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PUSHING THE AGENDA FOR WOMEN EMPOWERMENT THROUGH BUDGETING.

A COMPARATIVE ANALYSIS OF POLICIES AND PRACTICES IN GHANA, NIGERIA, AND TANZANIA.

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EXECUTIVE SUMMARY

Gender inequalities and biases pervade cultures worldwide, preventing women and girls from fully realizing their human rights; access to productive resources, rights to reproductive health and overall fair share of a nation's resources.

The concept of gender budgeting has become an important tool in achieving inclusive development and as a tool that can be used for women's empowerment. It has been described as the preparation of budgets and its analysis from a gender perspective, geared towards achieving equity between males and females, as far as the spending of public resources are concerned. It is trite that inclusiveness is the surest way to achieving sustainable development as it ensures that resources are shared equitably for all citizens in a way that meets their differential needs.

This study comparatively examined gender budgeting practices in three African countries including:

Nigeria, Ghana, and Tanzania to establish how those budgetary allocations could influence women's empowerment. This was achieved by looking at the following:

1. Institutional/legal frameworks for gender budgeting in the selected countries
2. Situational Analysis of Gender Issues in the three countries and;
3. Budget Allocation to women empowerment and pro-poor sectors.

From the analysis, the followings findings were arrived at:

Legal and Institutional Frameworks

1. Tanzania is the only country of the three studied that practices gender budgeting. Institution such as Tanzania Women Bank was established primarily to grant loans to women and many other initiatives aimed at women empowerment.

2. All the three countries have legal and regulatory regimes governing oil and gas revenue management.

3. The laws of Ghana and that of Tanzania are similar because they allocate oil and gas revenue between the budget, national oil company savings and stabilization accounts. However, in Nigeria, oil revenue is distributed between the federal government, the state and the local government Assembly.

4. All countries have similar laws and provisions governing budgeting.

5. Ghana and Nigeria have not consciously considered gender budgeting as a requirement.

6. In Ghana and Nigeria, women pass through the same process with men to get elected into the legislature. In Tanzania, women are appointed into parliament as a way of encouraging gender balance in the numbers in parliament.

7. All the three countries have established Ministries or Agencies to make policies and programs for gender inclusiveness.

8. In Ghana and Nigeria, finance Ministry has not approved the incorporation of gender budgeting though civil society pushed for that.

9. In Nigeria and Ghana, Civil Society advocacy towards incorporating gender budgeting has so far not been as successful as it is in Tanzania.

From the analysis, it would seem that, Tanzania is far advanced in the implementation of gender budgeting than the other two countries.

Situational Analysis of Gender Issues

1. There are similar issues with regards to unequal access to health care, economic wellbeing, literacy rates, land ownership and political participation in the three countries.

2. In politics, women are less represented in all three countries due to a lot socio-cultural factors including stereotyping.

3. In all the three countries, there is uneven access to educational opportunities and land for productive purposes.

4. Tanzania has a Village Land Act that grants everybody including women opportunity to own and inherit land. However, implementation on the ground leaves much to be desired because it is not affirmative enough to address the wide disparity between men and women.

Analyzing the gender situation in all three countries, it seems all three countries are not doing so well. All the three countries seem to have some similarities with regards to access to social services like education and health, as well as political participation. However, Tanzania is seen ranking highest on the global index on gender amongst the three countries. Tanzania also ranked higher than Ghana and Nigeria in the health and survival, and the political empowerment categories of the World Education forum on global gender index.

Budget Allocation to Pro-Poor Sectors;

Education, Health and Agriculture

Education

Meeting International Financing Targets for Education (the Incheon Declaration for Investment in Education)

The 2015 Incheon Declaration requires countries to invest 15-20 % of budget into education. However, the report made the following findings;

1. Nigeria has not met the Incheon Declaration Investment target of 15-20% even though it is a signatory. Allocation to the sector has declined from 11% from 2014 and 2015 to 6% in 2017.

2. Ghana's budget allocation to the education sector has been declining from a mark of 17% in 2014, 13% in 2015, 10.5% in 2016 and 16.6% in 2017.

3. Tanzania has not also achieved the Incheon Declaration target throughout the years recording the lowest among the three countries compared, with a 3.3% in 2016.

Health

Meeting International Financing Targets for Health

In 2001 Incheon countries made a declaration in Abuja to invest 15-20 % of budget in the health sector. However, the report made the following findings;

4. All the three countries have not met the health financing target set out by the Abuja declaration.

5. Ghana is the only country that came close to meeting the target in 2017 with about 14.8% as against the minimum target of 15%.

6. Recurrent expenditure constitutes a huge chunk of budgetary allocations to women empowerment sector in the three countries.

7. In Nigeria, health expenditure relative to total budget size has been declining. The highest allocation to the sector within the period under review has been 6% of total budget.

8. In Tanzania, there is a wide variation between amount budgeted and amount disbursed. Their allocation to the health sector has never gone beyond 4% of total budget size.

Agriculture

Meeting International Financing Target for Agriculture

The 2003 Maputo Declaration requires countries to invest at least 10% of budget into agriculture. However, the report made the following findings;

1. Ghana, Nigeria, and Tanzania have not achieved the Maputo declaration target of investing at least 10% of public expenditure on agriculture sector.
2. Investment among the three countries have been abysmally low hovering around 1 % to 2%.

3. In Nigeria capital expenditure has been higher than recurrent expenditure while in Ghana, recurrent expenditure has been higher than capital.

4. In Tanzania, there is wide variations between amount budgeted and disbursed.

International Financing Target for Social Protection

The 2008 Windhoek Declaration requires countries to invest at least 4.5 % of budget into social protection. However, the report made the following findings;

1. In Nigeria, investment in social protection has been less than 1% as against 4.5% of investment obligation by the Windhoek social protection financing framework.
2. Ghana is the only country that has achieved above the social protection financing target of 4.5% in 2014 where the percentage investment to total budget size was 6%.
3. Water is an important pro-poor sector in Tanzania, and investment in Water sector has been increasing.

In the case of allocation to pro-poor sectors, all three countries seem to be lagging as far as the various international declarations are concerned. Meanwhile Ghana is doing better than the two other countries because, at some point, they met some of the targets before declining.

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ACRONYMS AND ABBREVIATIONS

BOF	Budget Office of the Federation
TEN	Tweneboa Enyira Ntome
GNPC	Ghana National Petroleum Corporation
MDAS	Department and Agencies
NASS	National Assemblies
FMOF	Federal Ministry of Finance
NPC	National Planning Committee
NEIA	Nigerian Economic Intelligence Agency
CEPS	Custom Excise and Preventive Service
VAT	Value Added Tax
FAA	Financial Administration Act
CADG	Controller and Accountant
GDP	Gross Domestic Product
LGAs	Local Government Assemblies
CSOs	Civil Society Organizations
IRS	Internal Revenue Service
CFRN	Central Federation of Revenue
NNPC	Nigerian National Petroleum Corporation
LEAP	Livelihood Empowerment Against Poverty
FAO	Food and Agriculture Organization
SDG	Sustainable Development Goals
MGCSP	Ministry of Gender Children and Social Protection
AU	Africa Union
UNDP	United Nation Development Programme
HIV	Human Immune Virus
AIDS	Acquired Immune Deficiency Syndrome

ACRONYMS AND ABBREVIATIONS

NGO	Non –Governmental Organisation
VAT	Value Added Tax
CEDAW	Convention on Elimination of All Forms of Discrimination Against Women
IRS	Internal Revenue Service
FAA	Financial Administration Act
SSNIT	Social Security and National Insurance Trust
MDGS	Millennium Development Goals
CIT	Corporate Income Tax
GPRS	Ghana Poverty Reduction Strategy
EITI	Extractive Industry Transparency Initiative
MTEF	Medium Term Expenditure Framework
MPs	Members of Parliament
PRS	Poverty Reduction Strategy
NOC	National Oil Company
PTDF	Petroleum Technology Development Fund
FNG	Federal Nigerian Government
GDP	Gross Domestic Product
MMSCF	Million Metric Standard Cubic Feet
EAC	East Africa Community
SADC	South African Development Community
LNG	Liquefied Natural Gas
CIT	Corporate Income Tax
PRIDE	Promotion of Rural Initiative and Development Enterprises
FINCA	Foundation For International Community Assistance
MTEF	Medium term Expenditure framework
GPRS	Ghana Poverty Reduction Strategy

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1.0

CHAPTER ONE INTRODUCTION

1.1 Background

Research evidence suggests that achieving economic growth and socio-economic development is possible through ensuring that both males and females get equitable share of nation's resources. Addressing gender issues as part of economic variables is now seen by development practitioners as a new indicator of growth which policy makers are seeking to achieve and its potential contribution to economic growth is approximated at 5%.¹

Studies have demonstrated that equal access to economic, social, and political opportunities is fundamental to increasing economic growth and poverty reduction,² Gender inequality still persists in many sub-Saharan African countries, especially in thematic areas such as education, health,

political participation and economic opportunities. Apart from clear policy formulation, the institutional drive for gender budgeting in ministries of Finance is lacking.³ There is a gap between participation, consultation and formulation of policies and regulation on resource allocation⁴. The inclusion of gender equality in the MDGs was a step in the right direction, however, efforts at gender budgeting did not succeed hence this goal was not fully achieved. One reason for the failure of gender responsive budgeting initiatives was too much emphasis on the process of budgeting.⁵

There are many drivers for change in policy formulation and practices in gender-based initiatives. Gender budgeting has become the new source of hope to drive change in both policy formulation and practices.

¹ See <http://www.livemint.com/Opinion/aLXuGwlhF0P4jL6LT2XGyO/Gender-as-the-new-driver-of-growth.html>

² See http://eurogender.eige.europa.eu/system/files/events-files/gender_budgeting_experts_meeting_agenda.pdf

³ See <http://ecdpm.org/great-insights/she-drives-change/gender-budgeting-sub-saharan-africa/>

⁴ See https://www.researchgate.net/publication/244705132_Challenges_and_Success_of_Gender_Budgeting_Initiatives_A_Case_of_Tanzania

⁵ See <https://policyandpoliticsblog.com/2015/04/10/gender-budgeting-and-public-policy-the-challenges-to-operationalising-gender-justice-in-india-2/>

There is failure of traditional approach to addressing gender imbalance. This failure has necessitated the introduction of new methods and approaches for achieving targeted results in gender gaps. Therefore, a lot of countries have moved from gender blind or neutral policy formulation which often gives little results in an attempt at bridging gender gaps. The creation of specialized institutions or ministries for gender did not bring the desired change. The new approach is now integrating gender budgeting in all sector ministries apart from specialized gender ministry spending, and targeted program spending.⁶

Overall, gender responsive budgeting initiatives take place at three different levels of national budget decision making. These include;

- 1 Aggregate macro-economic strategy level; fiscal deficit, surplus, and sustainability of long term fiscal macro-economic policy

2. Composition of expenditure and revenue; spending and taxation
3. Effectiveness of service delivery; dealing mainly with adequate service delivery to the private sector, families and communities⁷

Gender budgeting initiatives can be seen from two perspectives of economic policy; macro and micro level. At the micro level, budget is one of the economic policy tools used in planning. A lot of macroeconomic policies do not have direct links to people, but if the budget is tailored well, it can play an important role in gender-based planning. However, at the micro level, a number of initiatives are focused on social and economic sectors, especially agriculture and industry. The concern has always been the limit to regulating these sectors than policy execution.⁸ Especially in agriculture, the emphasis is on agriculture modernization and commercialization, neglecting small scale subsistence farming where a lot of women are disadvantaged and need urgent help.

⁶ See <http://www.mtsp.gov.mk/WBStorage/Files/Rodova%20Analiza%20ANGLISKI%201%20MART%202010.pdf>

⁷ See <https://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-Cents-Understanding-Gender-Responsive-Budgets.pdf>

⁸ See pg 34-35 https://www.unicef.org/socialpolicy/files/Review_of_gender_budget_initiatives_Bundlender08.pdf

1.2 Oil and Gas Production in Selected Countries, Revenue Allocation and Gender Budgeting.

Natural resource extraction comes with huge relief to many natural resource rich countries.⁹ This is due to the potential gap it is supposed to fill in revenue generation of countries. Many governments welcome oil and gas production with the hope of delivering sustained development and equitable growth. This dream however eludes many nations due to a myriad of factors boarding on revenue management, governance, regulatory gaps, ineffective systems and defective local content policies and regulations. It is proven that natural resource revenue has played a critical role in poverty reduction. However, without conducive political and institutional arrangements, the dream of reducing poverty among vulnerable including women becomes a mirage.¹⁰

One of the effective means through which the state redistributes natural resource revenue and also reduces poverty is through a fiscal policy tool like the budget.

Budgeting in every country is composed of two main processes; expenditure determination and revenue or national income determination. In resource rich countries, oil and gas revenue plays an important role in government revenue collection planning and targeting. Revenue from oil and gas is usually governed by fiscal rules that are underscored in legislation. Fiscal rules determine how allocations are made to budget, savings, long and short-term plans, revenue volatility and exhaustibility issues.¹¹ Below is a brief summary of the oil and/gas production in each of the three countries, and revenues distribution into the budget.

⁹ See <https://www.imf.org/en/News/Articles/2015/09/28/04/53/socar032414b>

¹⁰ See page 13 NATURAL RESOURCES AND PRO-POOR GROWTH: THE ECONOMICS AND POLITICS – ISBN 978-92-64-04182-0 – © OECD 2008

¹¹ See <http://www1.worldbank.org/publicsector/pe/ExtractiveIndustriesCourse/PhilipDaniel-Paper.pdf>

1.2.1 Oil and Gas Production and Revenue Management in Nigeria

Nigeria begun oil production in commercial quantities in 1956 and is the largest oil and gas producer in the African Continent. A number of laws regulate the oil and gas sector including the Petroleum Act of 1969, the 1969 United Nation Permanent Resolution on Natural Resources, Petroleum income Tax Act¹², PTFD Act, Local content Act, and laws on Oil Derivation Formula.

Oil and gas revenues are allocated to the state budget from joint venture operations with Nigerian National Petroleum Corporation (NNPC) in accordance with state share of operations. Regions where oil and gas revenue is produced receives 13% of oil and gas revenue in accordance with Revenue Allocation (Federation Account Act (CAP A 15 LFN 2004))¹³ Revenue are further distributed in the following order;

52-68% to central government, 26-72% to regional government, and 20-60% to local government.¹⁴ The Petroleum Technology Development Fund Act NO. 25 1973 draws funding support from receive oil revenue. The main objective of the fund is to educate and train Nigerians to be experts in aspects of the oil and gas industry.¹⁵ Since the establishment of the fund, about 4700 Nigerians have benefited from master and doctorate degrees scholarship award abroad. 900 more have benefited from local sponsorship.¹⁶ Nigeria in 2011 enacted the Nigerian Sovereign Investment Authority law.¹⁷

1.2.2 Gas Production in Tanzania

The first natural gas discovery in Tanzania was made in 1974 and subsequent discoveries were made in 1982. However, commercial production started in 2006.

¹² see <http://www.mondaq.com/Nigeria/x/10726/Legal+Framework+Of+The+Nigerian+Petroleum+Industry>

¹³ See [http://www.lawnigeria.com/LawsoftheFederation/ALLOCATION-OF-REVENUE-\(FEDERATION-ACCOUNT,-ETC.\)-ACT.html](http://www.lawnigeria.com/LawsoftheFederation/ALLOCATION-OF-REVENUE-(FEDERATION-ACCOUNT,-ETC.)-ACT.html)

¹⁴ See <https://eiti.org/nigeria#revenue-collection>

¹⁵ See <https://ptdf.gov.ng/about-ptdf/>

¹⁶ See unnewsonline.com/sustaining-ptdfs-initiatives/

¹⁷ See <http://nsia.com.ng/overview/>

Tanzanian parliament passed the Oil and gas Revenue Management Act in 2015. The law has two main objectives: To ensure that oil and gas revenues are collected, allocated and managed in a responsible, transparent, accountable and sustainable manner; and prevent the revenues from endangering fiscal and macroeconomic stability. The law has several fiscal rules that govern the management of revenue inflows including:

1. Financing of Government Budget
2. Financing of National oil company investment
3. Fiscal stabilization
4. Savings for future generations

The law has enough sanctions regime which is punitive enough to deter misappropriation of funds. Communities which host oil and gas service activities are entitled to service levy which shall be approved by parliament. The law also demands publication of oil and gas information such as revenue collection and disbursement.

1.2.3 Oil and Gas Production and Revenue Management in Ghana

Ghana discovered oil in commercial quantities in 2007 but actual production started in November 2010. To ensure governance of the sector, a Petroleum Revenue Management Act 815 was passed in 2011 and amended in 2015 (Act 893, 2015 as amended). This Act specifies the revenue sharing formula between the budget, National oil company (GNPC) and Petroleum funds. The Petroleum Fund is made up of heritage and stabilization Funds. The Minister of Finance is mandated by the law to determine which sectors benefit from the oil revenue under the Annual Budget Funding Amount (ABFA) component of the oil proceeds.

2.0

CHAPTER TWO METHODOLOGY

2.1 Methods Used

The study employed both on qualitative and quantitative approaches of data collection from all three countries.

2.2 Sources of data

A number of sources were consulted as part of data collection process including primary and secondary sources. Secondary sources of information mainly involved desktop review of policies, laws, legal and regulatory information available online for all countries under review. Secondary information was also sourced from open budget partnership, published reports, articles, journals and information on budget available on ministries of finance, and relevant ministries. Secondary information was also sourced from publications of civil society organizations in countries visited.

Primary data was collected from all countries covering the following themes;

budget allocations to prioritized sectors for countries, socio-cultural practices that perpetuate gender disparities and gaps in terms of political participation, access to factors of production, and economic opportunity.

2.3 Data Collection Instruments

Both interview and questionnaires were employed as and when needed.

2.3.1 Interviews

Interview techniques involved the use of predetermined questions tailored to suit each category of respondents. Researchers interviewed respondents who had special knowledge on themes of concern to the research.

2.3.2 Questionnaires

Some respondents also accepted to fill questionnaires and submit to research team.

Sometimes researchers employed semi structured interview based on the level of knowledge of respondents.

2.4 Selection of Respondents

The research team used both purposive and snowballing techniques to select and determine key stakeholders to interview. Respondents were targeted based on purpose. They were selected for interview based on the work they do and their insight into issues of concern to researchers. The snowballing method was introduced in instances where key stakeholders were not working in the sectors that was not directly link to research team. The team members were referred by some respondents to contact the right respondents or other relevant stakeholders for information.

2.4.1 Key Institutions and Stakeholders Consulted for The Report

Several institutions were interviewed, and questionnaire administered. Institutions were selected based on their relevance to the data collection process.

In Ghana, the following institutions were contacted, Ministry of Finance, Ministry of Gender and Social Protection, SEND Ghana. While in Tanzania, the following institutions were contacted WILDAF Tanzania, Tanzania Gender Networking Program, Tawla (Tanzania Women Lawyers Association), LEAT –Tanzania – Lawyers Environmental Action Team, Tanganyika Law Society, Legal And Human Rights Centre, Policy Forum, and some health professionals as well as independent gender consultants. WILDAF Tanzania organized respondents for the research team. In Nigeria ; The research teach spoke to the following institutions; Budgit Nigeria, FOSTER Nigeria, Preston Consult, National Assembly, Budget Office, Ministry of Women’s affairs and Social Development, Federal Ministry of Finance, Gender Consultant with United Nations In Ghana.

2.5 Scope of the Report

This report;

1. Gives highlight of comparative analysis of gender gaps in Ghana, Nigeria, and Tanzania
2. Reviews legal, regulatory, and institutional frameworks framework for gender budgeting in countries

3. Reviews for gender budgeting procedures of selected countries
4. Review of oil and gas revenue management laws in selected countries
5. Examines budgetary allocations to prioritized sectors (pro-poor)

2.6 Objectives of the Report

This study seeks to

1. Compare oil and gas revenue in selected countries and their impact on gender budgeting and women empowerment
2. Draw lessons and best practices in policies and practices of different countries in gender budgeting
3. Analyze and draw lessons on the institutional and governance arrangements for gender budgeting in selected countries to inform policy.

2.7 Challenges

The research team faced some key challenges. In Tanzania, some of the relevant policy documents the team needed to access were all in Kiswahili. This limited the team's ability to access such documents. The team faced unexpected challenges with regards to regulation of research in Tanzania.

Team members were asked to apply and pay for research fees in Tanzania. This was unanticipated and also a constraint on the available budget. Monies were also demanded at entry point for in line with the aim on the team and also in compliance with regulatory procedures of Tanzania Revenue authority. The limited time made available for the research was also a challenge as the team could not collect enough data as required within the short period of stay in respective countries.

2.8 Outline of the Report

The report has five chapters. Chapter one gives introduction to gender budgeting, while chapter two highlight on research methodology, scope and objectives of the study. This chapter three gives brief information about oil and gas production and revenue management in countries under review, and explains gender budgeting and rationale for gender budgeting of budget processes in selected countries, regulatory frameworks for gender budgeting in the three countries. Chapter four explains data analysis data analysis, while chapter five gives summary of findings, conclusions and recommendations for advocacy and policy action.

3.1 Budget Processes and Procedures in Selected Countries

There are many procedures that underpin the budget preparation. These processes vary from one country to another. The processes are defined in legal and regulatory frameworks in different countries. Majority of the legal and regulatory procedures are similar with few variations.

There are four basic components that define the procedures for budgeting. These are the **drafting, legislative debate and approval, implementation** and finally **monitoring and evaluation** stages. Activities under each stage of budget procedure are slightly different in countries under review. The diagram below gives summary of main activities of each period or cycle of budgeting.

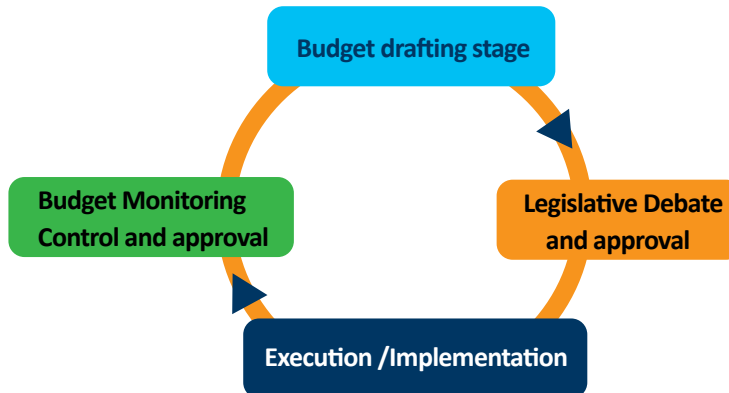


Figure 1: Budget processes and procedures in selected countries

3.1.1 Ghana

3.1.1.1 Drafting Stage

Per the constitutional obligation which mandates the president of Ghana to prepare a budget, the MOF prepares the budget on behalf of the President. The Minister prepares the budget with the MTEF in mind. Ghana's medium term economic framework is from 2017 to 2019, whilst her medium-term development plan is GPRS II which lasted from 2014-2017. Ghana's fiscal year is from January to December. The budget process begins with a media publication of MOF requesting for memoranda* from interested stakeholders. This is a window of opportunity for civil society input on specific issues for attention. While this is ongoing, macroeconomic framework is also being reviewed in line with national development plan, whilst meetings are also being held by MDAs and sector ministries on government priority plan and programs. Spending ceilings are issued in April. This is followed closely by issuance of budget circular letters, giving guidelines on budget preparations for the specific financial year in April –May. The guidelines contain information such as

- Major government program
- Trends and performance of sectors
- Time table for budget hearings
- Deadlines for fiscal year, estimates for sectoral expenditure

This is followed by budget hearings: technical (MDAs strategic directions, key output and outcomes) and policy hearings (broad sector issues/policies) in June and September respectively. After both hearings, first draft is prepared to cabinet for consideration. The draft budget has provisions on appropriations to be voted on by parliament. The deadline for submission to parliament is 30th November.

3.1.1.2 Legislative Approval Stage

At the legislative approval stage, the budget and economic statement of government is presented to parliament in November. The Minister responsible for finance makes formal request for approval of the budget proposal presented. This is in line with standing order 140(2) of parliament.

Once the budget is presented, it is supposed to be adjourned in not less than three days. On the floor, budget policy is first debated, then followed by executive budget proposal. Other standing orders of parliament that govern the manner of the budget debate are order 140(4), 151(2) and order 152. The relevant committees in parliament debate the budget. Technical heads of the Ministries, Departments and Agencies appear before committees to clarify issues on the budget regarding their ministries. Parliament has a maximum of one month to debate and pass the budget. Voting is done by specific items and overall budget amount. Subsequently, appropriation bill is passed into law. This sets the stage for budget implementation.

3.1.1.3 Budget Implementation Stage

Once the appropriation bill has been passed into law, MDAs are required to present Work plans, Cash plans, and Procurement plan to the Ministry of Finance. The Ministries, departments and agencies implement specific budget provisions.

Hence these agencies request for release of funds from the Ministry of Finance. General warranties are issued for salary expenditures (items 1). Warrantees are requested for procurement processes initiated to cover for investments and services (Items 3 and 4). Monthly releases are made with regards to commitments and expenditures. Records of expenditure made are published by the Controller and accountant General Department within the last three months of the financial year. The report is presented to the Executive. Government may choose to review budget estimates if Ministry of Finance cannot mobilize financial resources to fund the budget. A supplementary budget may be issued and sent to parliament, stating clearly a number of factors such as changing economic conditions leading to lower or higher expenditure. MDAs prepare quarterly reports capturing the following information;

- 1) The actual expenditures against planned expenditures in respect of both Government of Ghana revenue and donor funds.
- 2) Variations between planned and actual expenditures.
- 3) Reasons for variations and;

- 4) Proposed solutions to any implementation constraints identified.

Expenditure prioritization is given in order of the following list of items.

1. Statutory expenditure
2. Interest and Principals on loans
3. District Assembly Common Fund
4. Pensions, Gratuity payments to SSNIT
5. Road Fund
6. Educational Funds

3.1.1.4 Budget Monitoring in Ghana

The Auditor General has the mandate to audit budget execution in Ghana. The roles of Auditor General are in two folds; financial and performance audit. Audit report produced is sent to parliament. The report usually captures compliance with legal and regulatory and procurement issues of the budget. The report is supposed to be published six months after the end of the financial year. Publish account committee works on the auditor general report. If there is the need, relevant directors and heads of ministries and sector agencies are called to answer specific issues based on the findings of the report.

The hearing is done with media coverage. The committee then makes recommendations to the whole house for consideration. (Source; Budget Process in Africa, Comparative study of seven countries)

3.1.2 Tanzania

3.1.2.1 Drafting Stage

The budget cycle in Tanzania goes through a number of processes. The first stage of the budget cycle which is the drafting stage begins with detail forecast of macro-economic policy, sectoral performance review, and resource projections for the ensuing financial year. Macro-economic indicators such as inflation, and economic growth are reviewed. In the consultation processes, donor community is involved with participation of Ministry of Finance, sectors, and other development partners to solicit for commitments. Government then formulates goals, targets and objectives to be achieved in the following year. The budget frame or budget guidelines are then issued. The Medium-Term Expenditure framework is then formulated. This is a three-year document which is prepared by a multi-stakeholder committee constituting representatives from the Ministry of Finance, Planning

Commission, Prime Minister's office, Civil service Department, and Regional Administration. Local government budget guidelines contain

- an overview of macroeconomic performance and projections
- priority sector MTEFs (prepared by Sector Working Groups in the Public Expenditure Review process which are consistent with PRS targets and have been updated and costed;
- vote expenditure ceilings based on resource availability and;
- Procedures for preparation and submission of the draft budget to the Ministry of Finance.

The Minister of Finance prepares draft budget paper which covers the budget frame and financial demands of MDAS.

3.1.2.2 Budget Scrutiny and Parliamentary Approval

Inter-ministerial committee including the permanent secretary review the budget proposals.

Ministry of Finance may make further inputs before the draft budget is submitted to cabinet. Cabinet debates and approves budget proposals and estimates. After intense deliberation, approval is done before it is moved to parliament for its approval.

In parliament, discussions about the budget starts at the committee level. Two ministers appear before the committees to give briefing; Minister in charge of Finance, and Minister in charge for planning and prioritization. MDAs detail budget estimates are scrutinized at the committee level. The committees after debate of the proposed budget present it to the entire national assembly for debate and approval. The following issues are tabled to the whole house for debate consideration and approval;

1. The Appropriation bill for the year
2. The Finance Bill for the year.

The Finance bill empowers the Minister to raise funds to finance the budget for the following year. The day the budget speech is read in parliament is called "Budget day". All East African countries have budget day. The budget day is the day the budget is read in parliament.

3.1.2.3 Budget Execution

After passing the appropriation and Finance bills, the green light is given for Budget implementation to begin with the revenue collection and service delivery. The revenue and expenditure books are key reference documents for this stage of the budgeting process. The implementation stage is marked by the following;

1. Ministry of Finance releases funds for budget execution
2. Tanzania Revenue Authority and other MDAs collect and account for revenue
3. Per the provisions of the Public Finance Act, 2001, accounting officers are appointed to receive and account for expenditure.
4. Institutions implement projects and deliver service
5. Donors release funds and award contracts
6. Reporting on budget performance, and maintenance of accounts
7. Project inspection and expenditure monitoring
8. Ministry of Finance publishes quarterly budget expenditure reports in line with budget estimates.

3.1.2.4 Budget Monitoring

Programs and projects in budgets are monitored, controlled and evaluated through budget accountability mechanisms such a periodic reportage. Budget control is done through regular follow ups on expenditure reports issued. Internal auditing is done by MDAs, followed closely by external auditing. Budget figures are reviewed and adjusted while project inspection is also done. Integrated Financial Management systems also help in expenditure control of pay systems of people in Dar es salaam. This system relies on monthly reports on revenue and expenditure, quarterly and annual performance reports, and other user reports. The system is able to control excess spending beyond approved budget figures.¹⁸

⁸ Budget Process in Tanzania available through <http://www.mof.go.tz/index.php/budget/budget-process>

3.1.3 Nigeria

3.1.3.1 Drafting Stage

Nigeria is a federal state, and budgeting processes differ from Federal level, state level, and local government level. The fiscal year of Nigeria starts from January 1 to December 31. The budget process starts in June with the issuance of a Call Circular from the FMOF to MDAs to submit expenditure proposals required to be within the spending limits. At the federal government level, The Medium-Term Expenditure framework is formulated. The budget office in collaboration with revenue generation agencies (NNPC, tax collection agencies) formulate the Medium-Term Revenue. The budget office together with MDAs, National Planning Commission and Central bank of Nigeria produce a Fiscal Strategy Paper. The paper summarizes government budget policy; it gives details of macroeconomic structure, major assumptions and revenue projections. The Federal Ministry of Finance submits an outline of the budget or draft appropriation bill to the President in October. The president submits the budget estimates to the Federal Economic Council for approval.

After approval is granted, the president submits budget outlines for the following year to the National Assembly.

3.1.3.2 Approval Stage

The president presents the appropriation bill to the National assembly (Senate and House of Representatives), in a joint sitting. The relevant committees of the houses take up the bill and work on specific provisions of interest. Inputs are made on estimates, whilst broad stakeholder consultations continue between the executive and the legislature. The discussions centered on internal allocations, oil price projections, benchmark and its impact on revenue projections. Civil society organizations have the opportunity to make inputs into the budget estimates at this stage.

This is an opportunity to influence at the committee level of the two houses. After stakeholder inputs, and modifications, a comprehensive appropriation bill is compiled for the year, if National Assembly approves. The President signs the Appropriation bill into law.

The legislature has no time limit within which to approve the budget. Barring all hitches, the appropriation bill after undergoing inputs and amendments could be passed before December, when parliament goes on recess. The president could sign the bill into law in January when the financial year begins.

3.1.3.3 Implementation Stage

At this stage, federal government agencies receive funds for earmarked capital projects. MDAs spending is based on consolidated revenue fund of the federation. The cash management committee ensures that funds are released on time. The Committee also ensures borrowing is curtailed.

3.1.3.4 Monitoring and Auditing Stage

At this stage, the Federal Ministry of Finance prepares a report on the budget which seeks to review the level of project execution, and quality of budget.

Agencies involved in the monitoring process include; Federal Ministry of Finance, National Planning commission, National Economic Intelligence agency, Presidential budget monitoring committee, Office of auditor general of the Federation, Office of the Accountant General of the Federation, and National Assembly. The budget office, together with the National planning Commission and the MDAs inspect projects and produce a report on the status of project execution. (Source; Smith E. Suleiman 2015, Nigerian Budget Process

3.2 What is gender budgeting?

Gender budgeting looks at how financial resources in a country are allocated with respect to different genders.¹⁹ Gender budgeting takes into account the inequalities that exist due to roles assigned to men and women in society.

¹⁹ See <http://www.unwomen.org/en/digital-library/publications/2003/1/budgeting-for-equity-gender-budget-initiatives-within-a-framework-of-performance-oriented-budgeting>

Gender responsive budgeting is central government's deliberate plans on programs, policies reflected in budgeting that contributes to attaining gender equality. Gender budget also reflect issues such of other vulnerable groups such as the disabled, children and vulnerable ethnic groups of women.²⁰ Gender Responsive budgeting was originally developed by a feminist Economist in Australian in 1984. The concept was later adopted by women rights activist in South Africa.²¹ It was first introduced in Indonesia in 2000 by non-governmental organizations working in partnership with local community-based organizations to achieve gender equality.²² **Gender responsive budgeting** seeks to promote gender equality and women's empowerment through sound public financial management. The concept tries to incorporate gender equality principles in the process of budget formulation.²³

Its actual practices can be traced to 1980s when the Australian Federal and state government's executed gender responsive budgets as a means of promoting the mainstreaming of gender strategy. It therefore became quite topical after the 1995 Beijing conference. Within the donor community gender responsive project and program design has also been one of the key requirements for project assessment.²⁴ Gender budget initiatives have coincided with the introduction of reforms in budgetary processes in both developed and developing countries. At the heart of these reforms is to make government expenditure more "results based" and gender sensitive.²⁵

²⁰ See <https://wbg.org.uk/resources/what-is-gender-budgeting/>

²¹ See <http://www.un.org/en/africarenewal/vol16no1/161wm.htm>

²² See <https://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf>

²³ See <http://www.gsdc.org/professional-dev/gender-responsive-budgeting/>

²⁴ See <https://www.internationalbudget.org/wp-content/uploads/Gender-Budgets-Make-Cents-Understanding-Gender-Responsive-Budgets.pdf>

²⁵ See <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf>

3.2.1 Regulatory Framework for Gender Responsive Budgeting

Effective gender responsive budget analysis, advocacy, and planning and implementation takes place within legal and regulatory frameworks of countries. These regulatory frameworks are international conventions signed on, national laws stipulating specific provisions and policies promoting gender responsive budgeting. These are the foundation before programs, and projects implementation are facilitated for the implementation of gender mainstreaming strategies. Generally, gender responsive budgeting takes place within the following framework; the main component of gender responsive budget advocacy includes;

1. Gender responsive budget analysis
2. Changes in budget and policies

3. Systematic integration of Gender Responsive Budget in the planning and budgeting processes .²⁶

There are various means by which government across the world prioritize gender budgeting. These include;

1. **Gender specific expenditure;** These are specific government expenditure targeting men, women, or children
2. **Expenditures that promote gender equality within the public service;** government expenditure or deliberate policies on allocations for representation of women in boards, management of state or occupational groups. The government efforts in promotion equal pay for and conditions of service for both women and men in similar situation work role is also classified under promoting gender equality.

²⁶ See <http://www2.unwomen.org/-/media/field%20office%20eca/attachments/publications/country/ukraine/en%20manual%20grb%20analysisprint-100.pdf?la=en&vs=228>

3. **General and Mainstream expenditure;**

This type focuses on cross sectoral gender analysis of in all government spending agencies. This type depends on data for effective analysis.²⁷

At the international level, United Nation have made efforts at setting the policy framework for member countries to following in the incorporation of gender perspectives in the budgeting processes of respective countries. The has reflected in the outcome document of the twenty-third special session of the General Assembly to follow-up implementation of the Platform for Action in June 2000 (A/S-23/10/Rev.1) which stipulates that;

"65. The realization and the achievement of the goals of gender equality, development and peace need to be supported by the allocation of necessary human,

financial and material resources for specific and targeted activities to ensure gender equality at the local, national, regional and international levels as well as by enhanced and increased international cooperation. Explicit attention to these goals in the budgetary processes at the national, regional and international levels is essential."

"73 (b). Incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes, as appropriate, in order to promote equitable, effective and appropriate resource allocation and establish adequate budgetary allocations to support gender equality and development programmes that enhance women's empowerment and develop the necessary analytical and methodological tools and mechanisms for monitoring and evaluation;"²⁸

²⁷ See <https://www.internationalbudget.org/wp-content/uploads/Gender-Responsive-Government-Budgeting.pdf>

²⁸ See <http://www.un.org/womenwatch/osagi/gmtoolsnatlbudgets.htm>

Table 1: Summary of legal and regulatory frameworks for gender budgeting in countries under review

Countries	International conventions signed and ratified	National laws	Policies in place	Current projects /programmes
Ghana	Sustainable Development Goals (SDG 5), Universal Declaration of Human Rights, Convention on Elimination of Discrimination Against Women (CEDAW), Convention on Economic Social and Cultural Rights, Beijing Declaration and Platform for Action 1995, African Charter on Human and People's Rights, Protocol on Rights of Women in Africa, International Convention on civil and political rights, International Convention on Rights of the Child, International Conference on Population and Development.	Article 17, clause (1 &2) and 17 (4), Article 18 and Article 22 of 1992 Constitution, ²⁹ Domestic violence Act 2007 (732), National Development Framework, Child Rights Act 1998 (560), *The Affirmative Action Bill, *Gender and Equal Opportunities Bill 2011, ³⁰ The National Social Protection Policy 2015.	National Gender policy (2015), National Gender and Children Policy 2004 National Adolescent Reproductive Health Policy 2000	Free school uniforms, free exercise books, Livelihood Empowerment Against Poverty (LEAP), Free Ante-natal care, Skill training of young women, National Health insurance scheme, Free Maternal Health Policy Multi-sector steering committee to be coordinated by Ministry of Gender and Social protection, led by the Ministry of Finance

²⁹ See http://www.statsghana.gov.gh/docfiles/Gender/FAO_GHANA_POLICY_FINAL2012.pdf

³⁰ See Gender and Equal Opportunities Bill 2011. Available online through http://www.aacoalition.org/images/Gender_and_Equal_Opportunities_Bill_National.pdf

Countries	International conventions signed and ratified	National laws	Policies in place	Current projects /programmes
Nigeria	<p>Convention on Elimination of all form of Discrimination Against Women,³¹</p> <p>Convention on Rights of the Child,</p> <p>Convention Against Torture and Other cruel, Inhuman, degrading treatment or punishment</p>	Article 171 (1) of the Federal Republic of Nigeria, ³²	<p>Gender sensitive Framework for Public and Private sector,</p> <p>National Gender Policy,</p> <p>National Strategy for implementation of national gender policy (2008-2013)</p>	G-Win project ³³ Growing Girls and Women In Nigeria
Tanzania	United Nations Charter and on the Human Rights Declaration (1948), the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (1979), the Convention on the Rights of the Child (CRC) (1989),	The Constitution of the Republic of Tanzania, Law of Marriage Act 1971, Sexual Offences (Special Provisions) Act 1998, Land Act No 4 of 1999, NGO Policy, Affirmative Action Law	National Strategy For gender development, Women and Gender Policy 2000, National Development Vision 2025, Women In Development Policy 1992, Policy on Protection and	Women's and Gender Advancement Sub-Programme, Women Development Fund , CREW Tanzania, PRIDE, FINCA, Gatsby Trust and SELF., Poverty Reduction Strategy , Capacity Building ; NGOs and Parliament, Tanzania Gender Networking Program

³¹ See Tinuke M, P (2016) , Diversity and gender Parity in Nigeria ; A sutational Analysis

³² See https://www.jica.go.jp/english/our_work/thematic_issues/gender/background/pdf/e10nig.pdf

³³*** Nigeria records 50,000 to 100, 000 of new fistula cases each year.*** USAID <https://www.usaid.gov/results-data/success-stories/repairing-obstetric-fistula-nigeria>

Countries	International conventions signed and ratified	National laws	Policies in place	Current projects /programmes
Tanzania Continued	Beijing Declaration and Plat form for Action (1995), AU Solemn Declaration on Gender Equality and the Protocol to the African Charter on Human and Peoples Rights on the Rights of Women (2003) World Summit 2005 Resolution on Gender Equality and Empowerment of Women, Policy on Women and Gender Development(2000), SADC Declaration on Gender and Development (1999) Addendum on Prevention and Elimination of Violence Against Women and Children (1998), and the East African Community (EAC) Treaty (1998).		Development of Women 2001(Zanzibar), National Microfinance Policy (2000)	

3.3 Institutional Framework for Gender Budgeting in Countries

3.3.1 Ghana

Apart from the legal frameworks at the national and international level, **Ghana** made enormous progress in 2001 with the establishment of Ministry of Women and Children Affairs. Since then successive governments have maintained the ministry but with slight changes in names based on the government's vision and focus. The Ministry is now Ministry of Gender, Children and Social Protection. There are various sub-agencies that are under this ministry which include; Department of Gender, Department of Children, Social welfare, Human Trafficking secretariat, Department of Social Protection and Domestic Violence and Victim Support Unit. In addition, the following committees of parliament can be lobbied for gender budgeting

1. Gender and Children Committee of parliament,
2. Women Caucus of parliament
3. Poverty Reduction committee of Parliament

3.3.2 Nigeria

In **Nigeria**, the ministry of women's affairs was created in June 2004 out of the defunct ministry of Industry and social development. This gave a focus and renewed mandate on gender issues in Nigeria. In August 2011, the name of the Ministry was changed to Ministry of Women and Social development. The Ministry has about seven departments and several other parastatals all working towards the realization of the goal of the ministry.³⁴ The other actors working in conjunction with the ministry are;

- Federal and States' Executive Councils.
- The Federal and States' Ministries of Women Affairs.
- The National Centre for Women in Development.
- Gender Desks of all Ministries.

³⁴ See <http://ogunstate.gov.ng/mwasd/>

- Senate and House of Representatives Committees on Women
- States' Assemblies Committees on Women.
- Development Group on Gender
- Gender Equality Community of Practice For Ministers of Finance³⁵

3.3.3 Tanzania

In Tanzania, the Ministry of Community Development, Women's Affairs and Children was established in 1990. In 2002, the Ministry was renamed Ministry of Community Development Gender and Children. Currently, the Ministry has been combined with the Ministry of Health. Zanzibar also has Ministry of Youth, Employment and Women and Children Development. Other institutions that have played a significant role in gender budgeting in Tanzania are Women Caucus in Parliamentary, and the parliamentary budget committee.

The government of Tanzania established a core gender budgeting team within the ministry of finance to ensure the implementation

of gender budgeting in sectors of government including local government. The national government has supported the inclusion of gender equality commitments in main government programs and projects. The gender budgeting team also has the responsibility of tracking and monitoring gender expenditure across sectors. The Ministry selected two ministries (Ministry of Agriculture and Labour) for pilot implementation of gender specific guidelines. Temeke Municipality and Morogoro District Council were also selected for the pilot of the new phase of gender budgeting. Special projects that have benefited from gender budgeting initiatives are

- In Education; building infrastructure and resourcing girls secondary schools
- Agriculture; Providing subsidies for poor families
- Water; Building wells for villages without nearby access to water
- Reducing import tax for materials used for production sanitary pads³⁶

³⁵ A new body initiated by Minister of Finance of Nigeria in 2013 at a world /IMF meeting

³⁶ See pg 30 , Stotsky etal 2016 Sub-Saharan Africa ; Budget Survey of Gender Budget Efforts,

Gender responsive budgeting provides an opportunity to take the agenda of gender mainstreaming to one of the powerful departments of government (Ministry of Finance)³⁷. The implementation of gender budgeting initiatives comes with a lot of advantages. Some of these are as follows

- Effectiveness of public expenditure
- Quality of services and programmes for the population
- Engagement of public in the budget process³⁸
- Improves transparency and accountability of government to the citizen
- It improves efficiency of government spending

Outcomes Of Gender Budgeting Initiatives In Tanzania

Tanzania initiated gender budgeting in the past. Gender budgeting was advocated for by TGNP and a host of other civil society organizations in 1997.

This initiative was developed within the context of effects of the implementation of structural adjustment program which introduced cut in budgets and its effects on provisions of services. Education, health and other social services were not provided. The launch of gender budgeting initiative had the following objectives; promote resource allocation and decision making with gender perspective, promote the adoption of gender mainstreaming, to lobby stakeholders in resource allocation and to educate the public on gender budgeting and its relevance.³⁹ This was first done with pilot of some regions.

Some of the success indicators of Tanzanian Gender budget Initiative are

1. Strong involvement of civil society (led by TGNP)
2. Strong collaboration between government and civil society

³⁷ See Commonwealth Secretariat Gender Budget Initiatives http://iknowpolitics.org/sites/default/files/gender_budget_initiatives.pdf

³⁸ See <http://www2.unwomen.org/-/media/field%20office%20eca/attachments/publications/country/ukraine/en%20manual%20grb%20analysisprint-100.pdf?la=en&vs=228>

³⁹ See <https://new.ndi.org/sites/default/files/Handout%20-%20Gender%20Budget%20Initiative%20Case%20of%20Tanzania.pdf>

3. Strong commitment at the highest echelon of government(involvement of the Presidency, Ministry of Finance, and National Planning Commission)
4. Government issuance of directives for six ministries to mainstream gender budget in their overall budgeting
5. National budget was eventually gender mainstreamed .
6. Capacity building of budget officers to effect changes in integration of gender budgeting⁴⁰

Gender budgeting implementation in Tanzania was a successful collaboration between civil society and government. Coupled with this a lot institutions and programs were put in place to make implementation of gender mainstreaming comprehensive. Tanzania women bank, Tanzania women Development Fund were all established to empower women economically. Currently the president and political regime is not in support of the implementation of gender budgeting initiatives started years ago.

⁴⁰ See http://repository.uneca.org/bitstream/handle/10855/5071/bib.%2033324_1.pdf?sequence=1

4.0

CHAPTER FOUR ANALYSIS OF DATA

4.1 Situational Analysis of Gender Issues in Selected Countries

Gender inequity and inequality in most societies is a social and economic reality that policy makers and stakeholders around the world are seeking solution to. Gender inequality is still a major challenge in Sub-Saharan countries especially on education, health and employment.⁴¹ Gender equality is measured by the United Nation Development Index. Generally, a lot of countries have made progress in their human development index over the last decade.

On the 2015 index ranking, Ghana was ranked 139, Tanzania with 150 and Nigeria scored 152 out of 188 countries surveyed.⁴² Another important measure is the gender ranking for countries. Table 5 gives the index score for countries on various indicators. From the table it is clear that Tanzania has outperformed its peers from the various parameters being measured. The various indicators in which gender gaps and inequality in various countries is highlighted with key emphasis on literacy, economic factors, health, and political participation among others.

Among proposed strategies is a close look at how budget as an important fiscal policy tool can be useful in bridging gender gaps and disparities.⁴⁴

⁴¹ see IMF (2016) Sub-Saharan Africa: A Survey of Gender Budgeting Efforts

⁴² See United Nation's Human Development index score , available online through <http://hdr.undp.org/en/data>

⁴³ See World Economic Forum Report ; Gender Gaps 2017 available online through http://www3.weforum.org/docs/WEF_GGGR_2017.pdf

⁴⁴ Adeymi etal (n.d) Women and Gender Budgeting: Nigeria's Policy Alternative , available online through <https://www.questia.com/library/journal/1P3-2036997221/women-and-gender-budgeting-nigeria-s-policy-alternative>

There is relationship between gender budgeting, inequality and growth. Solving gender inequality and women's needs have a positive influence on growth, hence budget as a fiscal policy tool can be effective in reducing inequality, and secondly fiscal policies in general affect economic and social outcomes and therefore have directly or indirectly promote gender equality.⁴⁵

Table 2: World Education Forum, summary for Gender Ranking for countries

Country	Global Index	Educational Attainment rank	Health and survival rank	Political empowerment	Economic participation and opportunity
Ghana	72	119	118	112	18
Nigeria	122	135	94	135	37
Tanzania	68	125	62	44	69

Source; World Economic Forum Report; Gender Gaps report 2017

⁴⁵ see IMF (2016) Sub-Saharan Africa; Survey of Gender Budgeting Efforts

4.1.1 Gender Gaps in Nigeria

In Nigeria, despite the legal and regulatory frameworks for gender budgeting, the budgeting process is male dominated. This is indicated in the number of female to male representation in the National Assembly. This is due to the socio-cultural and educational orientation. Nigeria is yet to adequately mainstream issues of gender in the national budgeting process or framework. The inability of Nigeria to incorporate gender issues in budgeting process is mainly due to the unwillingness of the political class.⁴⁶ The current situation of gender gap in the budgeting process is a symptom of underlying factors of gender situation in many spheres of national life.

Health

2015 statistical report of women and men projected Nigeria's population to be at 183 million people, of which, 90,989,254 are females and 92,387,474 are males.

National life expectancy for women was 56 while that of men was 53. With regards to disease burden of HIV/AIDS (58.6% females to 41.4% males deaths) and Malaria (54.8% females deaths and 45.2% males deaths).

Work and Economic Wellbeing

In Nigeria, senior positions of civil service at the state and national level are occupied by occupied 27.7% women while men occupied 72.3%.⁴⁷ UNDP 2014 reported that females have about 67% fewer chances of getting paid wage employment and only about 30% of 10 females in Nigeria's labour force are paid employees. The informal sector is dominated by females, females are faced with a lot challenges in terms of getting access to cheap credit, and low technical know-how on managing specific businesses to grow.

⁴⁶ Adeyemi, Akinbami et al Adapting Gender Budgeting Support Framework in Nigeria: Policy Issues and Options, available online through <https://www.questia.com/library/journal/1P3-2375818441/adapting-gender-budgeting-support-framework-in-nigeria>

⁴⁷ see 2015 Statistical Report of Women and men in Nigeria.

Women have limited access to wealth and inheritance of land. Data from the government indicates a wide gender gap in land ownership. For free use, women make up only 24% of landowners and for distributed land, women make up only 26% of owners.⁴⁸ Women earn far less than a man for the same work done.

Education

Nigeria is a country with the largest school dropout rate of children in the world. The 2015 report on Women and Men added that 1.5 million children are not in school. Girls' results are falling as a result of a number of factors such as unfriendly school environment, bullying, and intimidation. Bias for male education, early marriages, and early child births all militate against the educational life of women and adolescent girls. About 47% of women in Nigeria give birth before attaining age 20.⁴⁹ Enrolment in tertiary schools is basically male dominated.

The percentage of tertiary female students completing tertiary education decreased from 41.3 percent in 2010 to 38.4 percent in 2015.

Political Participation

In Nigeria, women representation across the national state and local government level is abysmal. In 2015, at the national assembly, 94% of seats were occupied by men while 5.7% were occupied by women. This is also a reflection of the case in executive positions held. The percentage of tertiary students who tertiary institutions decreased from 41.3 percent in 2010 to 38.4 percent in 2015.

4.1.2 Gender Gaps in Ghana

According to 2010 population and housing census, Ghana's population stood at 24,658,823, and males constituted 48.8% while females constituted 51.1%. Sex ratio was 95 males to 100 women.⁵⁰ Life expectancy among females is more than males. While males can live up to 66 years old, females can live up to 77 years on the average.

⁴⁸ See <https://www.genderindex.org/wp-content/uploads/files/datasheets/NG.pdf>

⁴⁹ See <https://reliefweb.int/sites/reliefweb.int/files/resources/Gender-Nigeria2012.pdf>

⁵⁰ See Statistical Service report on Women and Men in Ghana. Available online through

Work and Economic well being

With regards to employment, the working class in Ghana is 2/3 of the total population. 12.5% of females work towards unpaid family work while 5.1% of males work to support facility work. In Ghana, 68,725 people work in civil service as against 56,092 males. However, generally men earn higher than women in the labour market. Total unemployment rate in Ghana is 11.9%. Unemployment rate among females is 12.5% while that of males is 11.1%⁵¹. The proportion of females who are self-employed is 69.4% as compared to 60.2% for males. On the average, males (53.0 %) ownership of phones was higher than females (43.2%).

Literacy rate

Literacy rate for Ghana among females is 68% while it is 80% among males. Enrolment at tertiary levels for males among age 18 to 21 are 10.8 and 7.5% for males and females respectively. Generally, enrolment in the different stages of education, male enrolment is higher than females.

Political Participation

Ghana is a patriarchal society, and this has always reflected in political participation in different levels of leaderships. Out of the 275 members of parliament of the last parliament, only 30 of them were women which represent 10.9%.⁵² The current numbers have not change significantly either, out of 275 members of parliament, 35 are females representing 12.75%⁵³. Out of the 216 slots available slots of 216 for fielding in the metropolitan municipal and district assemblies, only 36 of these slots were occupied by women.⁵⁴

⁵¹ See http://www.statsghana.gov.gh/docfiles/publications/Labour_Force/LFS%20REPORT_fianl_21-3-17.pdf

⁵² See <http://www.gh.undp.org/content/ghana/en/home/presscenter/articles/2016/10/21/women-in-politics-pledge-to-bridge-gender-inequality-on-ghana-s-political-landscape.html>

⁵³ See <http://www.fact-checkghana.com/female-mps-ghanas-7th-parliament/>

⁵⁴ See <http://citifmonline.com/2017/04/26/akufo-addo-names-36-women-for-mmdce-position/>

Gender disparity in poverty

Women are more likely to be poorer than their male counterpart due to a number of reasons. This is due to assets distribution formula which is gender biased in favour of males. For instance in rural Ghana, men own land and have larger portions of land for farming than women. Men own 3.2 times of land than women. Hourly average rate of women is 57% that of men.⁵⁵ Meanwhile households headed by Women are less poor than those headed men.⁵⁶

Health

Ghana has a health insurance policy in place with the implementation of National Health Insurance Act 2003 Act 650. Under the policy, the government subsidize premium payment for the general public. Women are given free health care once they are glistered. Children and the elderly are covered for under the scheme free. Women are given free maternity under the same policy.

There are however issues delivery of health services in rural areas where facilities are inadequate or missing.

4.1.3 Gender Gaps in Tanzania

Population

The United Republic of Tanzania was formed with the union of Tanzania Mainland and the Island of Zanzibar. Under this territorial unity, there are issues categorized as “Union matter” and non-Union Matter”. The union matters are processed in mainland Tanzania while the non-union ones are processed independently.⁵⁷ Tanzania mainland (the former Tanganyika) and Zanzibar covers total land size of 945,085 sq. km, the largest in Eastern Africa. Tanzania is multi lingual, with approximately 120 ethnic groups with different accents, customary practices, value systems which determine largely the position and condition of women and men in the country. The majority of the Tanzanians speak Kiswahili.⁵⁸

⁵⁵ See <http://www.undp.org/content/dam/ghana/docs/Doc/Inclgro/Ghana-unicef%20inequality%20Briefing%20Paper%20FINAL%20DRAFT%20Apr%202014.pdf>

⁵⁶ See [https://www.unicef.org/ghana/Ghana_Poverty_and_Inequality_Analysis_FINAL_Match_2016\(1\).pdf](https://www.unicef.org/ghana/Ghana_Poverty_and_Inequality_Analysis_FINAL_Match_2016(1).pdf)

⁵⁷ See <https://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/ADB-BD-IF-2005-50-EN-TANZANIA-MULTISECTOR-GENDER-PROFILE.PDF>

⁵⁸ See http://www.mcdgc.go.tz/data/bpfa_research_report.pdf

Tanzania's 2012 Population and Housing Census (PHC) shows that, Tanzania had a population of 44.9 million of which 43.6 is for Tanzania Mainland and 1.3million is for Tanzania Zanzibar. Women constitute 23, 059million and men constitute 21,871million. Life expectancy for women is 63 for women while that of men is 61years.⁵⁹

Literacy Rate / Education

Generally in Tanzania, men are more literate than women in all ages except ages 5 to 14. Women who have never attended school constitute 22. % as against 11. 3% men. Currently the president has directed all female school drop out as a result of pregnancy to be rejected in public schools after delivery. The approved age of marriage also the progress of girls in school. Even though education is free from basic school to secondary, socio-cultural factors impede the education of girls in school. In 2015, 23% of girls got pregnant and dropped out of school. This number increased to 26% in 2016.

Economic Sectors

The formal sectors of the economy employs more men than women and this cut across government, parastatal, and private sector. 63% of males are employed in the formal sector as against 37% of women. Women have relatively higher monthly income than women. Women also have higher unemployment rate than men.⁶⁰ There is heavy burden of family responsibility on women than men, especially in rural areas.

Health Sector

Health care is free for kids under five years and heavily subsidized for pregnant women. Vaccination for kids is also free. However, women are not given free medical treatment. There is a national health insurance scheme, but the premium charge for subscription excludes a lot of low income earners, rural women. Women health needs are not captured for proper attention.

⁵⁹ See http://www.nbs.go.tz/nbs/takwimu/WomenAndMen/women_and_men_booklet.pdf

⁶⁰ See http://www.nbs.go.tz/nbs/takwimu/labour/EES_2015_REPORT.pdf

A lot of women suffer from fistula which requires surgery and special attention, but due to poverty many are unable to seek medical attention. The root of wide spread fistula is due to the approved number of age for marriage and sexual intercourse. Young girls as early as 14 are approved per constitutional provisional provision to marry. This provision creates a lot of health problem for girls as their bodies are not developed well biological for childbirth and sexual contacts.

Political Participation

Generally, men dominate in all levels of leadership, in parliament, cabinet ministerial roles, and positions at the civil and public service. The affirmative action law is in place and that automatically encourages women participation in parliament. Political parties also have affirmative action policies in place, such that any party that wins would implement the policy. The policy includes the full participation of the disabled representative in parliament.

Land Ownership

The village land Act, the land Act of Tanzania and Land policy stipulate the equal ownership of land by both men and women. Despite this provision, women are unable to own land due to poverty, socio-cultural factors. The constitution also recognized the customary laws and practices of Tanzania. In practice, rational customs do not allow for ownership of lands.

4.2 Budget Allocation to Pro-Poor Sectors and Social Protection

4.2.1 International benchmark for investment in health

In 2001, African heads of states committed to “set a target of allocating of at least 15% of annual budget to improvement of the health sector”. This pledge was made by the organization of Africa Unity in 2001 in Abuja. This pledge was made within the context of committing members to devote resources towards dealing challenges of the health sector in Africa. In addition, Abuja plus 12 report, reported that averagely, life expectancy in Africa is 54.4years, the lowest in the world.

This is a case for investment in health.⁶¹ World Health Organization also recommended that countries should spend at least 5% of their GDP (GNP) on health.⁶² The Sustainable development goals were adopted in 2015 September with 17 goals to be achieved by 2030. Goal three of the SDG is on promoting good health and wellbeing. The Abuja plus 12 report added that every year that life expectancy improves as a result of investment in health, GDP would rise by 4%. The Addis Ababa Action Agenda on financing development also reinforce and re-affirm the commitment of leaders in financing the current SDGs.⁶³ Countries would be assessed on their achievement of this target based of budgetary allocations to health for four years.

4.2.2 International benchmark for investment in Education

In 2015 representatives of heads of state and government met in Incheon, South Korea to deliberate on education sector financing.

The Incheon declaration On Education enjoins countries to commit 15-20% of total public expenditure to the education sector and or 4-6% of GDP should be devoted to education sector. On education, sustainable development goal 4, which is dubbed “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” has targets for countries to be achieved by 2030. The Incheon declaration would be a benchmark measure for education sector budgetary allocations

4.2.3 International Benchmark for Investment in Agriculture.

At the second ordinary session of the meeting of African union in 2003, in Maputo, African heads of states and governments endorsed the “Maputo Declaration on Agriculture and Food Security in Africa” (Assembly/AU/Decl. 7(II)). The Declaration contained several important decisions regarding agriculture, but prominent among them was the

⁶¹ See http://www.unaids.org/sites/default/files/media_asset/JC2524_Abuja_report_en_0.pdf

⁶² See http://www.who.int/health_financing/en/how_much_should_dp_03_2.pdf

⁶³ See http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf

“commitment to the allocation of at least 10 percent of national budgetary resources to agriculture and rural development policy implementation within five years”.⁶⁴ Recently, adopted United Nation Sustainable Development Goal 2 placed emphasizes on the need to achieve food security to combat hunger and malnutrition. This buttresses the need for investment in the agriculture sector.⁶⁵ This would also be a yardstick for measuring countries’ achievement of these targets in their public expenditure.

4.2.4 International Benchmark for investment in Social Protection

The Africa Union set a target of investment of about 4.5% of the budget of African countries, as stipulated in the Social Protection framework for Africa, Windhoek, Namibia.⁶⁶

This was in recognition of the fact investments towards reduction of gender inequality is a means of reducing poverty and empowering vulnerable minority groups such as women, children, disabled aged and other disadvantaged groups. Expenditure in this regards is tailored towards social protection policies. Sustainable development goal ten placed emphasis on the need for countries to combat inequalities.

4.2.5 Pro-Poor Sector Budget Analysis for Countries

The individual countries would be assessed based on the international benchmark stated above.

⁶⁴ African Union Maputo Declaration target available on line through <http://www.nepad.org/resource/au-2003-maputo-declaration-agriculture-and-food-security>

⁶⁵ <https://sustainabledevelopment.un.org/sdg2>

⁶⁶ Se Africa Union (2008) Social Protection Framework for Africa

Table 3 Analysis of Nigeria Education Sector budget allocations

NIGERIA

SECTOR : EDUCATION

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Trillion Nara)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	444,002,095,037	51,281,035,231	495,283,130,268	90%	10%	4,695,190,000,000	11%
2	2015	459,663,784,654	23,520,000,000	483,183,784,654	95%	5%	4,493,363,957,158	11%
3	2016	444,844,727,222	35,433,487,466	480,278,214,688	93%	7%	6,077,680,000,000	8%
4	2017	398,986,819,424	56,992,031,196	455,978,850,620	88%	12%	7,298,507,709,937	6%

Source: budgit 2018 * All figure in Naira**

*****Benchmark: 2015 Incheon Declaration on Education (allocation of at least 15-20% of public expenditure to education) *****

KEY OBSERVATIONS OF EDUCATION SECTOR BUDGET

1. From 2014 to 2017, there has been declining budgetary allocations to the education sector as evident in percentage allocations to the sector in comparison with total budget size for the years (2014-11% to 6% in 2017)
2. Percentage of total capital expenditure of the education sector is small and has also been inconsistent.
3. Percentage of recurrent expenditure throughout the year has been far higher than capital expenditure
4. Nigeria has not met the Incheon declaration target of counties' obligation of investing 15-20% of total public expenditure on education. (for details refer to 3)

Table 4 Analysis of Nigerian Health Sector allocations

NIGERIA

SECTOR : HEALTH

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Trillion Nara)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	214,943,830,225	49,517,380,725	264,461,210,950	81%	19%	4,695,190,000,000	6%
2	2015	237,075,742,847	22,676,000,000	259,751,742,847	91%	9%	4,493,363,957,158	6%
3	2016	221,412,548,087	28,650,342,987	250,062,891,074	89%	11%	6,077,680,000,000	4%
4	2017	252,870,000,000	55,600,000,000	308,470,000,000	82%	18%	7,298,507,709,937	4%

*Source: budgit 2018 *** All figure in Naira*

****Benchmark: 2001 Abuja Declaration on health (allocation of at least 15-20% of public expenditure to health)****

KEY OBSERVATIONS OF THE HEALTH SECTOR BUDGET

1. Total budget allocations to the health sector within the years under review has been abysmally low
2. Percentage Budget allocations has also declined from 6% in 2014 to 4% in 2017
3. Recurrent expenditure has been higher than capital expenditure for the years under review, this is an indication of increment in workers salary or continuous employment of new workers.
4. Nigeria is far from meeting the Abuja declaration target of investment of at least 15 to 20% of public expenditure on health (refer to table 4 for detail figures)

Table 5 Analysis of Nigerian Agriculture sector budgetary allocations

NIGERIA

SECTOR : AGRICULTURE

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Trillion Nara)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	31,493,503,356	35,151,172,583	66,644,675,939	47%	53%	4,695,190,000,000	1%
2	2015	31,869,020,717	8,790,000,000	40,659,020,717	78%	22%	4,493,363,957,158	1%
3	2016	29,632,584,416	46,173,963,859	75,806,548,275	39%	61%	6,077,680,000,000	1%
4	2017	31,790,817,599	91,649,990,010	123,440,807,609	26%	74%	7,298,507,709,937	2%

Source: budgit 2018 *** All figure in Naira

***Benchmark: 2003 Maputo Declaration on Agriculture (allocation of at least 10% of public expenditure to agriculture) ***

KEY OBSERVATIONS OF AGRICULTURE SECTOR BUDGET

1. Budget allocation to agriculture sector has been abysmally low (consistently 1% of budget for all years except 2017 where the rose to 2%)
2. Capital Expenditure has been higher than recurrent except in 2015
3. Nigeria is far from meeting the Maputo declaration target of investment of at least 10% of public expenditure in agriculture (refer to table 5 for details)

Table 6 Analysis of Nigeria budgetary allocations to Women's affairs ministry

NIGERIA

SECTOR : WOMENS AFFAIRS

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURRENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Trillion Nara)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	1,538,263,550	2,992,311,641	4,530,575,191	34%	66%	4,695,190,000,000	0%
2	2015	1,393,073,862	1,700,000,001	3,093,073,863	45%	55%	4,493,363,957,158	0%
3	2016	1,261,723,837	2,293,528,977	3,555,252,814	35%	65%	6,077,680,000,000	0%
4	2017	1,486,534,200	3,980,732,000	5,467,266,200	27%	73%	7,298,507,709,937	0%

Source: budgit 2018 *** All figure in Naira

NB: The Portion Highlighted Have Values Far Less The 1. *Federal Ministry of Women's Affairs is not among the top 20 ministries in Nigeria*****

*****Benchmark: 2008 Africa Union investment target of 4.5% of the budget of African countries, in the Social Protection framework for Africa, Windhoek, (allocation of at least 4.5 % of public expenditure in social protection) *****

KEY OBSERVATIONS OF THE INVESTMENT SOCIAL PROTECTION (GENDER)

1. Budget allocations to the ministry of women's affairs and social development is consistently more than 1% for the years under review
2. Capital expenditure has consistently been higher recurrent expenditure for years under review
3. Nigeria has fallen far below the 4.5% investment target for social protection

SUMMARY PERCENTAGE OF BUDGET ALLOCATION TO VARIOUS SECTORS - RECURRENT EXPENDITURE (Appendices)

Table 7 summary of recurrent expenditure for various ministries

SECTORS					
NO	YEAR	EDUCATION	HEALTH	AGRICULTURE	WOMEN AFFAIRS
1	2014	90%	81%	47%	34%
2	2015	95%	91%	78%	45%
3	2016	93%	89%	39%	35%
4	2017	88%	82%	26%	27%

Source: budget 2018

KEY OBSERVATIONS

1. Recurrent expenditure for Health and Education has been consistently higher throughout the years under review
2. Recurrent expenditure for agriculture and Women's affairs have relatively been lower than health and education.

SUMMARY

PERCENTAGE OF BUDGET ALLOCATION TO VARIOUS SECTORS - CAPITAL EXPENDITURE (Appendices)

Table 8 summary of capital expenditure for various ministries

SECTORS					
NO	YEAR	EDUCATION	HEALTH	AGRICULTURE	WOMEN AFFAIRS
1	2014	10%	19%	53%	34%
2	2015	5%	9%	22%	45%
3	2016	7%	11%	39%	35%
4	2017	12%	18%	74%	27%

Source: budgit 2018

KEY OBSERVATIONS

1. Capital expenditure for component of both education and health is small
2. Capital expenditure for agriculture and Women's affair is relatively higher

Table 9 Analysis of Ghana's budgetary allocations to Education

GHANA
SECTOR : EDUCATION

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURRENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Billion Ghana cedis)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	2,781,700,000.00	3,365,800,000.00	6,147,500,000.00	45%	55%	36,170,983,663.00	17%
2	2015	6,639,437,382.00	101,000,000.00	6,740,437,382.00	99%	1%	31,845,664,819.00	13%
3	2016	4,913,547,054.00	350,222,761.00	5,263,769,815.00	93%	7%	50,109,000,000	10.5%
4	2017	8,313,541,696.00	16,558,132.00	8,330,099,828.00	99.80%	0.20%	50,109,851,734	16.6%

Source: Ministry of Finance/ Budget

***Benchmark: 2015 Incheon Declaration on Education (allocation of at least 15-20% of public expenditure to education) ***

KEY OBSERVATIONS

1. Percentage budgetary allocation to the education sector has been declining from 2014 figure of 17% to 12% in 2017
2. Percentage of recurrent expenditure throughout the years under review has been higher except in 2014 where the figure 45%
3. Percentage of capital expenditure throughout the years has been low except in 2014 where the figure is 55%
4. Ghana has achieved the Incheon declaration target of investment of at least 15% of public expenditure in education. In 2014, percentage budget allocation was 17%

Table 10 Analysis of Ghana's budgetary allocations to Health

GHANA SECTOR : HEALTH

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURRENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Billion Ghana cedis)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	778,400,000	1,510,300,000	2,288,700,000.00	34%	66%	36,170,983,663.00	6%
2	2015	3,023,694,628.00	44,550,000.00	3,068,244,628.00	99%	1%	31,845,664,819.00	9.6%

3	2016	2,922,025,101.00	464,737,763.00	3,386,762,864.00	86%	14%	50,109,000,000	6.7%
4	2017	7,370,152,354.00	56,000,000.00	7,426,152,354.00	99%	1%	50,109,851,734	14.8%

Source: Ministry of Finance/ Budget

****Benchmark: 2001 Abuja Declaration on health (allocation of at least 15-20% of public expenditure to health) ****

KEY OBSERVATIONS

1. The percentage allocations to the health sector has been rising from 6% in 2014 to 12% in 2017
2. Recurrent expenditure has been higher throughout the years except 2014, where the figure rose to 34%
3. Capital expenditure has been very low with throughout the years except in 2014 with 66%
4. Ghana has not achieved the minimum investment obligation as required by the Abuja declaration targets throughout the years under review

Table 11 Analysis of Ghana's budgetary allocation s to Agriculture

GHANA

SECTOR : AGRICULTURE

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Billion Ghana cedis)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	214,900,000.00	11,400,000.00	226,300,000.00	95%	5%	36,170,983,663.00	0.6%
2	2015	391,835,557.00	92,500,000.00	484,335,557.00	81%	19%	31,845,664,819.00	1.52%
3	2016	243,324,391.00	249,652,316.00	492,976,707.00	49%	51%	50,109,000,000	0.89%
4	2017	678,459,393.00	143,600,000.00	822,059,393.00	83%	17%	50,109,851,734	1.64%

Source: budget and total appropriation figures

*****Benchmark: 2003 Maputo Declaration on Agriculture (allocation of at least 10% of public expenditure to agriculture) *****

KEY OBSERVATIONS

1. Percentage allocation to the agriculture sector has been very low throughout the years under review
2. Percentage investment in Capital Expenditure has been relatively high except in 2016 where the figure was 49%
3. Percentage of capital expenditure has been very low except in 2016 where the figure increased substantially to 51%
4. Ghana is far from achieving the Maputo declaration target of at least 10% investment agriculture sector

Table 12 Analysis of Ghana's budgetary allocations to Gender, Women and Children Affairs

GHANA

SECTOR : GENDER, WOMEN AND CHILDREN AFFAIRS

NO	YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL AMOUNT ALLOCATED	PERCENTAGE OF RECURRENT EXPENDITURE TO AMOUNT ALLOCATED	PERCENTAGE OF CAPITAL EXPENDITURE TO AMOUNT ALLOCATED	TOTAL BUDGET SIZE (Billion Ghana cedis)	PERCENTAGE OF ALLOCATION TO TOTAL BUDGET SIZE
1	2014	N/A	N/A	2,111,500,000.00	N/A	N/A	36,170,983,663.00	6%
2	2015	43,131,694.00	500,000.00	43,631,694.00	99%	1%	31,845,664,819.00	0.14%

3	2016	26,725,660.00	22,794,717.00	49,520,377.00	54%	46%	50,109,000,000	0.098%
4	2017	254,981,323.00	500,000.00	255,481,323.00	99.8%	0.20%	50,109,851,734	0.50%

Source: budget and published appropriation figures

*****Benchmark: 2008 Africa Union investment target of 4.5% of the budget of African countries, in the Social as required by Social Protection framework for Africa, Windhoek, (allocation of at least 4.5 % of public expenditure in social protection) *****

KEY OBSERVATIONS

1. In 2014 , percentage total amount allocated was highest among years under review, the rest of the years , it is below 1%
2. Percentage investment in capital expenditure has also been irregular
3. Percentage investment in recurrent expenditure has been relatively higher
4. Ghana investment in social protection has been consistently low except in 2014 where percentage allocation is 6% and Ghana has exceeded the 4.5% threshold for investment in social protection.

Table 13 Analysis of Tanzania's budgetary allocations to Agriculture

TANZANIA
SECTOR : AGRICULTURE

NO	YEAR	TOTAL BUDGET SIZE	BUDGETED AMOUNT	DISBURSED AMOUNT	PERCENTAGE OF DISBURSED AMOUNT TO BUDGETED AMOUNT	PERCENTAGE OF TOTAL AMOUNT BUDGETED TO TOTAL BUDGET SIZE
1	2013/2014	19,853,330,000,000.00	328,134,608,000.00	213,282,914,932.00	65.00%	1.65%
2	2014/2015	22,490,000,000,000.00	355,002,112,000.00	205,008,914,502.00	57.75%	1.56%
3	2015/2016	29,540,000,000,000.00	353,150,873,000.00	106,506,594,343.00	30.16%	1.19%
4	2016/2017	31,700,000,000,000.00	N/A	N/A	N/A	N/A

Source: Ministry of finance, Tanzania

NB; All figures are in Tanzania shillings

****Benchmark: 2003 Maputo Declaration on Agriculture (allocation of at least 10% of public expenditure to agriculture) ****

KEY OBSERVATIONS

1. There is wide gap between amount budgeted and amount disbursed throughout the year years under review, it was too wide in 2016
2. There has not been any significant increment in total amount budgeted for the sector across the various years
3. Tanzania has not also met the requirement of Maputo declaration target for the various years

Table 14 Analysis of Tanzania's budgetary allocations to Health

TANZANIA
SECTOR : HEALTH

NO	YEAR	TOTAL BUDGET SIZE	BUDGETED AMOUNT	DISBURSED AMOUNT	PERCENTAGE OF DISBURSED AMOUNT TO BUDGETED AMOUNT	PERCENTAGE OF TOTAL AMOUNT BUDGETED TO TOTAL BUDGET SIZE
1	2013/2014	19,853,330,000,000.00	753,856,475,000	N/A	N/A	3.79%
2	2014/2015	22,490,000,000,000.00	659,743,825,000	523,273,499,325	79.31%	2.93%

3	2015/2016	29,540,000,000,000.00	780,740,723,000	604,547,066,537	77.43%	2.64%
4	2016/2017	31,700,000,000,000.00	N/A	N/A	N/A	N/A

Source: Ministry of finance, Tanzania

NB; All figures are in Tanzania shillings

****Benchmark: 2001 Abuja Declaration on health (allocation of at least 15-20% of public expenditure to health) ****

KEY OBSERVATIONS

1. There is wide gap between percentage of amount disbursed and amount budgeted
2. There has also been increment in total budget size over the years under review
3. Tanzania is also far from realizing the Abuja declaration target of investing at least 15-20% of total expenditure in health sector

Table 15 Analysis of Tanzania's budgetary allocations to Education

TANZANIA
SECTOR : EDUCATION

NO	YEAR	TOTAL BUDGET SIZE	BUDGETED AMOUNT	DISBURSED AMOUNT	PERCENTAGE OF DISBURSED AMOUNT TO BUDGETED AMOUNT	PERCENTAGE OF TOTAL AMOUNT BUDGETED TO TOTAL BUDGET SIZE
1	2013/2014	19,853,330,000,000.00	689,681,055,000.00	501,494,766,106.40	72.71%	3.4%
2	2014/2015	22,490,000,000,000.00	799,020,389,000	621,046,594,808.68	77.73%	3.5%
3	2015/2016	29,540,000,000,000.00	989,552,542,000.00	789,460,338,381.61	79.78%	3.3%
4	2016/2017	31,700,000,000,000.00	N/A	N/A	N/A	N/A

Source: Ministry of finance, Tanzania

NB; All figures are in Tanzania shillings

****Benchmark: 2015 Incheon Declaration on Education (allocation of at least 15-20% of public expenditure to education) ****

KEY OBSERVATIONS

1. There has been consistent increment of budget size for the various years
2. The difference between amount disbursed and amount budget is high
3. Tanzania is also far from achieving the Incheon declaration target of obligation of countries to invest 15-20% of total budget size in the education sector with abysmal investments in the education sector relative to total budget size.

Table 16 Analysis of Tanzania's budgetary allocations to Water sector

TANZANIA
SECTOR : WATER

NO	YEAR	TOTAL BUDGET SIZE	BUDGETED AMOUNT	DISBURSED AMOUNT	PERCENTAGE OF DISBURSED AMOUNT TO BUDGETED AMOUNT	PERCENTAGE OF TOTAL AMOUNT BUDGETED TO TOTAL BUDGET SIZE
1	2013/2014	19,853,330,000,000.00	398,395,874,000	N/A	N/A	2%
2	2014/2015	22,490,000,000,000.00	520,906,475,000	N/A	N/A	2.3%
3	2015/2016	29,540,000,000,000.00	512,727,491,195	88,996,403,501.77	17.36%	0.175
4	2016/2017	31,700,000,000,000.00	N/A	N/A	N/A	N/A

Source: Ministry of finance, Tanzania (Citizen budget)

NB; All figures are in Tanzania shillings

KEY OBSERVATIONS

1. Over the years under review, there has been increasing budget allocation to the water sector.
2. Water is one of the prioritized pro-poor sector in Tanzania

Table 17 Government recurrent and development expenditure from 2014 to 2017

NO	YEAR	RECURRENT EXPENDITURE	DEVELOPMENT EXPENDITURE	TOTAL ALLOCATION	PERCENTAGE OF RECURENT EXPENDITURE TO TOTAL ALLOCATION	PERCENTAGE OF DEVELOPMENT EXPENDITURE TO TOTAL ALLOCATION	TOTAL BUDGET SIZE	PERCENTAGE OF TOTAL ALLOCATION TO BUDGET SIZE
1	2014	13,408,220,000,000	6,445,110,000,000	19,853,330,000,000	67.54%	32.46%	19,853,330,000,000	100.00%
2	2015	16,576,400,000,000	5,919,100,000,000	22,495,500,000,000	73.69%	26.31%	22,490,000,000,000	100.02%
3	2016	17,719,100,000,000	11,820,500,000,000	29,539,600,000,000	59.98%	40.02%	29,540,000,000,000	100.00%
4	2017	13,408,220,000,000	6,445,110,000,000	19,853,330,000,000	67.54%	32.46%	31,700,000,000,000	62.63%

Source: Ministry of Finance, Tanzania

KEY OBSERVATIONS

1. Recurrent expenditure is relatively higher than development expenditure throughout the years under review

Table 18 Government of Tanzania Budget showing local and foreign components

S/N	MDA's	APPROVED ESTIMATE		AMOUNT RELEASED		PERCENTAGES	
		LOCAL	FOREIGN	LOCAL	FOREIGN	LOCAL	FOREIGN
1	AGRICULTURE	2,720,000,000.00	10,993,073,000.00	1,000,000,000.00	7,848,138,020.00	36.76%	71.39%
2	EDUCATION	418,528,000,000.00	32,097,159,000.00	423,882,834,192.00	70,121,264,774.00	101.28%	218.47%
3	WATER	373,011,506,000.00	112,257,904,000.00	122,708,495,659.00	55,709,475,180.00	32.90%	49.63%
4	HEALTH	66,024,000,000.00	374,618,452,000.00	8,306,657,644.00	124,719,665,447.00	12.58%	33.29%
	TOTALS	860,283,506,000.00	529,966,588,000.00	555,897,987,495.00	258,398,543,421.00		

Source: Ministry of Finance, Tanzania (2017)

KEY OBSERVATIONS

1. The component of foreign funding of the budget for pro-poor sectors is huge
2. The difference between approved estimates for the various sectors is high, especially that of local component of the budget.

5.0

CHAPTER FIVE CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

5.1 Conclusions

In this study, three oil and gas producing countries (Ghana, Nigeria, and Tanzania) were compared within the context of women empowerment as a priority in their budgeting processes. The need for this study stemmed from the view point of sustainable development goal five which seeks to promote gender equality and women empowerment. The study also focused on social investment and pro-poor sector allocations. Other Sustainable Development Goals highlighted were goal three, on health, goal four on education goal ten on inequality and goal two on achieving food security.

In achieving all these goals, revenue generation is key. Hence the study looked at oil and gas revenue management laws of countries under review. This study therefore analyzed the contribution of petroleum revenues in the three countries, through the lenses of gender budget implementation.

In this analysis, the focus was on the regulatory/institutional frameworks of gender budgeting, budget allocations to pro-poor sectors and situational analysis of women empowerment in Ghana, Nigeria, and Tanzania. The specific findings, and recommendations have been provided below.

5.2 Summary of Key Findings

The report made the following findings;

Institutional and Legal Frameworks on Gender Budgeting and Revenue Management in Selected Countries

1. All the three countries have legal and regulatory regimes governing the oil and gas revenue management.

2. The revenue management laws of Ghana and that of Tanzania are similar because they allocate oil and gas revenue between the budget, national oil company, savings, and stabilization accounts.
3. In Nigeria, oil revenue is distributed between the federal government, the state and the local government Assembly.
4. All the three countries have similar laws and provisions governing general budgeting.
5. Tanzania is the only country that has implemented gender budgeting.
6. The current government of Tanzania does not value gender budgeting and considered it as waste of time and resources.
7. All the three countries do not actively include women in the budget processes.
8. Tanzania is the only country that starts the budgeting process by doing bottom up consultation allowing villages and local government assemblies to prioritize projects to be implemented in the ensuing year.
9. The legislature in all three countries have no power to make any significant changes to the budget figures presented by the executive.
10. All three countries have established ministries to make policies and programs for gender inclusiveness.
11. In Ghana and Nigeria, the Finance ministries have not approved the incorporation of gender budgeting though civil society has pushed for that.
12. Tanzania has chalked successes in the implementation of gender budgeting. Institutions such as Tanzania Women Bank were established to grant loans to women.

From the analysis, Tanzania ranks higher than Ghana and Nigeria when it comes to the legal and institutional framework on gender budgeting. Tanzania is far advanced in the implementation of gender budgeting than the other two countries.

Situational Analysis

1. In all the three countries, there are similar issues with regards to health care, economic wellbeing, literacy rates, land ownership and political participation among others.
2. In politics, women in all the three countries are less represented due to a lot of socio-cultural factors including stereotyping.
3. In Ghana and Nigeria, women pass through the same process with men to get elected into parliament.
4. In Tanzania, women are appointed into parliament as a way of encouraging gender balance in the numbers in parliament.
5. In education, women lag behind men while land ownership is very difficult for women, especially in the rural setting.
6. It is only in Tanzania that there is Village Land Act that grants everybody including women the opportunity to own and inherit land. This act is present but its provisions are not practical on ground.

Analyzing the gender situation in all three countries, it seems all three countries are not doing so well. All the three countries seem to have some similarities with regards to access to social services like education and health, as well as political participation. However, Tanzania is seen ranking highest on the global index on gender amongst the three countries. Tanzania also ranked higher than Ghana and Nigeria in the health and survival, and the political empowerment categories of the World Education forum on global gender index.

BUDGET ALLOCATIONS TO PRO-POOR SECTORS IN THE THREE COUNTRIES

MEETING INTERNATIONAL FINANCING TARGETS FOR EDUCATION

1. Nigeria has not met the investment target of 15-20% of public expenditure to the education sector.

2. Ghana's budget allocation to the education sector has been declining from a mark of 17% in 2014.
3. Tanzania has not achieved the Incheon declaration target throughout the years.

MEETING INTERNATIONAL FINANCING TARGETS FOR HEALTH

1. All the three countries have not met the health financing target set out by the Abuja declaration on investing 15-20% of total budget to the health sector.
2. Ghana is the only country that came close to meeting the target in 2017 with about 14.8% as against the minimum target of 15%.
3. In Nigeria, health expenditure relative to total budget size has actually been declining.
4. In Tanzania, there is a wide variation between amount budgeted and amount disbursed to the health sector.

5. In Tanzania, the gender Ministry has been combined with Health Ministry. So investments made reflect two ministries.
6. The Incheon Declaration Investment requires countries to invest 15-20 % of budget into education, but the study found that Ghana's budget allocation to the education sector has been declining from a mark of 17% in 2014, 13% in 2015, 10.5% in 2016 and 16.6% in 2017, Nigeria has never met the target even though it is a signatory, while Tanzania has not also achieved the Incheon Declaration target throughout the years recording the lowest among the three countries compared, with a 3.3% in 2016.

INTERNATIONAL FINANCING TARGET FOR AGRICULTURE

1. Ghana, Nigeria and Tanzania have not met the Maputo declaration target of investing at least 10% of public expenditure on the agriculture sector.

2. In Tanzania, there is still a wide variation between amount budgeted and disbursed to the agriculture sector

INTERNATIONAL FINANCING TARGET FOR GENDER AND SOCIAL PROTECTION

1. In Nigeria, investment in social protection has been less than 1% as against 4.5% of investment obligation by the Windhoek social protection financing framework.
2. Ghana is the only country that has achieved above the social protection financing target of 4.5% in 2014 where the percentage investment to total budget size was 6%.
3. Water is an important pro-poor sector in Tanzania, and investment in Water sector has been increasing.

In the case of allocation to pro-poor sectors, all three countries seem to be lagging as far as the various international declarations are concerned. Meanwhile Ghana is doing better than the two other countries because, at some point, they met some of the targets before declining.

5.3 Recommendations

The following recommendations have been proposed based on findings

1. Some of the international financing targets needs review to be relevant to the sustainable development goals and also to avoid some been seen as a mirage to achieve
2. Citizens in the three countries should be part of budget process and especially women to encourage bottom up approach in budgeting
3. There should be conscious efforts to be led by civil society in integrating gender responsive budgeting in all the countries
4. Countries should make commitment in investment in infrastructure especially if oil and gas resources are to be used in support budgeting

5. Priority should also be given to pro-poor sectors of the economy and adequate funding devoted to reduce poverty and inequality

6. Countries need to focus on internal revenue mobilization to avoid over reliance on donor funding for the budget

7. Legislature should be strengthened to play a better role in performing oversight during budget scrutiny and approval.

8. Affirmative action is needed to increase significantly the number of women in parliament for inclusive decision making.

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