

## TABLE OF CONTENT

	Page
List of Tables -----	2
Preface -----	3
Executive Summary -----	5
Chapter One -----	7
Introduction -----	
Chapter Two -----	12
Gender Analysis of Macro-Economic Policy	
Chapter Three -----	23
Conceptual and Theoretical Framework	
Chapter Four -----	26
General Analysis of Socio-Sectoral Policies	
Chapter Five	
Analysis of the Current Development Planning -----	45
Framework for Gender Sensitivity	
Chapter Six	
Budgeting Process -----	61
Chapter Seven	
Summary of Conclusion and Recommendation -----	72
Glossary -----	75
Tables -----	76
References -----	96

## **List of Tables**

- Table 1 Gross domestic Product at 1984 Factor Cost  
(pg 116)
- Table 2 Gross Domestic Product (Expenditure Approach)  
(pg 118)
- Table 3a National Income
- Table 3b Gross Rates (pg 11a) APC, Imports, GNS, derived  
from Tables 1, 2 and 3
- Table 4 Incidence of Poverty
- Table 5 Poverty (in %) and occupation of Household heads
- Table 6 Depth and Severity of Poverty (1980-96)
- Table 7a Income Pattern by Gender of Household Heads and
- Table 8 Evolution of Per Capital Expenditure (PCE)1996  
Prices
- Table 9 Poverty Headcount (%) by Sector (Urban/Rural)
- Table 10 Health and Nutrition Indicators
- Table 11 Nutrition Indicators (1990-95)
- Table 12 Education Indicators
- Table 13 Adult Literacy Indicators
- Table 14 2001 Budget of The Federal Republic Of Nigeria.

## PREFACE

Women perform triple roles in the society. These are reproduction, production and community management. In addition she is involved in social and political activism. Unfortunately, women are still discriminated against and their activities are not taken into consideration when the Gross Domestic Product (GDP) is being calculated. The non-inclusion of women in the preparation and implementation of the National Development Plan decelerates the rate of growth of the economy. The consequence is the worsening level of severity and incidence of poverty and poor standard of living as indicated by the social indicators such as the Human Development Index.

The deplorable condition of women calls for target-specific, demand-driven and result-oriented strategies to elevate women's position relative to their male counterpart. These strategies and programmes need to be included in the National Budget and the Perspective Development Plan thus engendering the budget.

This initiative is not a parallel budget for women, but a process meant to make the budget more gender responsive to achieve equitable distribution of resources for sustainable human development.

It is our great pleasure in releasing this document which will contribute to the formulation of a gender sensitive Development Plan/Annual Budget premised on appropriate Conceptual and Theoretical framework in order to achieve sustainable human development .

The team which worked on the project included Professor Simi Afonja, Dr. Funmi Soetan, Professor Ademola Ariyo, Dr. Bola Akanji, Mr. G. O. Akolade, Dr. J. Akintola, Mr. Dayo Akinbobola, Mr. A. Olomola, Mr. Adeagbo, Mrs. Akinwande. The team was coordinated by Oluwaseun O. Ogunbona.

We sincerely thank and appreciate the Friedrich Ebert  
Stiftung for supporting the Project.

**Oluwaseun O. Ogunbona.**  
Friedrich Ebert Stiftung

## **EXECUTIVE SUMMARY**

Nigeria women have always played key roles in the society and its economy. However, gender discrimination still exists in Nigeria. Such gender disparities in rights constrain the set of choices available to women in many aspects of life often profoundly limiting their ability to participate in or benefit from development efforts. Gender inequality imposes cost on efficiency and economic progress by hindering the accumulation of human capital in the economic system resulting in diminished economic capacity and declining living standards.

In a bid to reduce the highlighted problems, addressing gender equity in the context of the national budget would be a step forward to involving women in and promoting economic development. The Women's Budget is not a parallel budget but a process of engendering the national budget.

The analysis of the macro-economic policy for the year 2000 which was aimed at achieving sustainable economic growth, exchange rate stability and good governance reveals that there is a wide gap between the desired goal and actual performance. This has led to increase incidence, deepening depth and severity of poverty. The social-indicators have not shown any improvement over the years. The non-achievement of the desired development level is due to some structural bottlenecks in budget implementation and lack of appropriate conceptual and theoretical framework on which the budget is premised.

The conceptual framework for the Women's Budget is premised on the achievement of both the basic and strategic

needs through appropriate budgetary allocation and involvement of women in planning, monitoring and evaluation of the programmes for the social and economic sectors that affect women directly. This will ensure redistribution of income and equity. The theoretical framework is hinged on the endogenous growth theories, which postulate growth as being determined by the rate of technology, investment in physical and human (both male and female) capital.

The gender analysis of the sectoral policies and programmes shows that they are gender-blind, affecting men and women differently. It revealed the need for re-addressing the policies, programmes and budgeting process in order to enhance the empowerment of women and achieve gender-equity.

The adoption of the Top-Down approach to national budget planning precludes community participation in projects and programmes identification, implementation and monitoring. The Top-Down approach and the high level of corruption lead to non-implementation and non-completion of programmes that result in massive abandoned projects.

It is imperative to adopt an approach that will accommodate the involvement of the grassroots and women in the budgeting process so as to achieve a higher level of performance, accountability, transparency and good governance, which will lead to sustainable human development.

# **CHAPTER 1**

## **INTRODUCTION**

Economic growth generally refers to an increase in a country's outputs, measured by the Gross Domestic Product (GDP) or National Income in real terms between two periods. The physical ability of an economy to produce more goods and services is dependent on a number of factors among which are capital accumulation, labour force, natural resources, productivity, technological progress, as well as a favourable socio-political environment.

Economic development on the other hand, is a process by which not only a rise in real outputs takes place but growth is accompanied with structural transformation of the economy. This includes changes in the technological and institutional arrangements by which outputs is produced and distributed in order to ensure a better and adequate quality of life in education, health, nutrition and sustainable environment for the people.

Consequently, achievement of a high rate of economic development will definitely increase the general prosperity of a country.

Of all the contributory factors to economic development or advancement, human resource stands out as the major factor that determines the manner or pace in which all other factors would be combined to spur the developmental process. This fact is aptly recognized by the United Nations Development Programme (UNDP, 1997) which stated that the people (men and women) are the real wealth of a nation and that the basic objectives of development is to create an enabling environment for people (men and women) to enjoy long, healthy, and creative lives. Several International Conferences on Women have also been held – Mexico (1975),

Copenhagen (1980), Nairobi (1985), and Beijing (1995), all of which emphasized that the involvement and recognition of women and their activities in the society would enhance developmental advancement.

At these conferences, Governments reached agreement among themselves on the identified key areas which block the advancement of women. They recognized the fact that inequality between men and women still exist and pledged to committ themselves to addressing the situation through changes in various policies and strategies and also signed some treatise. National government of which Nigeria is one, voluntarily pledged to follow these recommendations but it is obvious that this commitment is not yielding any success and that the lot of women has hardly improved. This can be attributed to lack of serious commitment on the part of the government, and absence of a Women's Budget for Nigeria, a gender policy and effective implementation strategies. These should be addressed as women's contributions are of paramount importance in the society.

The analysis of policies, budgetary planning, allocation and implementation processes show that the national budget is grossly deficient in addressing gender equity and empowerment, even though some programmes are tagged women programmes.

Government budgets are assumed to be gender-neutral affecting men and women equally. However, the view of the budget as a technical gender – neutral exercise has been challenged (Budlender, 1997, Ruzvidzo 1999). Feminists researchers have emphasized that the budget has both political and gender implications. Moreover, expenditure and revenue patterns have different implication for male and female based on two factors.

The first factor is the different roles performed by the gender in the society.

These roles are merely historical and social construct and can be changed to accommodate equality and equitable distribution of wealth and power. The second factor is the traditional approach to budgeting process. This approach does not consider human capital as a separate crucial factor required for development. This will be considered under the theoretical framework.

### **Plan of Document**

The document is divided into 7 Chapters. The first chapter explains the introduction and rationale for developing the Women's Budget for Nigeria. The second chapter deals with the Gender analysis of Macro economic framework and reviews socio-economic indicators.

The third Chapter is concerned with the Conceptual and Theoretical Framework that forms the premise on which the Women's Budget is based.

The fourth chapter deals with the Gender analysis of socio-sectoral policies such as education, health etc in order to establish gaps if any.

The fifth chapter explains the gender analysis of the Rolling Plan and the Annual Budget.

The sixth chapter reviews the Current Monitoring and Evaluation mechanism and proposed an appropriate Monitoring and Evaluation Scheme for the budget.

The seventh chapter gives the summary, conclusion and recommendation.

### ***Rationale for the Women's Budget for Nigeria***

Traditionally, women perform triple roles in the community. These roles are reproduction, production and community management. They have been expanded to include social, cultural and political activism.

If economic activities and household management are considered for women, 49 percent of women as against 40 percent of men are engaged in productive labour. On the average, women work 64 hours per week while men's weekly labour hour is 32 (Gladwin Christiana, 1991).

Nigerian Human Development report (UNDP,1996) revealed that women in developing countries carry a heavier share of work load than those in industrialized countries. On the average, urban women's share of work load is 13 percent higher than men's. However, one third of women's work is accounted for in the National Income (NI) or Gross Domestic Product (GDP) while three quarter of men's work is recorded and recognized (HDR,UNDP 1996).

In Nigeria the activities of women in the informal sector and at the household level ( Domestic or Care sector) are not estimated in monetary value. It is therefore not included in the calculation or aggregation of the NI or GDP. There is no doubt that these activities are part of overall economic output in the country. Therefore these activities need to be monetized for inclusion into for the productive or service sector of the economy. The exclusion of these activities enhances the level of deprivation or gender inequality in Nigeria. Gender gaps are widespread in rights, in access to and control of resources, in economic opportunities and political voice. Gender disparities in rights constrain the set of choices available to women in many aspects of life often profoundly limiting their ability to participate in or benefit from development.

Moreover, gender inequality imposes costs on productivity, efficiency and economic progress by hindering the accumulation of human capital in the home and labour market and by systematically excluding women or men from access to resources, public services or productive activities. The limited access to resources and weak ability to generate income constrain women's power to influence resources

allocation and investment decisions in the home. This unequal rights and poor socio economic status relative to men also limit their ability to influence decisions in their communities and at the national level.

In a bid to reduce the highlighted problems, addressing gender equity in the context of the national budget would be a step forward to involving women in and promoting economic development.

Women's Budget is based on the argument that the creation of wealth in a country depends on the output of both the market economy and the household (domestic/care) economy. Furthermore, Women's Budget examines the efficiency and equity implication of budgetary allocation, policies and programmes (Blackden Blow World bank Paper No 426, 1998) . It is not a parallel budget but a process of engendering the national budget.

Consequently, it seeks to incorporate a gender perspective into the budgeting process so as to make the budget more gender responsive to equitable distribution of resources for Sustainable Human Development (Mwasa 1999, 21)

## **CHAPTER 2**

### **GENDER ANALYSIS OF MACRO-ECONOMIC POLICY MEASURES**

The various reforms in fiscal, public sector, monetary, financial and trade policies embarked upon by a government dictate the pace of socio-economic transformation and development of the nation. For a full understanding of the Macro economic and Theoretical framework considered appropriate for the Women's Budget. For Nigeria, a gender analysis of the macro economic trends is necessary. The 1996 – 2000 Rolling Plan period is reviewed below.

#### ***OVER VIEW OF MACRO ECONOMIC TRENDS***

##### **Gross Domestic Product (GDP).**

The GDP at 1984 constant factor cost was N120.6 billion in 2000. This increased by 3.8 percent between 1999 and 2000. The major sectors that contributed to estimated growth rate of 5.6 percent are agriculture, crude petroleum, wholesale and retail trade, finance and insurance and producers of government services (Table 1).

The oil sector plays a dominant role in the economy. The value added of the oil sector increased from N13.97 billion in 1996 to N14.17 billion in 1997 fiscal year and declined to N13.48 billion in 1998. This gave a growth rate of – 7.55 percent in 1998 as against 1.43 per cent attained the previous year. This further declined to N12.47 billion and N12.57 in 1999 and 2000 respectively.

The negative growth rate was as a result of a decline in the official selling price of oil.

The non-oil sector value added increased from N99.47 billion to N108.02 billion between 1998 and 2000. The growth rate of the non-oil sector increased from 1998 to 1999 by 4.05\* percent to 4.06 percent between 1999 and 2000 giving an annual average of 4.05 percent while the annual average growth rate of the total GDP was 2.7 per cent between 1998 and 1999 and 3.8\* percent between 1999 and 2000.

The performance of the productive sectors, agriculture (crops) and, in particular, manufacturing had been less than encouraging. The agricultural sector recorded an average annual growth rate of 4.9 percent between 1998 and 2000 while the manufacturing sector recorded an annual growth rate of 3.35 percent during the same period. An annual growth rate of 2.45 percent and 3.78 were recorded for Wholesale and Retail trade, Building and Construction sub-sector between 1998 and 2000 respectively. The growth rate of the sectors give an indication of the rate of development of the economy and therefore the standards of living .

*\*Source: Analyzed using Table 1.*

### **Sectoral Contribution to the GDP**

The real contribution of the agricultural sector to total GDP in 2000 was N50.08 billion. The contribution of Crude petroleum was N12.57 billion while Manufacturing was N7.18 billion. Building and Construction contributed N2.55 billion while Wholesale and Retail trade and other sectors were N13.96 billion and N33.87 billion respectively.

The real sectors (Agriculture, Petroleum, Mining and Quarrying and Manufacturing) contribution to National Product was 50.80 percent while Services related activities contributed 49.20\* percent. Agriculture contributed 40.07 percent and 41.52\* percent to the GDP in 1999 and 2000 respectively while Manufacturing, Building and Construction,

Wholesale and Retail trade and other sectors contributed between 5.95 percent and 28.16 percent in 2000

*Source: \*Analysed using Table 1*

### **\*Per Capita Income**

The growth rates of the Per Capita Income between 1996 and 1999 were below the population growth rate of 2.83 percent. The recorded growth rate for the year 2000 was 0.67 above the population growth rate. The recorded increase was due to the payment of enhanced salary to the public servants rather than the creation of wealth. The average GDP growth rate between 1996 and 2000 is 2.90 percent.

The implication of the low growth rates coupled with Income/wealth inequality is the increased depth, severity and incidence of poverty in the nation. The incidence of poverty is higher among the female gender that is responsible for the up-keep of the family and the community. The low income generated by the economy cannot sustain strategic development. It can only sustain welfarism.

### **Government Consumption Expenditure (GCE)**

The growth rate of Government Consumption Expenditure was 14.9 percent in 1997 but decreased to 7.8 percent in 1998. This increased by 41.5 percent in 1999 because of the enhanced salary paid to the public servants. The growth rate for the year 2000 was 0.16 percent.

## **Growth Rates\***

The average growth rate of the Government Propensity to Consume ranges between 0.16 percent and 41.0 percent between 1996 and 2000 while the growth rate of the Average Private Propensity to Consume (APCp) for the same period between 1996 and 2000 ranges between 62.26 percent and 75.3 percent.

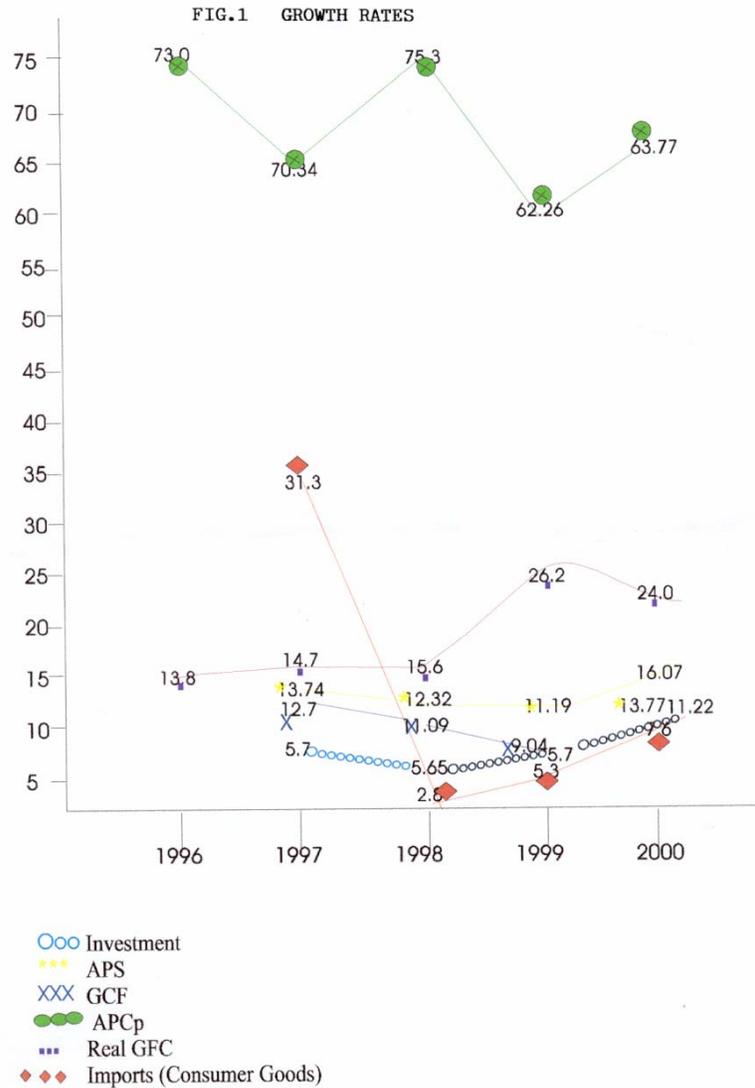
The growth rate of imports of consumable goods for the period 1996-2000 ranges between 2.8 percent and 31.3 percent while the Manufacturing sector records a growth rate of between 4.0 percent and 3.48 percent.

The high import growth rate translates to a high leakage on the economy and a high burden on the monetary sector especially in this era of high exchange rate. The consequence of this is the decline in the growth and productivity level of the small and micro-enterprises and the informal sector. Majority of the entrepreneurs in this sector are women. They use rudimentary technology, labour intensive mode of production that cannot compete with the capital intensive, mass production-oriented, better organized, price-supported enterprises, which export their commodities to Nigeria. Some foreign companies simply dump their commodities in the Nigeria market.

As a result of the decline in production and high inventory, most industries have had to retrench their workers while some folded up. This has increased the level of unemployment. Most of the retrenched workers, mostly men, have had to shift their burden to the already impoverished women.

The annual average growth rate of real Gross National Savings between 1996 and 1999 was 0.61 percent while Total Consumption Expenditure recorded an average annual growth rate of 3.47 percent. The Average Propensity to Save (APS) for the period ranges between 9.84 percent and 16.07 percent

*Source: \*Analyzed using Tables 2 and 3*



while the Average Propensity to Invest ranges between 5.17 percent and 11.2 percent. A Savings Investment (S-I) gap of between 2.99 and 8.18 percent was recorded.

The APS is very low as revealed by the analysis of the expenditure pattern 38 per cent of the population (Core poor) spend 76.2 per cent of their income on food items while another 35 per cent (Moderately poor) spend 73 per cent of their income of food items. The non-poor which is about 27 percent spend 58.4 per cent of their income on food items (NCS Report).

The high rate of inflation discourages investment and makes savings almost impossible. Furthermore, a favourable economic environment, consistent fiscal or monetary policy as well as stable political environment is required for any economy to attract both local and international investors. The absence of these factors has caused an increase in capital flight in Nigeria. This explains the Savings-Investment gap.

The low APS and the recorded S-I gap require that the government should explore other strategies of injecting loanable or investible fund into the economy. Income and employment generating schemes and Poverty Alleviation Programmes that are target specific and demand driven need to be vigorously pursued.

The analysis of the macroeconomic indicators shows that the macroeconomic policy have not had a positive effect on the economy.

The conflicting monetary and fiscal policies, increase in the price of fuel, poor infrastructural facilities and the incredible level of insecurity of lives and property have compounded the problem.

### ***Gender Analysis of the Macro-economic Policy Measures.***

The macro-economic policy measures in the 2000 budget will be reviewed with the aim of analysing the consequential effect of the Policy on the development and empowerment of women and the vulnerable group.

The macro economic policy measures in the 2000 budget were aimed at stimulating production in order to address the problems of unemployment and poverty in the society. The broad policy objectives of the 2000 fiscal year include price and exchange rate stability, job creation and sustainable growth. Specifically, some of the objectives that government sought to achieve include expanded production, sustained fiscal discipline, balance of payment viability, human capital development, improvement of social and economic infrastructures, improved revenue generation and sustained transparency, accountability and good governance.

The strategies by which these policy objectives were to be pursued include guided privatization of existing state owned enterprises, economic liberalization, rigorous implementation of poverty alleviation programmes, agricultural development, changes in taxation policy and improvement of educational programmes and facilities. However, these policy objectives substantially fell short of planned targets because it was not effectively implemented.

Some of the problems which were supposed to be tackled but were not include the following:

- Low capacity utilization in the economy
- Wide disparity between lending and deposit rates,
- Rising and crippling external debt service obligations
- High rate of unemployment,
- Deepening level of poverty, and
- Continued dependence on a single economic sector (oil)

The gender analysis of the effect of the macro-economic policy on development measures will be analyzed using some

socio-economic indicators such as Incidence of Poverty, Per Capita Expenditure and Income Pattern. Others are Health, and Nutrition Indicators and the Literacy rate.

### **Incidence of Poverty**

In 1980, 17.7 million people were poor. This increased to 34.7 million in 1985. By 1996 the population in poverty had increased to 67.1 million (Table 4). A guestimate of 75 million is estimated for the year 2000.

In urban areas, poverty rose between 1980 and 1985 and between 1992 and 1996. By 1996, 31.6 per cent of the rural people were poor. The guestimate for the year 2000 is about 64 per cent of which over 70 per cent are women.

The depth and severity of poverty of the rural households are worse than those in the urban area. The group of people who are not educated, majority of which are women suffer high depth and severity of poverty. Majority of these people are engaged in the agricultural (informal) sectors which records the highest rate of poverty (Table 5 & 6).

The household with a large family unit are severely hit by the poverty level.

### **Income and Expenditure pattern**

The level of education, and skill acquired among others determines income. Since most women are illiterates, female-headed household earned about three quarters of what male-headed households earned (Table 4). The Per Capita Income was higher for female-headed households than male-headed household because the size of the female-headed household is smaller than the male-headed household. (Table 7a and 7b). The Expenditure Pattern shows that over 70% of the income earned is spent on food items. There is little or nothing for savings and investment. This means that alleviation of poverty requires concerted efforts by the government.

Provision for strategic development needs to be pursued with the determination to succeed. Furthermore, strategies to reduce the level of inflation and the cost of basic needs must be adopted. Households will therefore, be able to divert savings from expenditure on basic needs to investment.

### **Per Capita Expenditure (PCE)**

The per capita expenditure of the core poor in 1996 was very low. A constant decrease was recorded between 1980 and 1996. Infact, there was a general decrease in the PCE between 1980 and 1985 and between 1992 and 1996. This has further declined. The PCE of the rural dweller is lower than those in the urban area (Table 8). This is confirmed by the depth and severity of poverty.

### **Health and Nutrition**

Table 11 shows that a higher percentage of female children suffer from stunting, wasting and under-weight than the male children because female children are discriminated against. Male children are fed at the expense of female children.

Most children in rural areas suffer from health and nutrition-deficiency more than children in urban areas. This is because majority of the poor live in the rural area.

The health indicators (Table 10) show an increase in the population per physician, nursing staff and hospital bed between 1999 and 2000. This translates to deteriorating health care delivery to the female gender as they require the services both for themselves and their children

Immunization rate has improved due to the nationwide immunization exercises. The number of health institutions in the country is inadequate. The indicators show that little attention is paid to the improvement of the healthcare delivery.

The percentage of annual federal budget, which is between 2.7 per cent and 5.0 per cent is so low that it cannot effect any positive change on the deplorable state of the physical, equipment and medical needs of the sector. Most hospitals are mere consulting rooms. This is one of the reasons for the high infant and maternal mortality rate in Nigeria.

### **Water and Sanitation**

About 31 percent of households collect water using mechanized methods of which only 20 percent are pipe borne water. In rural areas only 39 percent of the water sources are safe while in urban areas 80 percent of the waters sources are safe. About 10 per cent of the water source are further than 1 km. away from the inhabitants.

In 1995, only 10 percent of household have access to proper sewage tank systems while majority use pit latrines. More than 25 percent do not have toilets facilities at all while 43 percent have non-sanitary toilet facilities. This system heightens transference of infectious veneral diseases especially among children and women.

### **Literacy**

The national literacy rate was 57 percent in the year 2000. It was 62 percent for male and 39 percent for female in 1996. The number of pupils/students per school (primary-tertiary) has been on the increase since 1996. The percentage of females in educational institutions has also been increasing (Table 11). In spite of this, the level of literacy is still very low. This informs the poor health and nutritional standard,

and the high fertility rate, which is one of the highest in the world. The fertility rate is 6.0 while the maternal and infant mortality rates are 100 per ten thousand and 117 per ten thousand in 1996 respectively. (CBN Annual Report, 2000)

The increase in pupil teacher ratio (primary) reveals a deterioration in the personal attention that each pupil would get at the first tier level of education and consequently in the quality of education received. The recorded figures for pupil-teacher ratio (Secondary) implies a more efficient delivery service at the secondary tier level. The yearly average Federal budget allocation to education cannot revamp the activities of the sector given the dilapidated conditions of infrastructure and equipment at the three levels of education sub-sector.

The analysis above reveals that the different policies and programmes formulated to enhance the empowerment of the female gender has not achieved the desired goal.

The level and severity of poverty has been on the increase. The Income and Expenditure Patterns show that majority of the population can hardly satisfy the basic needs of life as over 78 per cent of the Income Expenditure is spend on food items only.

The low literacy level coupled with the high rate of inflation and expenditure pattern show that concerted effort is necessary to restructure the economy in the path of Sustainable Human Development. The non-achievement of rural and urban development is due to some structural and institutional lapses, and lack of appropriate conceptual and theoretical framework on which the Budget is premised.

## **CHAPTER 3**

### **CONCEPTUAL FRAMEWORK.**

The budget is a tool or a short-term instrument for economic management, which aims at allocating a nation's scarce resources efficiently and judiciously in order to achieve equitable or sustainable development.

The essence of the Women's Budget is not only to address the basic needs of women but also their strategic needs. Appropriate budgetary allocation and the participation of women in the planning, monitoring and evaluation of programmes for the social and economic sectors will ensure gender equity and redistribution of income and wealth

Furthermore, it advocates a Bottom – Up approach to budget planning and the involvement of the grassroots in monitoring and evaluation of budget performance. This will ascertain transparency and accountability in programme implementation.

Basic gender needs emanate from the socially ascribed roles of women as mothers, providers of basic needs such as food, clothing etc. Fulfilling these roles do not necessarily uplift the economic or political position of women in the society. However, the provision of amenities or allocation of adequate funds for implementation of the programmes of the sectors such as health, education, infrastructure, agriculture will enhance the availability of the services of these sectors to the women thus reducing the time and fund required by them in order to have access to the services provided by these sectors. The time and fund saved would be diverted to generating and achieving the strategic needs. These strategic needs vary according to the geographical location, socio-economic and political status of women in the society. The achievement of which will elevate women above their relative subordinate

economic and political position ascribed to them in the society.

The strategic needs of women are those programmes and projects targeted at women with the objective of creating special leverage for their participation in the productive (real) sectors. In other words, strategic programmes seek to empower the disadvantaged for equal participation, thereby promoting equity (Moser, 1995). Hitherto, inadequate participation or consideration for peculiar needs of women have continued to limit their access to productive resources such as effective credit, time, technological learning and adaptation, land, basic and applied literacy, political voice, and so on.

The strategy of integrating a gender dimension into the national budget will create an opportunity to address both the basic and strategic gender needs of women. This can be achieved if the theoretical framework is premised on the endogenization of all the factors of production.

## ***THEORETICAL FRAMEWORK***

### **Endogenous Growth Theories**

Various sources of long-run economic growth have been identified in the literature. Solow (1956) postulated a growth model that emphasized technological progress as a crucial factor of long-term economic growth. The model's foundation rests on the concept of an aggregate production function that combines labour and physical capital to produce a composite growth that is associated with the output of the economy. The level of "technology" or "productivity" of the factors of production also influences the level of output. Unfortunately, the theory has nothing to say about how this "productivity" is determined or how policy might influence it (Plosser, 1991).

The Endogenous Growth Theories attempt to redress these deficiencies by constructing models where long run growth arises endogenously. Endogenous growth models see growth as being determined by the progress of science, incentives and human capital development.

Thus, economic growth can be significantly determined by the rate of technology, investment in physical capital and human capital (both male and female). It is evident that low investment and non-involvement of women in economic development will reduce a country's overall output according to this theory. Gender discrimination results in women performing below their endowed capacity.

The Budgeting process and development of policies and programmes for the Women's Budget for Nigeria is therefore based on the endogenous growth theories.

## CHAPTER 4

### GENDER ANALYSIS OF SOCIO-SECTORAL POLICIES

#### *Current Status Of Women In Nigeria*

Nigeria records a high incidence of poverty. This is sustained by the absence of five basic major factors on which rapid development is premised. These are:

- High growth in per capita income
- Equitable distribution of income and wealth
- Sectoral balance in development
- Environmental preservation and ecological balance and
- Moral uprightness and security of life and property and social justice.

Scholars and researchers have identified various factors militating against the realization of these factors of development. Reasons adduced for this include economical, political and historical factors.

While Nigerian laws and government policies strive to eliminate the marginalization and discrimination against women in various aspects of life, there are very wide gaps between *dejure* and *defacto* situations as far as gender equity is concerned. This is because gender equity, absence of which is one of the greatest stumbling block to national development has not been properly addressed.

Specifically, women marginalization is deeply rooted in the Nigerian culture, which invariably considers them as second-class citizens whose emancipation is at the mercy, pleasure, whims and caprices of their male counterpart. This tradition has dictated men – women relationship for centuries and entrenched male domination of the structure of social

organization and institution at all levels of leadership. Following the motley of cultural impediments against women development, are other forms of marginalization in education, labour market, politics, business and inheritance which evidently are offshoots of retrogressive norms and values arising from the social construct of gender roles.

However, the involvement of women in the society will preserve humanity and enhance civilization. That is why most modern societies strive to remove all cultural and institutional barriers and discrimination from their developmental process under *dejure* and *defacto* circumstances.

The United Nations (UN), conscious of the importance of women to national development has been making concerted efforts towards their emancipation and empowerment from gender insensitive culture, traditions, norms and values. It is in this regard that 1975 was declared the International Year of Women. This was to enable the review and appraisal of the situation of women worldwide. Its efforts continued for decades culminating in the Beijing Conference of 1995. Up till today, the UN is unrelenting in its efforts at ensuring women emancipation and empowerment. In spite of the various interventions in Nigeria the structural imbalance is very glaring. With huge external resources flowing into the economy, inappropriate domestic policies became a common place leading to severe economic crisis and sharp decline in quality of life and socio-economic conditions of many Nigerians. Some of the resultant gaps in sectoral performance are considered below.

## ***EDUCATION***

### **National Policy on Education**

The National Policy on Education is premised on the philosophy of integration of the individual into a sound and effective citizen and equal educational opportunities for all citizens at the primary, secondary and tertiary levels, both inside and outside the formal school system.

The philosophy is linked with the following national educational aims and objectives:

- The inculcation of national consciousness and national unity
- The inculcation of the right type of values and attitudes for the survival of the individual and the Nigerian society
- Training of the mind in the understanding of the world around, and
- The acquisition of the appropriate skills, abilities and competences both mental and physical as equipment for the individual to live in and contribute to the development of society.

The policy itemised details of the various educational sectors including the objectives and modalities for achieving these objectives.

### **Pre-Primary Education**

Pre-primary education is the education given to children aged 3 to 5 prior to their attaining the primary school age. The main objectives are to effect a smooth transition from the home to the school, prepare the child for primary education, and provide adequate supervision for children while their parents are at work.

Review and enforcement of educational laws and regular inspection of schools to enforce high standards of teaching and

infrastructure are some of the strategies for achieving the stated objective in pre-primary education.

### **Primary Education**

The National Policy on Education referred to primary education as the education given to children aged between 6 and 14. The objectives of primary education are:

- The inculcation of permanent literacy and numeracy and the ability to communicate effectively.
- The laying of a sound basis for scientific and reflective thinking
- Citizenship education as a basis for effective participation in and contribution to the society.

To achieve the stated objectives the government made primary education free by inaugurating the Universal Primary Education (UPE) Scheme in September 1976. The Scheme was subsequently jettisoned by subsequent Administrations. Recently, the Obasanjo Administration initiated the Universal Basic Education (UBE), which is essentially premised on the same principles of the UPE.

Since government viewed primary education as the bedrock of the whole educational system, modalities for ensuring its success included: a revolution in teaching methods, including exploratory and experimental methods, continuous assessment of children's work, counseling services and the provision of professional teachers in all subject areas.

### **Secondary Education**

This refers to post primary education that is acquired before the tertiary stage. Under the 6-3-3-4 system while primary education lasts for a minimum of 6 years, similarly secondary education takes a duration of 6 years and is divided into two

stages (i) a Junior Secondary and (ii) Senior Secondary stage.. The Junior Secondary stage is both pre-vocation and academic while the Senior Secondary School curriculum is comprehensive. It broadens students knowledge and is diversified to cater for the different roles and challenges students will face after secondary schooling. Continuous assessments is given priority in the assessment of students for Certificates at the Junior Secondary level. The Senior Secondary School Certificate Examination is conducted by the West African Examination Council (WAEC). This serves as the final evaluation at the Senior Secondary level. Although private, public and voluntary sectors can run Secondary schools, control and supervision of schools are carried out by government agencies.

### **Higher Education including Professional Education**

Universities, Polytechnics, Colleges of Technology and Education, and Allied Institutions provide this at the post-secondary section of the national educational system. The objective of the higher education is the acquisition, development and inculcation of the proper value-orientation for the survival of the individual in society as well as the development of the intellectual capacities of the individual. These goals are to be achieved through teaching, research and dissemination of new information. Admission to the four year university programmes is through the national examination conducted by the Joint Admissions Matriculation Board. Science and Technology Education is to be given the highest priority by government.

Technical education which leads to the acquisition of practical and applied skills as well as basic scientific knowledge is expected to provide trained manpower in applied science, technology and commerce particularly at sub-professional grades for agricultural, industrial, commercial and economic

development. It is also expected to produce craftsmen, technicians and other skilled personnel who would be enterprising and self-reliant. The Federal and State governments express desire to devote a greater proportion of educational expenditure on technical education.

### **Adults and Non-Formal Education**

Popularly referred to as Functional Literacy, Remedial, Continuing, Vocational, Aesthetic, Cultural and Civic Education for youths and adults outside the formal school system. This form of education is meant to provide functional education for non-literate adults, remedial education for school drop-outs as well as in-service vocational training for workers and professionals for skills improvement. Adult education is to be the responsibility of State Ministry of Education and local Government Councils.

### **Teachers' Education**

Recognizing the importance of teachers to the success of the National Educational System, the Nigerian Certificate of Education would be the minimum basic qualification for entry into the teaching profession. Teachers are to be made to participate more actively in the production and assessment of educational materials and teaching aids.

The financing of education is to be the joint responsibility of Federal, State and Local Governments. Primary education was transferred to the Local Governments and the Primary Education Boards are to oversee Primary education. The following grants are approved by the Federal Government for financing education.

- Recurrent grants based on enrollment
- Grants for capital projects based on approved expansion plans

- Special grants for special education projects

### ***Gender Analysis of the National Policy on Education***

Unlike other government policies, the national policy on education document states that distinguished experts representing a wide range of interests including representatives of women's organization drew up the policy. The formulation of the policy at face value appears to have been participatory. However, a more critical analysis shows that there is no explicit reference to the plight of the girl child and her educational needs. Issues of early marriage which deprive the girl child of opportunities of completing her education due to early pregnancy as well as participating in domestic and economic activities such as domestic servants and hawking are not explicitly addressed in the policy, neither is it adequately addressed in the currently released Women's Policy.

Another area of gender blindness identified in the policy is the overt gender stereotyping in educational materials which ascribe a subordinate role to women (portraying men as doctors and engineers and women as traders and nurses). The emphasis on science and technology education is commendable but the under-representation of girls in science and technology disciplines is also not addressed. Currently, the high school drop out rate of boys in Eastern Nigeria is a gender issue for educational planners. There is the need to adopt an integrated multi-sectoral and multi-disciplinary approach to tackle the issue.

The benefits and multiplier effect of educating a woman should not be evaluated from the view point of job creation alone, it should be considered as a derived demand that is advantageous to the whole world. Educating a woman is educating the world.

Moreover, education has been found to have a significant but positive effect on the demographic features of a country.

Studies have shown an inverse relationship between women education in particular and the number of children each woman bears during her reproductive life. The utility desirable from procreation declines beyond a minimum number of the first two or three children (Todaro 1986). This view is anchored on the rising cost of rearing and educating children. The gap is still glaring in Nigeria as the fertility rate is still very high. Women education is therefore of benefit to the society as low fertility reduces the dependency ratio and releases resources for growth and development

Education of women would enhance their empowerment as it influences the size and functional distribution of income and have positive impact on inequality and poverty reduction. According to Todaro (1986) and buttressed by the situation in Nigeria, majority of the poor have less access to qualitative education, which perpetrates the vicious cycle of poverty.

The school curricula are at variance with the current need of the pupils and students especially the girl child. It is not tailored to meet the social and economic dynamism of the society and the vulnerable group. Therefore the curricula need to be restructured to be gender-sensitive beyond the basic education to include family and community development, and vocational skills development. This will enable people to effectively exploit the potentials in their environment in the context of an integrated perspective national development plan that takes into account all spheres of national life. Moreover, this creates opportunities for the people to benefit maximally from the investment made in the educational sector.

### ***Health***

The Federal Government has in place a National Health Policy with the goal of establishing a comprehensive health care system based on Primary Healthcare. The Primary Healthcare Scheme is promotive, protective, preventive, restorative and

rehabilitative, to every citizen of the country within available resources so that individuals and communities are assured of productivity, social well being and enjoyment of living. Specific initiatives to address women's health needs within this framework include the Women in Health Development and the Safe Motherhood programmes. However, there is need to expand women health projects and promote integrated package which takes care of the health needs throughout the life cycle:

- To enhance the implementation of the Primary Healthcare delivery system to meet the health needs of women and other vulnerable groups.
- To strengthen the vaccination of children and pregnant women against identified endemic and preventable diseases.
- To intensify the teaching of appropriate health education in schools and adult literacy classes to promote women's health.
- To eliminate Harmful Traditional Practices that affect the health of girls and women.

### **Implementation Strategies**

All tiers of government shall play a co-ordinating role to ensure the pooling of all available resources for the effective administration of healthcare service delivery. Cases beyond their competency would be referred to General and Teaching Hospitals

### ***Gender Analysis of the National Policy on Health***

Government is to provide gender-segregated data on women's special health needs to streamline them for appropriate policy actions and programmes and to facilitate monitoring and evaluation of interventions.

The past decade has witnessed a decline in the quality of health services in Nigeria. The Structural Adjustment Policies, which introduced cuts in government expenditure to health, education, agriculture and other social services, have merely transferred costs from the government to the domestic/care economy. Women are the major care provider at the family level – this has merely increased their work burdens in nursing the sick. Girls who assist their mothers in providing care for sick relatives and siblings sometimes have to miss school or drop out of school to do so.

A recent Nigerian study attributed the decline in the use of health facilities to the worsening economic situation and the increasing incidence and depth of poverty. A five-fold increase in surgical fees for caesarean section was reported in a teaching hospital between 1993-1996 by the same study (Onwudiegwu 1999). The increase in fees for other aspects of obstetric and gynecological services ranged between 50-90 percent in the same period. It is not surprising then that Nigeria has the highest maternal mortality rate (MMR) and infant mortality rate in sub-Saharan Africa (SSA) compared to other developing countries. In addition the under five infant mortality ratio (U-5MR) far exceeds that of almost all other countries in SSA.

The endemic HIV/AIDS calls for urgent attention. Government needs to put emphasizes on educating the citizen on the hazards, prevention and control of HIV/AIDS

There is also the need to educate women about their body structure and functions and use of medical facilities and treatment of minor and common ailments such as Malaria and

Diarrhoea. Women also need to be trained on the correlation between adequate nutrition and good well being.

In this regard, women's health needs should go beyond mere medical attention to encompass development matters that affect the totality of human life and therefore require an integrated multi-sectoral approach for effective service delivery.

## ***AGRICULTURE***

### **National Agricultural Policy**

The National Agricultural Policy acknowledged the declining contributions of the agricultural sector which played a dominant role in Nigeria's economy in the 1960s before the production of Petroleum. The overall policy addressed three key policies as follows:

1. Macroeconomic policies on agriculture which focused on:
  - Pricing policies
  - Trade policy
  - Exchange rate policy and
  - Agricultural land policy.
2. Agricultural sector policies, address the following activities:
  - Food crop production
  - Livestock production;
  - Industrial raw materials production
  - Agricultural by-products and
  - Forest products and wildlife.
3. Policy on support services deals with agricultural extension and technology transfer policy. It focused on 14 critical areas
  - Agricultural credit
  - Agricultural insurance

- Agricultural produce marketing
- Agricultural commodity processing
- Agricultural research
- Agricultural cooperatives
- Land resources
- Pest control
- Agricultural mechanization
- Water resources development
- Rural infrastructures
- Agricultural statistics and data bank
- Agricultural investment and management advisory services and
- Agricultural manpower development training.

In order to reduce duplication of efforts the responsibilities of Federal, State and Local Governments are clearly identified. Key areas of Federal Government involvement deal with the provision of a conducive policy framework, agricultural research, pest and disease control, development of water resources, storage of agricultural products, advise on tariff and pricing policy, agricultural export promotion, training of agricultural manpower, forestry and development and data collection.

State Governments are to be primarily responsible for the promotion of primary production of all items of agricultural produce, extension services, production of inputs, providing access to land, pest and disease control, agricultural credit, manpower training, maintenance of buffer stocks of agricultural produce for price stabilization, rural infrastructures, and ownership and management of forest estates for local communities.

Local Government responsibility focuses on the provision of agricultural extension service, rural infrastructure, mobilization of farmers through cooperative organizations, data collection at the local level and provision of land to new

entrant farmers in line with the provisions of the Land Use Decree.

The philosophy of the government is that agriculture should be essentially a private sector activity with the government's role limited to supporting and facilitating the sector. The private sector is therefore expected to play key roles in investment in agriculture, produce storage, processing and marketing, facilities. They are also to embark on agricultural mechanization, provision of certain types of rural infrastructure, and support for agricultural research.

Nigerian Agriculture is characterized by low productivity, low investment, low capital formation and low yield. Indeed, the National Agricultural mapped out policies to rescue the Agricultural sector from its present state of decline. These policies are subject to continuous monitoring and evaluation. They can be categorized into three groups namely:

- Macro-economic Policy which focuses on pricing, trade, exchange rate, Agricultural and land policy.
- Direct sectoral policy on Agriculture under which are crop production, livestock production, industrial raw materials production, and Agricultural by – products, forest products and wildlife.
- Policy on Agricultural Extension and support services which focus on 14 critical areas namely: agricultural credit insurance, produce marketing, commodity processing and cooperatives. Others are land resources, pest control, water resources, rural infrastructure, statistics and data bank, investment and management advisory services as well as manpower development and training.

Obviously the Agricultural policy appears to be all encompassing and could address the problems of Agriculture squarely if properly implemented. But it does not account for the fact that women constitute a very important force in the production of agricultural commodities in Nigeria and are the dominant population in the rural areas. Secondly, they

dominate the agricultural marketing and processing sub-sectors combining this role effectively with their reproductive responsibility. In spite of these, women are denied ownership of land thus making medium to long term land development and agricultural investment unattainable for the woman. Although, the government has put in place a policy that states that women shall not be discriminated against in the implementation of the 1978 Land Use Act.

Similarly, women disproportionately share the burden of rural underdevelopment and lack of infrastructure because of their relative social immobility which hinders their participation in agricultural activities.. In essence, they require rural infrastructure like roads, electricity and portable water more than the male counterpart.

### ***THE ENVIRONMENT***

The natural environment such as land, air, water, forestry, are required for economic activity. But more importantly, ecological balance is necessary for a balanced human life and sustainable development. Disturbance of the system through over exploitation of the natural resources is due to lack of education and knowledge about the eco-system. These often result in deforestation, and desertification through over-grazing, use of wood as source of energy, over-fishing, bush burning etc. In the rural area where there are no basic skills but low education and technological development, unabridged extraction of primary commodities is usually embarked upon without replacement or concern for nature.

The National policy on Environment states that the nation is committed to an enduring sustainable development based on proper management of the environment in order to meet the needs of the present and future generations.

The policy aims to:

- Secure for all Nigerian, a quality of the environment that is adequate for their health and wellbeing
- Conserve the environment and natural resources for the benefit of the present and future generations
- Preserve, maintain and enhance the ecosystem and ecological processes essential for the functioning of the biosphere to ensure biological diversity and principle of optimum sustainable yield in the use of national resources and the ecosystem
- Raise public awareness and promote the understanding of the essential linkage between the environment and development and encourage individual and community participation in environment improvement efforts
- To cooperate in good faith with other countries, international organizations and agencies to achieve optimal use of inter boundary natural resources and effective prevention of inter boundary environment pollution.

However, Government is to provide legal framework for women's protection in the workplace and in the home and to develop appropriate alternative and environmental-friendly sources of energy. Women are also to be involved in national ecosystem management and control of environmental degradation. To do this, the government implementation strategies include:

- Monitoring regularly the impact development and environmental policies and programmes on women
- Ensure the inclusion of environmental issues in school curricula at the primary, secondary and tertiary levels and carry out awareness campaigns on the need for environmental protection.

The effort of the government is commendable because there is no denying the fact that a nation that ignores the involvement of women in the preservation of its environment does so at its

own perils. This is because environmental degradation is tantamount to the degradation of the means of biological and economic sustenance of the nation.

### ***Gender Analysis Resource Control***

The rigid patriarch nature of the Nigeria social system and the accompanied social stratification of male and female enhance the marginalization of women in resource control.

In most communities for example, customary law does not permit women ownership of land, despite the fact that women constitute the greatest percentage of the farming population. The basis for all forms of resource control is land, as land not only constitute the major requirement for agricultural production, but also the medium through which other resources are obtained directly or indirectly. By denying women the right of ownership of land through customs and tradition, they are being deliberately alienated from socio-economic decision making which directly affect them and their economic activities. This invariably has tremendous negative implications on women productivity, because long term investment is impossible on land whose tenure is temporary.

Unfortunately, the land laws do not address this problem of women's rights of ownership of land, this is compounded by the land use decree of 1977 which actually transferred land ownership from individual and communities to the government.

Besides the control of land, customarily, women's right to inheritance is usually denied. Consequently ensuring permanent economic marginalization and denial of rights to capital required to enhance income and productivity of women.

But modernization, development and globalization have shown clearly that given the opportunity, and removing most of the inhibiting socio-cultural barriers, women have all the

potentials to excel in all field of human endeavour. To this extent, the agitation for the removal of all barriers inhibiting women socio-economic and political development is not essential for the benefit of women per se but for the rapid socio-economic development of the Nigeria nation.

The nature and provisions of the National Policy on the Environment do not consider the unique interaction of women with the environment in their pursuit of production and household activities.

The major source of energy used by women in the rural area for household and commercial food processing is wood obtained mainly through bush burning and deforestation. Past pattern use of the environmental resources show that the demand is directly proportional to the growth of the population and users (Todaro 1986). A very high population growth rate could trigger a rate of depletion of environmental resources that would invariably be higher than the rate of regeneration. This actually implies that women's contribution is important in the revision of policy for environmental sustainability. Unfortunately, the national environmental policy did not give adequate attention to this, despite the fact that it has been acknowledged universally that deforestation is responsible for the increasing desertification being currently experienced in the Sahel and Sudan Savannah regions of Nigeria.

Similarly, in urban areas of Nigeria, women are more prominent in the informal sector engaging mostly in trade. But in pursuit of trading activities in the markets, roadsides, and hawking, they are easily exposed to environmental hazards from direct vehicular discharge of sub- micro aerosol and industrial effluent which when released to the atmosphere combine with cloud and is released as acid in form of rain.

Solid waste generated from the market, and posses environmental hazards to the people. It worsens the problem of urban waste management, resulting in severe urban

environmental problems in form of urban blight, flooding, erosion and even loss of bio-diversity.

The strategies for implementing the policy are predicated on an integrated holistic and systematic view of environmental issues. It envisaged the establishment or strengthening of legal, public information and other relevant mechanisms for ensuring the attainment of specific goals and tenets of the policy. The strategies are expected to lead to:

- The establishment of adequate environmental standards and the monitoring and evaluation of changes in the environment.
- The publication and dissemination of relevant environmental data
- Prior environmental assessment of proposed activities which may affect the environment or the use of a national resources.

Detailed implementation strategies were itemised for various sectors including the human population, land use and soil conservation, water resources management, forestry, wildlife and protected areas, marine and coastal area resources. Others are sanitation and waste management, toxic and hazardous substances, mining and mineral resources and agricultural chemicals. Institutional and inter governmental arrangements within and among the various tiers of government include:

- The establishment of a Federal Environmental Protection Agency (FEPA) and Ministry of Environment
- The establishment of a Consultative machinery such as a National Council on the Environment at the Federal level and State committees on Environment at the State level
- The establishment of State Environmental Protection Agency (SEPA)

The responsibilities of these agencies are advisory, information dissemination, planning, development,

environmental protection and management. Legal arrangements focused on the promulgation of appropriate environmental laws for environmental protection and improvement as well as providing for effective implementation and enforcement procedures.

The policy formulation and implementation is based on top-down approach since there is no explicit wide consultation with interest groups including women's groups at the formulating stage.

## CHAPTER 5

### ANALYSIS OF CURRENT DEVELOPMENT PLANNING FRAMEWORK FOR GENDER SENSITIVITY

#### *Analysis of The Rolling Plan*

#### **Objectives**

The main objectives of the plan are as general as would be expected of any system that desires growth with sustainable human development. They include:

- Achievement of macro-economic stability through restrictive monetary policies and curtailment of fiscal deficit
- Pursuance of managed de-regulation of the exchange rate with a view to adopting a unified free floating exchange rate regime
- Achievement of sustainable economic growth and growth rate of about 5.5 per cent. The key element in achieving this include substantial growth in agriculture and manufacturing sectors, greater net inflow of foreign direct investment, and
- Reduction in the level of unemployment.

While these objectives do not place specific emphasis on bridging welfare and productivity gaps between men and women participation some of its basic strategies (special programmes) have potential for improving gender equity as they would benefit women and the poor segment of the society.

A well managed de-regulated exchange rate may lead to the appreciation of the Naira which will enhance reduction of the prices of essential consumer and capital goods and

services. Macro-economic stability and moderate rate of inflation will also induce economic growth. The multiplier effects of which will lead to income and employment generation, increased production in all the sectors and an overall Sustainable Human Development.

### **Strategies and Programmes**

Among a wide array of programmes itemised for the plan period, a few would have direct bearing on the activities of women and would specifically benefit them. These include:

- Provision of infrastructure: Urban-rural roads, highways, power supply, portable water, communication, healthcare delivery (emphasis on subsidized rate for girl child, children and women) and educational facilities at all levels
- Agricultural development programmes: Assistance to subsistence farmers (provision of farm tools, improved seedling, machinery to clear land, pest control, herbicides) consideration for the landless and sustenance of women in agriculture programme through ADPs Women in Agriculture (WIA) programme
- Training for Women in Agriculture (including animal rearing, animal health management, agricultural processing etc.)
- Improvement and establishment of Primary Healthcare Centres in all villages or within 5 km of every rural community
- **National Agricultural Land Development Authority (NALDA):** Concession to be granted to women in acquiring land and the process should be less cumbersome and less bureaucratic to enhance their participation.

Provision of infrastructure will have positive impact on women. Improved water supply and healthcare delivery will ease domestic tasks and improve women and children's health and productivity respectively. Similarly, improved educational

facilities will allow the acquisition of marketable skills and greater participation in formal sector employment and programmes. Provision of road network in the rural areas will enhance movement of farm produce from the farm to markets. Assistance to subsistence farmers including women will have positive impact on women farmers if deliberate effort is made to reach individual/cooperative producer rather than the household head. The resultant effect will be increased farm yield and farm income for both male and female farmers. Training of women in Agriculture with respect to animal rearing, health management and agricultural processing will also provide greater opportunities to earn income. Granting of special concessions to women by NALDA will have positive impact on their farming activities and income generation by easing one of the greatest constraints to commercial farming among women.

### *Analysis of 1999 to 2001 Budgets*

#### **Objectives**

The major objectives of the three budgets were to improve the overall welfare of the citizenry. Specifically, the stated objectives were to provide infrastructural facilities, improve food supply, rejuvenate agriculture and provide employment opportunity for the poor and less privileged. If these core programmes lead to improvement of the Human Development Index, then the majority of women who currently make up to 70% of the poorest in Nigeria would have been positively impacted upon (Wordoc 1994).

According to the World Bank, the structure of expenditure of a nation must reflect a proportionately high attention to the social sector and to those components of social programmes that the poor would benefit from. Also given well documented evidences of gender-disparity in welfare indicators especially

in the areas of health, education, employment, agricultural productivity and so on (WORDOC, 1994), the degree of attention given to these sectors will determine the achievement of gender balance in Human Development Index. Gender-sensitivity in planning is hereby seen in the priority (ranking) given to social sector strategies and selected real sector programmes where participation of women can be best improved.

This view is also held by Development Finance Agencies who have stipulated pro-poor Conditionalities that must be met by developing nations requiring development assistance. For instance, one of the Conditionalities of eligibility to the Debt Reduction Facility of the World Bank is that expenditure profiles within key social sectors must reflect greater attention to those components that benefit the poorer people relative to the rich. The greater share of education, for instance, would be for basic and vocational educational programmes rather than to tertiary education programmes. Our analysis of the existing expenditure profile is premised on these conceptual views.

### ***Relative Importance of Key Social and Economic Sectors***

Tables 14-15 indicate the ranking of the various Ministries with respect to their percentage allocation of the total budget for the years 1999 to 2001. Judging from the pattern of ranking for 1999 and 2000, adequate consideration was not given to women's development in the Health, Science and Technology, Commerce, Industry and Transport Sectors/Ministries. These are key Ministries whose effectiveness or otherwise have great impact on women's economic, social and physical welfare. This is compared with the desired ranking of sectors premised on our notion of effective social sector development. In this desired profile (Column 3), Education is ranked very highly. The multiplier

effects of adequate education for women on the overall development of the nation cannot be over-emphasized. Next to Education is Health. The health of women is very important with respect to the role they play in nation building. Agriculture comes next as a lot of women are engaged in agricultural activities in the rural areas. Other Ministries are listed in desired order.

Apart from Education, Water Resources and Health which command some respectable ranking in all the years, the obvious trend is that there is lack of consistency in the planning framework. The Rolling Plan have little bearing with the actual budgetary profile. It further shows that the plan is not being guided by a Perspective Development Plan or policies dictated by consistent national priorities. The plan is also not being influenced by accepted development benchmarks. For instance, although education is given relatively high priority, the 18.1 per cent allocation in 1999 which has been highest is still far from the global standard of 36 percent as recommended by the UN. The Ministry of Women Affairs has consistently received allocation far below most of the other sectors, ranking below 20 most times. This is a clear indication that gender-sensitivity is yet not a target of development planning in Nigeria.

### *Analysis of Gender-Sensitivity*

Since there has been little conscious effort to promote gender-equity in mainstream development planning in Nigeria, further analysis was carried out on the 1999 and 2000 Budget to identify those programme components that could (indirectly) promote gender-balance in human development efforts.

Gender-sensitivity in a sector's programming for the present exercise has been judged by the content of social action programmes and economic projects content. Economic projects compel entrepreneurship and or income on the

citizens. Infrastructure projects put in place basic support and sanitation facilities systems like water, electrification, construction and rehabilitating roads, communication, transport, markets infrastructure and so on. Social services projects put in place structures and activities in the areas of health, education, sanitation and so on. Lastly social welfare projects would support minimum quality of life and promote economic access to those who are otherwise unable to afford such facilities. In addition, a gender-sensitive programme must not assume equal access of men and women to the benefit accruable but must institute mechanisms to remove constraints to equal participation.

Another criterion for gender-sensitivity, therefore, is the deliberate action of targeting projects to identified vulnerable groups e.g. Women-in-Agriculture project, Skill Training for School drop-outs etc. These ensure that participation in the project compulsorily includes the identified category and that the benefits of the project reach them with minimum leakage. Some programmes in the Employment, Labour and Productivity, Education, Health and Social sectors fail in this category.

Next, a gender-sensitive project should be demand-driven. In this respect, high priority (strategic) needs of the vulnerable should be the reason for selection. Other criteria are:

- Relative simplicity of project design so that the vulnerable can participate fully
- The level of collaboration/partnership between government and civil society
- The extent of institutional capacity to support and sustain the project
- Guarantee of financial sustainability
- Consistency with national development priorities – to avoid future jettisoning or derailment
- Cost effectiveness or element of cost sharing.

It must, therefore, be noted that the programmes that have been classified as gender-sensitive in this context are pro-poor rather than pro-women directly. But because women are highly represented among the poor, they would be benefited both directly and indirectly. In effect while many of the identified programmes have potentials for gender-sensitivity, structures must still be put in place to ensure that they meet the strategic needs of the women and men who need the leverage that such programmes provide.

The proportion of expenditure on pro-poor programmes (E) to the total (capital) allocation (A) to a sector (Ministry) is hereby compared and proxied as the degree of gender-sensitivity within its planning framework. The sectors are further ranked by the extent of gender-sensitivity in their programming.

In 1999 the first five Ministries in order of ranking were Women Affairs, Education, Employment, Labour and Productivity, Water Resources, Works and Housing (Table 16). 78.1 percent of the total expenditure for Women Affairs Ministry was devoted to projects of direct and indirect positive impact in women including the National Youth Service Scheme. The corresponding proportion for the Ministries of Education, Employment, Labour and Productivity, Water Resources and Works and Housing were 63.6 percent, 52.9 percent, 40.5 percent and 35.7 percent respectively.

Surprisingly, Ministry of Health had 20.9 percent, Industry 29.8 percent and Agriculture and Natural Resources 8.9 percent of the allocation devoted to projects of direct and indirect impact on women. For Ministry of Commerce the allocation of 0.2 percent of its total capital allocation to projects and programmes having potential for direct and indirect positive impact on women is worrisome. Similarly Power and Steel had 11.3 percent while Science and Technology had 10.1 percent of the allocation devoted to projects having direct and indirect impact on women.

While it is appreciated that the Ministries of Women Affairs, Education, Employment, Labour and Productivity, Water Resources and Works and Housing had significant proportions of their capital allocation devoted to gender sensitive projects, it is unacceptable that some key Ministries such as Health, Agriculture and Natural Resources, Science and Technology, Industry and Commerce are not in this category.

The situation in 2000 has not shown marked improvement except that the Ministry of Agriculture and Natural Resources moved from 17<sup>th</sup> position in 1999 to 7<sup>th</sup> in 2000, Commerce from 26<sup>th</sup> position to 16<sup>th</sup> position (Table 16). Some Ministries that got good ranking in 1999 however dropped in ranking in 2000. For instance, Works and Housing dropped from 5<sup>th</sup> position in 1999 to 18<sup>th</sup> position in 2000, Health from 11<sup>th</sup> position to 14<sup>th</sup> and Science and Technology from 15<sup>th</sup> position to 20<sup>th</sup>.

The overall assessment portrays that there is no consistency in development priority from one plan period to another. Any indicators of genuine human development are only spurious. The so-called gender-sensitive programmes can not therefore have a meaningful effect because they are not planned with sustainability as a watchword.

### ***Basis for Strategic Programming for Gender-Sensitivity***

A study of WORDOC (1994) identified several constraints which are posed to gender equity by legal issues, economic and social policies and programmes of the government as well as the socio-cultural and political environment. Constraints in the productive and service sectors were also identified.

With respect to legal and policy issues, associated constraints include inheritance laws (which state the supremacy of the male over the female on sharing the property resources of the dead), legal omissions or commission (with respect to street trading or hawking, domestic violence, custody and care etc)

as well as limited opportunity to participate in politics (as setting up of women-only political parties are still not encouraged).

Constraints posed by politics and programmes include gender-stereotyping in programme design, inappropriate technology for the scale and scope of women's productive capacity and resource base, low level of self-help initiatives, among others. Constraints of women in the productive and service sectors include infrastructure inadequacies such as transportation difficulties, energy shortages, inadequate water supply, constrained opportunity to commercial production, regional differences in educational opportunities, legal and administrative barriers to development, finance, substandard maternal and child-health services, inadequate facilities for vocational training and apprenticeships and high rate of unemployment. The removal of these constraints is only possible through programmes that meet the strategic needs of women in various sectors.

We hope therefore identifies a few (if not an exhaustive list) of certain strategic development thrusts that would engender greater participation of women and thereby gender-equity in several core sectors. Note that some of these have already been mentioned directly or indirectly. More is still required in explicit context, rather than in the current gender-neutral manner. The selection of any strategic programme should be premised by factual evidence of gender disparity in development indicators in that specific area of development. The latter may be a baseline need of the current exercise in order to justify the suggested leverages to women or men, as shown by the indices below.

### *Strategic Needs of Women in Different Economic Sectors.*

#### **Education:**

- Combating adult illiteracy through non-formal education
- Acquiring marketable skills through vocational training
- Elevation of educated women into policy-management positions (through higher and management training in service)
- Increasing science orientation in girls
- Universal Basic Education for all children especially in the north and rural areas.
- Re-absorption of school drop-outs especially young-mothers.
- Crèches for all children (not only formal sector working women). All women work, either at home or outside and need to devote quality time to productivity, improvement or self-development.

#### **Culture and Tourism:**

- Craft work exposition for rural crafts
- Credit for craft work development especially indigenous crafts
- Export of traditional crafts made by women (Elimination of middle men)
- Awareness campaign against Harmful Cultural Practices (widowhood practices, Female Genital Mutilation (FGM), forced and early marriages among girls).

**Health:**

- Safe motherhood awareness (education)
- Safe motherhood services (maternity care in rural areas)
- Family life education for boys and girls.
- Special treatment services for reproductive diseases (e.g. cervical cancer, breast cancer etc, VVF, post menopausal conditions).
- Health care needs of elderly women
- Child and Infant health services (Immunization, etc)
- Child Care Services (Crèche) in every economic locus (both rural and urban)
- Education on prevention of STDs especially HIV/AIDs. Public campaigns to encourage safer sexual relations.

**Commerce:**

- Market infrastructure development
- Comfort stations at market centres
- Warehousing centres on major trade routes, to encourage bigger business volume for women;
- Rail cargo transportation to reduce hazard of women with trailers and lorries (rail road development)
- Moderation of market taxes
- Business loans for small scale traders (Micro-credit Scheme)
- Export loan for women in cross-border trade and in plantation agriculture
- Recognition of contribution of cross border trade in economic valuation
- Modernisation of commercial housing services.

## **Communication:**

- Media campaigns against female marginalisation in all aspects of economic social life.
- Provision of 'readable' news media for women with low literacy. Media programmes must be structured to reach both literate and illiterate audience and timed to be compatible with women's domestic and economic time schedules.
- Removal of gender-biased language, illustration and so on from educational materials and other public literature and media exposition including advertisement.

## **Justice**

Legal reforms in the areas of:

- Inheritance laws
- Tax laws, land laws
- Discrimination in employment options and remuneration
- Maternity Leave
- Banking Regulations
- Prison Management
- Specific law on 30% affirmative action for women in all sectors' management and development, in line with U.N. declaration

## **Employment Labour and Productivity**

- Special programme for vulnerable women such as female school drop outs, illiterate women, elderly women etc.
- Skill improvement programmes for women in informal sector e.g. salon, hairdressing tailoring, housekeepers
- Expansion of government vocational schools for women
- Licensing of private vocational training centres

- Creation of salary grades for vocational workers within civil service pay structures.

### **Sports and Social Development**

- Baby care services in all working centres
- Welfare support for single parents
- Child benefit allowances
- Social security allowances and pensions for information sector workers (especially women)
- Care of the elderly to be subsidized by government
- Reduction of women's burden in caring for ailing elderly through the creation of Old Persons Homes
- Reduction of elderly women's burden as family care-givers for grand children (creation of crèches)
- Compulsory mechanism for elderly women in family care.

### **Transport**

- Mass transportation especially for school children
- Rural-Urban transportation especially for market women and women farmers
- Rural and Urban road improvement
- Farm road improvement to ease the burden of women food processors and traders
- Baby-friendly buses/Cargo-friendly buses
- Inter-city comfort stations for women with babies and children
- Disparity in resumption and closing time of workers and school children.

**Works and Housing:**

- Low-cost housing schemes for single parents.
- Mortgage loan to be more accessible
- Land access for housing development
- Commercial housing schemes at affordable cost
- Small scale industrial housing scheme to meet needs of women in cottage industries.

**Environment:**

- Effective solid and liquid waste management strategies
- Effective pollution control
- Adequate planning and provision of social infrastructure
- Erosion control especially in the Eastern Nigeria and other vulnerable areas
- Prevention of pollution of water bodies especially in the Riverine areas where women engage in fishing activities
- Aforestation to protect land cover

**Petroleum Resources**

- Availability of gas, kerosene and petrol at affordable cost
- Equal opportunity for employment in the oil sector

**Women Affairs**

- Appropriate legal framework for the smooth operation of the Ministry
- Involvement of the Ministry in major economic and social policy formulation and implementation.
- Strengthening the management capacity within the Ministry

- Creation of Inter-ministerial Committee for the implementation of Gender-Sensitive programmes.

### **Water Resources**

- Provision of potable water in the rural areas
- Expansion of water-supply pipe network and rehabilitation of water schemes in the urban centres
- High quality control for water supply.

### **Agriculture**

- Credit facilities for agricultural activities and cottage industries
- Improved rural roads
- Provision of affordable farm inputs
- Provision of rural infrastructure
- Improved marketing system for agricultural produce
- Irrigation facilities
- Provision of storage facilities
- Development of women friendly farm technologies

### **Power and Steel**

- Strengthening of rural electrification schemes to reduce energy-sourcing for women
- Establishment of gas pipeline projects with adequate enlightenment and comprehensive capital leverage for private energy installations.

The analysis here has shown that although some attention is being paid to the promotion of human-centred development or pro-poor programming, the attempts are not consistent. Most programmes are not planned with a view to promote gender-equity because there is little attempt at targeting the poor..

The purpose of a gender budget is to include strategies that ensure that strategic needs of both women and men are met during programme implementation and that impacts are equitably distributed. Such budgets will incorporate structures designed to:-

- Identify these strategic needs in every sector
- Target intervention to vulnerable population segments
- Monitor and evaluate the programmes for equitable impact with well structured institutionalized mechanism through popular participation to ensure sustainability.

## CHAPTER 6

### BUDGETING PROCESS

#### *IMPLEMENTATION PROCESSES*

Government budgets are short-term macroeconomic tools used for management of national economy, fiscal accountability and policy implementation. In essence, a budget is meant to achieve four main objectives namely:

- Full employment
- Stable prices
- Stable exchange rate and desirable balance of payment
- And a desirable growth of output.

Unfortunately, one of the reasons for the comatose of the economy is the inability of the national budget to achieve these objectives. Many ranging from bureaucratic bottleneck, fiscal and monetary indiscipline to official graft and corruption have been adduced for this failure. A common factor is that government budgeting processes are never subjected to proper monitoring and evaluation to ensure that projects arising from the budget are actually delivered to intended beneficiaries and in a timely and adequate manner.

Nigeria has experienced some 30 years under the fixed Medium-term Development Planning including Rolling Plan, which was introduced in 1990. The plans preparation and implementation, though with some measures of success, have some problems, which largely accounted for the divergence between Plan expectation and actual performance i.e “Expectation-Performance gap.” These “Expectation Performance gap” could be attributed to a combination of factors. Some of which are (i) lack of appropriate growth theory on which the Plan is based, (ii) the non-inclusion of a

Vision Plan, (iii) inadequate planning, monitoring and evaluation machinery especially at local and state governments level, (iv) absence of any control planning outfit at the local government level, (v) inadequate and unreliable data system (vi) policy inconsistency (vii) institutional and monumental corruption These factors will be analysed in details.

### ***Non-inclusion of a Vision Plan***

The Perspective Plan is a long-term Plan, which maps out a feasible growth path for an economy. It is primarily concerned with the problems of structural or technological change and directs the path of transformation of an economy over time. It is a Vision document which guides the decision makers by identifying the possible bottlenecks as the economy expands for, which anticipatory actions must be developed in advance. It is a 15-20 year Plan. The Medium-term or Annual Plans dovetail toward the achievement of the prescribed goal in the Perspective Plan.

Unfortunately, in Nigeria, the Perspective Plan is a statement of intention yet to be actualized. The need for a Perspective Plan cannot be over-emphasized. For instance, most goals envisaged in the Medium-term Development Plans take a longer time to complete than the time scope of such plans. This incompatibility of goals and planning time-frame associated with Medium-term Plans creates a gap between the desired or set goals and the achieved goals of the plan. This is one of the factors that account for the existence of abandoned and uncompleted projects at the end of the fixed Medium-term planning period. This planning strategy also adopts a project approach to development planning without reference to an overall Plan objective. Thus projects are implemented as an end in themselves without reference to a framework for development, which should be provided by a Perspective Plan.

### ***Inadequate Planning Machinery at State Government Level***

Shortage of funds and manpower constrain the establishment and proper functioning of the State Governments' Planning Research and Statistics Departments. In most states, programmes and projects are not submitted early enough, the time-lag contribute to delays in preparation and announcement of the Federal Budget and the Rolling Plans.

### ***Absence of Planning Outfit at the Local Government Level***

The Planning Organ at the Local Government is at its rudimentary stage. There is no existing framework for Medium-term Planning. Most of the Local Government programmes and projects are haphazardly designed and implemented. They are not well coordinated or monitored. Moreover, the accounting system is very poor, unreliable and delayed. They do not involve grassroot at the plan planning, monitoring and evaluation.stages.

### ***Inadequate and Unreliable data***

The dearth of data and the untimeliness of available statistics make planning difficult and unreliable. Nigeria has not evolved a tested system and strategy of data gathering which will be used for decision. The state of data collection is grossly inadequate despite the establishment of the Federal Office of Statistics (FOS), Planning Research and Statistics (PRS) and the National Data Bank (NDB).

Thus, one of the perennial problems facing plan formulation in this country is the absence of adequate and accurate statistics particularly sectoral data, gender-disaggregated data etc.

### ***Policy Inconsistency***

There is gross inadequate policy co-ordination and disarray between the different agencies that prepare the plans and those who prepare the annual budgets on one hand and between the fiscal and monetary policy measures on the other hand. For example, restrictive monetary policies have often been contradicted by expansionary fiscal policies which exerts pressures on the price levels. Similarly, low tax and tariff concessions designed to boost investment have often been offset by high cost of freight.

Moreover, instability of policies have not helped the planning efforts as there have been frequent changes with adverse effect on the productive sectors. These instabilities affect the fiscal and monetary policies. This makes difficult and impossible any meaningful planning by the entrepreneurs.

Another problem is the discontinuity of projects and programmes resulting from policy conflicts between outgoing and incoming governments. This has been the cause of the abandonment of some laudable programmes and therefore the bane of non-realization of the desired achievement of the country's development efforts e.g. the Operation Feed the Nation" "Green Revolution" and "Accelerated Crop Production" all of which were aimed at increasing agricultural productivity and improving the standards of living of the rural dwellers but were not sustained long enough to achievement the desired goal. There is therefore, the need for programme continuity and retention after the exit of the government or the initiator.

### ***Corruption***

Corruption appears to be the most insurmountable problem affecting Planning especially at the implementation stage.

There is over invoicing of contracts for the execution of public projects with excess money being diverted to private use, non-performance of contracts with the connivance of the monitoring team, haphazard construction and delivery of public goods, and non-adoption of the prescribed technology. The government approach to Budget Planning has been top-down in nature with the States and Federal government determining the development needs of every sector and relating it to State and Community needs based on certain social, political and economic criteria. In this way, the government is the sole determinant of the location and type of projects. By so doing, and as a result of the poor information dissemination system of government, most stakeholders either in the State or Community are not usually aware of the identified projects for their community until the project commences. In this respect, the responsibility of monitoring and evaluation of projects is restricted to government agencies and line ministries.

At the Federal level, budget preparation is initiated by the Federal Ministry of Finance (FMF) which sends a call circular to Ministries for the submission of their budget proposals. The proposal are defended by the Line Ministries at the FMF which prepares the budget outline. The President is then briefed. The finalized document is presented to the Federal Executive Council for consideration and adoption. After the adoption, the budget estimates are presented before the National Assembly by the President for approval. The approved bill is returned to the President for approval. The Minister of Finance then issues out funds to the Ministries for project implementation.

The Planning, Research and Statistics (PRS) Department of each Ministry at the States and Federal level prepares the Development Plan of each Ministry (Rolling/Medium Plan). The department receives Call Circular from the National Planning Commission (NPC). The PRS sends out Call for

submission of Plan to other departments. The PRS, on receiving signals from other departments, articulates, synthesizes, analyses and packages the information and data into specific programmes and projects. The submission of the PRS to the NPC must be in conformity with the general outline of the goals and functions of the Ministry.

Each Ministry and State defends its Development Plan at the NPC. The NPC collates, synthesizes and develops the document and produce the National Development Plan. However several groups comprising top officials from the Ministries and the private sector hold Consultative meetings to discuss the Plan before the plan is presented to the President for approval.

However, the views of a higher percentage of the population are not considered during Plan preparation. The Joint Planning Board, National Economic Advisory Council, National Council on Development Planning, National Economic Council are gender-neutral in their representation, and Gender-blind in the analysis budget.

Moreover, the strategic Development Plan peculiar to the informal sector is not given specific and particular attention since the members of the above-named bodies are mainly from the organized private sector and top government officials. The actors of the informal sector who are mostly women and rural dweller are thus alienated from the planning of the Development Plan in Nigeria.

### ***Monitoring and Evaluation of the Plan Implementation***

Monitoring is the continuous review of budget implementation by stakeholders to assess delivery, identify difficulties, ascertain problem area, recommend remedial action and incorporate lesson learned into future budget implementation. In essence monitoring is meant to ensure efficient and effective budget implementation and provides timely

information about the performance of the budget to all stakeholders.

Evaluation however is a process of systematically and objectively determining the relevance, effectiveness, efficiency, impact and sustainability of projects arising from budget and its implementation. It also evaluates project specific and the National Development Objectives. It is aimed at incorporating the lessons learned from the evaluation process into future budget design and implementation.

The Federal Plan Monitoring team (FPMT) carries out the monitoring and evaluation of projects and programmes. The team is to ensure that revenue is generated and funds are expended as approved, and that the Programmes are implemented as defined and approved in the budget.

The work of PRS does not end at the acceptance of the Ministry's Development Plans by the National Planning Commission. It continues at the implementation stage with monitoring and evaluation of projects. The PRS has a role of ensuring that Plan implementation is on course through project monitoring and evaluation.

For the evaluation to be acceptable, all the parties concerned with the project implementation should be carried along at the various monitoring stages and the evaluation criteria must be properly specified and known to all parties. The team prepares reports that explain detailed stages of project implementation, problems encountered and necessary recommendation.

Reports from the team seldom indicate under-funding of projects through diversion to unintended programmes not admitted into the plan. Plan executors with the connivance of the team divert funds to private accounts. The net effect is that the Plans meet the financial targets but with little to show in terms of development of physical structures and infrastructure intended to be constructed. Thus in Nigeria, achievement in terms of physical project implementation presents a gloomy

picture with so many uncompleted projects in different and varied stages of abandonment.

One major fault of the budgeting process is that a top-down approach to project identification and implementation is adopted. The grassroots are not involved at the planning, monitoring, and evaluation stages of budgeting process.

The aftermath of this, is that projects that are neither beneficial nor on the priority list of Communities are embarked upon. The projects when completed are seen by the Community members as government projects rather than their projects. They therefore do not maintain the projects. In some cases, the projects are not utilized by the Communities.

Government needs to reappraise the budgetary process in order to accommodate Bottom-up approach thereby involving the grassroots and women especially. This will guarantee project implementation, transparency, and accountability which are some of the dividend of democracy.

### ***Proposed Modality for Participatory Monitoring and Evaluation of Budget Implementation Processes.***

As earlier mentioned, one of the causes of budget failure in Nigeria is the lack of participation of all stakeholders in the monitoring and evaluation of the implementation processes of capital budget. This has been attributed to lack of institutional framework for participatory monitoring and evaluation.

Participatory monitoring and evaluation is part of a developmental modality in which intended beneficiaries of government project are made to participate in the process of monitoring and evaluation of the project with a view to ascertain that the predetermined objectives of the project are realized.

Most Nigerian communities have strongly entrenched social organizations with recognized leadership and followership, as well as strong decision making processes which can easily

accommodate any new institutional framework for participatory monitoring and evaluation. This can be referred to as the Local Plan Monitoring Team. The Federal Plan Monitoring Team will work in conjunction with the line ministries serving as the apex monitoring and evaluation body while the Local Plan Monitoring Team (LPMT) works or liaises with State and Local government. It is also proposed that each line ministry should have a Gender Focal Point. This office is expected to liaise with the Ministry of Women Affairs in order to ensure the implementation of gender-sensitive programme in each ministry.

It is proposed that budget-reporting system must be well detached to include project components, their proposed locations and time of commencement such information would enable the intended beneficiaries to canvass for the implementation of project if it does not commence at the proposed time.

The establishment of the Local Plan Monitoring Team in each Local Government will facilitate the collation of all government intended projects for a particular local government and enhance collaboration of communities and local government in canvassing for the projects implementation.

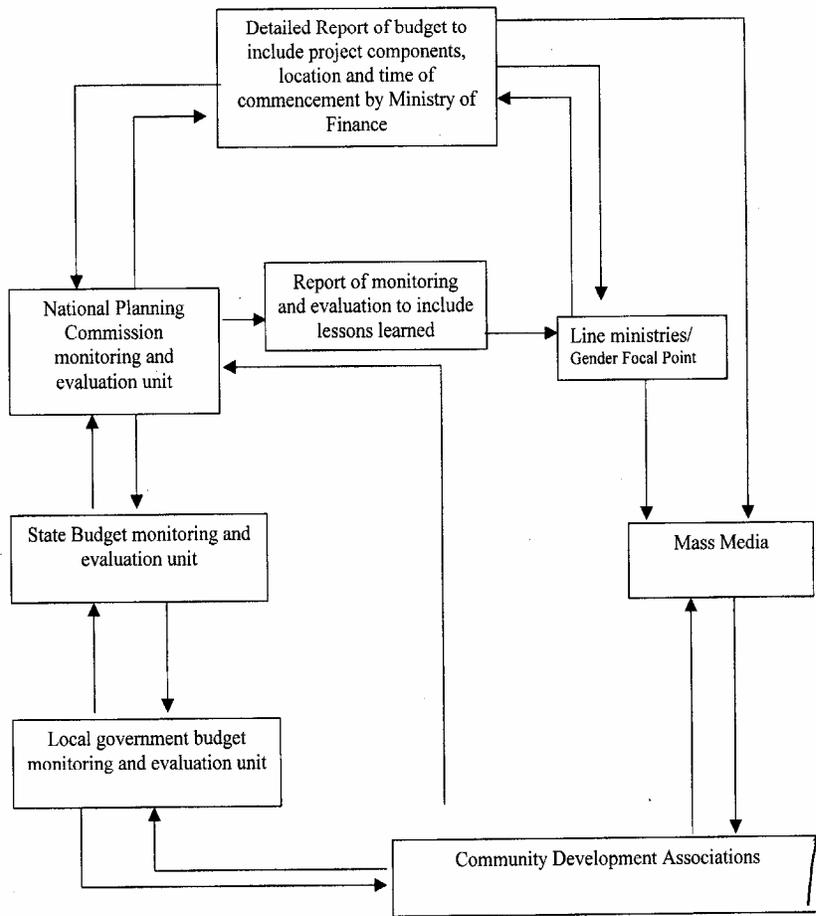
Secondly, the Local Plan Monitoring Team (LPMT) will serve as training agent to the community. The team will train community members on simple techniques of independent evaluation based not necessarily on the information provided by the Project Manager, but on the community's perception of Plan expectation vis-à-vis actual performance.

The Local government unit will also collate the independent reports of the beneficiary communities and send it through the State unit to the Federal Plan Monitoring Team (FPMT). This report is expected to complement the reports of the Federal Plan Monitoring Team (FPMT)AN and line ministries. The

beneficiary communities can also send evaluation report to the National Planning Commission.

A comprehensive undertaking of this exercise nation-wide will enhance implementation of programmes and projects in the National budget, increase their effectiveness, efficiency and impact on national development and permit the inculcation of the lesson learned from previous exercises into future planning and budgeting.

**THE SCHEMA OF THE PROPOSED BUDGET MONITORING AND EVALUATION SYSTEM.**



## **CHAPTER 7**

### **SUMMARY OF CONCLUSION AND RECOMMENDATION.**

#### ***SUMMARY***

This plan of action has addressed various issues relating to the desirability of and strategy for evolving appropriate gender budgeting process in Nigeria. In the first instance, the plan of action notes that the current budgeting process is gender blind and particularly grossly inequitable with respect to gender-sensitive natural and budget resource allocation. Even where allocation are made, there is still a wide gap between the budgeted and actual allocation . In addition, the extent and quality of seemingly gender - sensitive programme and projects do not allow for the assessment of their input on various groups.

Of particular concern in the unsatisfactory state of welfare of women who form significant proportion of the Nigerian population in general, and the work force in particular. Most social services, which inputs upon the economic and social endeavour of women are in a deplorable state. Furthermore, the rural area where a significant proportion of women derive their livelihood is even in a worse situation. As a result, this human group is now unable to realize its potential contribution to the Nigeria economy. We consider this, one of the major reasons for the parlous state of the Nigeria economy and the aggravation of the problem of poverty in the nation.

The macro-economic policies and programmes have not effected any positive change on the status of women in the society. The objectives have not been realized as the growth rate of the Gross Domestic Product is too low to sustain any sustainable development.

A review of the national budget for fiscal years 1999 and 2001 suggests inadequate priority to gender related programmes and projects as contained in the Rolling Plans and the prioritization implicit in the structure of budgetary allocations. The ranking in the budget is at variance with the evolution of a gender sensitive budget allocation.

### ***RECOMMENDATIONS***

- Bottom-Up approach to budgetary process should be adopted at all the three tiers of government. Public awareness should be created and women should be equitably represented at the fora.
- Civic Society Organisation (CSO) should be involved in the budgetary process at the Local government level. The democratic dispensation is a window of opportunity to engender the budget and make it more participatory.
- The establishment of Budget Fora by CSO at all levels should be encouraged in order to ensure public inputs into the budgetary process.
- Policies that inform the budget should focus on growth with equitable redistribution of income by paying more attention to social sector programmes, which would result in sustainable long term human development.
- Current government and donor intervention is welfarist in orientation consequently, it merely addresses basic needs while failing to meet the strategic need of women. This should be re-addressed..
- Gender Focal Points should be established in each Ministry to monitor and coordinate Gender Programmes.
- The Women Affairs Ministry should coordinate and monitor the implementation of the gender programmes through the Gender Focal Points.

- The Women's Budget for Nigeria should be discussed at the National Assembly and incorporated into the preparation of the Appropriation Bill..
- A Gender Policy should be developed for Nigeria as a step to mainstreaming gender issues.

## ***GLOSSARY***

The poor are classified in relation to their level of total expenditure (food and non-food).

- Moderate Poverty line is equivalent to two thirds of the mean per capital expenditure.
- Core poverty line is equivalent to one third of the mean per capital expenditure.
- Core poor and hard core poor represents the population or households that fall in the group cut off by the bottom poverty line.
- Depth of poverty can be interpreted as how much below the poverty line the poor person is.
- Severity is the spread of the poor around the level of average poor.

**Table 1: Gross Domestic Product At 1984 Factor Cost (N Billion)**

<b>FACTORS</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999/</b>	<b>20002/</b>
1. Agriculture	41.75	43.23	45.25	47.59	50.08
(a) Crop Production	33.31	34.47	36.10	37.98	39.96
(b) Livestock	5.60	5.74	5.89	6.06	6.23
(c) Forestry	1.36	1.37	1.38	1.40	1.42
2. Industry	21.23	21.47	20.53	19.77	20.13
(a) Crude Petroleum	13.97	14.17	13.48	12.47	12.57
(b) Mining & Quarrying	0.32	0.34	0.36	0.37	0.38
(c) Manufacturing	6.94	6.96	6.69	6.93	7.18
3. Building & Construction	2.10	2.23	2.36	2.46	2.55
4. Wholesale & Retail Trade	12.71	12.90	13.29	13.62	13.96
5. Services	29.23	30.30	31.52	32.69	33.87
(a) Transport	3.32	3.42	3.54	3.64	3.76
(b) Communication	0.30	0.32	0.34	0.37	0.40
(c) Utilities	0.62	0.62	0.60	0.61	0.63
(d) Hotels & Restaurant	0.52	0.53	0.55	0.57	0.59
(e) Finance & Insurance	9.86	10.28	10.79	11.16	11.57
(f) Real Estate	0.31	0.32	0.34	0.35	0.37
(g) Housing	2.51	2.68	2.84	2.94	3.08
(h) Producers of Gov. Services	10.59	10.75	10.86	11.06	11.28
(i) Comm., Soc. & Pers. Services.	1.20	1.38	1.66	1.99	2.19
Total (G.D.P.)	107.2	110.13	112.95	116.13	120.59
Non-oil (G.D.P.)	93.05	95.96	99.47	103.66	108.02

1/ Revised

2/ NNPC Projections

Sources: (i) Federal Office of Statistics (FOS)

(ii) National Planning Commission (NPC)

**Table 2: Gross Domestic Product (Expenditure Approach  
At 1984 Purchasers' Price (N Billion)**

<b>COMPONENTS</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999/</b>	<b>20002/</b>
1. Private Consumption Expenditure	78.58	78.21	85.69	73.08	76.90
2. Government Final Consumption Expenditure	14.87	16.41	17.80	30.45	30.05
3. Gross Capital Formation	5.56	5.98	6.01	6.30	9.65
4. Export of Goods and Non-Factor Services	13.69	17.34	10.57	12.66	20.14
5. Less Import of Goods and Non-Factors Services	5.08	6.84	6.40	5.75	16.16
6. Gross Domestic Product (At 1984 Market Prices)	107.62	111.10	113.67	116.74	120.58

1/ Revised

2/ NPC Projections

Sources: (i) Federal Office of Statistics (FOS)

(ii) National Planning Commission (NPC)

**Table 3a: National Income At 1984 Constant Price (N Million)**

<b>COMPONENTS</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999/</b>	<b>20002/</b>
1. Gross Domestic Product (At Current Market Price)	2,740.50	2,834.80	2,721.50	3,377.33	3,614.28
2. Gross Domestic (At 1984 Constant Market Prices)	107.62	111.10	113.72	116.74	120.59
LESS:					
3. Net Factor Income from Abroad	1.45	2.39	1.75	2.33	2.02
4. Gross National Product	106.17	108.71	111.97	114.41	118.57
LESS:					
5. Consumption of Fixed Capital (Depreciation)	1.30	1.30	1.30	1.30	1.30
6. Net National Product	104.87	107.41	110.67	113.11	117.27
LESS:					
7. Net Indirect Business Taxes	.059	0.70	0.72	0.32	0.34
8. National Income	104.28	106.71	109.95	12.79	116.93

Sources: 1/ Revised  
2/ Estimates of the National Planning Commission  
(i) Federal Office of Statistics (FOS)  
(ii) National Planning Commission (NPC)

**Table 3B: Growth Rates**

	1996	1997	1998	1999	2000
Real Government Final Consumption	13.8	14.7	15.6	26.2	24.0
Imports (Consumer Goods)		31.3	2.8	5.3	7.6
Average Private Propensity to Consume	73.0	70.39	75.3	62.26	63.71
Real Gross Capita Formation	5.1	5.3	5.2	5.3	8.0
Gross National Savings		13.74	12.32	11.19	16.07
Average Propensity to save		12.77	11.09	9.04	13.77
Rate of Investment		5.7	5.65	5.70	11.22

Source: Analysed using Tables 1 to 3A

***Table 4: Incidence of Poverty***

Year	Poverty Level (%)	Total Pop	Population in Poverty
1980	28.1	65m	17.7m
1985	46.3	75m	34.7m
1992	42.7	91.5m	39.2
1996	65.5	102.3m	67.1m

**Table 5: Poverty (in %) and occupation of Household Heads.**

Occupation of Household Heads	1980	1985	1992	1996
Professional/Tech	17.3	35.6	35.7	51.8
Administration	45.0	25.3	22.3	33.5
Clerical & Related	10.0	29.1	34.4	60.1
Sales Workers	15.0	36.6	33.5	56.7
Service Industry	21.3	38.0	38.2	71.4
Agric. & Forestry	31.5	53.5	47.9	71.0
Production and Transport	23.2	46.6	40.8	65.8
Manufacture & Processing	12.4	31.7	33.2	49.4
Others	1.5	36.8	42.8	61.2
Students and Apprentice	15.6	40.5	41.8	52.4
All Nigeria	27.2	46.3	42.7	65.6

Source: NCS 80,85,92 & 96.

**Table 6 Depth and Severity of Poverty (1980-96)**

	1980			1985			1992			1996		
	Head Count	Dept	Severity	Head Count	Depth	Seve- rity	Head Count	Depth	Seve- rity	Head Count	Depth	Seve- rity
National	27.2	.160	.080	46.3	.352	.169	42.7	.384	.202	65.6	.358	.26
Urban	17.2	.135	.062	37.8	.319	.144	37.4	.359	.180	58.2	.356	.206
Rural	28.3	.162	.081	51.4	.367	.180	.360	.397	.213	69.2	.359	.28
Male Headed	27.0	.151	.071	47.3	.352	.169	43.1	.380	.198	66.5	.361	.20
Female Headed	29.2	.234	.156	38.6	.350	.167	39.9	.425	.25	58.6	.329	.18
No Edu- Cation	29.6	.165	.081	51.3	.364	.178	96.4	.390	.208	72.6	.376	.22
Primary	24.8	.142	.067	49.8	.327	.148	43.3	.381	.194	59.4	.328	.18
Sec.	18.5	.183	.114	40.6	.287	.123	30.2	.368	.193	52.0	.320	.18
Post Sec.	21.4	.108	.042	27.1	.318	.158	25.8	.328	.165	48.2	.308	.16
1	.2	.076	.021	7	.139	.034	2.9	.601	.507	13.4	.214	.092
2-4	8.8	.077	.026	19.3	.241	.091	19.5	.293	.134	51.5	.286	.14
5-9	30.0	.135	.058	50.5	.332	.149	45.4	.355	.176	74.7	.369	.270
10-20	51.0	.175	.084	71.3	.409	.215	66.1	.442	.247	88.5	.431	.279
20+	80.9	.511	.421	74.8	.634	.460	83.3	.649	.450	93.6	.581	.425

*Source NCS 80,85, 92, 96 (FOS)*

**Table 7a** *Income Sources by Gender of Household Heads*

Income Source	Male Headed	Female Headed	All Nigeria
Basic Cash	65.1	76.9	66.5
Other Cash	18.0	12.9	17.4
Total Cash	83.1	89.8	83.9
Consumption of own Product (COP)	15.9	9.5	15.1
Imputed Rent	1.0	0.7	1.0
Total Income Household (%)	100	100	100
Total Income (₦) Household	6508.3	4839.9	6252.2

*Source NCS 80,85, 92, 96 (FOS)*

**Table 7b: Expenditure shares by Gender of Household Heads and Source**

Exp. Source	Male-headed	Female-Headed	All Nigeria
Food Cash	41.0	50.1	42.2
Consumption of own production	22.7	12.4	21.4
Total Food	63.7	62.5	63.6
Non-food	36.3	37.5	36.6
Total household Expenditure	100.0	100.0	100.0
Total household Expenditure (N)	44475.15	3660.8	4350.16

*Source: NCS 96*

**Table 8: Evolution of Per Capital Expenditure (PCE) 1996 prices**

	1980	1985	1992	1996
National	2400.88	1265.90	1781.70	1048.91
Urban	3018.56	1492.53	1975.49	1276.75
Rural	2329.61	1129.78	1661.70	918.28
Male headed	2376.34	1240.12	1774.93	1017.54
Female Headed	2403.62	1454.87	1840.14	1307.61
Core Poor	333.66	330.51	319.95	310.16
Moderately Poor	713.52	698.31	703.66	676.02
Non-Poor	3062.46	2052.20	2679.04	2071.01

*Source: National Consumer Survey (NSC) 80,85,92, 96*

**Table 9: Poverty headcount (%) by Sector (Urban / Rural)**

Year	Urban			Rural		
	Non-Poor	Moderately Poor	Core Poor	Non-Poor	Moderately Poor	Core Poor
1980	82.8	14.2	3.0	71.7	21.8	6.5
1985	62.2	30.3	7.5	48.6	36.6	14.8
1992	62.5	26.8	10.7	54.0	30.2	15.8
1996	41.8	33.0	25.2	30.7	38.2	31.6

*Source: National Consumer Survey (NSC) 80, 85, 92, 96*

**Table 10: Health and Nutrition Indicators**

	1996	1997	1998	1999	2000
Population per Physician (No.)	4706	4839	4977	4479	4529
Population per Nursing Staff (No.)	1023	1014	1044	906	920
Population per hospital bed (No.)	1555	1632	1738	1584	1611
Life expectancy at birth (yrs)	53	53	54	54	54
Children immunization					
Fully immunized (overall)	49.1	81.2	55.1	51.9	77.2
Tuberculosis (%)	49.0	87.2	54.6	51.7	72.4
DPT (%)	37.6	75.1	55.3	53.8	72.3
Poliomyelitis (%)	40.0	84.0	57.5	51.8	72.5
Measles (%)	49.9	82.0	53.0	50.3	70.4
Health Institutions					
Primary Health Care	6224	6242	8958	8970	10149
Secondary Health Care	793	795	882	892	936
Tertiary Health Care	48	51	51	51	51
Percentage of Annual Federal Budget	3.4	5.0	4.6	4.5	2.7

*Source: CBN Annual Report and Statement of Account for the year ended 31<sup>st</sup> Dec. 2000.*

**Table 11: Nutrition Indicators (1990-95)**

Characteristics		1990 (NDHS)	1993 (UNICEF)	1993 USAID
Stunting	Total	43.1	52.3	37.8
	Urban	35.0	na	na
	Rural	45.5	na	na
	Male	43.4	57.6	38.8
	Female	8.3	10.0	9.2
Wasting	Total	9.1	10.9	9.5
	Urban	7.2	na	na
	Rural	9.6	na	na
	Male	9.8	11.4	9.8
	Female	42.7	10.0	9.2
Underweight	Total	35.7	28.3	21.3
	Urban	26.3	na	na
	Rural	38.5	na	na
	Male	35.8	34.9	22.6
	Female	35.7	22.4	19.8

*Source: FOS 1999*

**Table 12: Education Indicators**

	1996	1997	1998	1999	2000
No of pupils per primary school	456	492	506	518	525
No of pupils per Teacher (primary)	48	52	54	52	54
No of pupils per secondary school	882	942	960	985	985
No of pupils per teacher (secondary)	37	39	40	38	41
No of Student per school (Tertiary institutions)	2396	2451	2476	2847	2932
Percentage of Females in Education institution					
Primary	41.7	43.5	45.2	48.3	49.0
Secondary	39.2	41.9	46.2	45.0	46.0
Tertiary	36.7	38.0	42.0	44	45.0
Percentage of Annual Federal Budget	10.8	11.5	9.6	11.1	8.7

Source: CBN Annual Report and Statement of Accounts for the year ended 31<sup>st</sup> December 2000.

*Table 13: Adult Literacy Indicator*

	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
<b>National</b>	<b>48</b>	<b>48</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b>Female</b>	<b>39</b>	<b>38</b>	<b>38</b>	<b>37</b>	<b>38</b>
<b>Male</b>	<b>62</b>	<b>63</b>	<b>63</b>	<b>64</b>	<b>64</b>

*Source: NCS and CBN Annual Report 2000.*

**Table 14 : 2001 Budget of the Federal Republic of Nigeria**

	<b>Ministry/Agency</b>	<b>Budget Allocation/ Total Budget in %</b>
1	Agriculture and Rural Development	2.1
2	Commerce	.45
3	Culture and Tourism	.40
4	Defence	4.1
5	Employment Labour & Productivity	.10
6	Communication	.55
7	Environment	.15
8	National Programme on Immunization	3.9
9	Industry	1.4
10	Information	1.5
11	Internal Affairs	1.5
12	Justice	0.2
13	Power and Steel	15.7
14	Science and Technology	0.2
15	Sports and Social Development	2.6
16	Transport	0.2
17	Nigeria Railway Corporation	4.0
18	National Inland Waterways Authority	0.4
19	Water Resources	12.8
20	Works & Housing	0.1
21	Education	4.9

*Source: The Guardian, January 5, 2001*

**Table 15: 1999 Budget of the Federal Republic of Nigeria**

<b>S/N</b>	<b>Ministry/Agency</b>	<b>1999 Appropriation Bill</b>			
		<b>Expenditure (E)</b>	<b>Allocation (A)</b>	<b>E/A</b>	<b>Rank</b>
1	*Women Affairs	650,887,648	833,287,648	78.1	1
2	Education	6,985,411,000	10,977,371,000	63.6	2
3	Employment, Labour & Prod.	476,255,000	900,000,000	52.9	3
4	Water Resources	2,614,000,000	8,385,182,000	40.9	4
5	Works and Housing	2,614,000,000	8,385,182,000	35.7	5
6	Transport	130,000,000	466,054,000	27.9	6
7	Justice	329,950,000	1,187,724,000	27.8	7
8	Secretary to the FG	1,015,000,000	3,863,102,500	26.3	8
9	Aviation	370,000,000	1,621,930,000	22.8	9
10	Head of the Civil Service	935,154,105	4,238,872,745	22.1	10
11	Health	1,164,450,105	5,581,741,000	20.9	11
12	Industry	137,000,000	690,450,000	19.8	12
13	Fed. Capital Dev. Authority	2,390,712,202	13,835,917,382	17.3	13
14	Power and Steel	980,000,000	8,701,260,000	11.3	14
15	Science and Technology	978,000,000	967,641,000	10.1	15
16	Sports and Social Dev.	115,400,000	1,252,355,352	9.2	16
17	Agric and Natural Resources	1,066,000,000	11,915,265,000	8.9	17
18	National Rev. Mobilization	2,000,000	25,453,000	7.9	18
19	National Planning Commission	153,000,000	203,600,000	7.5	19
20	Internal Affairs	305,000,000	4,829,000,000	27.8	20
21	Petroleum Resources	13,000,000	350,775,000	4.3	21
22	Code of Conduct Bureau	2,000,000	50,800,000	3.9	22
23	Defence	132,000,000	4,656,339,000	2.8	23

24	Finance	15,000,000	946,541,750	1.6	24
25	Police Affairs	96,300,000	6,000,000,000	1.6	25
26	Commerce	2,300,000	969,540,000	0.2	26

***Source: The Guardian, January 5, 1999***

*\* The bulk of the fund allocated to the Ministry is meant for the running of the National Youth Service Corp Programme*

**Table 16 2000 Budget of the Federal Republic of Nigeria**

<b>S/N</b>	<b>Ministry/Agency</b>	<b>2000 Appropriation Bill</b>			
		<b>Expenditure (E)</b>	<b>Allocation (A)</b>	<b>E/A</b>	<b>Rank</b>
1	Water Resources	12,725,420,000	13,529,868,540	94.0	1
2	Education	21,128,781,000	23,342,613,902	90.5	2
3	Federal Capital Dev. Authority	16,742,018,000	20,329,072,700	82.3	3
4	Women Affairs	811,290,869	1,020,000,000	79.5	4
5	Employment, Labour & Prod.	645,685,365	854,815,365	75.5	5
6	Head of the Civil Service	251,900,000	544,446,220	46.2	6
7	Agric & Natural Resources	2,597,316,440	5,761,716,440	45.0	7
8	Transport	887,000,000	2,150,000,000	41.3	8
9	Code of Conduct Bureau	12,152,000	82,775,728	37.1	9
10	Justice	320,849,400	907,611,802	35.4	10
11	Environment	200,000,000	1,237,810,030	16.1	11
12	Aviation	448,500,000	2,824,989,047	15.9	12
13	Petroleum Resources	98,100,000	754,420,000	13.0	13
14	Health	774,620,000	5,958,045,589	13.0	14
15	Power and Steel	6,120,000,000	48,262,143,039	12.7	15
16	Commerce	285,000,628	2,329,685,628	12.2	16
17	Industry	137,000,000	1,140,493,922	12.0	17
18	Works and Housing	3,874,456,670	35,235,623,642	11.0	18
19	Secretary to FG	74,500,000	11,955,065,637	6.2	19
20	Science and Technology	111,316,200	1,857,875,160	6.0	20
21	Internal Affairs	370,602,000	8,900,000,000	4.2	21
22	National Planning Commission	13,800,000	1,971,185,000	0.7	22
23	Defence	44,231,102	6,945,507,260	0.6	23
24	Police Affairs	15,000,000	4,641,000,000	0.320	24
25	National Revenue Mobilization	2,500,000	1,100,000,000	23	25

26	Finance	15,000	5,666,685,132	0.2	26
27	Sports and Social Development	-	4,038,054,790	00	27

*Source: The Guardian, January 12, 2001*

## REFERENCES

- Adekanye, T.O. (1990): "Credit Issues affecting Women in Agro Journal for Institute of African studies, No.4 p.20.
- Baker I. (1994): *The Strategic Silence: Gender and Economic Policy*, Ottawa, Canada. The North-South Institute.
- Beneria, L. (1995) "Towards a Greater Integration of Gender in Economics". *World Development*, Vol. 23, No. 11, p-11.
- Blumberg, R.L. (1989): "Making the case for the Gender Variable: Women and Wealth and well being of Nations". Technical Report, office of women in Development. U.S. Agency for International Development.
- Braitwaite Mary (1999) "Mainstreaming Gender in the European Structural Funds: Strategies to Ensure that Women Don't Lose Out", Paper presented at the Conference on Mainstreaming Gender in Policy and Planning: South-North Experience, Development Planning Unit, University College, London, June 28-July 1.
- Budlender Debbie (1996) *The Women's Budget*, Cape Town, South Africa, Institute for Democracy in South Africa (IDASA)
- Budlender Debbie (1997): *The Women's Budget*, Agenda No. 33, pp.37-42, South Africa, Durban.

Budlender D (1997) "Towards A Gender-Sensitive Theory" in D.

Budlender, The Second Women's Budget, Cape town: Creda Press.

Elson D. (1996): "Integrating Gender Issues into National Budgetary Policies and Procedures within the context of Economic Reform: Some Policy Options" draft paper prepared for the Commonwealth Secretariat Project on Engendering Macroeconomics (Mimeo).

Everatt D and Jennings R (1995): Educated for servitude? A National survey of "out of school youth" In South Africa. Braamfote in: Community Agency for Social Enquiry.

Hirschowitz R and Orkin M (1995)"A National Household Survey of Health Inequalities in South Africa, Washington and California: The Henry J. Kaiser Family Foundation.

Gladwin Christiana (ed) (1991). Structural Adjustment and African Women Farmers Gainsville, Florida, University of Florida Press.

Jovarnic, A. (2000): New Growth Theory NBER New York.

Lewis, B.C. (1994) "The Limitations of Group Actions Among Entrepreneurs: The market women

of Abidjan, Ivory Coast”; in women in African: Studies in social and Economic Change. Ed. Hafkin, N and Bay, E. S.U.P. p. 135.

Mwasa O. (1999) Human Resources Development, Oxford University Press.

National Health Policy, Federal Government of Nigeria, Lagos Nigeria.

National Policy on Agricultural, Federal Government of Nigeria, Lagos, Nigeria.

National Policy on the Environment, Federal Government of Nigeria, Lagos, Nigeria.

Ogunbona O. O. (Mrs.) Computable General Equilibrium Model of Technical Paper Submitted to the Ministry of Industries.

Ogunbona O. O. (Mrs.) et al The Input-Output Analysis of Nigeria Economy Using Primary Data Technical Paper submitted to the NPG and Ministry of Industries.

Owosekun A. A., Ogunbona O. O. (Mrs.) et al The Leakage Multiplier of the Nigerian Economy Using Primary Data Technical Paper submitted to the Ministry of Industries.

Plosser J. A. Development Economics NBER, New York.

Ruzvidzo Thoko, Ona Kwanele and Moyo Theresa (eds) (1999). "Gender Analysis of the Zimbabwe Government Budget Allocation Process", Paper presented at the Annual Conference of the International Association for Feminist Economics, Ottawa, Canada, June 17-19, 1999.

South Africa (1996): "Gender integration into macro economic policies" Paper prepared for the fifth meeting of Commonwealth Ministers Responsible for Women Affairs, Trinidad.

Todaro (1986) *The Economics of Underdevelopment*, Oxford University Press.

Weis J. (1991) *Policies and Programmes for Open Economy*, Oxford University Press  
World Bank Policy and Research vol. 11