants expect from facilitators:

- Simple and clear presentations;
- Printed material for reference;
- Respect for time;
- Pleasant and articulate delivery;
- Skills on gender-based/participatory budgeting and analysis; and
- Respect for participants' views.

What participants expect from other participants:

- Openness and cooperation;
- Sharing of knowledge, information and experiences;
- Respect each other's views; and
- Observance of ground rules.

What participants are prepared to give:

- Share information/skills and experiences;
- Full attention during the workshop;
- Write report of the workshop; and
- Respect participants and facilitators.

## **7.0 WORKSHOP SESSIONS**

### **7.1 Session One: Gender Concepts**

To elicit how gender sensitive the participants' were, the Technical Adviser conducted an exercise in form of a needs assessment of the group. See Session 1 Handout I. The results of these activities are also attached as annex 2.

#### **Analysis of exercise**

The following observations were drawn from the exercises:

- There is need for a bottom-up approach in governance to enhance grassroots participation;
- The budgeting system in Nigeria is not participatory;
- There is need for grassroots participation, as most NGOs do not really represent the grassroots;
- The HIV/AIDS pandemic has a direct effect on the economy of Nigeria;
- Nigerian women are not economically empowered;
- There is need for gender equity in the economic system;
- The effectiveness of the economic system should depends on a collective responsibility of all tiers of government;
- Women contribute significantly to environmental degradation; and
- They are more involved in the agriculture sector than men.

The TA went through the results of the assessment with the participants and pointed out that a high score could mean that you are biased on issues even when you do not have statistics to back up your claim. She advised that as development workers participants should learn to balance

their views. In conclusion she said participants have demonstrated a fair level of gender sensitivity.

In explaining the concept of gender the TA went through Handout 2a (annex 3) with participants. The following concepts were explained:

- Gender;
- Practical gender needs;
- Strategic gender needs;
- Intra-household dynamics;
- Inter-household relations; and
- Gender mainstreaming.

To highlight a shift in understanding of gender problems participants were given Handout 2b (annex 4), which explained the following:

- Early thinking;
- Current thinking;
- Problems; and
- Approach.

## **7.2 Session Two: Overview of Economic System and Economic Development Policies**

### **Objectives of the session**

- Make participants understand how any economy works and how national income is constructed;
- Understanding of the significance of different sectors of the economy;
- Understanding of the role of government in shaping an economic system through policies; and
- Relate to different types of policies and policy effects in the Nigerian economy.

To stimulate discussions for this session the TA asked if there was a link between conflict and inflation.

### **Participants' comments:**

There is a link between conflict and inflation. Experience has shown that during conflicts prices of food go up especially when such conflict is taking place in a rural area where agricultural products are in high production.

### **Question:**

Could the issue of conflict lead to increases in the exchange rate?

**Comments/contributions:**

Exchange rates are affected by government policies, and the ability to manage budget excesses and deficits.

Internal conflicts can have a direct effect on the exchange rate. The recent Nigerian Labour Congress (NLC) strike led to a devaluation of the Naira.

Participants all agreed that no sector could operate in isolation. It becomes important therefore that we understand the economic system.

The session discussed the goals of economic development, which was also defined as a system put in place for national economic management that will yield optimum results of macroeconomic policy objectives. The TA went further to explain the linkages between economic agents using the circular flow of income for illustration (Handout 3b).

A participant asked if there could be challenges in the circular flow. The TA explained that definitely challenges would arise, referring to the heterodox flow, which she said, would not always be smooth. There is need therefore to put into consideration skills of producers and other vulnerabilities, which she advised must be dealt with.

The role of government in setting rules to guide production activities was discussed using Handout 3c. At the end of the session an analysis (problems and prospects) of Nigerian public policy framework was discussed with participants. It was very interactive as the following were discussed from different perspectives as it affects the economy of the country.

- Economic reform (liberalization policies);
- Privatization policy;
- Petroleum Pricing Policy;
- Income Policy; and
- NEEDS.

### **7.3 Session Three: The Economic System and Microeconomic Policy through a Gender Lens**

**Objectives of the session**

- A Gendered Vision of the Economy;
- A Gendered Analysis of Public Policy; and
- A Gendered model of the circular flow of income.

The session started with an explanation of the objectives. Women's unpaid labor was extensively discussed as well as an explanation of the two parallel systems of production (home-based and non-income based production). This gave an insight into how men's activities differ from women's activities and the fact that women's labor is not valued. The group agreed that intermediate goods generated by women are not valued but used by men to generate income. This topic led to increased interactions as participants shared field experiences of how budgeting can be applied at the rural setting, even to our everyday expenditures.

### **Observations from presentation:**

- There is need for women to participate in economic reform systems;
- Gender inequalities are limiting development outcomes such as economic growth; and
- Policies are made with good intentions but with no gender lens.

### **Questions:**

From a gender perspective of the microeconomic system, what would the NGOs present at the workshop like to do differently? For what will they advocate?

In her words a participant made the following contribution. I have a better understanding of gender mainstreaming. But the major problem I have is that as a member of Akwa Ibom State Executive Council, other members are not gender sensitive. So it is very difficult to present women's issues at council meetings. At the end of this session I have learned some economic terms, which I would use for my presentations. Hopefully I will be making a presentation in two weeks and am very confident that I will use these lessons learned and will get a more positive response at Executive Council meetings.

A participant expressed the fear that in the community where she works it was very difficult to get the men to involve women in governance. She asked the group to give her strategies to introduce concepts of gender equality into her community.

### **Suggestions:**

Have a joint meeting with elders and women and give a brief of lessons learned from the workshop. Explain the economic system, starting with household expenditure management, and link it to local government and state budgets.

## **7.4 Session Four: Budgets and the Budgeting Process in Nigeria**

The session started with an explanation of the origin of the word budget. The TA defined a budget as a statement of proposed expenditure for a fixed period or for a specific project or program including the means of financing the expenditure. It is also an authority to incur

expenditure, to release funds or to collect revenue. She defined a government budget and differentiated it from an approved budget saying that the approved budget is that approved by law. Therefore, it is the responsibility of the members of the House of Assembly to approve the budget, because they have the mandate of the people as elected representatives.

**The following were identified as sources of government income:**

- Import taxes;
- Excise duties;
- Rents and royalties (mining, property, fishing rights etc.);
- Taxes (personal income, vat or sales, profit, capital gains, pools/betting, property taxes); and
- Fees and licenses (liquor, market, registrations, stamp duties etc.).

Examples of expenditure by the government's main subdivisions were discussed as well as the responsibilities of the different tiers of government (Handout 5e). In addition, the budget process/cycle was discussed in detail (Handout 5b). The following stages of the budget process/cycle were identified:

- Budget Review (conception);
- Budget Formulation (preparation);
- Budget Approval and Appropriation;
- Budget Implementation; and
- Budget Monitoring and Control (management).

In an interactive session the group discussed the purpose of budgets as a development tool in helping translate political commitments into national priorities. The idea of the budget as a democratic tool in helping governments keep to its side of the contract between it and the citizens was also discussed. Moreover, the concept of the budget as an instrument of economic, social and cultural rights of the people was intensely debated. Lastly, the participants deliberated over the roles of the different agencies in budgeting and the problems of budgeting in Nigeria.

In conclusion budget analysis was defined and the reasons for budget analysis and whose responsibility it is to analyze the budget, as well as the definition of a participatory budget, government's role, and levels of participation were discussed. The following were given as examples of participatory budgets; Gender budgets, green budgets, pro-poor budgets, alternative budgets, etc.

**Group Exercise see Exercise Session 2 & 3**

Two working groups addressed two different forms of budget analysis. Group 1 was to comment on the performance of the Federal budget for 2002 from both the revenue side and expenditure side from four perspectives and find ways to address the challenges for civil society participation:

1. Fiscal priority of the Government
2. Pressure points for budget performance
3. Budget discipline
4. Revenue generation capacity

Group 2 was to discuss 8 specified areas of concern in the budgeting process in Nigeria and present two consensus opinions on each issue.

The findings of both groups were outlined and debated during the day two session.

## **DAY TWO**

The day started with a recap of Day One sessions by report writers. This was done in detail and helped participants reflect on the previous days work before day two's activities. At plenary participants made their presentations based on previous day's group work.

### **Group One**

1. Fiscal priority of the Government
  - a. More expenditure on personnel
  - b. High dependency on oil revenue
2. Pressure points for budget performance
  - a. Weakness in domestic debt servicing
  - b. Revenue generation is poor
3. Budget discipline
  - a. Discipline is very poor in that the proposed budget is not actualized
  - b. The indiscipline of spending more on consumption rather than production
4. Revenue generation projections
  - a. Over projection of revenue
  - b. No political will to realize projection

### **PARTICIPATION OF CIVIL SOCIETY**

- Organize capacity building workshop for policy makers;
- Form pressure and advocacy groups;
- CSOs need to be oriented/re-oriented in their participatory role in budgetary system;
- Give their opinion on the priority needs of their constituencies; and
- Serve as good in-roads, in regards to the issue of privatization of the economy in the form of skills development of individuals.

### **Comments/additions from the floor:**

- Civil society should advocate for the direct deposit of taxes in the bank, where the bank can be used for transactions to avoid corruption of revenue collection agencies;

- Need for citizens to be empowered (demystification of the budget document) to play a role in the budget process;
- The budget should be translated into local languages to enhance grassroots participation; and
- The high costs for personnel need to be addressed. The issue of ghost workers may contribute to high personnel cost.

## Group Two

Below are the 8 specified areas of concern in the budgeting process in Nigeria and two consensus opinions on each issue.

### Issue 1: Budget Deficits

1. Deficits are built in to protect the unforeseen in the budget projections
2. To take care of the plus and minus in budget calculations

### Issue 2: Access to Information and Advocacy

1. By networking – through the media and the public. We can also get all the budgetary information we need through our Representatives in the house of assembly
2. We can make our positions known publicly and bring pressure to bear on the budget officers to provide the needed information

### Issue 3: Protected Marginalized Groups

1. Advocate for social security policy to be enshrined in the constitution to cater for the aged and physically challenged
2. Old people's homes should be built and maintained

### Issue 4: Supplementary Budgets

1. Supplementary budgets are meant to take care of emergency projects which are very important and projects which were, as oversights, erroneously excluded in main budget
2. It is also meant to take care of short falls arising from unstable economy (e.g. the fluctuating price of oil)
  - a. Intended effects: to include forgotten projects and take care of emergency situations
  - b. Unintended effects: corruption and increased inflation

### Issue 5: The National Assembly and Civil Servants

1. They are more corrupt
2. They start implementing the budget before approval

How can civil society address the situation?

- Civil society can address this by trying as much as possible to advocate for policies without money and favoritism
- No elected government should implement any unapproved budget

### Issue 6: Approval of the Budget

1. Late commencement of budget preparations leads to late release of the budget
2. Hidden agenda and conflict of interest on the part of the interest groups

Analysis of the politics involved:

- Vested interest
- Conflicting priorities
- Endemic issues of god-fatherism
- Greed/selfishness
- Nepotism
- Bureaucracy

Issue 7: The Budget Office

1. The budget monitoring office is not effective in Nigeria
2. Officers are very corrupt

Reasons for ineffectiveness:

- Corruption
- Dishonesty
- Laziness
- Lack of concentration

Therefore, it is necessary to make sure that credible people are part of management

Issue 8: Sources of Revenue and Impact of Expenditures

1. From taxes, VAT, crude oil, licenses, rates, customs duties, royalties, rents, etc.
2. Where the money is collected and used judiciously and effectively for the benefit of masses/contributors (such as road maintenance, refurbishment of schools and provision of other social amenities).

#### **Comments from the floor:**

The issue of unemployment could have been dealt with more in the group work and the discussion that followed.

## **7.5 Session Five: Gender Budgets and Gender Budget Analysis**

The TA gave the definition of a gender budget as one that seeks to ensure that all interests are taken care of. That is, one that will be to the benefit of both men and women.

#### **Objectives of the Session:**

Basic understanding of the following issues related to Gender Budget Analysis:

- The rationale for gender budgets;
- The meaning of gender budgets or gender-sensitive budgeting;
- The strategic goals for gender budgets;

- The advantages of a gender budget;
- The sequence of action required for gender budget analysis;
- The methodological tools of gender budget analysis; and
- The opportunities and challenges that go with the process of gender budget.

Dr. Akanji stated that a gender budget is one that mainstreams the interests of both men and women in all sectors of the economy, and seeks to ensure fair allocations to all and greater allocation given to those spheres of life and society where the achievement of gender equity can be promoted or leveraged.

The TA explained that gender budgets are not women's budgets and do not clamor for special budgetary allocation for women. A gender budget is not prepared by women alone, but by both men and women. She gave the following rationale for a gender sensitive budget:

- Failure of global pro-women declarations to achieve gender equity;
- A budget is a statement of political commitment;
- Budgets target high-priority sectors, mainly those that are market-oriented or revenue yielding;
- Gender budgets are related to anti-poverty programming; and
- Gender budgets address equity issues.

### **Key learning points for gender budgets:**

- Inclusion of mechanisms that will remove constraints to the participation of women;
- Inclusion of deliberate mechanisms to target vulnerable groups (e.g. women in agriculture, skill training program for school drop-outs, capital leverage for income-generating projects);
- Must be demand-driven. This entails a process of participatory needs-identification, which must precede the budget design;
- Relative simplicity of project designs so that the vulnerable can participate;
- Involving high level of partnership between the government and civil society;
- Incorporation of strong institutional mechanisms to ensure sustainability;
- Guarantee of financial sustainability – cost-effective or have elements of cost sharing;
- Consistent with national development objectives – minimizes the risk of future jettisoning;
- Lastly, it must be pro-poor. If it is pro-poor, it is likely to be pro-women. This is because women have been identified as a significant proportion of the poor in developing countries.

In conclusion, the TA said that there is a need to subject the process of budget conception, preparation, implementation and control to critical assessment.

### **Comments**

Q: What parameters can be used for gender budget analysis?

A: The parameter you use depends on your area of focus. If you work with youths and women then you can use employment. For example: How many women and men are employed in the local government? Translate such data into gender gap indicators. Then create an index.

Q: How can you evaluate a gender gap?

A: You need to have gender statistics for advocacy

Q: In a village setting how do we get gender indices?

A: There are different activities going on in the communities. If you work in economic empowerment there are many economic activities going on in the communities.

For political indices you look at the groups and networks, who is managing the group and how often do women attend such meetings and what functions do they perform in the group. If they are not attending meetings find out why. After data collection have discussions with the group in form of needs assessment to find out what their problems are and create programs to address women's needs.

### **For future deliberation after the workshop:**

What proportion of revenue is coming from different sectors of the economy?

## **7.6 Session Six: Experience Sharing/Round Table Discussion**

### **Challenges to Engendering Policies and Programs: Commissioner for Women Affairs Akwa Ibom State – Prof. Mrs. Ekaete Etuk**

The Honorable Commissioner thanked ABANTU for inviting her for the program which she believes is an opportunity for her to network and share knowledge.

#### **Challenges:**

- Staff do not carry out instructions – memo could take two months to be signed;
- Staff resistance to new ideas and training;
- Difficult to communicate vision to staff;
- Impossible to organize in-house seminars to build capacity of staff;
- Bureaucracy is a major hindrance to programming;
- Lack of data due to lack of needs assessments;
- NGOs are not focused and do not have articulated mission and objectives for effective intervention;
- Limited cooperation from NGOs
- Few women in the cabinet—currently there are two;
- Have not been able to set up critical gender mass in government;
- Budget allocations to the ministry are very low;

- Programs do not benefit women, but merely leaders of the group and NGO leaders;
- Other Ministries do not see any need for gender focal officers to ensure gender mainstreaming; and
- The state government treats women's issues as social welfare issues.

### **Projects that have been implemented:**

- Motivational talks with staff for re-orientation;
- Interactive session with NGOs and other stakeholders to determine areas of intervention; and
- Needs assessment with rural women discovering the following key needs:
  - Micro credit for economic empowerment
  - Skill acquisition

### **Opportunities:**

- NGOs need to partner with government to meet the needs of civil society;
- Easier to partner with faith based organizations as they have existing institutional/organizational/motivational structures. They also have existing groups that could be used at the grassroots; and
- There are opportunities to get funding from the private sector, especially Mobil Oil/TotalFinaElf, who said they have funds available for women empowerment that have not been utilized

### **Projects that have not been implemented:**

- Employment generation
- Wealth creation

### **Strategies for implementation:**

- Vocational skills acquisition centers
- Micro credit financing

### **Hindrances to project implementation:**

- Government resistance to projects;
- Skills acquisition not under the Ministry of Women Affairs
  - Such activities should be channeled through the National Empowerment Poverty Eradication Program; and
- An inter-ministerial committee, of which the Commissioner is not a member, coordinates micro credit projects.

### **Comments/Contributions:**

Question: What are you doing about a minority group that is fast becoming a majority group: women living with AIDS?

The Ministry has programs to help curtail the high prevalence of HIV/AIDS infection in the State. Such programs include

- Antenatal programs;
- Monitoring of HIV positive women and distribution of ARVs to them;
- Promoting healthy eating for mothers; and
- Micro credit for widows with funding from State Action Committee on AIDS.

#### **Suggested Strategies on the Way Forward:**

- There is need for gender training at all levels to create awareness to enable easy communication;
- Partner with NGOs to help with gender training for your staff and other stakeholders;
- Incorporate training into skills acquisition projects; and
- The Ministry should conduct a needs assessment to provide data for proper planning.

### **7.7 Session Seven: Sectoral Issues and their application to Gender and Budgets: Focusing on Agriculture and Environment Sectors**

This was an interactive session. The TA began by presenting the linkages of the economy and the environment. She spoke on the livelihoods of men and women and their impact on the environment, both as cause and effect. For example, social pressures exacerbate negative environmental effects from the activities of women relative to that of men. Environmental sustainability depends on the articulation of economic policies that pay attention to social inequalities. Several indicators (eco-economic indicators) have been designed to monitor the effect of the economy on the environment. Twelve of these indicators were discussed in this session (see Handout 7).

In the case of agriculture, the TA proffered some effects of agriculture policies on the lives of men and women. For example, the effect of fertilizer subsidy removal on its cost and, inter alia, the yield of male versus female farms due to inequality of access to the import market.

An interactive session followed to discuss the gendered effects of the eco-economic indicators (e.g. rapid population growth). Time was also spent identifying policies and programs that need to be put in place and budgeted for in order to mitigate these negative effects.

The ability to articulate the linkages and negative effects on women or men empower NGOs to advocate for creating gender budgets, i.e. ones that include budgetary allocations for women (or men) that will help to reduce the negative effects. Participants actively engaged in these

discussions and came up with many interesting dimensions such as the need to program against male-preference in families, which leads to population explosion.

## 7.8 Session Eight: Action Planning

### Objectives of the Session

- To assist participants draw up a realistic and achievable action plan to disseminate information learned during the workshop;
- Because this was the last session of the workshop, participants were given the opportunity to reflect on what they had learned and to decide on the line of action for the future;
- Participants were asked to mention the two most important messages they were taking back with them, as well as:
  - How they will use such message;
  - Actions they will take;
  - Who will take the action;
  - Where and when the action will be taken; and
  - Foreseen obstacles and foreseen opportunities. (See appendix)

Written evaluations were taken from participants and with that the workshop came to a close

## 8.0 Workshop Evaluation

### 8.1 Overall Evaluation

<b>Training Aspect</b>	<b>Excellent</b>	<b>V. Good</b>	<b>Average</b>	<b>Poor</b>	<b>V. Poor</b>
Aims and objectives clearly stated	66.66%	33.33%			
Aims and objectives relevant	77.77%	11.11%		11.11%	
Appropriate methodology used to meet aims and objectives	33.33%	55.55%			11.11%
Structure of workshop	22.22%	33.33%	44.44%		
Content of workshop	77.77%	22.22%			

Atmosphere in group discussion	55.55%	44.44%			
Level of participation in groups	66.66%	33.33%			
Time allocation		22.22%	55.55%	11.11%	11.11%
Facilitators support	77.77%	22.22%			

**Most useful modules:**

- Sectoral issues and their application to gender and budgets;
- Gender budget analysis; and
- Economic system and economic development policies.

**Improvements for subsequent trainings:**

- More time allotted for workshop;
- More facilitators;
- Certification of participants;
- More training on gender budgets; and
- Hold workshop in a more accessible location.

**How will you use lessons learned:**

- Incorporate lessons into programs;
- Step down training for rural women; and
- In-house training for staff.

**Suggestions:**

- Put presentations into booklets for reference
- Handbook for people with little knowledge on economics

## 8.2 Daily Evaluation

### Day One

An analysis of day one activities showed that 37.8% of participants found the sessions very valuable, while 62.5% said the sessions were valuable. Overall participants found the sessions useful.

The most important modules learned by participants include Gender Concept, followed by an overview of the economic system and participatory budgeting. The most difficult things that participants think need to be changed as it relates to most of the modules are: mainstreaming the interest of all, especially women, in budgets and capacity building for politicians and government officials on the budgeting process.

**Suggestions from participants:**

- More time allotted for the workshop;
- More facilitators;
- Locations of workshop not adequate; and
- Content of workshop very relevant.

**Day Two**

Participants found the sessions very useful. The most important modules in order of preference were:

- Gender budgets;
- Sectoral issues and their application to gender; and
- Round table discussion.

**Suggestions from participants for future workshops:**

- More days for workshop
- Materials put in a booklet form
- Sitting arrangement should be made more conducive

**8.3 ABANTU's Self-Evaluation**

An analysis of the participants' expectations of the workshop showed that they came with high enthusiasm and full understanding of the purposes of the workshop. Their level of participation was high, as shown by the discussions and comments. The group work and plenary presentations emphasized this fact. The interest of the participants was maintained by varying the activities. Participants from Port Harcourt were very late for the first day and this slowed the tempo of the workshop in the early hours of the day.

In subsequent workshops there will be need to make some of the sessions more participatory to generate more discussions. This will improve the level of participation.

**8.4 Lessons learned**

The lack of interest of most government officials in the training has to be addressed. Most of the civil servants invited did not come. There is also a need to identify and liaise with an officer (contact person) within the relevant ministries.

Relying on the judgment of PROSPECT Project Partners for an adequate workshop venue and facility proved to be not very successful in this particular instance. For that reason ABANTU may prefer to handle its own logistics and administrative arrangements.

## **APPENDIX A: WORKSHOP INVITATION**

### **INVITATION TO A WORKSHOP ON “ECONOMIC /BUDGET LITERACY: THE GENDER PERSPECTIVE” PORT HARCOURT, June 23 - 24 2004**

ABANTU for Development is a gender-oriented Non-Governmental Organization, which supports and builds the capacity of local women-focused organisations and NGOs to engage actively with and influence policymaking processes from a gender perspective. ABANTU's approach to development is one that is participatory and people centered. This means that our work is primarily for the benefit of the people and communities and that, we aim to analyze and address the issues and inequalities within and between women and men, boys and girls.

ABANTU is one of the five-core partners of the PROSPECT Project. Promoting Stakeholders Participating (PROSPECT) is a USAID funded Project which is focused on creating opportunity to build the capacity of civil society/stakeholders to effectively engage in the economic transition of the nation especially as it relates to the budgeting process.

Economic reforms through macro economic policy prescriptions impact differently on women and men due to their unequal positions within the formal economy and the society. The increasing poverty among women has been linked to their status and power in the family, unequal positions they hold in the labor market and treatment they receive under social welfare systems.

Consequently, it has become apparent that budgets ought not be gender neutral as development can best be assessed and measured when national instruments and strategies give requisite attention to the diversities inherent in needs and demands of both sexes. The national budget provides the instrument, which can best propel such development.

In all these the complete understanding and participation of all stakeholders in the processes stand out as a paramount key for success, herein lies the relevance of the

PROSPECT project. The project will build the capacity of women groups and NGOs with a view to broaden their understanding of the Economic/Budgeting process and how they can be effective in advocating for gender mainstreaming and a participatory budgeting process. Creating a network that will address these issues on a continual basis is also one of the key objectives of the project.

ABANTU for Development and Management Systems International MSI, with funding from the United States Agency For International Development (USAID), invites you to a two-day workshop on Economic/budget Literacy: The Gender Perspective. The workshop is scheduled to take at Port Harcourt from Wednesday June 23<sup>rd</sup> to Thursday June 24<sup>th</sup> at the Conference Hall,

Nima Suites, #9 Onuokolo Road Off Woji Estate Road, By Redeem Church- House of Grace, Woji Town, Port Harcourt, 9.00am – 5.00pm daily.

The workshop will focus on issues such as a) Overview of the economic system, b) creating a gender aware vision of the Macro-economy, c) Economic systems through a gender lens, d) Budget and the budgeting process in Nigeria e) Gender Budget Analysis.

Accommodation has been reserved at the same venue for those of you coming from outside Rivers state. You would be expected to check into the hotel in the evening of Tuesday June 22<sup>nd</sup> and depart before 12 noon on Friday June 25<sup>th</sup>. ABANTU and PROSPECT will take care of your feeding and accommodation during the duration of the workshop as well reimburse your traveling cost from your state capital to the workshop and back.

Please confirm participation as soon as possible preferably by email ([nco@abantu.org](mailto:nco@abantu.org)), to enable us conclude arrangement for your stay. You can also call Helen on 062-247066, or Anita on 0803 612 6151.

Looking forward to welcoming you at Port Harcourt.

Yours Sincerely

Helen Kezie-Nwoha  
Program Coordinator.

## APPENDIX B: WORKSHOP AGENDA

### ECONOMIC/BUDGET LITERACY WORKSHOP FOR CIVIL SOCIETY ORGANISATIONS 23 - 24 June 2004, Port Harcourt

#### Workshop Program

Sessions	Topic		Remarks
<b>Day 1</b>			
1	Introductions, Objectives and Gender Concepts	9.30 – 11.00 (1hr 30min)	Ice breaking exercise, needs assessment selection of Reporters
2	Overview of Economic System and Economic Development Policies	11.00 – 12.00 (1hr)	Technical session, multimedia and hand outs
	Coffee break	12.00 – 12.30 (30min)	
3	The Economic System and Macroeconomic policy thru a gender Lens	12.30 – 2.00 (1hr 30min)	Multimedia/Interactive
	Lunch break	2.00 – 3.30 (1hr 30mins)	
4	Overview of Budgets and Budgeting Process	3.30 – 4.30	Technical, multimedia and hand-outs
5	Group work on Participatory Budgeting	4.30 – 5.30 (1hr 30mins)	Three groups
<b>Day 2</b>			
6	Recap/Report from group work Gender-based analysis	9.00 – 9.30 (30min)	General Reporters Group Reporters, Flip charts
7	Gender Budgets and Gender Budget Analysis	9.30 – 11.00 (1hr 30min)	Multimedia/interactive
8	Group work on Gender based Budget and Policy Analysis	11.00 – 12.00 1hr	Two Groups on budget Two Groups on Policy
	Coffee break	12.00 – 12.30 30min	
9	Sectoral Policy Issues from a gender perspective: Environment, Agriculture and Micro-enterprises	12.30 – 2.00 1hr 30min	Technical/Interactive Hand-outs
	Lunch	2.00 – 3.00 1hr	
9	Plenary session	3.00 – 4.00 1hr	Future Re-orientation?? Reports, Flip Charts
10	Evaluation and wrap-up	4.00 – 5.00 1hr	“Students Parliament”

## APPENDIX C: PARTICIPANTS' ACTION PLAN

<b>Name of organization</b>	<b>State of operation</b>	<b>Lessons learned</b>	<b>Sector of interest</b>	<b>Action to be taken</b>	<b>By whom</b>	<b>Where/when</b>	<b>Foreseen obstacles</b>	<b>Foreseen opportunities</b>
Rural Health and Women Development	Akwa Ibom	Participatory budget Gender concept	Grassroots women	Sensitization program for community leaders	Regina Fabian	In the rural communities within 12 months	Untrained staff Non availability of training materials Access to funds	Sharing new skills Networking
Grassroots Development Organization	Cross River	Gender implications of budgeting	Rural women	Train rural women on concept of gender budgeting	Program officer	Community within 12 months	No funds to carry out training Difficult terrain to access some communities Uncooperative attitude of the local counselors	Organization has structures in place Needs of rural women already known Entry into communities will be easy as we have been working with them
Women Opinion Leaders Forum	Edo	Equal participation of all stakeholders in the budgeting system Gender budgets	Women empowerment	Round table discussion	Chairperson	Office secretariat Last Thursday in July	Financial constraint Negative response by women in decision making positions	Networking and alliance building Information and experience sharing
Kebetkache Women Development & Resource Centre	Rivers	Women's participation in the budgeting system important Women's work should be valued	Women groups	Two round table fora	Emem Okon	Port Harcourt By June 30, 2004	Non availability of funds Lack of interest of policy makers	Networking and alliance building Information and experience sharing
Women's Health & Action Research	Edo	Gender mainstreaming in health policies Capacity building to ensure social well being	Women/girl child	Advocacy & enlightenment	WHARC	Rural community Ewu and its environ One year	Traditional beliefs and acceptance	Breakthrough using peer-group educators
Women Environment and Development Network	Rivers	Sectoral policy issues from a gender perspective Budget/budgeting process	Environment	In-house knowledge sharing	Patrick Chiekwe	WEDEN office July-August 2004	Inadequate training materials on economic system and development Staff attitude	Networking with other NGOs New knowledge shared with staff

<b>Name of organization</b>	<b>State of operation</b>	<b>Important things learned</b>	<b>Sector of interest</b>	<b>Action to be taken</b>	<b>By whom</b>	<b>Where/when</b>	<b>Foreseen obstacles</b>	<b>Foreseen opportunities</b>
Centre for Development Support Initiative	Rivers	Gender is not just about women The economic system through a gender lens	Democracy and good governance	Step down training for staff Training for target community	Nina Ogbanya	Office and rural communities June 28 <sup>th</sup> and 2 <sup>nd</sup> quarter	Inadequate funds Cultural barriers Environmental factors	Mutual sourcing of funds for community outreach Collaborate with ABANTU Form an advocacy network
Women Action Organization	Cross River	Participatory budget Economic system	Women's group, University lecturers	Focus group discussions Train the trainers	Roibito	Akamkpa July 2004 – June 2005	Lack of funds Nonchalant attitude on the part of lecturers Inadequate training materials	Information sharing and dissemination Policy advocacy Networking
Rivers Women Co-operative Union	Rivers	Sectoral issues from a gender perspective Gender budgets and gender budget analysis	Co-operatives	Step down training for members	Lady Izulu	Co-operative Secretariat July-September 2004	Finance Training materials	Awareness Network with other NGOS

## APPENDIX D: PARTICIPANT LIST

S/NO	Name	Organization	Contact Information
1.	Regina E. Fabian	Rural Health and Women Development	27, Nkemba Street Uyo, Akwa Ibom Tel: 080 - 23323252 Email <a href="mailto:rhinitiatives@yahoo.com">rhinitiatives@yahoo.com</a> <a href="http://www.ruralhealthinitiative.org">www.ruralhealthinitiative.org</a>
2.	Clara Osarinwian Ogbeide	Women Opinion & Youth Leaders Forum of Nigeria (WOLF)	No. 16 Airienbuwa Street off Texile Mill Road Opposite Christ Merry Hotel Junction Benin City Edo State Tel: 080 - 33781115/ 052 - 252536 Email <a href="mailto:cio143@yahoo.com">cio143@yahoo.com</a>
3.	Aghedo Osaretin Valiant	Women's Health and Action Research Centre (WHARC)	4 Alofoje Avenue off Uwasota Road P. O. Box 10231 Ugbowo Benin City Edo State Tel: 052 - 23452/600151 Email <a href="mailto:wharc@hyperia.com">wharc@hyperia.com</a> web site <a href="http://www.wharc.com">www.wharc.com</a>
4.	Lilian Nwokobia	Centre for Rural Integration and Development	4, Oheasiekwu Street, Umuagu, Asaba, Delta State (near burnt court) or 175, Nnebisi Road Asaba or P. O. Box 83 Asaba, Delta State Tel: 080 - 37274667 Email: <a href="mailto:lilian_big@yahoo.com">lilian_big@yahoo.com</a> or <a href="mailto:cricdev@yahoo.com">cricdev@yahoo.com</a>
5.	Patrick Chiekwe	Women Environment and Development Network	20 Joinkrama (Ogwa) Street, P. O. Box 2149 Diobu Port Harcourt, Rivers State Tel: 080 - 56577801 Email: <a href="mailto:weden20022002@yahoo.com">weden20022002@yahoo.com</a>
6.	Ibanga Isine	Punch Nigeria Limited	No. 36 Nsuka Street Port Harcourt Tel: 080-37422493 Email: <a href="mailto:ibangaisine@yahoo.com">ibangaisine@yahoo.com</a>
7.	Mary Ejibwa O. Irek	Grassroots Development Organisation (GRADO)	No. A 17 SPC Road, Federal Housing Estate, Ikot Ansa Calabar P. O. Box 2665 Cross River State Tel: 080 - 34057393/ 080 - 34057679 Email: <a href="mailto:grasdev@yahoo.com">grasdev@yahoo.com</a> or <a href="mailto:ehibrek@yahoo.com">ehibrek@yahoo.com</a>

8.	Roibito Ekpiken - Ekanem	Women Action Organisation (WAO)	26 A Eyo Edem Street, off Hewlett Street Calabar, Cross River State Tel: 234-087-239092 Fax: 234-807-239092 Email: <a href="mailto:roiekanem@yahoo.co.uk">roiekanem@yahoo.co.uk</a>
9.	Aloluwaloba Bolanle	ANPEZ Centre for Environment and Development	27, St. Andrew Street Rumuobiakani Port Harcourt
10.	Lady G. G. Izulu	Rivers Women Co-operation Union	34, Ikwerre Road Mile I Diobu, Port Harcourt, Rivers State Tel: 080 - 23561588 Email: <a href="mailto:laprezulu@yahoo.com">laprezulu@yahoo.com</a>
11.	Prof. Mrs. Ekaete Uduakabasi Etuk	Ministry of Women Affairs/Social Welfare	IBB Avenue Uyo Akwa Ibom Tel: 080 - 23767863 Email: <a href="mailto:eetuk03@yahoo.com">eetuk03@yahoo.com</a> Website: <a href="http://www.akwaibomgovernment.com">www.akwaibomgovernment.com</a>
12.	Eyaekop Efiong Umanah	Ministry of Women Affairs/Social Welfare	IBB Avenue Uyo P. O. BOX 2858 Akwa Ibom State Tel: 080 - 23767863 Email: <a href="mailto:eeyaekop@yahoo.com">eeyaekop@yahoo.com</a>
13.	Mina Margaret Ogbanga	Centre for Development Support Initiative (CEDSI)	118 Amadi Abuloma Road by Transricia gas refilling station P. O. Box 7076 Trans Amadi Port-Harcourt Tel: 084 - 488648080 - 33402265 Fax: 084 - 486814 Email: <a href="mailto:cedsi2000@yahoo.com">cedsi2000@yahoo.com</a> or <a href="mailto:cedsinigeria@yahoo.com">cedsinigeria@yahoo.com</a>
14.	Ini Adiakpan	Federation of Akwa Ibom Women Association	2 Akpakpan Street, Uyo AKS Street Cross River Tel: 080: 23536382 Email: <a href="mailto:honadiakpan@yahoo.com">honadiakpan@yahoo.com</a>
15.	Emen J. Okon	Kebetkache Women Development and Resource Centre	43 Okoroji/Omoku Street D/Line, Port Harcourt Rivers State Tel: 080 - 33363172 Fax 234-84-236365 Email: <a href="mailto:emembridget@yahoo.com">emembridget@yahoo.com</a>

## **APPENDIX E: THANK YOU LETTER TO PARTICIPANTS**

Dear Sir/Madam

**RE: WORKSHOP ON “ECONOMIC /BUDGET LITERACY: THE GENDER PERSPECTIVE”PORT HARCOURT, June 23 - 24 2004**

We hope you had a safe trip back to your destinations. ABANTU wishes to thank you for taking time off your busy schedule to be at the Economic/Budget Literacy workshop in Port Harcourt.

Your participation and contributions are highly appreciated. We hope you will carry out your action plan as indicated by you to help ABANTU follow-up on the training.

Find attached the workshop report. Once again thank you and we look forward to more opportunities to network and explore issues of mutual interest.

Yours Sincerely

Helen Kezie-Nwoha  
Program Coordinator.

**APPENDIX F: WORKSHOP HANDOUTS**

**ECONOMIC SYSTEM, BUDGET KNOWLEDGE AND BUDGET  
ANALYSIS FROM A GENDER PERSPECTIVE:  
BACKGROUND CONCEPTS AND TECHNICAL NOTES**

Compiled By

**Bola Akanji, Ph. D**  
**Nigerian Institute For Social And Economic Research**

***TRAINING WORKSHOP ON ECONOMIC AND BUDGET LITERACY  
ORGANIZED BY USAID-PROSPECT PROJECT IN NIGERIA  
AND ABANTU-FOR-DEVELOPMENT 2004***

## SESSION 1 HANDOUT 1

### HOW GENDER SENSITIVE ARE YOU?

**Exercise (Time 30 minutes to answer and mark, 30 minutes to discuss answers)**

This exercise is a form of needs assessment for this training workshop.

What do we need to know that we did not know before?

How aware are we as a group and as individuals of the gender issues at stake in this knowledge module?

It is also an ice-breaking session. Therefore, while your answers should be as individual to you as possible, feel free to ruminate together on issues in pairs or small groups.

Please answer the following questions as truthfully as possible by indicating your own judgment of each of the statements. Insert your answer beside your name on the Flipcharts.

Set 1: pick one of these

- 1- Strongly agree
- 2- Somewhat agree
- 3- Not Sure
- 4- Somewhat disagree
- 5- Strongly Disagree

Set 2: indicate 1 or 2

#### Set 1

1. Macroeconomic policies in Nigeria are very friendly to both men and women.
2. The budgetary process in Nigeria is very participatory.
3. Budgetary allocations equally meet the needs of both men and women in Nigeria.
4. The economic system in Africa is fully and effectively operated by men.
5. The reproductive sector is not relevant to national income generation.
6. Only policies in the social sector are relevant to the achievement of gender equity.
7. Budgeting is rather technical. Rural women cannot engage with it.
8. Activities of women are most relevant in the domestic sphere.
9. The best space for civil society to engage with budgets is during legislative review.

10. Income flows only between government or firms and households is only from formal sector or marketable goods and services.

## **Set 2**

11. Provision of reproductive health services is a (1) practical (2) strategic gender need.

12. (1) Civil Society (2) Government have the greater role in reshaping policies to be gender-sensitive.

13. Education is a (1) strategic (2) practical gender need.

14. Environmental degradation can be worsened by poverty of (1) women (2) men

15. Gender Analysis is about (1) the relative effect of development issues on women (2) the relative number of women and men

16. Micro-credit delivery is a transformative strategy for gender equity.

17. Agriculture/food security is more of a gender concern in Africa than in Europe.

18. Budget information can help to promote gender equity.

19. A pro-poor budget can promote gender equity

20. National Income can be enhanced by promoting free education for the girl-child

## Handout 2a

### Gender

- System of social power constructed around biological sex differences
- Analogy with race and ethnicity
- Privileges heterosexual males
- Intersects with class, race and ethnicity

### Key Concepts

- **Practical gender needs.** These relate to women's traditional gender roles and responsibilities and are derived from their concrete life experiences. For example, when asked what they need, women usually focus on immediate practical needs for food, water, shelter, health, and so on.
- **Strategic gender needs.** These generally address issue of equity and empowerment of women. The focus is on systemic factors that discriminate against women. This includes measuring the access of women, as a group compared with men, to resources and benefits, including laws and policies (such as owning property). Strategic gender needs are less easily identified than practical gender needs, but addressing these needs can be instrumental in moving toward equity and empowerment.
- **Intrahousehold dynamics.** The household is a system of resource allocation. All members of a household—men, women, and children—have different roles, skills, interests, needs, priorities, access, and control over resources. Any development intervention that affects one member of the household will positively or negatively affect all other; hence, it is important to understand these interdependent relationships, the rights, responsibilities, obligations, and patterns of interaction among household members.
- **Interhousehold relations.** Individuals and households belong to larger groupings (such as professional or religious groups or extended families) with whom they are involved in labor exchange, flows of goods, and other alliances for survival. It is important to understand the social organization of these larger networks and the gender differences in role, functions, and access.
- **Gender Mainstreaming:** Gender mainstreaming involves bringing into a development issue the different policy implications, perspectives and priorities of women and men. This helps to inform the design, implementation and assessment of policies and programmes related to the development issue in a gender-sensitive way. It is a critical strategy in the pursuit of gender equality, which is a development goal, as well as a rounded achievement of other development goals. Overlooking the gender dimensions of an issue undermines the successful outcome of policies.

*Adapted from Status of Women Canada, 2002*

## Handout 2b

## **What is Gender-Based Analysis (GBA)**

GBA is a tool to assist in systematically integrating gender considerations into the policy, planning and decision-making processes. It corresponds to a broader understanding of gender equality using various competencies and skills to involve both women and men in building society and preparing for the future.

Gender-Based Analysis is the methodology which when applied to basic facts and figures associated with a mainstream development issue, tends to highlight otherwise hidden gendered effects. Gender analysis focuses on understanding and documenting the differences in gender roles, activities, needs, and opportunities in a given context. Gender analysis involves the disaggregation of quantitative data by gender. It highlights the different roles and learned behavior of men and women based on gender attribute. These vary across cultures, class, ethnicity, income, education, and time; thus, gender analysis does not treat women as a homogeneous group or gender attributes as immutable.

The concept of gender analysis arose from the need to mainstream women's interests while at the same time acknowledging that women could not be treated as a homogeneous group. It was realized that women's needs were better understood when viewed in relation to men's needs and roles and to their social, cultural, political, and economic context. Gender analysis thus takes into account women's roles in production, reproduction, and management of community and other activities. Changes in one may produce beneficial or detrimental effects in others.

Gender analysis is important in the formulation of country economic memoranda, country sector strategies, structural adjustment, country portfolio management, poverty assessments, environmental assessment, and in sector-specific project planning, monitoring, and evaluation; thus, many variants of policy and sector-specific gender analysis tools are available.

Applied to development interventions, gender analysis helps (a) identify gender based differences in access to resources to predict how different members of households, groups, and societies will participate in and be affected by planned development interventions, (b) permit planners to achieve the goals of effectiveness, efficiency, equity, and empowerment through designing policy reform and supportive program strategies, and (c) develop training packages to sensitize development staff on gender issues and training strategies for beneficiaries.

### **Who does GBA?**

Individuals who participate in developing policies, programs and projects are doing GBA. Including gender expertise in the policy process helps policy makers become more gender-aware and encourages them to incorporate that awareness into their work. Most often, people who do GBA are:

*Adapted from Status of Women Canada, 2002*

- Involved in the planning and design of governmental or non-governmental interventions.
- Involved in the administration or implementation of governmental or non-governmental interventions.

- Participating in governmental or non-governmental interventions.
- Involved in developing policy or in research that guides governmental or non-governmental interventions, at any level.

## **Why do GBA?**

GBA makes good policy sense. It puts people at the heart of policy-making. It leads to better government by involving both women and men and makes full use of human resources. GBA makes gender equality issues visible in the mainstream of society, taking into account the full diversity of women and men. GBA also contributes to the redress of past and systemic discrimination and contributes to more efficient policies.

## **What are the assumptions behind GBA?**

### ***GBA is based on the following assumptions and values:***

- Constructive partnerships are needed between women and men.
- Every actions, policy, program, project and socio-economic trend affects women and men differently.
- Gender equality does not mean that women become the same as men.
- Women must participate equally as agents of change in economic, social and political processes.
- Specific measures must be designed to eliminate gender inequalities.
- Women's empowerment is a key to success in this process.
- Men and boys can also be negatively affected by actions, policies, programs, projects and socio-economic trends.

## **Why use GBA?**

Measuring the differences between women and men gives us the information we need to figure out why these differences exist. We can then work on developing ways to remove or reduce these differences. We have also learned from past experience that:

- You can never assume that women and men will benefit equally from any given action, policy, program, or socio-economic trend.
- Most actions, policies, programs, projects or socio-economic trends do not have the same impact on women and men.
- Women and men often have different priorities and perspectives.
- To achieve gender equality, we need to integrate gender equality measures into all policies and programs from the design stage onwards. Otherwise, our policies and programs may inadvertently increase inequality between women and men and make their socio-economic trends do not have the same impact on women and men.
- Women and men often have different priorities and perspectives.
- To achieve gender equality, we need to integrate gender equality measures into all policies and programs from the design stage onwards. Otherwise, our policies and programs may inadvertently increase inequality between women and men and make their socio-economic situations worse. If you conduct a Gender-based Analysis at the beginning of any process, it will reveal the key gender issues you need to consider. You

can then develop plans to overcome existing imbalances and avoid adding to future problems.

*Adapted from Status of Women Canada, 2002*

The Beijing Platform for Action signed at the 1995 United Nations World Conference on Women states that:

“The advancement of women and the achievement of equality between women and men are matters of human rights and conditions for social justice and should not be seen in isolation as a women’s issue. They are the only way to build a sustainable, just, and developed society. Empowerment of women and gender equality are prerequisites for achieving political, social, economic, cultural, and environmental security among all peoples.”

The Millennium Development Goals (MDGs) specifically recognize the need for gender equity in development. Therefore one of the Goals is to achieve gender equity in the education sector by 2015

### **Gender Analysis Framework**

Five major categories of information comprise gender analysis:

- Needs assessment
- Activities profile
- Resources, access, and control profile
- Benefits and incentives analysis
- Institutional constraints and opportunities.

The extent to which information is collected on particular issues depends on the nature of the problems being addressed and the quality and depth of information already available.

The most pressing issues with respect to women’s multiple roles, in relation to those of men are identified as the basis for the Bank’s recommendations for raising the status and productivity of women. Among the problems cited are (a) women’s lack of technology, inputs, and finance to carry out their agricultural tasks, (b) multiple household responsibilities without labor-saving technology, (c) low health and nutritional status, (d) low levels of literacy, and (e) laws and customs that impede women’s access to credit, education, training, information, and medical care.

*Adapted from Status of Women Canada, 2002*

### **Other key questions that you will need to ask include:**

- Does this policy/program/trend improve the well-being of women/men?
- What resources does a person need to benefit from this policy/program/trend? Do women and men have equal access to the resources needed to benefit?
- What is the level and type/quality of women and men’s participation in the policy/program/trend? Has this changed over time?
- Who controls the decision-making processes related to this policy/program/trend?

- Who controls/owns the resources related to this policy/program/trend?
- Does this policy/program/trend have any unexpected negative impacts on women and/or men?
- Does this policy/program/trend benefit men more than women (or vice versa)? If so, why?

Once you have collected this basic data and analyzed the differences between women and men, you can adopt your original design or develop programs to promote change. You can also use GBA to monitor or evaluate the impact of a policy, program or trend. There are many different types of GBA tools and many different ways you can use them. Indeed, Gender-based Analysis is a highly adaptable tool that you can use to work towards positive social and economic change.

## **Handout 3a**

### **Basic Information about The Economic System**

*Three forms of economic system are discernible in the literature: free, planned and mixed economies. The highlights of each of these are presented below.*

### **TYPES OF ECONOMY**

- i) Market Economy:** Economic decisions are made mainly through private individuals. Here ownership of factors of production is mainly individuals and firms. Prices are the main barometers of examining the performance of this economic system through the instrumentality of invisible hands as proffered by Adam Smith conditions for effective operation of a market economy include:
- Individuals are motivated material objectives – material motivation;
  - Full availability of information needed to make economic decision – perfect information
  - No legal restrictions on the goods and services that a person may buy or sell or on the job that a person may do – freedom of action;
  - There are many operators in the market – atomic operation;
  - Government activities are restricted to basic functions of maintaining law and order minimal government;
  - All actual prices, wages, rents and interest rates move rapidly to their general equilibrium after any change in conditions affecting demands or supplies – market clearing.
- ii) Mixed Economy:** This is a hybrid of the earlier two. It combines both the private individuals and the government. Under a normal condition, it makes the best use of the advantages of the two systems. Here, price mechanism is used as an instrument of resource allocation. Government also comes in to mitigate the effects of market system to achieve development with equity. (Neo-Keynesian approach)
- (iii) Centrally Planned Economy**  
Resources are owned and managed by the state (government). Allocation is determined by state functionaries. No recourses can be individualized and the common good is the only objective of economic development. Full employment is induced by the state and returns to labor is a function of national revenue rather than individual productivity. (Marxist approach)

### **ECONOMIC AGENTS**

By economic agents, we refer to the active entities that are directly involved in various decision-making in an economy. Economic agents can be categorized into three: individuals, firms and government.

- i) **Individuals:** These constitute the largest group of economic agents and are often referred to as the ultimate active members of the social system. Individuals make decisions on behalf of the households particularly on consumption (what, how and when). They are often considered as the most effective consumption unit. They also participate in production process by providing an essential factor input – labor.
- ii) **Firms:** They are the most active production agents of any economic system. Firms are often reconsidered to be the only artificial economic unit since they are operated for the benefit of some group of individuals or households. The extent of their separation from households is determined by the degree of sophistication of operation – limited or unlimited liability outfit.
- iii) **Government:** This is another artificial group economic unit that wields a lot of power of the political process in any society. A major attribute of this agent is its intergenerational posture. In addition, it engages in a number of collective economic activities. Also the type of economic system being operated in the society dictates the type of power wielded by a government. A planned economy arrogates a lot of power to government as opposed to a market economy or a mixed one.
- iv) **Civil Society:** An important by-product of a modern economic system is the emergence of pressure groups as powerful but restricted economic agents in an economic system. Examples of this include, trade unions, cartels, and voluntary associations (e.g. clubs, religions, unions, foundation, non-governmental associations, etc). They all engage in collective decision-making and their most important role is to ensure representative decisions and policies via advocacy, group pressure, unionization, lobbying and sensitization. Their position enhances the presence of ‘checks and balances’.

### **Linkage Between Different Sectors of the Economy**

Two sets of markets link households and firms:

- Product Markets - markets where households buy goods and services produced by firms; and
- Factor Markets - where firms obtain factor inputs such as labor services, resources, capital and natural resources needed for production.

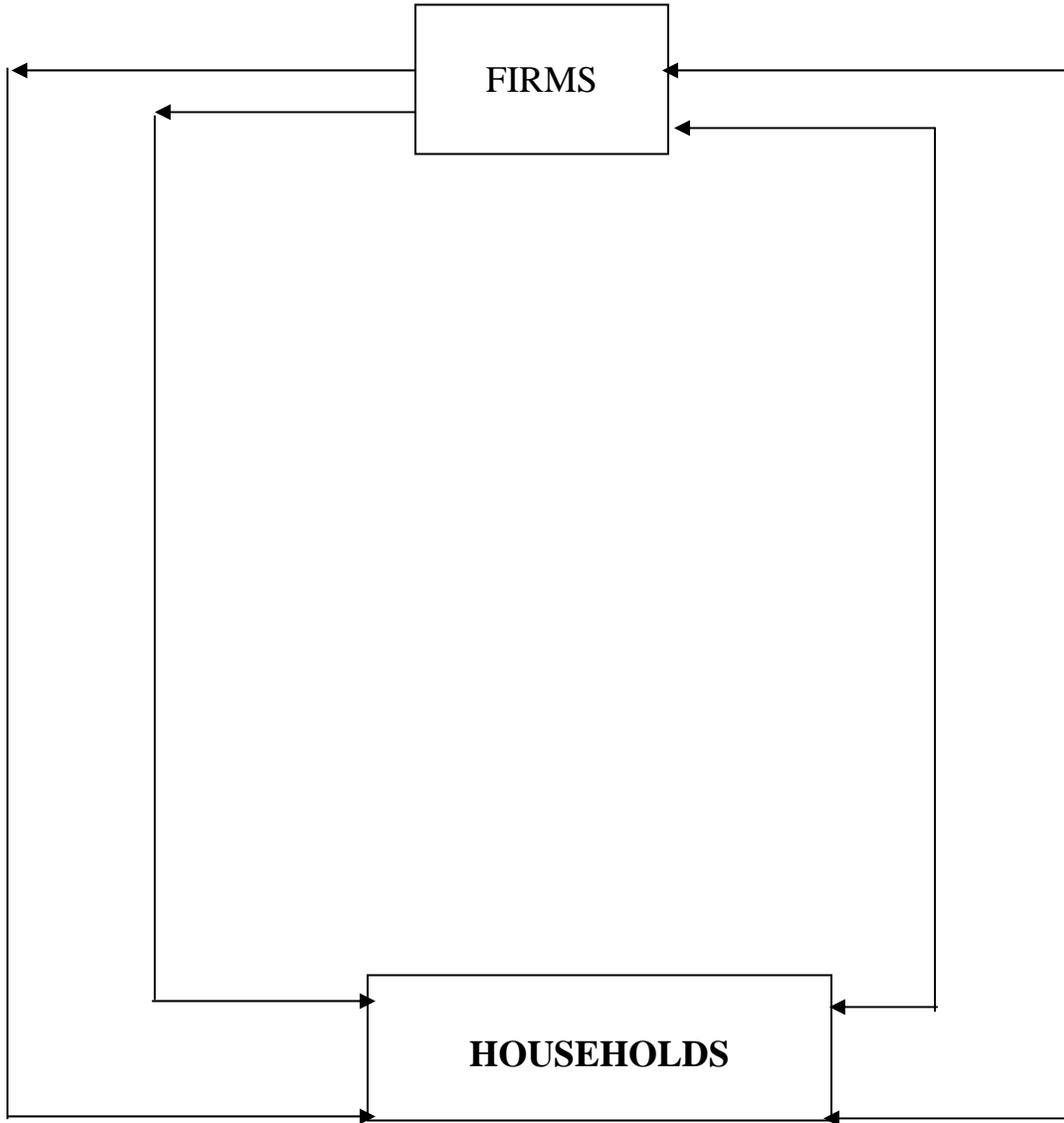
Arising from these markets, two outcomes are generated: national product and national income

- **National Product** - Total value of all goods and services produced within a given period of time, usually measured in monetary terms and given at factor cost.
- **National Income** - The total income received by households/firms including wages, rents, interest payments, and profits from production activities.

*Adapted from Ayorinde, 2004*

### Handout 3b Circular Flow of Income

There is a two-way flow of income between the different economic agents. It is assumed that at full equilibrium, there is no leakage between the agents. That is outflow of income from one agent is counterbalanced by in-flow by another agent.



## **Handout 3c**

### **Role of the state in Economic Management**

Why do we need the public sector since direct production is really by the hands of the market - private sector (firms, households, individual)?

- To decentralize decision making
- There are activities that the market can not take care of
- Public utilities - Roads, energy and macro infrastructure
- State resources like land, water cannot be controlled or managed by the private sector without affecting individuals negatively
- There are consequences of private production which the state must moderate or control e.g. environmental pollution.

#### **Rationale for the Role of the State in Economic Management**

- i. Market mechanism leads to efficient resource use only when there is perfect competitive factor and product market, thus, there must be no obstacles to free entry and exit. Also, information flow must be perfect. Government regulation is needed to secure this condition. Cases of monopoly and oligopoly influence prices and keep them out of equilibrium.
- ii. State intervention may also be needed where competition is inefficient due to decreasing cost.
- iii. The contractual arrangements and exchanges needed for market operation need the protection and enforcement of a government's legal structure.
- iv. The production and consumption characteristics of certain goods are such that they cannot be provided through the market. Problems of "externalities" arise which lead to "market failure" and require correction by the public sector either; through subsidy or tax penalty, e.g. existence of externalities in public goods such as education, health, defense, etc. In all these, social cost and benefits differ from private costs and benefits.
- v. Social values may require adjustments in the distribution of income and wealth that are created by the market system and from the transmission of property rights through inheritance. In a free enterprise, people who receive the goods and services produced are those willing and able to buy them.
- vi. The market system does not necessarily bring high employments, price level stability and socially desirable rate of economic growth. Public policy is needed to secure these objectives.
- vii. Public and private points of views on the rate of discount used in the valuation of future consumption may differ.

Public policy is therefore needed to guide, correct and supplement the efforts of the market in many respects; need for capital formation under condition of low private savings; new to expand employment opportunities for the vulnerable; to gain control over strategic sectors and break monopoly power of the private sector; to create rules that makes for fair competition; in situations of market failure, to come in and regulate production/output/prices.

### **Three Functions are therefore recognized for the State**

#### **Allocation Function**

The basic reason for market failure in the provision of social goods is that the benefits from consuming them are not limited to one particular consumer who purchase the goods as is the case for private goods, but become available to others as well, e.g. pollution, if pollution is controlled, the benefit will be available to all who breathe. This has important implications for how consumer behaves and how the two types of goods are provided. The markets mechanism is well suited for the provision of private good, it is based on exchange. But provision of social goods is different. With benefits available to all, no consumer will voluntarily offer payments to the suppliers of such goods. People will prefer enjoy as free riders what is provided by others. Thus government can produce these goods such as social public park, defense, etc. and use tax as means of cost recovery Government can then employ several options in provision, produced and sold to private buyers either by private firms or public enterprises e.g. power and transportation. Social goods such as military hardware, public parks may be produced by private firms and sold to government.

#### **The Distribution Function**

In the absence of policy adjustments distribution of income and wealth may be on the basis of factor endowments, including personal earnings abilities and the ownership of accumulated and inherited wealth. This however, may not be fair distribution. In order to redistribute, the state uses several fiscal devices. Among these are a tax-transfer scheme combining progressive taxation where subsidy to low-income households or a combination of taxation on goods consumed largely by high-income consumers with subsidies on other goods consumed by low-income earners.

#### **Stabilization Function**

Government also plays a special role to achieve macroeconomic stability ensuring a high employment rate, a reasonable degree of price level stability soundness of foreign accounts and an acceptable rate of economic growth. Policy Departments available to deal with these problems involve both monetary and fiscal measures. Money supply must be controlled by the state through the central banking authorities and be adjusted to the needs of the economy in terms of both short run growth. Monetary policy – including reserve requirements, discount rates and open market policy is thus an indispensable component of stabilization policy. Expanding the money supply will tend to increase liquidity reduce interest rates and thus increase the level of demand with monetary restriction working in opposite direction. Fiscal policy also has a direct bearing on the level of demand. Raising public expenditure will be

expansionary as demand is increased initially in the public sector and they transmitted to the private market. Tax reduction may also be expansionary.

*Adapted from Adubi, 2004*

### **Instruments of Government – Policies**

**Monetary Policies:** e.g. Taxes, tariffs, duties rents etc. Used in allocative function to ensure that citizens pay for government produced goods. E.g. of MP – discount rates, reserve requirements etc. interest rates, liquidity volume etc.

**Fiscal Policies:** Used in Distributive Functions to ensure fair access of all to basic social goods and services. Using instruments of budget to allocate government resources (income) to various population segments and economic sectors.

**Exchange Rate Policies:** Used in controlling external fund reserves and external flow of funds as well as the international purchasing power parity.

**Trade/Commercial Policy:** wages/Income Policy, Labor Policy, Industrial Development Policy, Agricultural Policy etc.

## **Handout 4a**

### **Gendered View of an Economic System**

#### **Two parallel stems of activities**

- Productive - market production
- Reproductive - non market production

#### **Two Sites of Production**

- Productive - Outside the home
- Reproductive - Inside the home

#### **Who is involved: Two types of Agents**

- Productive - Men mainly
- Reproductive - Women mainly

#### **What is produced: Two types of products**

Productive: marketable output of monetary value products/goods services, Technology, information.

Reproductive: Non-marketable output of no monetary value

Care, nurturing, subsistence product.

**Market Production: How? :** Input - Physical inputs, cash, skilled/paid labor  
technology, capital, land, labor  
Output - goods and services.

**Non-market Production:** Input - time, energy, biological capability  
Output - non-traded, enabling environment for the  
productive economy, care, subsistence  
goods, expenditure saved.

#### **The Economic Agents:**

**Individuals:** Male and Female differences in consumption needs and production pattern.

**Firms:** Male-managed and female-managed face different set of constraints usually around access to capital, land and composition of labor (skill, knowledge) output may be different

except conditions are leveraged to improve productivity e.g. subsidized credit for FMF leveraged access to inputs

**Government:** Wields political power of decision which influences the activities of individuals and firms (purchasing power/income differences informal and informal sector (taxation structure differences – direct and indirect (access to official and institutions of powers often different for the different types of firms and individuals based on difference in literacy standard, knowledge of the way institutions function, purely due to cultural perceptions that limit the participation of women.

## **Handout 4b**

### **Circular Flow of Income II – A Gendered Vision of the Flow of Income**

Income flows between the household (consumer/producer) and the firm through two markets

	<b>Gender Analysis</b>
Product market	Access to the markets is unequal
Factor market	Due to difference in disposable income purchasing power  Due to differential access to capital to purchase productive resources  Due to different types of resources used non-purchased and purchased inputs. Women use high content of non-purchased/unpaid input e.g. labor.

#### **Outcome of the Product and Factor Market**

##### **Outcome**

##### **Gender Analysis**

##### **National Product**

Total value of goods and services produced over one year (in money terms)

A lot of Income/subsistence production is not marketed, and not be valued

##### **National Income**

Total income received by households and Interest payments, profits

A lot of output of services cannot yet be firms over one year include rents, wages, evaluated e.g. child care, elderly care, moral upbringing, leisure, is undervalued

There is disparity in income of men and women for the same tasks and output. Wage inequalities lower the value of National Income (unpaid labor in agriculture and informal sector production).

## Savings and Investment

IS = LM implies that savings volume correlates with investment and growth

Savings capacity is affected by income flows and prices of consumer goods.

- Capacity to generate savings varies by gender (women and men spend their money on different types of products, generate income differently)
- Men invest more in capital goods, i.e. high savings potential; women invest more in consumption expenditure, i.e. low savings potential

## **Handout 4c**

### **Macro-economic Policies Through a Gender Lens**

Macroeconomic policies have direct and indirect outcomes; intended and unintended outcomes, such indirect and unintended can be large enough to scuttle the attainment or sustainability of the direct/intended outcome.

Micro-economic policies are often designed to touch people's lives directly or in response to context specific problems of people.

A gendered view of public policy brings into view some of these outcomes, which are usually not envisaged or planned for.

A gender-sensitive policy takes a gendered view of the likely outcomes of each policy and puts in place other supportive policies to eliminate negative gender effects.

#### **Indirect outcome of policies**

- High cost of basic amenities such as energy, health, education
- High food prices due to higher cost of agricultural production
- Job cuts or rationalization etc.

Impacts of there are felt more by the household and have to be leveraged through increased reproductive work, income losses, and higher pressure in subsistence and higher quest for income. Leads to entry of women into labor markets, increased wage inequality, time pressure on women, and impact on children upbringing.

Gender Based Analysis of policies is therefore to identify asymmetric gender effects at the micro and macro levels, makes gender a category of analysis, alongside spatial, trend, class and other categories.

The gendered impacts of policies are often felt at the micro level (household, individual) Structural Adjustment Policy (1986) had intended direct outcome: Exchange Rate stability, Fiscal stability, efficient public investment and so on. These were achieved through subsidy reduction, import taxes or ban, reduced public expenditure on social services etc. However there were indirect outcomes.

#### **Effects of Market reform policies on Women**

Economic Reform policies usually work from the assumption that the private sector is inherently more efficient than the other sectors. It has operated through three forms of privatization:

- Complete privatization, such as the selling of public agencies to private investors;
- Partial privatization, such as the contracting out of services from public agencies;
- Simulated privatization, when public services are compelled to operate as if they were privately operated (commercialization). E.g. removal of subsidies from government procured farm inputs.

The bias arises when faulty measures of 'efficiency' and 'value for money' are used;

measures that do not take into account non-market costs and benefits. So, for example, measures are introduced to improve the 'efficiency' of public hospitals (measured in terms of monetary costs per patient), which have the effect of transferring real costs to households, increasing the amount of unpaid care work they have to provide. One example is changing procedures to shorten the time that patients spend in hospital, and lengthening the period of convalescence at home. This cuts back on the financial costs of employing hospital staff, but increases the costs of households (and primarily women within households) in time and energy spent on caring for convalescing patients.

## **Handout 5b The Budget Cycle**

The budget cycle discusses the process of the budget in state in one year from conception through to preparation, execution, monitoring and evaluation then back once again to conception for the next year's budget. Therefore, the cycle traces the stages that are involved in the life of a budget.

### **(i) The conception stage**

- The activity at this stage involves a review of the past year's budget aimed at facilitating evaluation of the performance of the budget in terms of comparing the actual with the expected while identifying shortfalls or excesses of the variables therein and pointing out the reasons for the recorded discrepancy
- Based on the resultant information from this exercise, needed amendment, modification and re-arrangement are done to guard against pitfalls and ensure greater control and smooth implementation of the current year's budget.
- The implementation of this stage especially in Nigeria as it affects the government, has taken the form of mid-year review of an on-going budget rather than previous year's budget, while focusing on performance appraisal through comparison of actual with corresponding target result. This is expected to be done in the area of fiscal, monetary, exchange, income and other policies. At this end, the observable results are used as budget implementation guide for the present and to provide direction for future exercises.

### **(ii) Preparation Stage**

- This stage begins with the issue of the budget call circular to the relevant ministries, Parastatals, agencies and concerned private sector. The content of the call circular is usually based on the lessons and experience of the mid-year review of the on-going budget and programmes in the current rolling plan.
- Statements as regards the current state of the economy and resource availability of the country, which provides guidelines for the coming year's budget.
- The call circular usually ends a schedule of meetings for various ministries, agencies for the defense of the proposal expenditure and revenue for the fiscal year.
- The main rationale for the scheduled session is to ensure that budgetary proposals are in line or conform to government objectives and aspirations as well as support the corresponding policies for achieving overall and social target of the government.
- The preparatory stage then ends with the draft of budget estimates and thereafter submitted to the relevant Federal government organs for consideration and final approval.

**(iii) Implementation stage**

- This stage will witness the actual disbursement of the budget funds for both current and capital expenditure with the revenue estimates playing a key role in the determination of the actual funds to be disbursed. Also, the various sources of revenues will need to be determined.
- In Nigerian context, oil revenue constitutes about 80% of the total revenue accrued to the Federal government. By implication therefore, it follows that the disbursement of funds for implementing the budget must be closely aligned to the happenings on the world oil market in terms of revenue flowing from there.
- The Nigerian experience with budget implementation for a long time now has been that of great concern as the implementation pattern constitutes a weak link in the chain of the budgeting process, thus resulting in a low rate of budget performance and the inability of the country to achieve much of the objectives and goals of the government.

**(iv) Budget Management Stage**

- The activities involved here are the interrelated activities of control, monitoring and evaluation. Budget control is said to go hand-in-hand with budget execution/implementation as it addresses the issue of financial control by seeing to it that disbursement for public expenditure are strictly in accordance with budget requirement.
- The essence of monitoring is mainly to undertake the verification of government funded projects to ascertain that funds disbursed for such are properly, effectively and efficiently appropriated to achieve the desired results. These usually necessitate setting up of a monitoring team, which is expected to be made up of experts, which goes out periodically to undertake verification. The information provided in the report of the team may be used as inputs for future allocation of funds
- The evaluation stage is regarded as the final phase of budget management and it takes a retrospective view of the budget in terms of performance. What it does is that it compares the actual performance of the budget with the background or expected targets
- Therefore, the above three interrelated exercises provide an invaluable source of information for budget appraisal studies.

*Adapted from UNIFEM, 2002*

## **Handout 5c**

### **The Budget Process in Nigeria**

Nigeria operates a federal system of government with a federal government, 36 state governments and 774 local government councils. In such a multi-level system, fiscal responsibilities are vested in both the federal and lower-level governments. This gives rise to a decentralized fiscal system or fiscal federalism. Fiscal federalism or decentralization is seen as a series of legal and administrative relationships possessing varying degrees of authority and jurisdictional autonomy. It implies the coexistence or an association of two or more levels/tiers of government within a country (Anyanwu, 1997). According to Okigbo (1965), fiscal federalism is the existence in one country of more than one level of government each with different expenditure responsibilities and taxing powers. Local, state and federal governments have joint responsibility in performing the fundamental functions of socio-political administration and economic management. Thus under fiscal federalism, any one individual is subject to the influence of the fiscal operations of different tiers of government. In essence, fiscal federalism is the division of fiscal powers among sovereign levels of government in a federation (Herber, 1979). In a federal system like Nigeria, the division of responsibilities between the central government, states and local governments is provided for in the constitution.

#### **Budget Formulation in Nigeria**

##### **Federal Level:**

The Nigerian constitution assigns the duty of budget formulation to the executive part of government. The Budget Office, a department within the Federal Ministry of Finance is responsible for managing the formulation process at the federal level. Within the formulation phase, there are a number of distinct steps that take place between June and October.

1. ***Pre-Budget \Press Briefing.*** The Minister of Finance launches the process by giving a process conference during which an outlines to highlight the proposed policy direction of government in the fiscal year is presented.
  
2. ***Budget Workshop/Summit.*** The Budget office organizes a workshop for all Federal Ministries/Extra-Ministerial Departments, including the Central Bank of Nigeria, National Planning Commission, Federal Inland Revenue Service, and the Nigeria Customs Services. Organised private sector, and economic research institutes are also invited, as are the Chairpersons of the relevant legislative committees. At this workshop participants discuss:
  - Implementation of the previous year's budget
  
  - Tentative revenue profile for the next year's budget
  
  - The text of an earlier pre-budget briefing, and call circular
  
3. ***Submission Call Circular:*** The Minister of Finance issues the call circular to all Ministries and Extra-Ministerial Departments. The circular:

-Describes the objectives of the proposed budget and the strategies (macroeconomic policies to achieve the objectives of the budget)

-Provides guidelines to be followed in the preparation of the budget proposals for each Ministry and Extra-Ministerial Department.

-Contains a statement of the current state of the economy, which provides an indication of actual and potential resources on the basis of which guidelines for budget proposals were set.

4. ***Internal preparation of Budget.*** The 2002 Call Circular provided specific procedures for Ministries and Extra-Ministerial Departments to follow in preparation of the budget. Following from the Call circular, the Permanent Secretary in consultation with the Director of Finance and Supplies together with the Director of planning, Research and Statistics constitutes a Budget preparation committee. This committee is responsible for calling for the budget proposals of all Departments and Parastatals in the Ministry, vetting the information received and then preparing an overall budget estimate. This is then sent to the Ministry's top management for consideration and adoption.
5. ***Bilateral Discussions/Budget Defense.*** Discussions are held between the line Ministries and the Budget office during which the Ministry can defend *their* budget proposal and the Budget office can ascertain whether the Ministry has complied with the Call circular guidelines. Specifically, the discussions are meant to:
  - Ensure that ministries and agencies have complied with the government objectives and aspirations as well as support policies for achieving them;
  - Check that capital expenditure estimates agree with projects articulated in the three year rolling plan; and
  - Ensure that the care projects, the execution of which are central to the achievement of government's key economic and social objectives, are those emphasized for funding.
6. ***Preparation of Draft Budget.*** Subsequent to all budget defense meetings, the Budget office collates all proposals from the Ministries, Agencies and Parastatals and prepares a Draft Budget. The draft is then dispatched to the President for briefing before it is presented to the Federal Executive Council. Thereafter, a final draft is prepared and presented to the National Assembly as the Draft appropriation Bill.

*Adapted from UNIFEM, 2002*

## State and Local Government Level Process

The budget process is similar in most states and local governments of Nigeria but months may differ, the process is also not so different from that at the Federal level. Most governments at the lower tiers try as much as possible to synchronize with Federal but local level politics and constraints may lead to delays or acceleration. The typical framework:

- ❖ The Budget office issues call circulars to the ministries, Extra Ministerial Departments and Parastatals to submit estimates for their recurrent budgets. The State Economic Planning Commission issues the call circular for the capital budget in addition to the Rolling Plan.
- ❖ Within Ministries, a Budget committee is established that prepares the Draft budget Estimates for Recurrent and Capital Budgets and then submits it to the budget \Office and state Economic Planning commission.
- ❖ The Budget office assembles a Budget Preparation Committee, which invites representatives of ministries to defend their budget proposals in bilateral discussions. In these discussions, the expected revenue of the state is a key consideration. Based on the expected revenue profile and the expenditure estimates, the committee determines whether the State will run a surplus, balanced or deficit budget for the fiscal year. The committee then sends the state's draft budget estimates to Governor's office for review by the State Executive Council.

*Adapted from UNIFEM, 2002*

**Activities and Dates for Preparation of Budgets (2001 as example)**

<b>S/N</b>	<b>Activity</b>	<b>Date</b>
1	Pre-Budget Workshop	June
2	Clearance of Call Circular/Budget Ceilings with Mr. President and briefing of National Assembly	June
3	Issuance of call Circulars/Budgetary Ceilings	July
4	Budget discussions with National assembly participation	August
5	Compilation of 2001 Budget	August-September
6	Further Discussion, Harmonization of Proposals with Ministries/Agencies	September
7	Clearance of Budget Proposals with Mr. President	September
8	Discussion/Harmonization of Budget Proposals with National Assembly	September
9	Further briefing of Mr. President	October
10	Presentation of 2001 Budget Memorandum to Federal Executive Council	October
11	Preparation of Final Draft Budget	October
12	Presentation of 2001 Draft Appropriation Bill to National Assembly	October

**Source:** Budget Office of the Federation. Culled from UNIFEM Gender Budget Training, 2002)

## Handout 5d

### Legislative Review of the Budget

The second important phase in the budget cycle is the legislative review. Section 80(2) of the 1999 Nigerian Constitution provides that no funds shall be spent from the Government's Consolidate Fund unless such expenditure has been authorized by the Legislature through an Appropriation Act or Supplementary Appropriate Act. Legislative review is thus an Appropriation Act or Supplementary Appropriate Act. Legislative review is thus an indispensable part of realizing a budget. The process at this stage at the three levels of government is as follows:

#### Federal Level:

- a) **Presidential presentation of the Appropriation Bill.** At the start of the process, the President presents a simplified version of estimates of revenue and expenditure to a joint sitting of the Senate and the House of Representatives. There is no discussion of the bill at this stage and after it goes to the two houses where the Bill is processed in the same manner.
- b) **First Reading.** On a separate date after the \President's presentation, the Clerk of the Senate and the Clerk of the House of Representatives reads the Bill to their respective houses without discussion
- c) **Second reading.** During the second reading, only the general aspects of the Appropriation Bill are discussed such as the policy thrusts and objectives. No details are discussed at this stage.
- d) **Committee review.** After the second reading, the bill is assigned to the Appropriations committee, which is standing committee of each House. These committees then send copies of the Appropriate Bill to the various Standing committees of the House and Senate. The Standing committees hold hearings to receive testimony from administrative officials (ministers, civil servants, etc) experts. Based on discussions with ministry officials, the committees may decide recommend an increase or reduction in financial allocations to ministries and agencies. The committees transmit their views and estimates on appropriate spending or revenue levels to the Appropriation committees, which in turn prepare a budget resolution for review by their respective Houses.
- e) **Third Reading.** All members of the respective house have an opportunity to debate and offer amendments to the budget resolution from the Appropriations committees. This debate is not as extensive as discussions following the second reading. After the debate, each House adopts the draft budget. If there are differences between the two drafts, a conference committee is established consisting of members of each House to resolve the controversy. After a consensus is reached the draft bill is sent to the President after which it becomes the Appropriation Act.

## **Legislative Review at the State Level**

As with the Federal level, there are three readings of the Appropriation Bill and a Committee deliberates on the contents of the Bill after the second reading.

## **Legislative Review at the Local Government Level**

At the local government level, after receiving the budget estimates from the Chairman, the whole House serves as a budget committee to debate the budget.

### **Constitutional Provisions for Budgetary Process in Nigeria**

The Legislative Review is hinged on the observance or oversight for compliance with the constitutional provisions on budgetary issues. Some of these are presented.

#### **Section 80 (2) of the 1999 constitution provides that:**

No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of Section 81 of this constitution.

#### **Section 81 of the 1999 constitution of Nigeria, which provides that:**

for the passage into law of the Appropriation Bill (Budget) before the Executive Arm of government can spend money, states as follows:

- 1) The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following year.
- 2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation bill, providing for the issue from the consolidate Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.
- 3) Any amount standing to the credit of the judiciary in the Consolidated Revenue Fund of the Federation shall be paid directly to the National Judicial Council for disbursement to the heads of the courts established for the Federation and the State under section 6 of this Constitution.
- 4) If in respect of any financial year it is found that -

- a) The amount appropriated by the Appropriation Act for this purpose is insufficient; or
- b) A need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act,

*Adapted from UNIFEM, 2002*

A supplementary estimate showing the sums required shall be laid before each House of the National assembly and the heads of such expenditure shall be included in a Supplementary Appropriation Bill.

**Section 82 of the Constitution provides as follows:**

If the Appropriation Bill in respect of any financial year has not been passed into law at the beginning off the financial year, the President may authorize the withdrawal of money from the Consolidated Revenue Fund of the Federation for the purpose of meeting the expenditure necessary to carry on the services of the Government of the Federation

(i) for a period not exceeding six months or until the coming into operation of the Appropriation Act, which ever is earlier:

(ii) and, Provided that the withdrawal in respect of any such period shall not exceed the amount authorized to be withdrawn from the consolidated Revenue Fund of the Federation under the provisions of the Appropriation Act passed by the National Assembly for the corresponding period in the immediately preceding financial year, being an amount proportionate to the total amount so authorized for the immediately preceding financial year.

*Adapted from UNIFEM, 2002*

**Handout 5e**  
**Fiscal Responsibilities of the Three Tiers of Government**

<b>Responsibility/Level of Government</b>	<b>Expenditure Category</b>
Exclusive List- Federal only	<ul style="list-style-type: none"> <li>• Defense</li> <li>• Foreign Affairs.</li> <li>• International trade, including export marketing.</li> <li>• Legal tender currency, banking, borrowing, exchange control.</li> <li>• Collection of customs and excise duties.</li> <li>• Use of water resources.</li> <li>• Shipping, federal trunk roads.</li> <li>• Regulation of political parties, Elections.</li> <li>• Aviation, railways, postal services.</li> <li>• Police and other security services.</li> <li>• Regulation of labor, inter-state commerce,</li> <li>• Telecommunications, immigration.</li> <li>• Mines and minerals, Nuclear energy, Citizenship and Naturalization rights.</li> <li>• Social Security, Insurance, National Statistical systems (Census, births, deaths, etc.)</li> <li>• Business registration.</li> <li>• Price control.</li> <li>• Guidelines for minimum education.</li> </ul>
Concurrent List- Federal and State (shared)	<ul style="list-style-type: none"> <li>• Health, Social Welfare.</li> <li>• Education (Post-Primary/technology).</li> <li>• Culture, antiquities.</li> <li>• Monuments, Archives.</li> <li>• Commercial and agricultural development.</li> <li>• Commerce, Industry.</li> <li>• Electricity (Generation, transmission, Distribution), Research etc.</li> </ul>
Residual List – State Only	<ul style="list-style-type: none"> <li>• Any subject not assigned to the federal or local governments.</li> </ul>
Local Government	<ul style="list-style-type: none"> <li>• Economic Planning and Development.</li> <li>• Health Services.</li> <li>• Land Use.</li> <li>• Control and Regulation of Advertisements, Small Businesses, Markets, Public Conveniences, Motor parks, Slaughter houses.</li> <li>• Social Welfare, Sewage and Refuse Disposal.</li> <li>• Registration of Births, Deaths, and Refuse Disposal.</li> <li>• Registration of Births, Deaths, and Marriages.</li> <li>• Primary, Adult and Vocational Education.</li> <li>• Development of Agriculture and Natural Resources.</li> </ul>

**Source:** 1999 Constitution.

**Revenue Collection Agencies**

- The Federal Inland Revenue Service (collects company income tax, excise duties, petroleum profits tax, royalties, etc.).
- Nigerian National Petroleum Corporation (collects sales of crude petroleum).
- Central Bank of Nigeria
- Customs Service (import and export duties).

**Tax Jurisdiction in the 1999 Constitution**

Level of Government	Taxes
Federal	Import and Export Duties. Mining Rents and Royalties. Petroleum Profits Tax. Companies Income Tax. Capital Gains Tax (Legal Basis). Personal Income Tax (Legal Basis). Value Added Tax (VAT).
State	Football, Pools and other Betting Taxes. Entertainment Taxes. Estate Duties/Property taxes. Gift Tax. Land Tax other than on agricultural land. Land Registration Fees. Capital Gains Tax (Administration). Personal Income Tax (Administration). Stamp Duties.
Local	Tenement Rates. Markets and Trading Licenses and Fees. Motor Park Duties. Advertisement Taxes. Radio/Television Licenses.

**Source:** Compiled from J.C. Anyanwu, 1997, Nigerian Public Finance, Table 10c.

**Exercise Session 2**

**Budget Implementation in Nigeria: Performance Analysis**

**Performance Analysis of Revenue Pattern (Budget 2002 as at August 2002)**

Source	Budgeted N (b)	Actual N (b)	Shortfall N (b)
Oil Revenue	767.0887	705.8875	-61.2012
Looted Funds	104.225	29.1900	-75.0325
Proceeds from Privatization	116.6667	19.6975	-96.9692
<b>Others</b>			
Open Acreage Allocation	19.2500	-	-19.25
FGN Share of Acreage	14.3750	-	-14.375
Balance from Dormant Account	5.833	-	-5.8333
Grants from World Bank	3.2669	-	-3.2669
<b>Total</b>	<b>1,030.7301</b>	<b>754.7660</b>	<b>-275.9371</b>

Source: The Presidency, September 2002.

**Performance Analysis of Expenditure Pattern (1999-July 2002)**

Expenditure	1999		2002		2001		2002 Jan-July	
	Budget	Actual %	Budget	Actual %	Budget	Actual %	Budget	Actual %
Personnel Cost	179.5	97.09	170.20	171.95	251.70	144.84	352.31	59.0
Overhead Cost	84.80	68.04	71.30	81.81	120.51	97.31	91.78	53.0
Domestic Debt Servicing	80.00	112.75	100.0	104.16	100.0	132.60	134.00	84.0
<b>Total Recurrent</b>	344.3	93.57	341.15	110.03	471.9	113.38	578.09	64.0
<b>Total Capital</b>	205.29	52.40	355.50	70.06	624.01	66.24	499.35	18.0
<b>Grand Total</b>	549.59	78.58	696.41	89.72	1095.9	91.37	1077.4	43.0

Source: The Presidency, September 2002.

Read the above budget analysis and comment on the following:

- Fiscal priority of the government
- Pressure points for budget performance
- Budget discipline
- Revenue generation projections

Adapted from UNIFEM, 2002

### **Exercise Session 3**

#### **Problems of Budgeting in Nigeria**

#### **Questions and Areas of Concern**

- Why are deficits built into the budget in Nigeria?
- How can Civil Society be involved if there is no access to information on the budget?
- Social security payments in the budget are always marginalized. What kind of advocacy is required?
- What is the role of supplementary budgets and what are their intended effect and their unintended effects in Nigeria?
- The present government appears to be even less transparent in presenting the budget than past military governments. Why is this and how can CS address this?
- What causes the late release of the budgets? Analyze the politics involved.
- How effective is the budget monitoring office's work in Nigeria? Suggest reasons and what needs to change.
- Where does government revenue come from, and how does that translate into real effect on the contributors?

## **Handout 6a**

### **What is a Gender Budget?**

Budgets are intended to outline planned revenues and expenditures. A government's budget, for example, outlines how much revenue is expected and how much money will be spent on various programs. A gender budget, however, outlines not only expected revenue and expenditures, but also considers the budget impact on women and men. This results in budgetary allocations that show a solid connection to a government's gender equality commitments.

### **What is the origin of the gender budget?**

Australia and South Africa are regarded as the pioneers of the women's budget. In 1984, Australia introduced a women's budget as a pilot project. By 1990, their budget exercise had begun using gender equality indicators to highlight their progress toward equality goals. Four years later, each department within the Australian government began using the same gender equality indicators to evaluate their own progress on an annual basis.

Australia's pilot project provided guidelines for the South African Women's Budget Initiative, which recognized the importance of integrating gender-based analysis to achieve true equality.

In 1997, the Commonwealth Secretariat began consultations on Gender budgets with government ministries in South Africa. It has since launched gender budget pilot projects with the governments of Sri Lanka, Fiji, St. Kitts and Nevis, and Barbados.

### **Where are examples of Gender Budgets?**

The Swedish International Development Cooperation agency (SIDA) is sponsoring a gender budget initiative with the government of Namibia. The governments of Sweden, Switzerland and Norway are also in the process of "engendering" their national budgets.

The greatest gender budget activity has occurred largely outside of government. Gender budget projects have been implemented by non-government agencies in many African countries, including Uganda, Tanzania, and Mozambique, as well as in the United States and the United Kingdom. In Canada, the Canadian Centre for Policy Alternatives and the Women's International League of Peace and Freedom have also produced work on the gender budget.

### **Gender budget work is also occurring within international institutions.**

The UN Interagency Committee on Women and Gender Equality plans to sponsor a project for UN entities, and several members of the International Association of Feminist Economics (IAFFE) will co-ordinate work on gender in European Union budgets in the future.

## **Developing a gender budget**

There are three categories of expenditures suggested in a gender budget exercise:

- Expenditures targeted to specific groups of women and men, girls and boys to meet their specific needs;
- Expenditures to promote equal opportunities within the public sector; and
- Expenditure state in principle make goods and services available to the whole community. These are assessed for their gender impact.

It is relatively easy to identify the gender implications of the first two categories but the majority of expenditure fall into the third category. The challenge is to effectively apply Gender-based Analysis to the entire budget.

### **Where can I find more information on gender budgets?**

Two recent releases offer a perspective on international initiatives: a joint publication by the Commonwealth secretariat and the Australian Agency for International Development, and a new publication from the United Nations Development Fund for Women (UNIFEM). For a Canadian perspective, consult local or national women's and other equality-seeking organizations about their submissions to the federal Standing Committee on Finance.

## **Handout 7**

### **Managing Eco-Economic Indicators Through The Budgetary Process: The Gender Perspective**

Environment is defined as the total physical and biological system within which humans and other organisms live as a whole, albeit a complicated system with many interacting components (UNEP, 1983). Environment thus contains all the natural resources that are essential for human habitation. Humans, in their quest for surviving and development, have caused immense environmental problems. Such environmental problems have been found to be crucial to human development and threaten the quality of life. Thus, global civilizations are at risk because of the misuse of natural resources and disturbing natural systems. There is therefore a strong relationship between environment and development and vice versa.

If the environment is neglected, economic development will be hard to achieve and impossible to sustain. Similarly, unless there is equitable development that meets the need of developing countries and particularly their poorest people, the environment will continue to decay. Economic problems and widespread poverty force people to misuse the available resources and hence, degrade their environments. This in turn, makes economic progress and reforms harder to achieve.

Unless the environment guides development, undesirable results shall be commonplace. Such development will only exacerbate the environmental problems that already exist, hence, the need to embrace the new slogan in environmental management, “sustainable development”. Environmental sustainability is the simple idea of ensuring a better quality of life for everyone, now and for generations to come. It means meeting the following four objectives at the same time.

- Social progress which recognizes the needs of everyone;
- Effective protection of the environment;
- Prudent use of natural resources;
- Maintenance of high and stable levels of economic growth and employment.

#### **Eco-Economy Indicators: Twelve trends to track**

There are about twelve indicators, which measure the progress or the lack thereof in building an economy that respects the principles of ecology. These indicators are as follows

- Population growing by 80 million annually
- Economic growth losing momentum
- Grain harvest growth slowing
- Fish catch leveling off
- Forest Cover shrinking
- Water Scarcity spreading
- Carbon Emission climbing
- Ice melting everywhere

- Wind Electric generation soaring
- Bicycle production breaks 100 million
- Solar Cell sales booming

### **Gender Implications**

Economic activities of men and women can be either a cause or effect or both of negative changes in the level of the above indicators. Policies and budgetary allocation to economic activities should therefore be made such that negative causes will diminish for both men and women and negative effects are reduced on both men and women.

### **Example**

#### **Managing population growth**

Gender inequality in social programmes such as education, economic opportunities and family health services can cause large household size (via domestic trap of uneducated females, high birth rate as insurance against child mortality), leading to pressure on household subsistence, causing pressure on available communal resources such as land, water, trees. This leads to environmental degradation.

### **Policy Needs**

Programme for targeted special education for girls and adult education and economic empowerment in “prone zones”.

Programme for sensitization programme within families and especially among women of childbearing age.

Check exploitation of resources by providing alternatives (implement land reform, plant woodlot trees, subsidize alternative energy sources etc

### **Budgetary needs**

- Funds female education, supplementary in education sector budgets
- Economic empowerment programmes in Ministry of Commerce, Agriculture, NDE, NAPEP etc
- Reproductive health services to reduce infant mortality and curb high fecundity in Ministry of Health

### **Interactive Session**

Probe for interlinkages of gender inequality and each of the other eco-economic indicators and suggest policy, programme and budgetary changes to “normal budget”.

How can Civil Society be involved in the process of changing the face of programmes and budgets?

## **Assessing Gender Effects of Economic Policies in the Agricultural Sector**

### **Effects of fiscal and monetary policies on agriculture: Mainstream Perspective**

- Fiscal policies such as taxes may be unfavorable to agricultural workers and rural dwellers
- Expansionary monetary policies result in cost-push inflation with negative effect on production cost, and profitability and income of farmers.

### **Effects of macro policies such as interest, exchange and wage policies**

- Overvalued exchange rate cheapens imports and leads to unhealthy competition with domestic production.
- Overvalued exchange rate makes exports of less value in local terms (the case of cocoa prices in the days of marketing boards). Devaluation is a bid to restore competitiveness of local products
- High interest rates lead to constrained credit to the farm sector – low agricultural investment, etc.
- Low interest rate is beneficial to agriculture but because it is likely to be accompanied by low savings interest rate, it can curtail savings and loanable funds to the sector.
- High urban wages lead to rural-urban drift, high farm labor costs and low farm investment.
- High prices (inflation) in the urban sector lead to poor rural-urban terms of trade, cost-squeeze in rural areas and low profitability of farms.
- Prices are affected by tariff structures on imported inputs and services e.g. agro chemically farm technology etc. Without commensurate price support to keep output prices profitable, and farmers productivity is inversely affected.

Above indicate that quality of life of agricultural sector workers is determined by government policies. How can government policies and budgetary allocation be used to stabilize the agricultural sector from negative effects? Especially, what are the (unintended) gendered effects of these outcomes in rural households?

### **Interactive Session**

Assess benefits from government budgetary allocation to the agriculture sector over time.

- How much?
- How adequate?
- How timely?
- How appropriate to needs of farmers? R & D

- On what expenditure items? Input subsidies, technology, price support etc.
- Relative proportion vis-à-vis other sectors
- Is it steady, declining or increasing?
- Compare recurrent and capital allocation. What kinds of spending programmes are likely to be pursued? Does it touch the lives of farmers? What are the gendered aspects of the above policy effects?

## **Gender Dimension**

### **Example:**

Exchange rate policies affect the relative prices of imports and exports. Tariff regimes also escalate prices of imports. Dependence on imports has indirect gender effects.

Farm output prices are affected by tariff structures on imported inputs and services e.g. agro chemicals, farm technology etc. Without commensurate price support to keep output prices moderate, food deficits can result as farmers' profitability is inversely affected. Women farmers produce more of the food crops and because credit scarcity makes them have even less access to these inputs; food crop yields become lower; crop prices escalate; low markets; low farm investment in subsequent season, low household income; low household food security.

### **Policy Needs**

Reinforce programs that promote low-cost, indigenous technology use among women farmers

Reinforce programs, which integrate women into cash crop production to supplement farm incomes

Price support program or special subsidy on important agro-chemicals (fertilizer) targeted to subsistence farmers (mostly women)

### **Budgetary Needs**

Supplement the budget on Technology Development (e.g. National Technology Support Programme under ADPs,)

Integrate an indigenous technology programme within the Women In Agriculture Programme.

Market support groups based within existing women's cooperative marketing groups, farmers groups on a gender disaggregated basis.

How can Civil Society be involved in this process?