

GENDER RESPONSIVE BUDGETING AND WOMEN ECONOMIC EMPOWERMENT: A REVIEW

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ABSTRACT

Manifestation of gender inequality can be observed in several aspects of daily life such as access to education, job opportunities, and economic resources. This is not restricted to any society but is common in most parts of the world, although in varying degrees. Gender Responsive Budgeting (GRB) is a concept that examines public budget to see how it affects women and men, girls and boys, and to determine the extent to which the budget processes and decisions promote gender equality or increase inequality. It focuses on gender rather than women alone, as there are no separate budgets for women or men. There are many pathways to women's empowerment but Gender Responsive Budgeting (GRB) is critical. Research on gender-responsive budgeting has gained considerable attention across the globe. Several studies were conducted on women empowerment and GRB, the role of budgeting for sustainable and inclusive growth, gender dimensions of expenditure and revenue policy, and systems and case studies of GRB. Others are Gender Responsive Public Expenditure Management, a survey of GRB efforts among the others. In Nigeria, the top five challenges affecting women were identify as poverty, lack of financial empowerment, lack of access to quality education, gender inequality and domestic violence which many researchers believed to be solved through effective use of gender responsive budgeting.

Keywords: Economic Empowerment, Gender Equality, Gender Responsive Budgeting, Women Empowerment, Sustainable Development Goals.

1.0 INTRODUCTION

Budget is one of the most important policy tools available to a government. It influences the overall level of income and employment of a country, and reflect government political priorities. Hence, a budget that works for everyone is a budget that is gender friendly (Sharp, 2007). It ensures equitable distribution of resources by giving equal opportunities to the more vulnerable groups which include the women, girls, the disabled, children and the elderly. In recent years, gender-responsive budgeting (GRB) initiatives have gained considerable attention across the globe. It is a concept that examines public budget to see how it affects women and men, girls and boys and to determine the extent to which the budget processes and decisions

promotes gender equality or increases inequality. It focuses on gender rather than women alone, as there are no separate budgets for women or men. It ensures mainstreaming gender awareness into all policies and budgets of all ministries and agencies (Obinna, 2022).

Gender Responsive Budgeting (GRB) is the process of constructing and implementing public budgets that consider the different needs of women and men and prevailing gender (and other forms of) inequality. GRB is not a budget that only looks at the needs of women, or that separates budget lines for women's and men's priorities (SDC, 2018). Rather, the critical focus of GRB is establishing equity and fairness for all citizens and prioritizes the allocation of available, and typically scarce, financial resources, fairly to all gender, ensuring inclusive public expenditure and contributes to effective governance processes for all citizens (UN Women, 2017; in SDC, 2018). This is against gender-blind public spending which is likely to reinforce structural inequalities between different social groups.

Gender Responsive Budgeting (GRB) supports the attainment of at least three Sustainable Development Goals (SDGs). These are SDG 5 (gender equality), SDG 10 (reducing inequality through inclusion) and SDG 16 (peaceful and inclusive societies) (SDC, 2019). This is in view of the fact that GRB enables gender mainstreaming at all levels of the budgetary and decision-making processes thereby reducing gender structural inequality that are reflected in budget priorities or social protection schemes, promoting social inclusion and peaceful co-existence (Council of Europe, 2015) and trigger social and economic change by directly funding or subsidizing certain types of policies and actions, and reducing explicit or implicit gender and other social biases.

Manifestation of gender inequality can be observed in several aspects of daily life such as access to education, job opportunities, and economic resources (Adjei, 2015). This is not restricted to any society but common in most parts of the world, although in varying degree. The top five challenges affecting women in Nigeria are poverty, lack of financial empowerment, lack of access to quality education, gender inequality and domestic violence (Downie 2019). These challenges threaten the very existence of women, hinder their capabilities and distract them from pursuing sustainable human development. Sequel to multitude manifestations of these inequalities, women's empowerment is necessary to allow a process of personal and social change through which they gain access to means of sustenance and have control over economic resources for decent living. There are many pathways to women's empowerment but Gender Responsive Budgeting (GRB) is critical.

Hence, an analysis of budget on gender-based items contributes to improved information on the potentially different situations and needs of women and men, as well as on distributional effects and the impact of resources on women and men. Thus, gender budgeting provides the basis for better and more evidence-based decision-making, which in turn helps to ensuring that public funds are being used more effectively (Obinna, 2022).

From all points of view, it is evident that gender equality is not just a fundamental human right or about SDGs, because achieving gender equality also brings tremendous socio-economic benefits. Several studies have shown that reducing gender inequality has many positive effects and leads to higher growth rates, healthier children, improved labour productivity and a more responsive government. Thus, gender responsive budgets, and related policies, will contribute

towards achieving gender equality and will simultaneously improve the population's welfare and lead to more sustainable and inclusive growth and employment (Obinna, 2022)

Although, the term "empowerment" has become "diluted to the point of complete ambiguity" due to numerous understanding of the concept (Rogers, 2018). However, women empowerment within the context of this paper is seen as the process by which women gain influence and equal opportunity to pursue personal, social and economic endeavors, engaging in all parts of society on the same basis as men which is mainly achieved through poverty reduction, access to life enhancing public goods and services, educational empowerment, social empowerment and economic empowerment, but does not include political and other types of empowerment.

Therefore, a gender budget must address the priorities women and ensure fair allocation to gender in resource distribution. The term gender budgeting has become a broad and encompassing phrase for government efforts that seek to address gender issues in the domain of public expenditure and policy. According to IDRC, (2001), gender budget initiatives analyse how governments raise and spend public money, with the aim of securing gender equality in decision-making and public resource allocation.

A review of existing literature on GRB shows that there have been growing empirical investigations on GRB across the globe. However, the studies focused on women empowerment and GRB, the role of budgeting for sustainable and inclusive growth (Lauridsen and Paixão, 2017; and Obinna, 2022), gender dimensions of expenditure and revenue policy and systems (Birchall and Fontana, 2015) and case-studies of GRB (Council of Europe, 2015: SADC, 2018 and 2019). Others are Gender Responsive Public Expenditure Management (Welham et al 2018), survey of GRB efforts (Quinn, 2016). Hence the present study review literature on gender responsive budget across the regions in the world to identify the progress made so far across the globe.

2.0 LITERATURE REVIEW

2.1 The Concept of Gender Responsive Budgeting (GRB)

Government budget is an institutionalized arena for the realization of social reality as a result of political negotiations influenced by value systems embedded in specific cultural and political contexts (Khalifa & Scarparo, 2021). As part of larger population, the female gender have witness an uneven access to power and wealth worldwide (Ince, 2022). The distribution of economic, political and social resources has been unequal to their male counterparts. Khalifa and Scarparo (2021) argued that these phenomena continue to have adverse economic and social impact on women and girls. Therefore, at different time and level, civil society, non-governmental organizations (NGOs) especially women's organizations, multilateral organizations and, to a certain extent, academia were at the forefront of promoting public awareness and encouraging for a Gender Responsive Budget (GRB) in order to reduce this inequality and in streamlining gender related policies into government budgets.

Gender Responsive Budget (GRB) has been associated with different names such as; gender budgeting, gender perspective, gender sensitive budget, gender mainstreaming, women's budgets and women's budget statement. Thus, Chakraborty (2016) argued that gender

budgeting is a powerful tool which seeks to integrate gender into fiscal policies to address gender inequality and women's development. Stotsky (2016) views gender budgeting as an approach to budgeting that uses fiscal policy and administration to promote gender equality on the one hand and girls' and women's development on the other hand. By and large, GRB as a budgeting practice has the potential of engendering social change on the one hand and encouraging gender equality on the other hand by ensuring greater accountability of public resources especially to women (Elson, 2002). Hence, the call for gender equality and gender development presents the need for GRB and GRB analysis in the budgeting process for the allocation of resources deemed appropriate for the needs and priorities of men and women (Galizzi, Bassani & Cattaneo, 2018; Ince, 2022).

Nonetheless, Sharp (2007) argued that GRB has contributed through and across various initiatives and times to financing gender equality and women's empowerment. The goal of gender budgeting is not only intended to analyze programs that are explicitly targeted to females or to produce a separate "women's" budget, but rather to examine the gender effects of all government programs and policies, their effects on resource allocation and outcomes, and how to improve women's empowerment (Elson, 2002; Sodani & Sharma, 2008; Ahmad, 2014; Paliwal & Singh, 2021). It draws upon the literature on the measurement of inequality in trying to improve the allocation of resources within the government budget to reduce those inequalities with consequential benefits to economic and social well-being. By and large, Sodani and Sharma (2008) argued that GRB is all about determining where the needs of men and women are the same, and where they differ so that allocations can be made based on their needs. On this note, Elson and Sharp (2010) defined GRB as strategies for changing budgetary processes and policies so that expenditure and revenues reduce the inequalities between men and women. Similarly, sharp and Broomhill (2013) defined GRB as an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities. Chakraborty (2014) defined GRB as a fiscal innovation that translates gender commitments into fiscal commitments through a gender lens to identified processes, resources and institutional mechanisms of the budget process to achieve a desirable benefit incidence.

2.2 National and Regional Initiative Supporting Gender Responsive Budgeting (GRB)

Mainly discussed from the expenditure side, a number of countries have adopted the concept of GRB in their respective budgets. Little efforts were made on the discussion of the revenue side of GRB, which is at its nascent stages (Chakraborty, 2016). The initiative of GRB have been institutionalized by many countries in the ministry of finance who play an essential role in guiding the process and ensuring key spending ministries are on board with the initiative. Ranging from legal backing of parliamentary legislation, government frameworks policies and methodologies, and international organizations programmes such as; Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs), GRB has been implemented in quiet a number of countries in the world. Some notable pioneer countries and Nigeria where GRB has been implemented are discussed in the next section.

2.3 Overview of Gender Responsive Budget in the Asian Region

Quite a number of countries in the Asian region have not initiated or implemented a sustainable process of GRB. Nevertheless, Australia and India are among the notable and global best

practice leaders of GRB from this region and the world. Australia was the pioneer country in introducing gender budgeting in 1983-84 at the national level. Sharp and Broomhill (2013) noted that this was introduced in three phases; the Hawke and Keating Labor Governments (1983–1996); the Howard Liberal-National Governments (1996–2007) and the Rudd and Gillard Labor Governments (2007–2013). Thus, the Australian model of GRB motivated both developed and developing countries in adopting the initiative, specifically, with the aim of strengthening gender equity and women’s economic empowerment (Chakraborty, 2016). In a comprehensive document, the Women’s Budget Statement ensures gender equity that promotes transparency and accountability of government budget. In line with this, public expenditure is conducted within three categories; Category 1: Public expenditure for programmes that specifically targeted women; Category 2: public expenditure for programmes to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay; and Category 3: mainstream expenditure that have components where gender might be relevant, consisting of the bulk of the remaining expenditure not covered by the first two categories.

In India, GRB have influenced not only expenditure policies, but revenue policies have been extended to national and subnational government levels, making it to stand out globally. Gender budgeting efforts in India have encompassed four sequential phases: (i) knowledge building and networking, (2000-2003) (ii) institutionalizing the process, (2004-2005) (iii) capacity building, (2005-present) and (iv) enhancing accountability (2012-present) (Chakraborty, 2014). Similar to Australian methodology, GRB in India categorized public expenditure into three; expenditure specifically targeted to women and girls; Pro-women allocations of expenditure schemes with at least 30 percent targeting women, on a scale of 30 to 100; and Mainstream public expenditures with gender-differentiated impacts (between 0 to 30 targeting of women).

2.4 Overview of Gender Responsive Budget in Sub-Saharan Africa

Following Australia’s lead, South Africa was the first country in sub-Saharan Africa to embrace gender budgeting, making the country to be among the earliest countries in the world to adopt the use of fiscal policy and fiscal administration to advance gender equality and women’s development. This led to countries such as Uganda, Tanzania and Rwanda to implement GRB, (Stotskey, Kolovich & Kebhaj, 2016).

Similar to other regions, GRB efforts have been based on addressing gender inequality and women’s needs and using fiscal policies in influencing strategic economic and social outcomes. In countries where GRB is effective, Ministries of Finance are taking the lead in ensuring gender equality in promoting economic and social change. Parliamentarians and Nongovernmental organizations and donors agencies also play an important role in influencing a GRB in the region. Thus, several international and regional agreements have played an important role in motivating and influencing gender budgeting efforts in sub-Saharan Africa (Stotskey, Kolovich & Kebhaj, 2016). They include:

- i. The 1979 Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) adopted by the UN. Similarly, the “Protocol to the African Charter

- on Human and People's Rights on the Rights of Women in Africa," adopted in 2003, by the Assembly of the African Union emphasizes the same theme.
- ii. The Beijing Platform for Action adopted at the Fourth International Conference for Women in 1995, requiring countries to report every five years on gender budgeting progress specifically in paragraphs 345 and 346.
 - iii. The 1996 IMF and World Bank debt relief initiative for the Heavily Indebted Poor Countries, where Poverty Reduction Strategy Papers were prepared as part of the process of obtaining debt relief from international financial institutions.
 - iv. New Partnership for African Development (NEPAD) adopted in 2001.
 - v. The Millennium Development Goals (MDGs) initiative supported by the UN, encouraging women's development. Specifically, Goal 3 where countries are to promote gender equality and empowerment of women, with emphasis on equal enrollment for males and females at all levels of education.
 - vi. The Organization for Economic Cooperation and Development (OECD) 2005 Paris Declaration on Aid Effectiveness.
 - vii. The Protocol on Gender and Development in 2008 introduced by the South African Development Community. Specifically, Article 15 of the Protocol stated that countries "shall ensure gender sensitive and responsive budgeting at the micro and macro levels, including tracking, monitoring and evaluation."
 - viii. The 2014 Addis Ababa declaration that calls upon all African Union member countries to adopt gender-sensitive planning and budgeting schemes aimed at strengthening domestic resource mobilization and allocation for women's and girls' rights.
 - ix. The 2015 UN's Sustainable Development Goals (SDGs). Specifically, Goal 5 "adopts and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels".

2.5 The concept of women economic empowerment

Women constitute about half of the world's population with a great proportion contributing significantly to the workforce which is considered a great entry point for women's participation and in economic development Bharti (2021). According to Bharti (2021), economic independence provides women with the power to control all aspects of their lives, by giving them financial autonomy and freedom, improving their livelihood and that is why economic independence is primarily the key to women's empowerment.

Additionally, World Bank (2022) stated that women's economic empowerment will also be key to accelerating a demographic transition and reaping the gains of a demographic dividend. The report further asserts that In Nigeria specifically, women economic empowerment is capable of bridging the sizeable gender gaps that hinders women empowerment and makes it difficult to achieve an inclusive growth. Therefore, the report confirms that gender disparities in earnings holds back the Nigerian economy as well as present an interesting opportunity whereby if gender gaps are bridged in key economic sectors, there could be an additional gains of US9.3 billion dollars or up to US22.9 billion dollars in the economy (World Bank, 2022).

In Mozambique for example, women have a far heavier responsibility than men in the area of horticulture, cooking, fetching water, gathering fire wood, cleaning and food-processing. 93% of ladies are associated with agriculture. Family agriculture, especially subsistence agriculture,

is initially the work of women; men can clean the land and partake in the harvest, but it is the responsibility of the women to sow, plant, and weed and irrigate (SADC Gender and Development Monitor, 2018). Moreover, the Action Aid (2017) made it clear that, Women from the rural areas in Africa are the life line of African economies in ensuring food and nutritional security as well as the drivers of agricultural development and GDP. The ‘Support to Training and Employment Programme for Women (STEP) Scheme’ administered in India for example impacts on skills related to employability and entrepreneurship among women (Leone, 2018).

However, they are virtually more excluded than men and universally suffer from the highest rate of violence as well as widespread gender discrimination that blocks their access to productive resources such as land and capital. Consequently, restricting their abilities to live a decent life and enjoy their human rights (Action Aid, 2017).

In a study that explored the convergence between economic empowerment, financial security, and women's well-being in Cross River Nigeria, Okoi, Ajor, Ubi, Ubi, and Okpa (2022) using mixed method found out that access to economic empowerment has resulted in financial independence and improved well-being for women.

2.6 Women Empowerment and Gender Responsive Budget

Women Empowerment is one issue which has been given much attention in the recent years by governments, civil societies and multilateral organizations. For instance, Ejumudo (2013) and Mahadevia, Bhatia and Sebastian (2019) noted that it is a catalyst to development strategies which is targeted at poverty reduction, improved living standards and good governance. Empowerment is aimed at strengthening women in taking decisions and exercising negotiating powers, make their voice heard, strengthen women to organize and influence the direction of social change, and create a just social and economic order, at the international, national and subnational levels (Asogwa, 2012). Hence, women empowerment as a concept has been related to development, democracy and all kinds of social wellbeing.

Furthermore, Guha and Goswami (2006) argued that empowerment is not bestowal of power on depowered individuals rather it is a process that seeks to operate on five levels of women empowerment. Thus:

- i. Welfare: Solving the structural causes that hinder meeting the basic needs of women
- ii. Access- Women equal access to resources such as; education, opportunities, land and finance
- iii. Conscientization- recognizing that structural and institutional discriminations are the causes for low socio-economic status and of women’s own role in reinforcing the restrictive system.
- iv. Participation- Women gain increased empowerment to make decisions if they are allowed to make decision alongside men.
- v. Control- Women should be able to make decision on affairs concerning them, their families, at the political level, play an active role in the development process of the nation and be recognized and appreciated for their contribution.

The actualization of women empowerment can be achieved through government budget. Government budgets are used to showcase government's expenditure and revenue disaggregated into targeted programmes and policies. A number of authors including; Ahmad (2014), Gogoi (2020) and Paliwal and Singh (2020) show that among different policy options, gender budgeting act as a new methodological technique used to encourage women empowerment and ensure gender equity. As gender equality and gender empowerment is at the center stage in developmental planning, Paliwal and Singh (2020) argued that, government policies should be shifted toward "skill development" of women and its inter-linkages with women empowerment and entrepreneurship. They argue that entrepreneurship is the only solution to women empowerment because it creates sustainable livelihoods for women and therefore, skill development of women becomes a strategic gender need.

However, Jones (2021) raised concern on the risk and vulnerability women faced which hinder the achievement of women empowerment. Categorizing the human life cycle into three life cycle (during adolescence, during adulthood and older age), he provided evidence on gender-specific risks and vulnerabilities to include; gendered social norms faced by women during adolescence stage, economic and social vulnerabilities women encounter during adulthood and income security and economic independence in older age because of their accumulated economic disadvantage over time. Moreover, as these vulnerabilities and risks are gendered, men and women, boys and girls have differential access to coping strategies and resources. Therefore, the need for gender empowerment specifically, targeting the female gender. Therefore, with safety net programmes by government, NGOs and multilateral organizations, there is need for government budget to be gender sensitive to reduce the risk and vulnerability faced by women.

3.0 REVIEW OF RELATED LITERATURE ON GENDER RESPONSIVE BUDGETING AND WOMEN EMPOWERMENT

Yila and Resurreccion (2014) investigated how smallholder farmers are adapting to drought and what shapes their vulnerabilities and ability to adapt in 8 villages of Nguru Local Government Area in Yobe State Nigeria. Using Focus Group Discussion (FGD), Key Informant interview (KII) and Structured questionnaire. Data were generated in three stages. Stage one, KII; Village leaders, elderly farmers and extension workers, stage two, FGD; male farmers separate and female farmers separate and stage three, Structured questionnaire survey; 128 male households and 122 female households. Data collected was analyzed using simple percentage, frequencies and graphs. It was reported that resources and support inputs required for responding to climate change and vulnerabilities are socially differentiated by gender. Women and men responses to drought impact as well as their access to adaptation resources and support differ significantly. Finally, it was reported that women were unable to access the favored adaptation strategies promoted by Yobe State Agricultural Development Programme.

Galizzi, Bassani and Cattaneo (2018) investigated how stakeholders are involved in the GRB process in Bologna. Using documentary method of analysis, data was collected from official report policy guidelines, public statements, electronic help desk records and GRB documents from the local government's website. Data was collected using semi structured interview from internal technical staff on GRB project, using face-to-face, telephone and e-mail. It was discovered that stakeholder engagement creates a cycle of accountability and a co-production

of gender policies and activities. Similarly, associations and stakeholders have impacted on the effectiveness of choices of gender policies and activities. Finally, it was found that stakeholder engagement strategy addresses the challenges of diversity and gender inequalities.

Lamontagne-Godwin, Cardey, Williams, Dorward, Aslam and Almas (2019) compared farmers and extension workers perception of access to agricultural information to identify culturally acceptable gender perspective schemes in two districts of Pakistan. Data was collected using interview from 116 staff in the field and office of the Provincial Department of Agricultural Extension and Adaptive Research (PDAEAR) segregated into 5 women and 111 men. Data was analyzed using cross tabulation descriptive statistics and binomial Z-test in SPSS. Result from the analysis showed that male extension workers believe male farmers access information than female farmers. Secondly, male extension workers believe that majority of locations are more accessible to male farmers than female farmers access to information. Lastly, male extension workers are aware that women farmers access less information less often.

Chowdhury (2020) analyzed from gender participatory perspective, gender budgeting practice in 6 local governments from 3 districts in Bangladesh. Documents used for data collection include; budget statements, real income expenditure statements, preliminary demand list, final budget list and beneficiary list of government budgets. Similarly, data was collected using interview from 162 government officials including; chairmen, members and secretary of administrative units, Key informants including elected officials of sub-district level, social welfare officers, chief executive officers of sub-district, sub-district level women officers and non-government officers and 323 officers who did not participate in the budget process. Result from analysis revealed that NGOs played a catalyst role in enhancing the access of women in planning and budgeting process. Furthermore, it was found that lack of local level planning, lack of fiscal decentralization (resource constraint, lack of women development funding and administrative officers) and resistance in religion and patriarchal dimensions inhibit women participation in participatory budget process.

In the first university to implement and publish a GRB initiative in Italy, Oppi, Cavicchi and Vagnoni (2021) investigated the development of GRB process and related reporting practices as well as the potential to fully integrate it into the University of Ferrara's strategic policies. Data was collected from the university's GRB reports covering 2011-2018 from 2012-2019 and analyzed using qualitative content analysis of disclosures about GRB. Results showed that during the period, GRB at the University changed from playing an accountability role to having a performance measurement role. However, it was reported that the extent of the integration of GRB with the university strategy and the budgeting cycle remain limited.

Stanimirovic and Klun (2021) investigated the level of implementation of GRB in Slovenia. Government budgets and related documents for the periods 2015, 2018 and 2019 were used in a content analysis using key word search. Result from the search revealed that gender budgeting is in at its infancy stage. Furthermore, GRB in Slovenia is implemented without regulation, instead leaning on guidelines and recommendations. Polzer and Seiwald (2021) analyze the adoption of GRB in Austria. The study adopted a document analysis from 730 Regulatory Impact Assessment (RIAs) documents, Audit Reports from the Austrian Court of Audit and 339 Supreme Audit Institution Reports (SAIRs) at federal level for the period 2013-2018.

Drawing from Rogers's model, data was collected from the federal performance management office, ministry of finance, line ministries, parliamentary budget office and other stakeholders. The data was collected using interview and observation and analyzed using descriptive statistics and Venn diagram. The study found that the implementation and confirmation of GRB vary across governmental sectors and that successful and meaningful application of GRB requires complementary implementation activities.

Koda and Mtassingiva (2021) map out the budgeting process and outcomes and examine how it can be aligned towards promoting gender equity in Tanzania. Data was sourced from desk review as well as field work using Key Informants Interview (KII) and Focused Group Discussions (FGD). Data was collected from OXFAM and partner organizations working on gender, fiscal justice, GRB or public financial issues, donors, academic institutions, rural female leaders and female heroes, local leaders, officials from the ministry of agriculture and livestock and ministry of finance and planning and civil societies. The study was able to establish that women's needs are marginalized at village level because they are underrepresented, projects supported by NGOs and civil society organizations reflect women's and men's diverse needs. More so, despite limited knowledge of GRB among communities and government staff, the government has an effective system and structures of GRB.

Taye, Hussen and Mengistu (2021) investigated how to improve the quality of Ethiopia's agricultural public spending and its budget tracking system in order to enhance women empowerment. The study employed desk review of documents concerning gender-aware policy appraisal documents and gender-disaggregated public expenditure incidence analysis documents. The government expenditure used includes expenditure on agricultural extension, cooperatives participation and food security programmes. It was found that the national policy on income is gender sensitive and it sets gender responsible objectives and targets. However, gender budget failed to allocate adequate resources to solve women's problem. The Rural Development Policy and Strategy (RDPS) provide little about how women in agriculture will benefit from government interventions and policies. Similarly, it was found that government fiscal and public finance policies including the Medium Term Expenditure Framework (MTEF) are not gender sensitive.

4.0 CONCLUSION

In recent years, researches on gender-responsive budgeting have gained considerable attention across the globe. Many studies were conducted on women empowerment and GRB, the role of budgeting for sustainable and inclusive growth, gender dimensions of expenditure and revenue policy and systems and case-studies of GRB. Others are Gender Responsive Public Expenditure Management, survey of GRB efforts among the others. In Nigeria, top five challenges affecting women were identify as poverty, lack of financial empowerment, lack of access to quality education, gender inequality and domestic violence which many researchers believed to be solve through effective use of gender responsive budgeting. Gender responsive budgeting can be used to support the attainment of at least three Sustainable Development Goals (SDGs). These are Sustainable Development Goals number five (gender equality), Sustainable Development Goals number ten (reducing inequality through inclusion) and Sustainable Development Goals sixteen (peaceful and inclusive societies). It was established that GRB enables gender mainstreaming at all levels of the budgetary and decision-making

processes thereby reducing gender structural inequality that are reflected in budget priorities or social protection schemes, promoting social inclusion and peaceful co-existence and trigger social and economic change by directly funding or subsidizing certain types of policies and actions, and reducing explicit or implicit gender and other social biases.

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