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**Assessing National Funding for Women's Economic
Empowerment in Nigeria**

ABOUT THIS PROJECT

In October 2020 Publish What You Fund embarked on a multi-year project to improve the transparency of funding towards women's economic empowerment (WEE), women's financial inclusion (WFI), women's empowerment collectives (WECs), and gender integration (GI).

We are tracking national and international funding to WEE, WFI, and WECs as well as assessing which funders have a GI approach. We have three focus countries for this phase of the work: Bangladesh, Kenya, and Nigeria.

NAVIGATING THE REPORT SERIES

This report is part of the Tracking Funding to Women's Economic Empowerment in Nigeria report series. This series includes the following reports:

- Tracking International Funding to Women's Economic Empowerment in Nigeria: [Full report](#) and [summary](#)
- Tracking International Funding to Women's Financial Inclusion in Nigeria: [Full report](#) and [summary](#)
- Tracking International Funding to Women's Empowerment Collectives in Nigeria: [Full report](#) and [summary](#)
- Assessing National Funding for Women's Economic Empowerment in Nigeria: [Full report](#)

Findings for Kenya and Bangladesh are also available. To access our latest findings, please visit our [project page](#).

ABOUT THIS REPORT

This report focuses on national funding to WEE, WFI, and WECs in Nigeria. It was commissioned by Publish What You Fund. The report is based on research produced by BudgIT who conducted the assessment of national funding to WEE, WFI, and WECs in Nigeria. The findings and conclusions contained within are those of the authors and do not necessarily reflect the positions of Publish What You Fund.

The report was copy-edited by Catherine Ginty and designed by Camille Leproust.

ACKNOWLEDGEMENTS

We would like to thank Modupe Ladipo, Jonathan Eigege, Hansatu Adegbite and Aisha Adamu for offering feedback on an earlier draft of this report.

ABOUT PUBLISH WHAT YOU FUND

Publish What You Fund is the global campaign for aid and development transparency. We envisage a world where aid and development information is transparent, available and used for effective decision-making, public accountability, and lasting change for all citizens. www.publishwhatyoufund.org



ABOUT BUDGIT

[BudgIT](#) is an innovative enterprise of passionate people, whose operation is to simplify the Nigerian budget and public data, making it accessible to the general public to aid participatory governance.

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Executive summary

Gender inclusive public policies and budgeting is recognised as a key metric for good governance and is critical to addressing barriers to women's economic empowerment (WEE) and gender equality. This paper analyzes Nigeria's budget with the aim of understanding how budgetary resources were allocated for WEE, women's financial inclusion (WFI), and women's empowerment collectives (WECs) between 2015–2020.

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As of the 2021 budget planning process, there were no established gender responsive budgeting (GRB) practices widely adopted by federal ministries, departments, and agencies (MDAs) during budget formulation and implementation in Nigeria. We considered the scope for GRB practices to support budgeting and monitoring of WEE funding going forward.

The focus of our analysis was federal government budget data which accounts for an estimated half of the country's budgeted spending, though expenditure data was not available on a project-by-project basis. The disparity between budgetary allocations, actual cash release, and

utilisations in Nigeria could mean that budgetary provisions may sometimes not translate into real impact for women due to revenue constraints, faulty revenue projections, political interference, or other factors.

Our analysis identified a total of N132.28bn allocated for 1,908 gender-specific projects across 215 MDAs between 2015 and 2020 at the federal level. This represents 0.28% of the N46.65tn¹ of the federal government's approved budget within that period. There has been an upward trend in allocations to gender-related issues over the years reviewed.

We found that 28 of the 48 ministries had at least one budget allocation targeting gender-related issues for WEE, WFI, or WECs. A small cluster of ministries account for the majority of this funding. These include the Federal Ministry of Women Affairs, the Federal Ministry of Agriculture and Rural Development, and the Federal Ministry of Industry, Trade and Investment. We identified N130.98bn allocated to 1,889 WEE projects, N15.36bn allocated to 156 WFI Projects and N10.57bn allocated to 185 WECs projects.

Nigeria does not currently conduct a cumulative impact assessment of the whole budget on gender equality commitments during budget formulation or implementation. Such an assessment would be a key element of a robust GRB framework. Further, the government does not break down allocations and spending to gender-specific projects on a national and subnational level. If provided, this information would give international development organisations and the private sector insights into potential areas in which they could intervene to complement the government's efforts. It would also provide accountability actors the ability to monitor progress towards gender-related commitments. Further engagement and advocacy with all stakeholders is needed to change these policies and practices, to entrench GRB practices, and ultimately

¹ - Atiku, Samuel and Larkin, Jason. August 18, 2021. The contours of budget credibility in Nigeria: Publications: IBP. International Budget Partnership, IBP. Accessed October 7, 2021. <https://internationalbudget.org/publications/the-contours-of-budget-credibility-in-nigeria/>.

advance the agenda for improving WEE and WFI in Nigeria.

To help institutionalize gender responsive budgeting practices, to allow civil society to assess funding disbursements and impacts, and to improve the transparency of allocation and expenditure on WEE, WFI, and WECs, we recommend that the government:

- 1- Build more institutional capacity for gender responsive budgeting across the MDAs
- 2- Publish expenditure data, disaggregated on a project-by-project basis
- 3- Conduct and publish gender impact assessments
- 4- Publish gender-targeted line items
- 5- Improve coordination between key state actors



ACRONYMS AND ABBREVIATIONS

CBN	Central Bank of Nigeria
COA	Chart of accounts
GIFMIS	Government integrated financial management information system
G-WIN	Growing girls and women in Nigeria
GRB	Gender responsive budgeting
KIIs	Key informant interviews
MDAs	Ministries, departments and agencies
MTEF	Medium-term expenditure framework
MTRF	Medium-term revenue framework
MTSS	Medium term sector strategies
N/NGN	Nigerian Naira
PFM	Public financial management
WECs	Women's empowerment collectives
WEE	Women's economic empowerment
WFI	Women's financial inclusion

1. Introduction

The adoption of gender inclusion in public policies and budgeting is increasingly being recognised as a key metric for good governance. Gender-responsive policies that reflect an understanding of gender roles and attempt to address the inequalities especially on women and girls cannot be overemphasized in times like this.

The COVID-19 pandemic disproportionately affected women and girls. The United Nations Educational, Scientific and Cultural Organization estimates that an additional 11 million girls² may be out-of-school at the end of the COVID-19 crisis across the world. This creates an immediate need for governments to be more intentional in how they fund gender related issues through public budgets. As at the fourth quarter of 2020, an estimated 35.2% of the female working population were unemployed, compared to a 31.8% unemployment rate for men according to Nigeria's National Bureau of Statistics.³

An estimated 49% of Nigeria's 200 million people are women but despite this, there are just a few women in political and leadership spaces; of this huge population of women only 4% are law makers.⁴ This is replicated in different sectors of the Nigerian economy. To bridge the disparity between the genders, national and sub-national governments need to recognise

the strength of empowering the girl child and women's ability to participate equally in the existing market. The government also needs to invest in increasing women's rights to economic empowerment, their power to make decisions and financial inclusion.

But how well is the government doing this already? This study aims to find out. In this report we discuss the extent to which Nigeria's budget and budgeting process has been gender inclusive. We evaluate the level of funding allocated to women's economic empowerment (WEE), women's financial inclusion (WFI), and women's empowerment collectives (WECs) between 2015–2020 (for full definitions of WEE, WFI and WECs see Annex A). Readers are able to determine for themselves where the funding gaps are and what aspects of the budgeting processes need to be optimized. We conclude the report by providing five recommendations on what can be done better.

2. Methodology

This study utilized a mixed methods approach consisting of desk research, key informant interviews (KIIs), data analysis, report drafting and workshop validation. Further details of the methodology are provided in Annex B.

Quantitative assessments, including trend analysis of budget allocation and execution related to WEE, WFI and WECs were conducted. Compliance levels with GRB guide-

lines (where established) were also analyzed as well as data from KIIs.

The federal government budget sourced from the official budget office of the federation website www.budgetoffice.gov.ng was used for the analysis. Also, budget allocations per year were quantified by identifying a list of public projects containing gender-related keywords.

² - UNESCO. November 13, 2020. "Keeping girls in the picture." <https://en.unesco.org/covid19/educationresponse/girlseducation>

³ - National Bureau of Statistics. Q4 2020. Labour Force Statistics.

⁴ - London School of Economics. June 27, 2019. "Women in Nigeria make up 49 per cent of the population, but only four per cent of lawmakers." Accessed September 25, 2021. <https://blogs.lse.ac.uk/africaatlse/2016/03/08/women-in-nigeria-make-up-49-per-cent-of-the-population-but-only-four-per-cent-of-lawmakers/>

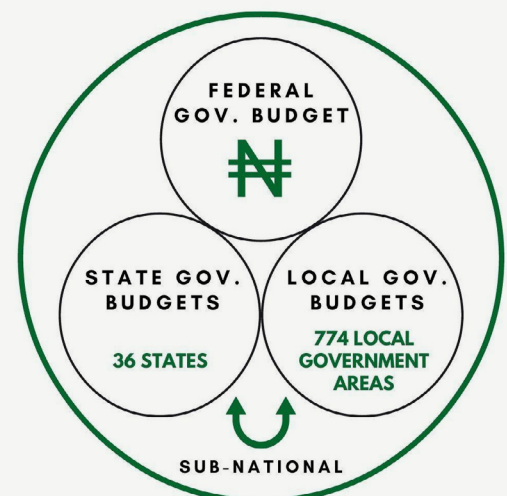
2.1 Data considerations

- Nigeria's annual total budget includes all spending plans by the federal government, 36 state governments and 774 local governments. However, due to time constraints and level of availability of sub-national budget data especially at local government level for the six years under review, only federal government budget data was analysed. Federal government budgets typically account for an estimated half of the country's budgeted spending.
- The Nigerian federal government's publicly available budget obtained for this research is presented by the budget office of the federation using administrative economic classifications of budget data. Functional classifications of the budgeted figures were not presented in the publicly available version of the budget document; this would have given a deeper level of disaggregation beyond quantifying the budget for each focus category WEE, WFI and WECs by sectoral allocation and by allocations to "core and enabling environment for WEE".
- Nigeria publishes budget implementation reports on a quarterly basis on its budget office website. The country also publishes an annual financial statement of accounts and audited statements. Unfortunately, data published in both reports are not disaggregated on a project-by-project basis, making it practically impossible to tell the extent to which budget allocations for projects targeting WEE, WFI, and WECs interventions were funded for the period under review. This is an important point to note because of the disparity between budgetary allocations, actual cash release, and utilisations⁵ in Nigeria which could mean that budgetary provisions may sometimes not translate into real impact for women due to revenue constraints, faulty revenue projections, political interference or several other factors.
- There were some difficulties in securing key informant interviews early in the project. Also, personnel interviewed in focus government agencies were more comfortable to speak anonymously.

3. Nigeria's budget structure and formulation

Nigeria's national budget comprises the federal government budget and sub-national government budgets - which are made up of state government budgets for 36 states and local government budgets for 774 local government areas.

NIGERIA NATIONAL BUDGET



⁵ - Atiku, Samuel and Larkin, Jason. 2019. "The contours of budget credibility in Nigeria." International Budget Partnership. Accessed October 7, 2019. <https://internationalbudget.org/publications/the-contours-of-budget-credibility-in-nigeria/>

3.1 Federal budget

Nigeria's federal budgeting process is led by the budget and planning office of the Ministry of Finance, Budget, and National Planning and is separated into four broad phases: drafting, approval, implementation and audit.⁶

Firstly, rough budget estimates are drawn up by the various ministries, departments and agencies, who within themselves appoint a budgeting committee to meet these demands. Other key economic/ revenue deriving agencies, such as the Federal Inland Revenue Service and the Central Bank of Nigeria (CBN) are also involved in developing a holistic fiscal analysis.

Their work culminates in the formation of a medium-term fiscal framework which is derived from the medium-term revenue framework (MTRF) and the medium-term expenditure framework (MTEF), which outline key sources of revenue and areas of expenditure respectively. Both MTRF and MTEF stem from the creation of medium-term sector strategies (MTSS), which are clear plans for each sector in a state to meet objectives and effectively use public funds. MTSS helps hold states accountable for their projections as well.

Finally, the budget and planning office has a draft committee that reviews these projections, aggregates the expenditures and revenue and formulates a budget

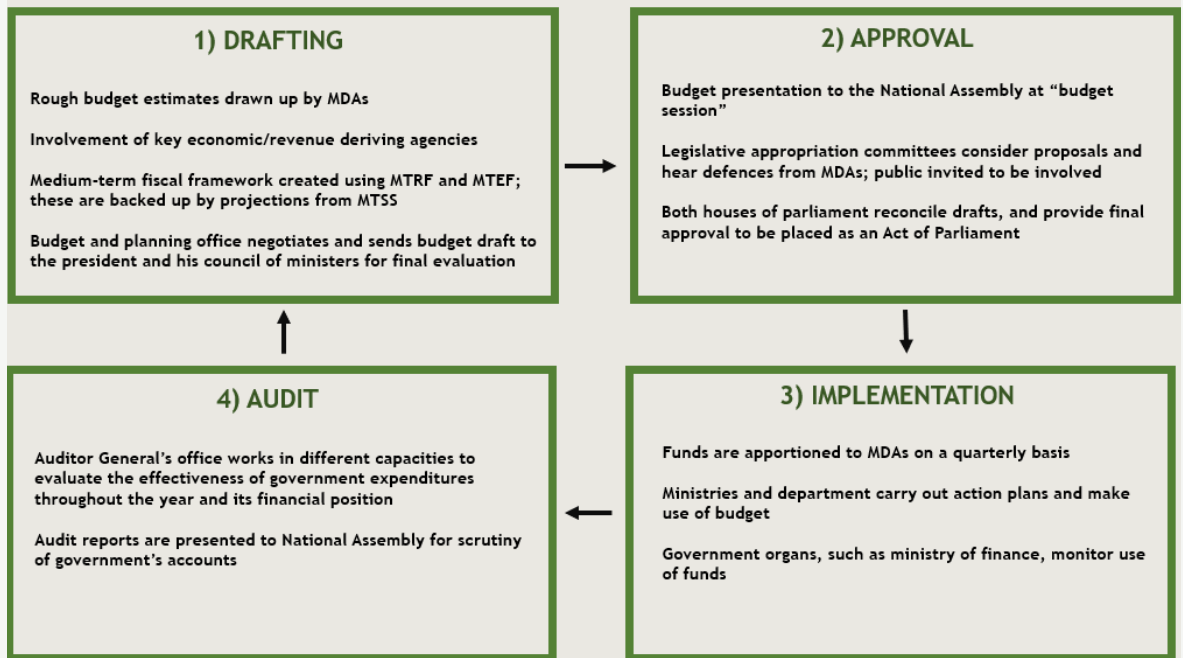
plan eventually presented to the president. The president then discusses this proposed plan with his council of ministers⁷ who further evaluates the proposal to determine whether it aligns with the political objectives of the government. Once these processes are complete, the development stage of the federal budget reaches the approval stage of the draft.

The draft is then presented to the National Assembly (comprising the Senate and House of Representatives) by the president at a joint congregation meeting called the "budget session". In each of the two houses there are various standing committees that are responsible for conducting the approval process (public hearings, budget defense, etc). Federal MDAs are also invited to defend their budget allocations to these committees and the house. During this stage, public involvement is the highest, as they are invited to be a part of listening to the deliberations at this time. Eventually, each house debates the bill making needed amendments, and then approves it. The two houses then reconcile the two drafts they have produced, and a financial committee resolves any discrepancies. Once both chambers of the legislative branch have a harmonized budget, it is given to the president to sign it as an Act of Parliament.

6 - Iloh, Emeka C. 2016. "Budget Processes and Participatory Budgeting in Nigeria: Lessons from Latin America." ODP Afrique. https://oidp-afrique.org/wp-content/uploads/2020/04/Nigeria-Budget_Processes_and_Participatory_Budget.pdf

7 - Obara, Chukwuma. 2013. "Budget Preparation and Implementation in the Nigerian Public Sector." CORE Research Papers. <https://core.ac.uk/download/pdf/234629657.pdf>

PHASES OF NIGERIA'S BUDGETING PROCESS



Next is the implementation phase, which is the responsibility of the various ministries and departments. The funds are released to the MDA's on a quarterly basis, and are monitored by numerous departments which include the ministry of finance, and the National Assembly, among others. This leads directly to the final stage which is the auditing phase. This is primarily carried out by the Office of the Auditor General for the Federation and that

of the accountant general, as well as the National Assembly. The auditor general's office works in different capacities to evaluate the effectiveness of government expenditures throughout the year and its financial position. They delve into the success of capital projects and the implementation of the budget. They present these findings to the National Assembly for scrutiny of the government's accounts.

3.2 Sub-national budgets

The sub-national budget follows a similar process. It begins with an executive committee, consisting of the chair, the supervisory councilors and other officials (secretary, treasurer, head of personnel and legal advisers) directing departmental heads to come up with estimates for the coming fiscal year. Once these are done and the executive council has agreed to the propositions, it is sent to the legislature for approval.⁸ The requirements for approval

vary in the majority needed depending on the legislative council in question. Once the legislature approves, it is sent to the state office for final review. This ensures that the budget meets the objectives of both local and state governments. Finally, implementation is the responsibility of local departments and governments. This process is largely followed by all the local governments, which eventually feeds into the budget for the state and nation.

⁸ - Udochukwu, Ogbaji. January—April 2011. "Budget preparation and monitoring in Nigeria." *Journal of public administration*, vol. 1 no.1. Accessed June 17, 2021. https://www.academia.edu/4239578/BUDGET_PREPARATION_AND_MONITORING_IN_NIGERIA

3.3 Impact of COVID-19 on budgetary priorities

The COVID-19 Pandemic created a global economic crisis, no country's economy including Nigeria was spared from the fallout of the COVID-19 outbreak.

Federal level

Owing to the impact of the COVID-19 pandemic, the federal government of Nigeria increased its 2020 approved budget by 2.87% from N10.509 trillion to N10.810 tril-

lion. Budget adjustments were made as a result of COVID-19. MDAs like the Ministry of Humanitarian Affairs, Disaster Management and Social Development, education, health, agriculture and rural development, labor and employment, and ministry of works and housing had their budgets reduced, while the Federal Ministry of Women Affairs budget increased by 0.15%, from a much lower starting allocation.

Table 1: Effect of COVID-19 on selected federal MDAs budget in 2020

MDA	Approved Budget (Initial, NGN)	Approved Budget (Revised, NGN)	Variance	Changes due to COVID-19
Ministry of Women Affairs	8,181,235,758	8,193,235,758	12,000,000	0.15%
Ministry of Humanitarian Affairs, Disaster Management and Social Development	453,275,100,227	376,605,828,596	-76,669,271,631	-20.36%
Ministry of Education	686,821,431,517	607,664,880,997	-79,156,550,520	-13.03%
Ministry of Health	441,005,142,552	414,458,091,494	-26,547,051,058	-6.41%
Ministry of Agriculture and Rural Development	183,081,647,920	160,458,311,029	-22,623,336,891	-14.10%
Ministry of Labour and Employment	35,867,912,429	30,928,079,747	-4,939,832,682	-15.97%
Ministry of Works and Housing	343,546,935,861	288,834,924,238	-54,712,011,623	-18.94%

Sub-national level

Most sub-national budget allocations were reviewed downwards. In order of ranking (highest to lowest in terms of percentage) Cross River had a huge -86.63% reduction as compared to other states. The impact

of COVID-19 hit hard on budget priorities in states and they couldn't keep up with their planned budget activities, hence the reduction.

Table 2: Effect of COVID-19 on sub-national approved budgets in 2020

State	Approved Budget (Initial, NGN)	Approved Budget (Revised, NGN)	Variance	Changes due to COVID-19
Cross River	1,100,168,654,113	147,087,248,874	-953,081,405,239	-86.63%
Imo	197,792,643,267	108,385,836,130	-89,406,807,137	-45.20%
Rivers	530,813,357,619	300,370,071,183	-230,443,286,436	-43.41%
Benue	190,886,611,025	108,822,683,181	-82,063,927,844	-42.99%

State	Approved Budget (Initial, NGN)	Approved Budget (Revised, NGN)	Variance	Changes due to COVID-19
Kogi	176,123,091,931	102,123,091,931	-74,000,000,000	-42.02%
Nasarawa	108,444,805,614	64,624,108,808	-43,820,696,806	-40.41%
Akwa Ibom	597,700,000,000	366,000,000,000	-231,700,000,000	-38.77%
Ogun	449,973,690,276	287,907,538,376	-162,066,151,900	-36.02%
Kebbi	138,135,831,705	90,127,141,015	-48,008,690,690	-34.75%
Zamfara	188,547,000,000	124,144,000,000	-64,403,000,000	-34.16%
Kano	206,207,759,657	140,726,140,661	-65,481,618,996	-31.76%
Osun	119,550,401,040	82,229,070,760	-37,321,330,280	-31.22%
Plateau	177,340,521,774	122,848,822,913	-54,491,698,861	-30.73%
Kwara	162,487,666,170	114,664,707,969	-47,822,958,201	-29.43%
Borno	155,953,523,000	110,404,307,000	-45,549,216,000	-29.21%
Delta	395,475,393,670	282,331,896,385	-113,143,497,285	-28.61%
Edo	179,212,812,051	128,876,546,532	-50,336,265,519	-28.09%
Ekiti	124,624,869,356	91,128,996,482	-33,495,872,874	-26.88%
Ebonyi	178,136,634,976	132,002,391,627	-46,134,243,349	-25.90%
Katsina	244,800,000,000	181,600,000,000	-63,200,000,000	-25.82%
Abia	137,440,123,116	102,660,432,904	-34,779,690,212	-25.31%
Bayelsa	242,187,101,952	183,155,572,412	-59,031,529,540	-24.37%
Niger	155,459,814,752	117,827,097,800	-37,632,716,952	-24.21%
Adamawa	183,360,699,485	140,072,711,860	-43,287,987,625	-23.61%
Bauchi	167,215,807,500	129,851,545,381	-37,364,262,119	-22.34%
Lagos	1,168,016,020,000	920,468,594,539	-247,547,425,461	-21.19%
Yobe	108,314,101,082	86,049,111,104	-22,264,989,978	-20.56%
Ondo	187,858,525,272	151,438,000,000	-36,420,525,272	-19.39%
Sokoto	202,444,458,429	164,394,397,818	-38,050,060,611	-18.80%
Jigawa	152,920,000,000	124,357,000,000	-28,563,000,000	-18.68%
Oyo	213,788,033,003	174,087,453,241	-39,700,579,762	-18.57%
Taraba	215,823,576,810	176,616,318,475	-39,207,258,335	-18.17%
Gombe	130,801,737,593	107,609,308,593	-23,192,429,000	-17.73%
Anambra	137,135,743,439	114,971,261,220	-22,164,482,219	-16.16%
Enugu	169,557,658,300	146,374,641,080	-23,183,017,220	-13.67%
Kaduna	259,250,819,734	248,692,452,888	-10,558,366,846	-4.07%
TOTAL	9,453,949,487,710	6,175,030,499,144	-3,278,918,988,566	-34.68%

4. Gender responsive budgeting in Nigeria

The Ministry of Finance, Budget, and National Planning recommends the ceiling for each ministry's capital and recurrent budget components through the MTEF. However, each respective ministry retains discretion on how to determine the allocation to WEE, WFI and WECs, and other budget lines with the understanding that they cannot exceed the cap set for them in the MTEF. The Federal Ministry of Women Affairs has a mandate for gender equality policy formulation; capacity building for gender mainstreaming and a strengthened mandate to support capacity building on gender budgeting nationwide.⁹ Nevertheless, as at the 2021 budget planning process there were no established, widely adopted gender responsive budgeting practices taken up by federal MDAs during budget formulation and implementation. One respondent from the Ministry of Agriculture mentioned that "...there is no established guideline but due to the proactive nature in the ministry of agriculture and the stands that have been taken, they have been able to have a budget line, gender unit through lobbying and advocacy..."

The country has a strategic framework for the implementation of the national gender policy which started in August 2007. It was established following the approval of the National Gender Policy for Nigeria by the Federal Executive Council in 2006 under the leadership of Mrs. Inna Maryam Ciroma, the minister for women affairs at that time. The Federal Ministry of Women Affairs has the responsibility for the coordination of the implementation of the national gender policy guidelines. These guidelines apply to all ministries. It is required that all ministries at the national and sub-national levels should have a unit/desk/gender focal office with not less than four people within their ministries for maximum implementation. Although some ministries like the Ministry of Agriculture and Rural Development have implemented this unit, it seems that there are capacity, political or administrative constraints preventing these units from fully

developing and implementing GRB practices.

In the past, efforts have been made to introduce GRB practices in key federal agencies. One such efforts was 'Growing Girls and Women in Nigeria' (G-WIN) in 2012, which was piloted in five ministries¹⁰; the ministries of agriculture, works, health, water resources, and communication technology with support from UK Department for International Development (now Foreign, Commonwealth & Development Office).

The country at the moment does not conduct a cumulative impact assessment of the whole budget on gender equality commitments during budget formulation or implementation. This would be a key element of a robust GRB framework. According to a respondent during the key informant interview, a whole-budget impact assessment is being worked on. Some efforts can also be observed by individual ministries, departments and agencies to assess the impact of budget proposals on gender commitments. When asked if the ministry of agriculture "conducts a gender impact assessment of spending/budget proposals before submission for inclusion in the budget?" a respondent within the ministry replied, "It has not been the usual practice but in recent times (about two years), we have partnered with ActionAid looking at differential impact, the gender budget for the ministry in terms of men and women."

At the moment, the government does not break down allocations and spending to gender-specific projects on a national and sub-national level. This insight would give international development organisations and the organised private sector insights into areas they could intervene to complement the government's efforts. In addition, the absence of a breakdown of gender-related allocations and spending makes it more difficult for accountability actors to monitor progress towards gender-related commitments. There is a need for more

9 - Federal Ministry of Women Affairs and Social Development. November 2006. "National Gender Policy Situation Analysis." <https://nigerianwomentrustfund.org/wp-content/uploads/National-Gender-PolicySituation-Analysis.pdf>

10 - Ogbajie, K. 2021. "Supporting initiatives for gender-responsive budgeting in Nigeria." Medium. Accessed October 7, 2021. <https://medium.com/@kevinogbajie/supporting-initiatives-for-gender-responsive-budgeting-in-nigeria-a46d9689c3b9>

engagement and advocacy to be done to change this situation, entrench gender-responsive budgeting practices, and ulti-

mately advance the agenda for improving WEE and WFI in Nigeria.

Table 3: Entry point mapping across all phases of the budget process

Entry point mapping across all phases of the budget process				
	Draft	Approval	Implementation	Audit
Informal entry point	Offices of the first ladies at the federal level and across focus states.			
Formal entry point	Budget Office of the Federation Budget officers, gender desk and leadership of focus federal MDAs Federal Ministry of Women Affairs	Budget Office of the Federation National Assembly Appropriations Committee	M&E Department of focus federal MDAs M&E Department of Budget Office of the Federation	Internal auditors of focus federal MDAs
Advocacy ask	Improved allocations to finance gender commitments in WEE, WFI and WECs Gender impact assessment of budget proposals	Preserving allocations to finance gender commitments	Full disbursement of allocations to finance gender commitments Impact assessment of spending on	
Recommend window for advocacy per phase	May - September	September - December	January (succeeding year) - December	First 6 months after the end of the budget cycle.

5. Budget allocation on WEE, WFI and WECs in Nigeria

5.1 Budget allocations (2015–2020)

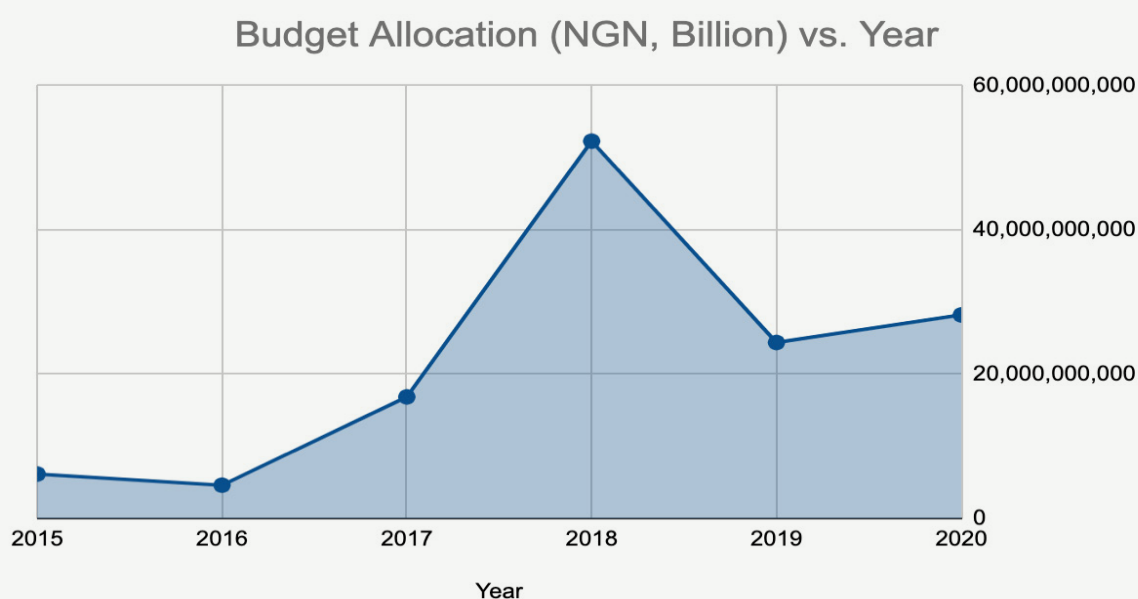
Budget allocations were tracked following a three-step methodology that began with identification, classification of identified budget lines into buckets, and measurement. A total of N132.28bn was allocated for 1,908 gender-specific projects across 215 MDAs between 2015 and 2020 at the federal level. This cumulative sum of N132.28bn represents 0.28% of the N46.65tn¹¹ of the

federal government's approved budget within the same period.

As shown in the respective sections below, we identified 1,889 WEE projects, 156 WFI projects and 185 WECs projects. Over the years, there has been an increase in budget allocations to gender-related issues.

Table 4: Total WEE, WFI and WECS projects and allocations 2015–2020

Year	# of Projects	Amount (NGN)
2015	61	6,170,641,112
2016	127	4,400,363,810
2017	239	16,795,296,891
2018	771	52,291,445,213
2019	423	24,403,934,389
2020	287	28,220,039,312
Total	1,908	132,281,720,727

Budget Allocation (NGN, Billion) vs. Year

We observed that of the N132.28bn gender-specific budget allocations between 2015 and 2020, WEE projects had

N130.98bn worth of budgetary allocations. N10.57bn specifically target WECs related interventions while N15.36bn target WFI.¹²

Table 5: Breakdown of WEE, WFI and WECS allocations 2015–2020

Year	WEE	WECs	WFI
2015	5,107,955,505	1,604,382,400	103,299,014
2016	4,274,507,475	428,921,345	805,527,211
2017	16,795,296,891	1,658,186,303	4,343,931,527

¹² - Note there are some overlaps between all three categories WEE, WFI, and WEC

Year	WEE	WECs	WFI
2018	52,275,553,213	4,302,874,340	5,671,526,595
2019	24,358,529,714	1,615,026,646	2,022,228,192
2020	28,175,389,312	958,449,149	2,409,645,459
Total (NGN)	130,987,232,110	10,567,840,183	15,356,157,998

5.2 Ministries with budget allocation for WEE, WFI and WECs

The federal budgets between 2015–2020 of a total of 946 MDAs assigned administrative codes using Nigeria's revised chart of accounts (COA) were analyzed using a set of gender-related keywords. These ministries fall into one of 48 main administrative units (ministries) and the budget data was sourced from the budget office of the federation website. The COA is an integrated budget and accounting classification system published by the Office of the Accountant General of the Federation and used in the implementation of the GIFMIS which computerizes the federal government's public financial management processes, from budget preparation and execution to accounting and reporting for line ministries, spending agencies

and other public sector operations.¹³

Efforts to classify and measure budget allocations utilized 40 keywords targeting WEE, 99 keywords targeting WFI and 37 keywords targeting WEC as listed in the "Gender Keywords" tab in the companion MS Excel/ GoogleSheet.

The outcome from our analysis indicates that at least 28 of the 48 Ministries had agencies under them with at least one budget allocation targeting gender-related issues that were either for WEE, WFI, or WECs. None of the foreign mission's budgets that were analysed had provisions for relevant projects being tracked. The table below shows these 28 ministries.

Table 6: Ministries with allocation to WEE, WFI or WECs from 2015–2020

SN	Ministries (Main administrative units)	Amount (NGN)
1	Federal Ministry of Agriculture and Rural Development Headquarters	28,619,084,889
2	Federal Ministry of Women Affairs Headquarters	25,218,241,673
3	Federal Ministry of Industry, Trade and Investment Headquarters	17,836,453,521
4	Federal Ministry of Labour and Employment Headquarters	9,008,173,396
5	Secretary to the Government of the Federation Headquarters	9,003,597,480
6	Federal Ministry of Health	8,771,176,639
7	Federal Ministry of Science and Technology Headquarters	8,158,005,658

¹³ - Abraham, O. October 30, 2010. "Nigeria's revised Chart of Accounts. Academia.edu" Accessed October 7, 2021. <https://bit.ly/3MhL4tf>

SN	Ministries (Main administrative units)	Amount (NGN)
8	Federal Ministry of Niger Delta Headquarters	4,849,113,380
9	Federal Ministry of Education Headquarters	4,629,517,102
10	Federal Ministry of Water Resources Headquarters	3,173,648,709
11	Federal Ministry of Works and Housing	2,591,104,936
12	Federal Ministry of Information & Culture Headquarters	2,367,828,184
13	Ministry of Humanitarian Affairs, Disaster Management and Social Development	2,286,000,000
14	Federal Ministry of Justice Headquarters	1,324,745,000
15	Federal Ministry of Environment Headquarters	1,258,000,000
16	Federal Ministry of Transport Headquarters	799,950,632
17	Federal Ministry of Communications and Digital Economy	689,893,848
18	State House Headquarters	275,000,000
19	Ministry of Foreign Affairs Headquarters	252,000,000
20	Federal Ministry of Finance, Budget and National Planning Headquarters	220,000,000
21	Ministry of Defence Headquarters	200,000,000
22	Federal Ministry of Special Duties & Intergovernmental Affairs Headquarters	186,000,000
23	Ministry of Interior Headquarters	167,378,205
24	Federal Ministry of Youth & Sports Development Headquarters	138,500,000
25	Ministry of Mines and Steel Development Headquarters	109,744,922
26	Office of the Head of the Civil Service of the Federation Headquarters	68,562,553
27	Federal Ministry of Police Affairs	60,000,000
28	Federal Ministry of Power Headquarters	20,000,000
Total		132,281,720,727

Note: a full list of all agencies and government departments under each ministry with their total allocations for gender-related allocations is provided in the companion datasheet to this document.

The table below provides some examples of the WEE, WFI and WECs projects identified in the government's budget.

Table 7: Examples of WEE, WFI and WECs projects in the government budget

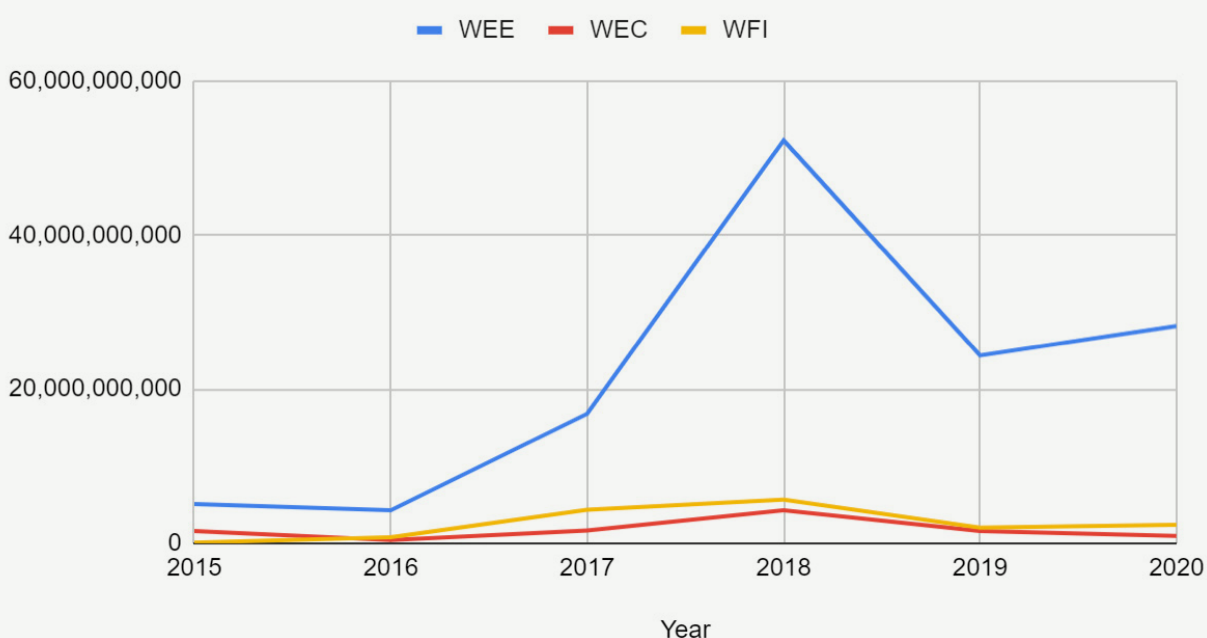
Agency	Project	Budget (NGN)	Focus
Federal Ministry of Industry, Trade and Investment Headquarters	Skill acquisition training for youth and women at Makarfi/Kudan federal constituency	40,000,000	WEE
Federal Ministry of Agriculture and Rural Development Headquarters	Skill acquisition and training for women at Calabar Odukpani federal constituency, Cross River State	16,000,000	WEE
Federal Ministry of Women Affairs Headquarters	Sensitisation/ capacity building on financial inclusion for women	10,000,000	WFI

Agency	Project	Budget (NGN)	Focus
Federal Ministry of Industry, Trade and Investment Headquarters	Training and empowerment of youth & women group in entrepreneurship and financial capital support, Katsina Central Senatorial District, Katsina State	100,000,000	WFI
Federal Ministry of Industry, Trade And Investment Headquarters	Provision of grants to women groups in Epe Federal Constituency of Lagos State	35,000,000	WECs
Energy Commission of Nigeria	Renewable energy for productive use: design and construction of 30kw off-grid solar powered agric (rice, melon garri, groundnut etc) processing cottage industry for rural women/community cooperatives in selected communities of six geopolitical zones (phase i)	40,199,149	WECs

Note: a full list of all agencies and government departments under each ministry with their total allocations for gender-related allocations is provided in the companion datasheet to this document.

The table below provides some examples of the WEE, WFI and WECs projects identified in the government's budget.

WEE, WEC; and WFI Budgets 52015 - 2020)



Top five allocations to women's economic empowerment

The five ministries listed below account for more than half (61.12% or N80.06bn) of the total N130.99bn budgetary allocation for WEE. The Federal Ministry of Women Affairs stood out as the ministry with the single largest cumulative budgetary allo-

cations with N26.68bn for WEE between 2015 and 2020; this was closely followed by the Federal Ministry of Agriculture and Rural Development for N21.97bn of the total allocations.

Table 8: Top five ministries allocating to WEE 2015–2020 (amounts and %)

SN	Ministry	Amount (NGN)	Percentage
1	Federal Ministry of Women Affairs Headquarters	26,684,189,415	20.37%

SN	Ministry	Amount (NGN)	Percentage
2	Federal Ministry of Agriculture and Rural Development Headquarters	21,972,066,998	16.77%
3	Federal Ministry of Industry, Trade and Investment Headquarters	14,264,314,848	10.89%
4	Federal Ministry of Labour and Employment - Headquarters	8,644,290,896	6.60%
5	Secretary to the Government of the Federation Headquarters	8,497,771,706	6.49%
	Top 5 Total	80,062,633,863	61.12%
	WEE Total	130,987,232,110	

Allocations to women's financial inclusion

The top five ministries with allocation for WFI account for 69.12% or N10.6bn of the total N15.3bn identified for WFI. The Federal Ministry of Agriculture and Rural Development stood out as the ministry with

the single largest cumulative budgetary allocations of N6.42bn for WFI between 2015 and 2020, closely followed by the Federal Ministry of Industry, Trade and Investment.

Table 9: Top five ministries allocating to WFI 2015–2020 (amounts and %)

SN	Ministry	Amount (NGN)	Percentage
1	Federal Ministry of Agriculture and Rural Development Headquarters	6,419,156,624	41.80%
2	Federal Ministry of Industry, Trade and Investment Headquarters	1,776,000,000	11.57%
3	Federal Ministry of Labour and Employment Headquarters	985,329,681	6.42%
4	Federal Ministry of Women Affairs Headquarters	771,224,318	5.02%
5	Federal Ministry of Science and Technology - Headquarters	661,903,203	4.31%
	Top 5 Total	10,613,613,826	69.12%
	WFI Total	15,356,157,998	

Allocations to women's empowerment collectives

24 MDAs had allocations for WECs related interventions between 2015 and 2020. The top five largest MDAs account for 57.51% or N6.07bn of the total N10.56bn budgetary allocation targeting WECs. The Federal Ministry of Industry, Trade and In-

vestment Headquarters had the highest allocation within the period of N1.79bn, closely followed by the Federal Ministry of Agriculture and Rural Development with a cumulative allocation of N1.50bn within the period.

Table 10: Top five ministries allocating to WECs 2015–2020 (amounts and %)

SN	Ministry	Amount (NGN)	Percentage
1	Federal Ministry of Industry, Trade and Investment Headquarters	1,790,106,132	16.94%
2	Federal Ministry of Agriculture and Rural Development Headquarters	1,504,852,871	14.24%
3	Federal Ministry of Health Headquarters	1,473,096,378	13.94%

SN	Ministry	Amount (NGN)	Percentage
4	Secretary to the Government of the Federation Headquarters	732,000,000	6.93%
5	Federal Ministry of Labour and Employment Headquarters	577,061,370	5.46%
	Top 5 Total	6,077,116,751	57.51%
	WEC Total	10,567,840,183	

5.3 Core and enabling environment

Building on the work done by the Center for Global Development and Data 2X's WEE Measurement Learning Collaborative and the UN Foundation and Exxon-Mobil Foundation's Roadmap, our partner Publish What You Fund and the International Centre for Research on Women established a framework for WEE.

The framework includes activities that directly support income earning, as well as projects which both support greater economic rights for women and girls and create an enabling environment for WEE. These dimensions of WEE are outlined in our three-tier framework which includes 1) employment, entrepreneurship & productive resources access; 2) rights, policies & supports; and 3) foundational capabilities.

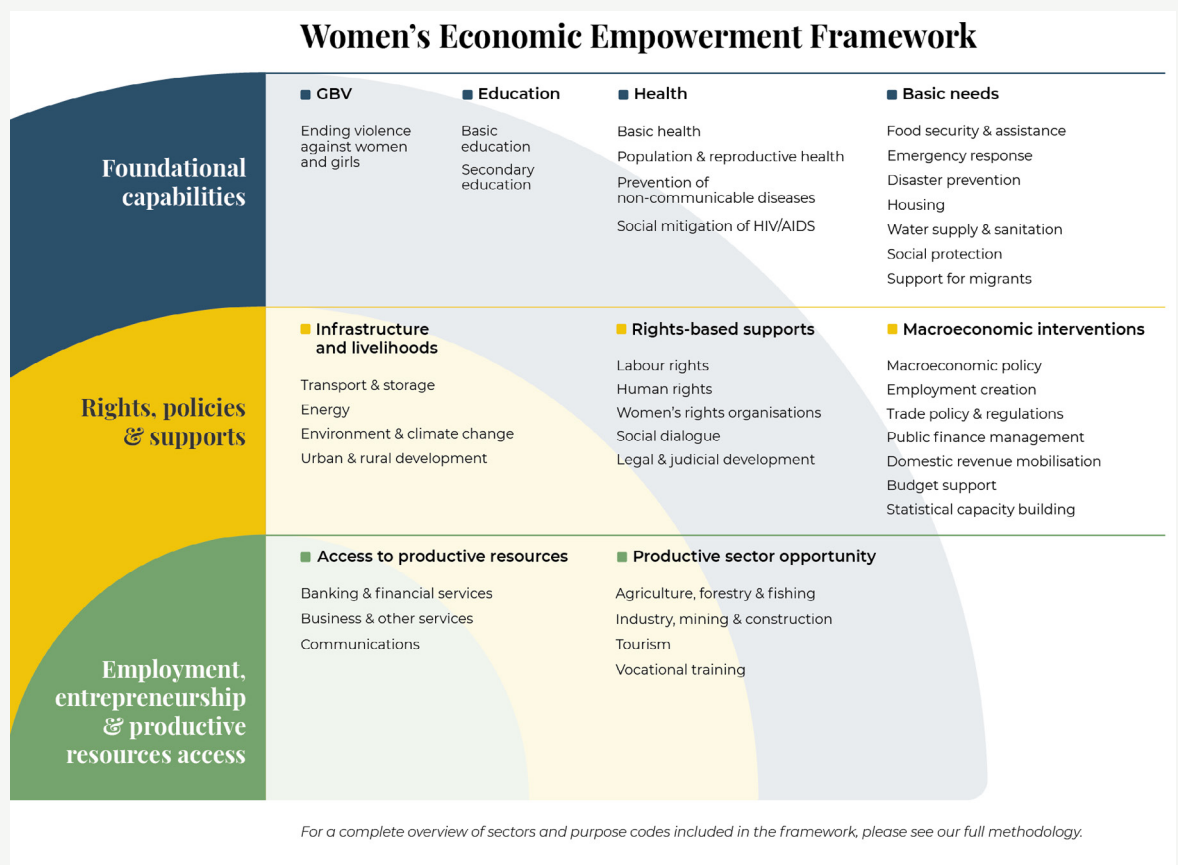


Table 11: Budget allocations to core and enabling environment for WEE (2015–2021)

Category	Amount Budgeted (NGN)	Percentage
Foundational capabilities	17,609,779,565	16.94%
Rights, policies, and supports	31,343,005,837	14.24%
Employment, entrepreneurship and productive resource access	83,250,508,703	13.94%

Based upon this approach we have modeled our analysis of funding to WEE income earning activities and enabling en-

vironment through a manual review of projects.

CORE AND ENABLING ENVIRONMENT FOR WEE

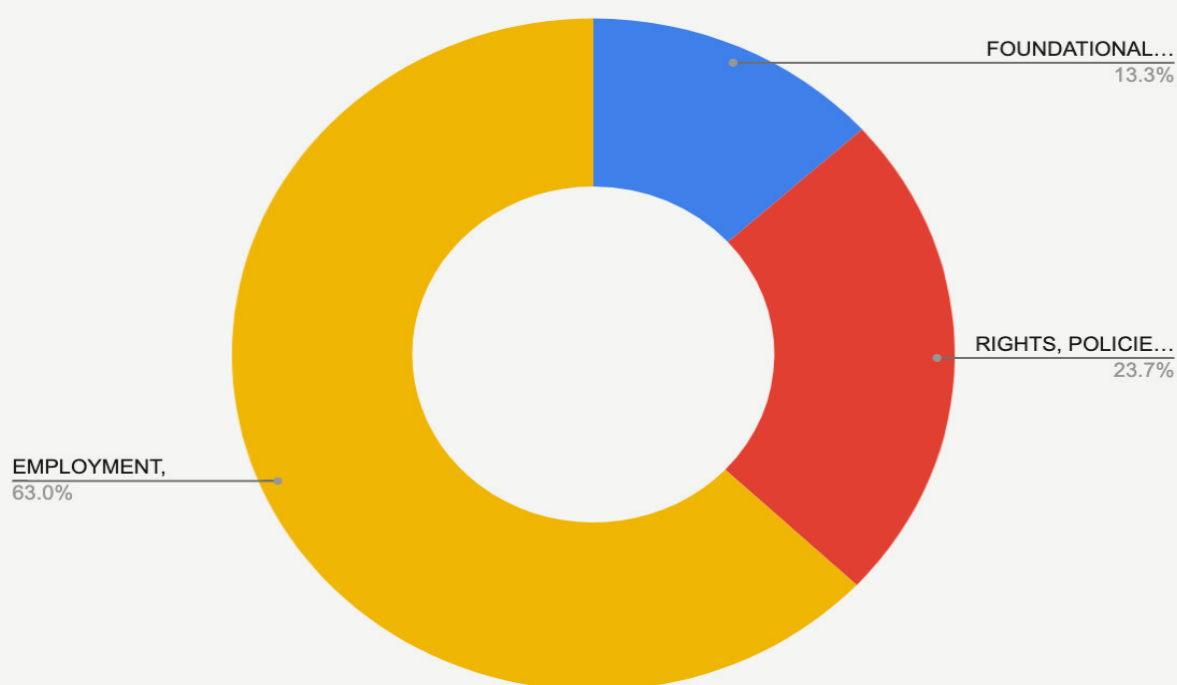


Table 12: Breakdown of total budget allocation by foundational capability (2015–2021)

Foundational capabilities	Amount Budgeted (NGN)	Percentage
Gender Based Violence (GBV)	0	0.00%
Basic social services	1,724,543,312	9.79%
Health	10,739,278,379	60.98%
Education	5,145,957,874	29.22%
Total	17,609,779,565	100.00%

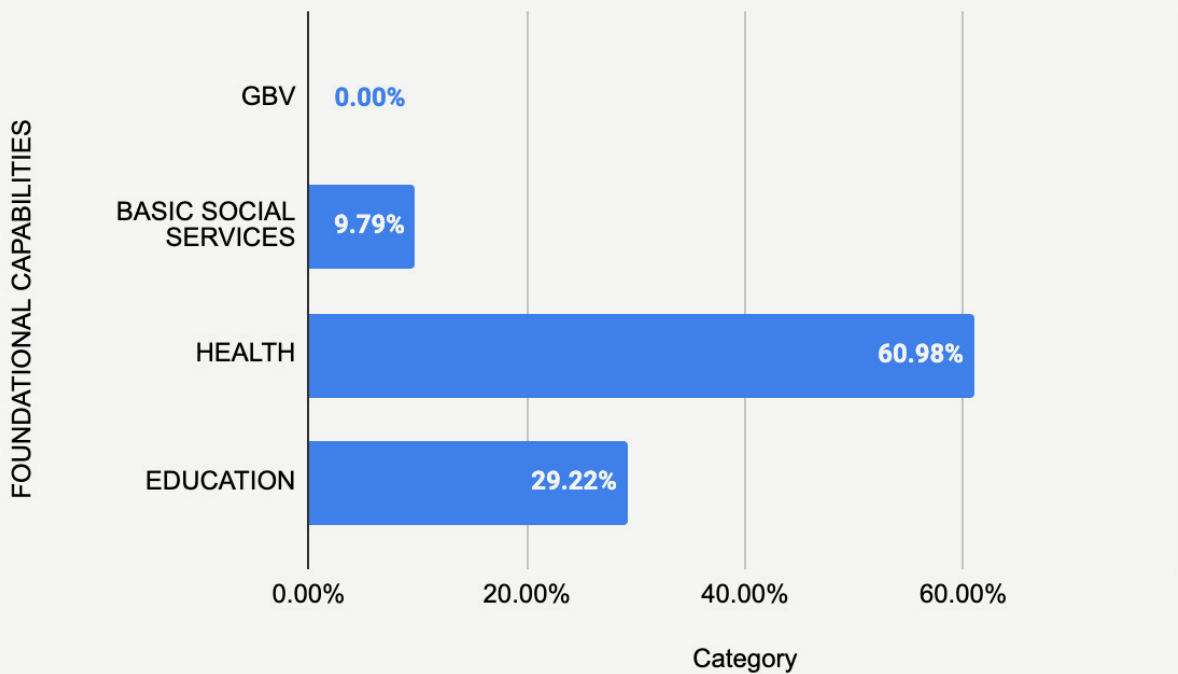


Table 13: Breakdown of total budget allocation by rights, policies and supports (2015–2021)

Rights, policies and supports	Amount Budgeted (NGN)	Percentage
Rights-based supports	92	39.48%
Macroeconomic interventions	91	39.06%
Livelihood resources	50	21.46%
Total	233	100.00%

RIGHTS, POLICIES, AND SUPPORTS

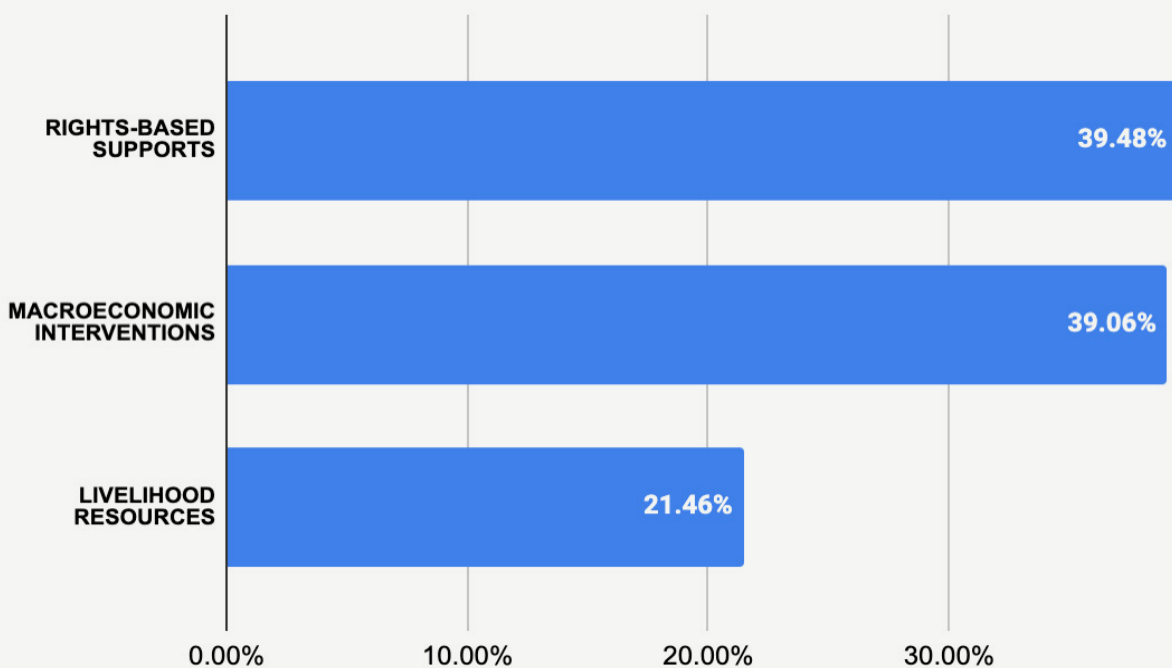


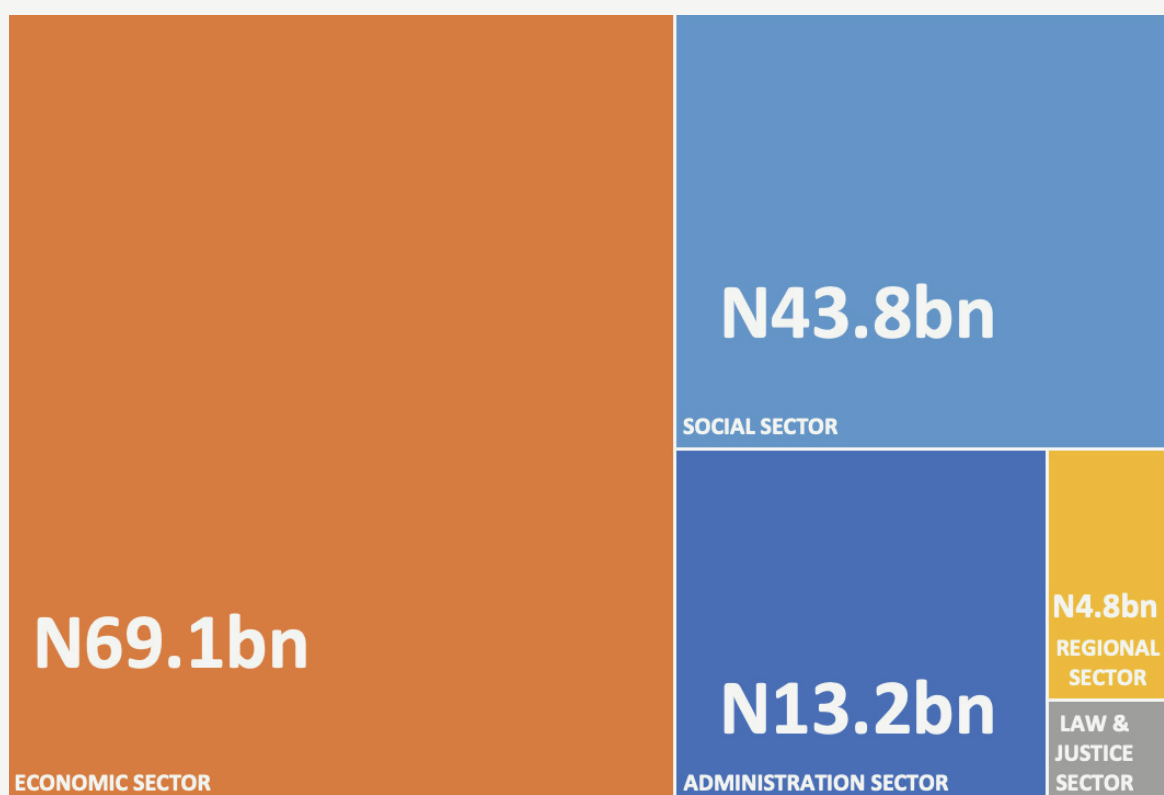
Table 14: Breakdown of number of budgetary projects by employment, entrepreneurship and productive resource access (2015–2021)

Employment, entrepreneurship and productive resource access	Number of projects	Percentage
Productive resources	74	8.74%
Employment & entrepreneurship	773	91.26%

5.4 Budget allocations by sector

Nigeria's National Chart of Accounts which guides its budgeting process provides five sectoral classifications for budget items: economic, social, administrative sector, regional and law and justice sectors. The Economic Sector received the

highest budgetary allocations during the period under review with N69.1bn, closely followed by the Social Sector which got an allocation of N43.8bn. The sector with the least allocations for WEE, WFI and WECs was the Law & Justice Sector.

**Table 15:** Budget allocations by sector 2015–2020

Sector Codes	Sectors	Projects	Amount (NGN)
1	Administration Sector	272	13,270,260,270
2	Economic Sector	1089	69,052,081,059
3	Law & Justice Sector	28	1,324,745,000
4	Regional Sector	67	4,849,113,380
5	Social Sector	452	43,785,521,018

6. Conclusion

With COVID-19 negatively impacting the lives of millions of Nigerian women and girls, together with significant budget constraints, there is a great need for government budgets to be gender-responsive and to assign sufficient resources to sustainably empower women and girls. By addressing the budget transparency and coordination challenges highlighted in this report, the government will be able to build on its important efforts to promote the welfare of girls and women in Nigeria.

Some federal agencies, like the Ministry of Agriculture and Rural Development, show capacity in aspects of GRB. However, this is not so much the direct result of any agency-wide intervention (e.g. policy creation or uniform enforcement) across all federal agencies, but a function of the progressive nature of the leadership of the day in specific agencies. To improve the quality and quantity of spending on WEE, WFI and WECs in the long term, Publish What You Fund and partners should advocate for interventions in the country's federal civil service that institutionalize GRB practices beyond the presence of progressive individuals in agencies.

Budgetary funds allocated to WEE, WFI and WECs for each year during the period under review were predominant in a small cluster of federal agencies. In this light,

advocacy messages for improvement in budgetary allocations and for prioritization of disbursement to gender-related projects, as well as improvements in other aspects of GRB (e.g. creation of gender impact assessments for spent funds) could see greater success if focused on key actors and processes within this cluster of agencies and build on their current efforts.

At the moment in Nigeria, while there is commendable effort to allocate budgetary resources to projects that target WEE, WFI and WECs, there is no publicly available way to measure the outcome of annual spending on these areas. There is room for improvement in two areas. Firstly, the federal government publishes actual spending data on a project-by-project basis related to gender to provide evidence for supportive non-state actors to conduct outputs and outcome/impact assessments. Secondly, the federal government conducts such assessments directly and makes it publicly available for inputs into future decision-making cycles. Without such information being publicly available, it will remain difficult for advocates, researchers and policy-makers to know which investments are effectively addressing inequality, and how budget resources can be used even better to improve the lives of girls and women.

7. Recommendations for the government of Nigeria

To help institutionalize GRB practices, to allow civil society to assess funding disbursements and impacts, and to improve the transparency of allocation and expenditure on WEE, WFI, and WECs, we recommend that the government:

1-Build more institutional capacity for gender responsive budgeting

There is a need for more capacity building on implementing GRB practices across key MDAs beginning with the Federal Ministry of Finance, Budget and National Planning. The Federal Ministry of Agriculture and Rural Development had the highest budgetary allocation to WFI, second highest allocation to WEE and the third highest allocation to WECs during the period;

however, this seemed to be more the result of an effort by the ministry than the result of an institutionalized government-wide GRB agenda. There is a need to plug policy creation and to address enforcement gaps.

2-Provide more disaggregated data on government spending

While it is commendable that allocations totaling at least N132.28bn were made between 2015 and 2020 targeting WEE, WFI and WECs interventions, there is a need for the government to publish expenditure data, disaggregated on a project-by-project basis for civil society to evaluate the level of disbursement of funds for each project.

3-Conduct and publish gender impact assessments

There is limited effort to publish the anticipated impact of gender related budget lines and the resulting impact observed after expenditures have been incurred. This is one area of improvement for the budget office of the federation and ministries.

4-Publish gender-targeted line items

As a companion document to the main budget document, there is a need to publish gender-targeted budget allocations that can significantly simplify efforts from civil society to monitor related allocations and expenditure.

5- Improved coordination between key state actors

While some level of coordination and efforts exists at institutionalizing GRB, there is a need for improved coordination between the respective gender desks and budget officers in each MDAs, the Budget Office of the Federation and the Ministry of Women Affairs. There is a need for clear policy communication among civil service personnel.

Annexes

Annex A: Definitions of terms

Women's Economic Empowerment (WEE): WEE is central to realising women's rights and gender equality. It is both a process and outcome of enhancing women's skills, agency, access to and control over resources, and bargaining power. These qualities enable women to contribute to economic activity and have the necessary resources to support their livelihoods.

Women's Financial Inclusion (WFI): WFI is meaningful access to, use of and control over financial services which create economic and social benefits critical to realising economic rights, gender equality and WEE. For women, meaningful participation in the financial sector goes beyond formal¹⁴ and informal¹⁵ types of banking services for individual, household or business use. WFI accounts for the range of ways women's economic and social lives may benefit from financial services, particularly when such services embed women's unique needs.

Women's Empowerment Collectives (WECs): WECs is a concept that describes groups of women who meet regularly to achieve a shared purpose. Around the world, women join groups or collectives to provide economic and social support for each other. These groups take different forms, but they share common features, including voluntary membership, self-governance, contributions in the form of time, labour or money, regular meetings and the aim to empower and improve the welfare of their members.

Chart of Accounts (COA): This revised COA in Nigeria is an integrated budget and accounting classification system which has been prepared primarily for the implementation of the government integrated financial management information system (GIFMIS).

GIFMIS: Refers to the computerisation of public financial management processes from budget preparation and execution to accounting and reporting, with the help of an integrated system for financial management of line ministries, spending agencies and other public sector operations.

Gender-responsive budgeting (GRB): According to Oxfam's and the Women's Budget Group's guidelines, gender-responsive budgeting is essential both for gender justice and for fiscal justice. It involves analysing government budgets for their effect on genders and the norms and roles associated with them. It also involves transforming these budgets to ensure that gender equality commitments are realized.

Annex B: Methodology

This study utilised a mixed methods approach comprising of desk research, key informant interviews, data analysis, report drafting and workshop validation.

1. Desk research

- Review of in-country reports on the state of funding to WEE in Nigeria.

- Gender responsive budgeting guidelines and practices in selected ministries, departments and agencies (MDAs) were also reviewed.

- Reviews of publicly available budget (2015–2021) and budget implementation data at the national and sub-national level (2015–2019).

¹⁴ - Eg Basic bank accounts, savings, loans, insurance.

¹⁵ - Eg Village savings and loan associations (VSLAs), rotating savings and loan associations (ROSCAs), microfinance associations.

2. Key informant interviews

The questionnaire was split into two parts, one set of questions addressing the gender responsive budgeting practices in the respective MDAs, while the other part of the questionnaire fielded questions addressing patterns in budgeting and budget execution in the respective ministries.

Responses from the respondents interviewed were documented by the interviewer. A respondent from the gender desk at the Ministry of Agriculture was interviewed. Other MDAs targeted included, Ministry of Women Affairs, Ministry of Finance, Budget and National Planning, Ministry of Humanitarian Affairs, Disaster Management & Social Development, Ministry of Education, Ministry of Health and Central Bank of Nigeria.

3. Data analysis

Quantitative assessments, including trend analysis of budget allocation and execution related to WEE, WFI and WECs were conducted. Compliance levels with GRB guidelines (where established) were also analysed as well as data from KILs.

The federal government budget sourced from the official budget office of the federation website www.budgetoffice.gov.ng was used for the analysis. Also, budget allocations per year were quantified by identifying a list of public projects containing gender-related keywords. These were further classified and measured as described below.

3.1 Identification

- The budget document was converted from PDF to Excel format
- A list of all public projects was extracted into a 4-table column (ERGP Code, Line Item Description, Amount (Naira), Year)

3.2 Classification

- Additional columns were created for WEE, WFI and WECs
- A list of keywords for WEE, WFI and WECs were identified and added onto a tab in the excel sheet
- Using the excel functions: SUMPRODUCT, ISNUMBER and SEARCH, any project containing any or all of the keywords for a particular category (eg

WEE) would output a value of “True” in the respective column for that category.

3.3 Measurement

- Using the COUNT function, the number of projects with a value of “True” for WEE, WFI and WECs were measured.
- Using the SUMIF function, the budgetary amount allocated to projects with a value of “True” for WEE, WFI, WECs were measured/quantified.

Sectoral classification and measurement

- A table was created with a listing of the sector codes as described in the national chart of accounts.
- Five sectors were identified (ADMINISTRATION, ECONOMIC, LAW & JUSTICE, REGIONAL, SOCIAL)
- First two numbers of each MDAs code by design represents the sector to which it belongs
- Using the LEFT Function, the first two numbers were identified and isolated into individual cells
- Using the COUNTIF function, the number of projects
- Using the SUMIF Function, the budgetary amount allocated to projects with a value corresponding to each sector were identified

Classifications for budget allocations to core and enabling environment for WEE (2015–2021)

- A table was created with a listing of the taxonomy for core and enabling environment
- Tempcodes were generated for each category
- A menu was created to manually access each 1900+ project and classify them
- LEFT, COUNTIF, SUMIF were used

4. Draft report

A knowledge product in English was developed documenting insights and findings from the entire research process.

5. Validation workshop

A virtual workshop was facilitated to present the preliminary report of this assignment. This workshop served the purpose of peer review and validation of the findings.