



# Gender-Responsive Education Budgeting and Spending (GREBS) Framework

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## About Invictus Africa

Invictus Africa is a civic-tech organization that leverages data and technology to drive inclusive policies and programs, equitable resource allocation, and institutional accountability.

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## Executive Summary

This Gender-Responsive Education Budgeting and Spending (GREBS) Framework is a practical response to a simple but urgent question: who truly benefits from Oyo State's education budget, and who is being left behind? Over the years, Oyo State has made visible progress in expanding access to education. Enrolment figures, particularly for girls, show encouraging trends. Yet, a closer look reveals a more complex story. Many children, both boys and girls, still struggle to remain in school and complete their education. The reasons differ, but the outcome is the same.

For boys, pressures such as internet fraud, gambling, early exposure to income-generating activities, and negative peer influence are steadily pulling them away from the classroom. For girls, challenges like early marriage, teenage pregnancy, lack of sanitation facilities, gender-based violence, and domestic responsibilities continue to limit their educational journey. These are lived realities across communities in Oyo State, from urban Ibadan to rural Oke-Ogun.

Despite significant budgetary investments, the current realities are not well captured with enough precision in the budget. Budget lines remain broad, and expenditure is not easily tracked. The 2022–2025 GREBS Compliance Assessment highlights this gap clearly: while ₦45.08 billion was allocated across identified gender-responsive lines, only a fraction of this could be reliably tracked to actual impact. Available evidence suggests that government actors have made incremental progress in this area, even as structural barriers continue to limit the impact of those efforts.

This Framework does not seek to replace existing government systems. Rather, it strengthens them. It introduces a structured, evidence-based approach that ensures budgets are not only allocated but also designed and implemented in ways that directly respond to the distinct needs of boys and girls.

At its core, the GREBS Framework rests on three pillars:

- Evidence-based planning, grounded in regular needs assessments and real data;
- Gender-specific budget design, where each line clearly states who it serves, where, and why;
- Accountable spending, ensuring that allocations translate into measurable outcomes.

The Framework also aligns fully with Oyo State's Gender-Responsive Education Sector Plan to ensure that gender responsiveness is embedded within, not outside, the state's budgeting process.

Ultimately, this document is about clarity and accountability. It is about moving from general intentions to specific actions. It is about ensuring that when Oyo State invests in education, that investment reaches the children who need it most, whether they are girls missing school due to menstruation or boys drifting away due to economic pressure.

A gender-responsive budget is not just fairer; it is smarter. And for Oyo State, it is both necessary and achievable.



## Foreword

It is with great conviction and a strong sense of responsibility that I present this Gender Responsive Education Budgeting and Spending (GREBS) Framework for Oyo State. This document represents a deliberate and strategic effort by the Oyo State Ministry of Education, Science and Technology to ensure that our planning, budgeting, and expenditure processes in the education sector are equitable, inclusive, and responsive to the diverse needs of all learners. It builds on the foundation laid by the Gender Responsive Education Sector Plan (GRESPLAN) and aligns with the broader vision of His Excellency, the Governor of Oyo State, to deliver quality, accessible, and transformative education for sustainable development.

The Ministry acknowledges with deep appreciation the invaluable contributions of Invictus Africa and other cohorts of the Education Champion Network, supported by the Malala Fund, for their technical guidance and leadership in advancing gender-responsive education financing in the State. We particularly commend their role in undertaking a robust public sensitization campaign across various radio stations in Oyo State, which significantly enhanced awareness, stakeholder engagement, and public ownership of this initiative.

A special appreciation for the collaborative support from key Ministries, Departments and Agencies, including the Ministry of Budget and Economic Planning, Ministry of Health, Ministry of Women Affairs and Social Inclusion, and the Oyo State House of Assembly, whose technical inputs and institutional backing were instrumental to the successful development of this framework.

This GREBS Framework provides a practical roadmap for integrating gender considerations into budget formulation, allocation, implementation, and monitoring within the education sector. It is designed to address existing disparities, promote equitable resource distribution, and enhance learning outcomes, particularly for marginalized and vulnerable groups. The Ministry remains committed to strengthening institutional capacity, improving data systems, and fostering partnerships that will drive the effective implementation of this framework. I therefore call on all stakeholders—government agencies, development partners, civil society organizations, school administrators, and communities—to support and actively contribute to the realization of the objectives outlined in this document. Together, we can build a more inclusive, equitable, and resilient education system that leaves no child behind in Oyo State.

### **Hon. Olusegun Olayiwola**

Honourable Commissioner for Education

Oyo State Ministry of Education, Science and Technology



## Acknowledgements

This Framework is the result of collaboration, reflection, and shared commitment.

We acknowledge the Government of Oyo State, particularly the Ministries, Departments, and Agencies that contributed their time, insights, and practical experience to the development of this document. Their openness and willingness to engage critically with existing systems made this work both relevant and grounded. We extend special appreciation to the immediate past Honourable Commissioner of Education, Science and Technology, Professor Abdulwaheed Soliu, and the current Honourable Commissioner of Education, Science and Technology, Hon. Segun Olayiwola, officials from the Ministry of Education, Science and Technology; the Ministry of Budget and Economic Planning; the Ministry of Health; the Ministry of Women Affairs and Social Inclusion; and the Ministry of Justice. Their perspectives, drawn from day-to-day realities of planning, budgeting, and implementation, shaped the practicality of this Framework.

We also recognize the role of the Oyo State House of Assembly, whose oversight and legislative functions remain central to ensuring that budgets translate into real outcomes for citizens.

This work builds on research and field engagement carried out by Invictus Africa, in collaboration with the Oyo State Ministry of Education, Science and Technology, including the 2022–2025 GREBS Compliance Assessment. We acknowledge the contributions of all the members of the team at Invictus Africa, Oyo GREBS Fellows, and community stakeholders whose inputs helped bring clarity to the gender dimensions of education in the state.

Our appreciation extends to civil society partners and members of the Malala Fund Education Champions Network, including ACE Charity, YouthHub Africa, Education as a Vaccine (EVA), AREAi, and Onelife Initiative, whose ongoing advocacy and technical contributions continue to advance gender-responsive education in Nigeria.

Finally, we acknowledge the teachers, school leaders, parents, and, most importantly, the children of Oyo State. Their experiences, challenges, and aspirations are the reason this Framework exists. This document is, in every sense, about them.

**Bukky Shonibare,**  
Executive Director, Invictus Africa

## List of Abbreviations

Abbreviation	Meaning
GREBS	Gender-Responsive Education Budgeting and Spending
GRESF	Gender-Responsive Education Sector Plan
GEBS	Gender Education Budget Statement
GBS	Gender Budget Statement
MDA	Ministry, Department, and Agency
MoEST	Ministry of Education, Science and Technology
SUBEB	State Universal Basic Education Board
TESCOM	Teaching Service Commission
MTEF	Medium-Term Expenditure Framework
PBB	Programme-Based Budgeting
CoA	Chart of Accounts
EMIS	Education Management Information System
LGA	Local Government Area
SBMC	School-Based Management Committee
PTA	Parent-Teacher Association
SGBV	Sexual and Gender-Based Violence
SARC	Sexual Assault Referral Centre
WASH	Water, Sanitation, and Hygiene
M&E	Monitoring and Evaluation
IGR	Internally Generated Revenue

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## Chapter One

# 1. Introduction

## 1.1. Background and Context

Every child deserves to go to school. Not just to show up at school, but to stay, learn, and complete all basic levels of education (primary and secondary). Yet for millions of children across Nigeria, this promise remains out of reach. The barriers are real: poverty, cultural expectations, distance, insecurity, poor infrastructure, and a budget system that does not always see these barriers.

In Oyo State, the challenge cuts across gender lines. Girls face barriers, from early marriage to a lack of private sanitation facilities that make menstruation a reason to stay home. Boys face a different but equally serious set of pressures, from the lure of internet fraud (Yahoo Yahoo) to gambling, hawking, and the heavy socio-cultural expectation that they must provide for their families, even before they finish school. This implies that both genders suffer, and both deserve a budget that sees them.

Invictus Africa has been working to change this through data. Over the past years, we have conducted baseline research on the state of gender-responsive education budgeting and spending (GREBS) in Oyo State, and we recently carried out a GREBS Compliance Assessment in the state, tracking budget allocations

and spending across five key ministries between 2022 and 2025. The findings show that while Oyo State has made investments in education, the budget system still needs improvement to be truly gender responsive. Our findings also show that the budget lines are often too broad to tell us who benefits what, and the budget, as currently written, does not directly reflect the lived realities of boys and girls in Oyo State classrooms.

This framework is Invictus Africa's response to those findings. It is developed in close collaboration with relevant government officials, legislators, and other stakeholders in Oyo State, especially people who understand the system from the inside, and who know what it will take to change it. This GREBS Framework reflects their input, priorities, and commitment to making Oyo State's budget work better for every child. It should be understood as a complementary framework that strengthens existing budgeting processes, not a replacement for them.

## 1.2. About This Document and How to Use It

This guide is called the Gender-Responsive Education Budgeting and Spending (GREBS) Framework. It is designed to be practical, readable, and directly useful to the people who work

on and with education and education-related budgets in Oyo State.

It is not a theoretical manual. It will not ask you to read lengthy academic arguments before getting to the point. Instead, it walks you through what gender-responsive budgeting means, why it matters, who is responsible for it, and, most importantly, how to actually do it.

### 1.3. Important Note on the Use of the GREBS Framework

This GREBS Framework is designed as a guidance tool, not a standalone budgeting document. It does not replace existing government budgeting structures, processes, or legal requirements. Instead, it is intended to support Ministries, Departments, and Agencies (MDAs) in improving how education-related budget lines are designed, written, and implemented to be gender-responsive.

All GREBS-compliant budget lines developed using this framework must be aligned with the state's established public financial management systems, including:

- The Chart of Accounts (CoA) for budget classification and coding.
- The Programme-Based Budgeting (PBB) structure (Programmes, Sub-programmes, and Projects).
- The Medium-Term Expenditure Framework (MTEF) for multi-year planning.
- Existing budget classification standards, including administrative, economic, and functional classifications.

- The distinction between Capital and Recurrent Expenditure.
- The State's budget preparation, approval, and execution processes.

This means that while this Framework guides what gender-responsive budget lines should look like, it must always be applied within the structure and formats already in use by the state government.

The primary focus of this document is therefore to:

- Improve the quality, specificity, and clarity of budget lines.
- Ensure that budget allocations are linked to real gender gaps in education.
- Enable tracking, accountability, and measurable outcomes for boys and girls.
- Technical integration into the state's budgeting systems (such as coding, classification, and financial reporting formats) remains the responsibility of the relevant government institutions, particularly the Ministry of Budget and Economic Planning.

### 1.4. Core GREBS Principles

GREBS is built on five core principles. These principles are gender sensitivity, gender-responsiveness, equity and inclusion, transparency and accountability, and sustainability. These principles are practical commitments that reflect the values that should guide every budget decision, every line item, and every spending choice that affects education in Oyo State.

1. **Gender Sensitivity:** Every budget decision must recognize that boys and girls experience education differently. For instance, a budget line that simply says “construction of classrooms” without considering whether those classrooms have separate toilets for girls and boys or are in areas safe for girls to walk to is not gender sensitive. Gender sensitivity means asking the question: who does this really serve, and does it serve them equally?
2. **Gender-Responsiveness:** GREBS requires that the budget respond to what the data shows. If the needs assessment reveals that, in a particular year, more boys than girls are dropping out of school, the budget must respond with more targeted interventions for boys while also addressing the issues that affect girls. If in the following year it is girls who are most at risk, the budget must shift accordingly, in a proportionate manner. The budget must follow the evidence, not assumptions, not tradition, and not convenience.
3. **Equity and Inclusion:** GREBS is about giving each gender what they need to access, stay in, and complete primary and secondary school. Equity means recognizing that equal treatment does not always produce equal outcomes. Inclusion means no child is left out, not girls in rural communities, and not boys drawn into street trading.
4. **Transparency and Accountability:** A GREBS must be readable and traceable. For instance, if ₦1 billion is allocated to the Scholarship Board, the public and the legislature should be able to find out: who received those scholarships? How many were girls, and how many were boys? Was the money actually spent? The 2022–2025 GREBS Compliance Assessment for Oyo State found that three out of four ministries had zero traceable expenditure data.
5. **Sustainability:** Sustainability means building systems that outlast any single budget cycle or administration: data systems, trained personnel, and institutional processes that keep gender-responsive budgeting alive year after year. When data shows that both boys and girls are performing well in school, the budget must not simply withdraw the investments that made that possible. GREBS requires that progress is sustained through continued, equitable investment, even in good years.

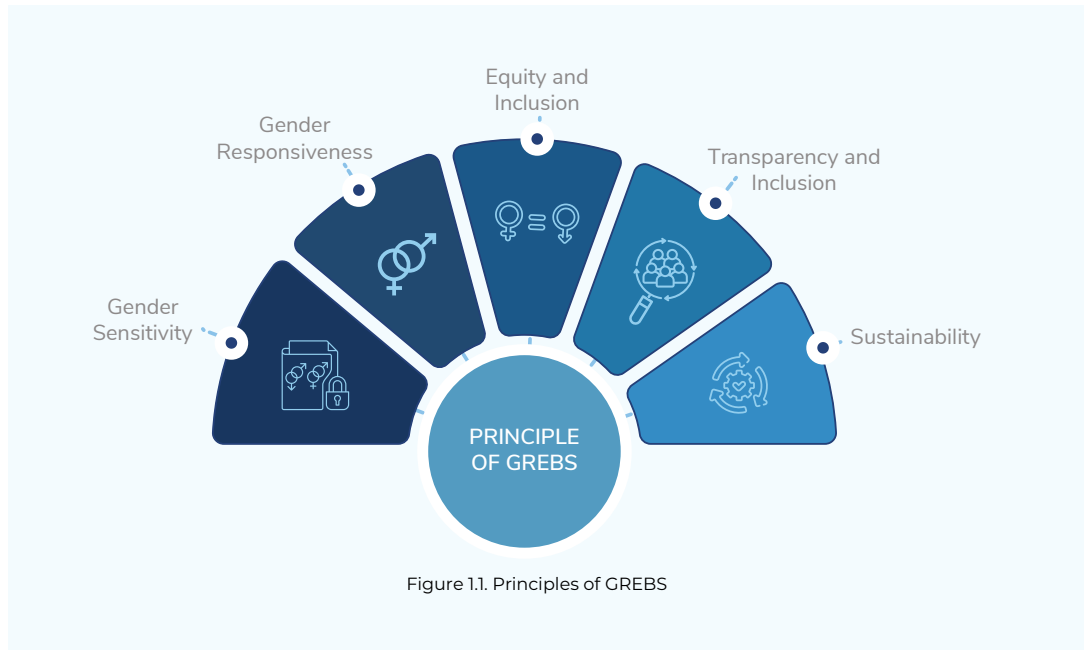


Figure 1.1. Principles of GREBS

### 1.5. Core GREBS Pillars

If the principles tell us what GREBS stands for, the pillars tell us what GREBS is built on. Three pillars hold the entire framework together.

#### Pillar 1: Evidence-Based Planning

GREBS starts with data, not assumptions. Before a single budget line is written, a needs assessment must be conducted. This assessment collects sex-disaggregated data to show exactly where boys and girls stand in terms of school enrollment, attendance, retention, and completion. It also includes direct consultations with school-age children themselves, with teachers, school administrators, and community members. Without a needs assessment, the budget is just guesswork.

#### Pillar 2: Gender-Specific Budget Lines

The second pillar is specificity. GREBS requires that budget lines name the gender they serve and the problem they address. A line that simply reads

“purchase of teaching and learning aids” tells us nothing about who benefits or why. A GREBS-compliant line reads differently, for example: “Provision of sanitary hygiene kits for 50,000 adolescent girls in public secondary schools across Oyo State to reduce menstruation-related school absenteeism.” That line is clear, specific, and traceable. Anyone reading it knows exactly what the money is for, who it serves, and how to measure whether it worked.

#### Pillar 3: Gender-Specific Spending

A gender-responsive budget that is written but not spent is just a document. GREBS closes the gap between allocation and action to address gender-specific impediments to basic education. This third pillar requires that spending on every gender-responsive budget line is tracked, reported, and publicly available. This includes the process of raising budget implementation memos and the internal government documents that authorize the release

of funds. Without a memo, funds do not move. Without tracking, we cannot know if they moved. Without reporting, there is no accountability. GREBS treats spending as equally important as budgeting.

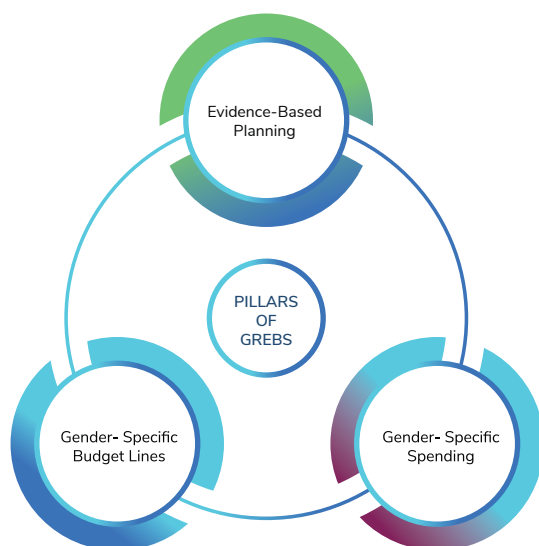


Figure 1.2. Pillars of GREBS

### 1.6. The Gender Dimension of Education in Oyo State

Oyo State has made real progress in education compared to many states in Nigeria, girl-child enrolment rates are relatively high, and there is genuine political will to keep children in school. But enrolment is not the same as retention, and retention is not the same as completion. Many children start school but do not finish, and the reasons a boy drops out are often very different from those of a girl.

This section looks at both sides of that picture. Not to criticize, but to understand. Because a budget that does not understand the problem

cannot solve it.

#### The Boy-Child Perspective: Enrolment, Retention, and Completion

One of the most striking findings from our research in Oyo State is that boys are also at significant risk. In Oyo State, several forces pull boys away from school before they finish:

- Yahoo Yahoo (Internet Fraud):** The proliferation of internet fraud, locally called 'Yahoo Yahoo', is perhaps the most visible threat to boy-child education in Oyo State. When a teenage boy sees his peers driving cars and wearing designer clothes as a result of online fraud, the value of spending years in a classroom is hard to justify in his mind. The budget must respond with counter-narratives, mentorship programs, and economic alternatives that make education feel worthwhile.
- Gambling and Sports Betting:** Betting shops are now common fixtures on streets near secondary schools in many parts of Oyo State. Boys as young as thirteen are placing bets on football matches. The draw is the possibility of quick money. The result is distraction, debt, and eventually dropout. Budget lines that fund school-based counselling and community awareness campaigns will serve a direct response to this.
- Societal Pressure to Provide and Child Labour:** Nigerian culture places enormous pressure on male children to be financially useful to their families, often before they finish school. Particularly in urban

and peri-urban areas, boys spend significant parts of their day in commercial activity. A boy from a poor household may be expected to hawk goods, ride an Okada (commercial motorcycle), and levy collections at motor parks before school, after school, or instead of school. School competes with income. Without financial support for their families, the school often loses. The budget must address poverty at the household level if it expects boys to stay in school.

- **Smoking and Substance Abuse:** Tobacco, cannabis, and other substances are increasingly accessible to secondary school-age boys in parts of Oyo State. Substance abuse is often based on peer pressure, and it contributes to absenteeism, poor academic performance, and eventually dropout. The budget must address sensitization on the use of drugs among young persons.
- **Wrong Role Models and Social Media Influence:** Boys are growing up in the age of Instagram and TikTok, where celebrities, musicians, influencers, fraudsters, and even corrupt politicians display wealth that was not earned through formal education. The implication from this trend is that school is slow, and success does not require a certificate.
- **Political Thuggery and Cult Initiation:** In some communities, teenage boys are recruited into political groups or secret cult

organizations that offer money, protection, and a sense of belonging. Once initiated, leaving is difficult, and school attendance becomes impossible.

- **Distance and Transport Barriers:** In some rural parts of the state, the distance from home to the nearest secondary school can be several kilometres.

#### **The Girl-Child Perspective: Enrolment, Retention, and Completion**

Girls in Oyo State face a distinct but equally serious set of barriers. Some are visible, like the absence of female toilets in schools; while others are invisible, like the quiet expectation that a girl's place is in the kitchen, not the classroom.

- **Early Marriage and Betrothal:** In some rural parts of the state, like Oke-Ogun, girls are withdrawn from school to be married, sometimes as early as thirteen or fourteen years old. Budget lines that fund community sensitisation, girls' clubs, and conditional cash transfers for families who keep their daughters in school are a direct intervention.
- **Teenage Pregnancy:** Pregnancy remains one of the leading causes of school dropouts among girls in Oyo State, even in urban areas. While re-entry policies exist on paper, in practice, many pregnant girls and young mothers do not return to school. Budget lines that fund re-entry programs and crèche facilities in or near schools

are essential, including raising awareness of such programs and services.

- **Menstruation and Lack of Sanitation Facilities:** The absence of private, clean female toilets and the non-availability of sanitary pads in public schools means that many adolescent girls stay home during their menstrual cycle, sometimes for several days each month.
- **Gender-Based Violence and Harassment:** Girls who experience sexual harassment or sexual assault from peers, teachers, or on their way to school are less likely to continue attending. A safe school environment is not just about physical infrastructure; it requires trained teachers, clear reporting mechanisms, and funded response systems.
- **Domestic Labour and Care Responsibilities:** Girls are disproportionately expected to care for younger siblings, cook, and clean – activities that often take place in the morning (before school) and in the evening (when homework should be done). This invisible labour burden reduces girls' capacity to learn even when they do attend school.
- **Poverty and Uniform/Material Costs:** While public secondary education in Oyo State is nominally free, the cost of uniforms, textbooks, examination fees, PTA levies, and other costs creates a real financial barrier, one that falls more heavily on girls, as families with

limited resources tend to prioritize boys' education.

- **Cultural and Religious Norms:** In some communities, particularly in northern Oyo State, cultural and religious norms discourage girls from pursuing education beyond a certain level. Changing these norms requires sustained community engagement and a budget line to fund it.

### The Three-Scenario Budget Logic

Understanding the gender dimension of education leads to one of three-scenario budget logic. This is what makes GREBS a dynamic framework, not a static document, that says the same thing every year, regardless of what is happening on the ground:

**Scenario 1: Boys Are More Disadvantaged:** The baseline assessment on GREBS conducted by Invictus Africa showed that boys are falling behind in enrolment, retention, or completion more than girls in that budget year. The GREBS for that year must include specific, targeted budget lines that address the issues identified, such as mentorship programs, anti-gambling campaigns, school feeding to reduce hawking, etc.

**Scenario 2: Girls Are More Disadvantaged:** The aforementioned needs assessment showed that girls are the more vulnerable group that year. Budget lines must respond with girl-specific interventions, including the provision of sanitary kits, re-entry programs for school-age mothers, anti-

GBV response systems, conditional cash transfers for families, etc.

**Scenario 3:** Both Genders Are Performing Well or Not Performing Well: The needs assessment shows that both boys and girls are doing relatively well that year. The budget does not withdraw its investments. Instead, it includes equitable budget lines that sustain progress for both genders, because gains that are not consolidated are gains that can easily be reversed

### Learning from Other Countries

Oyo State is not starting from scratch. Countries around the world, including several in Africa, have already walked this path. Their experiences offer valuable lessons.

## Rwanda

Rwanda is Africa's most instructive example of gender-responsive budgeting done well. Starting in 2008, the Rwandan government required every ministry to submit a Gender Budget Statement alongside its annual budget. By the early 2010s, gender budget statements had been institutionalized within Rwanda's national budgeting framework, making them a mandatory component of ministry submissions. Rwanda began with four pilot sectors: education, health, agriculture, and infrastructure. Within a few years, the initiative spread to all government

ministries and all local government districts.

The most important lesson from Rwanda is the role of the Ministry of Finance. In Rwanda, the Ministry of Finance did not just approve budgets; it actively required ministries to identify gender gaps, set gender-oriented goals, and report on their progress. The budget was not just a financial document. It was an accountability tool. Oyo State's Ministry of Budget and Economic Planning has the same potential to play this role.

## Mozambique

Mozambique's experience shows what is possible even with limited resources. Working with UN Women and other development partners, Mozambique developed gender budget statements for its education and health sectors that specifically tracked spending on girls' education, maternal health, and gender-based violence response. What made Mozambique's approach practical was its simplicity: ministries were given clear templates and trained in how to use them. The result was a system that budget officers could actually operate.

The lesson for Oyo State is that a gender budget statement that is clear and easy to use is more likely to be completed correctly than one that is technically sophisticated but inaccessible.

## India

India offers an example of gender-responsive budgeting at the state level. The state of Kerala introduced a gender budget statement in 2008/09, targeting spending on infrastructure that would support women's economic participation.

What is most relevant to Oyo State is that India recognized the importance of subnational governments in driving gender-responsive budgeting. The federal government set out the direction, but it was state governments that implemented it closest to the

communities that needed it most.

### Key Findings from Oyo State Budget Assessment 2022–2025

As earlier mentioned, between 2022 and 2025, we assessed the gender-responsiveness of the budgets of five ministries in Oyo State: Education, Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice. The analysis covered 66 gender-responsive budget lines, with a total tracked allocation of ₦45.08 billion. Here is what was found:

**Table 1.1: Takeaways from Oyo State's GREBS Compliance Assessment Between 2022 and 2025**

Finding	Detail
Total GREBS-Compliant Allocation (2022–2025)	₦45.08 billion across 66 budget lines.
Ministry with Largest Share	Ministry of Education, 95.4% (₦42.99 billion).
Execution Rate (tracked lines)	36.2%, and this figure applies only to 24 lines in the Ministry of Education.
Ministries With Zero Expenditure Data	Ministry of Health, Ministry of Women Affairs, and Ministry of Budget and Economic Planning, across the four years under review.
GREBS-Compliant Share of State Budget (2025)	1.34%, the lowest in the review period, despite the state budget reaching ₦984 billion.
Most Concerning Single Gap	Oyo State Scholarship Board, ₦1.12 billion allocated in 2024, with 0% execution.
Most Consistent Performer	SUBEB Projects, execution rates of 84.6%, 94.5%, and 64.2% across 2022–2024, respectively.



## Chapter Two

## 2. Gender-Responsive Education Sector Planning

### 2.1. What is a Gender-Responsive Education Sector Plan and Why It Matters

A Gender-Responsive Education Sector Plan (GRESP) is a government document that outlines what the education sector intends to achieve for boys and girls over a defined period, what resources are needed to achieve it, and how progress will be measured. Think of GRESP as the blueprint and GREBS as the breakdown of the cost to construct the blueprint.

With a sector plan, every budget line has a reason, a target population, and a measurable outcome. A sector plan answers some basic questions that every budget should be able to answer:

1. What is the problem?
2. Who does the problem affect?  
Boys, girls, or both?
3. In which local government area is either or both genders affected by the identified problem?
4. At which level of schooling are either or both genders affected by the identified problem?
5. What will the government do about it?
6. What will be the time frame?
7. How much will it cost the government to solve the problem?
8. How do we know or measure the impact of what the government intends to do to solve the problem?

GRESP specifically identifies where boys and girls experience education differently. It does not assume that what works for boys will automatically work for girls and vice versa.

Invictus Africa, ACE Charity, YouthHub Africa, Education as a Vaccine (EVA), AREAi, and Onelife Initiative, all members of the Malala Fund Education Champions Network (ECN), have worked with the Oyo State Government, particularly the Ministry of Education, Science, and Technology (MoEST), to develop the Oyo State Gender-Responsive Education Sector Plan (2026-2030). This plan was built through field research, community consultations, and engagement with relevant government stakeholders, aside from MoEST.

### 2.2. The Link Between GRESP and GREBS

The relationship between a sector plan and a budget is often broken in practice. The sector plan (GRESP) sets out what the government wants to achieve. The budget (GREBS) ensures allocation and spending to achieve it. The budget performance report tells us whether the money was spent, while the monitoring and evaluation process checks whether the plan was carried out and if the goals were reached. The next sector plan is an update of the previous, incorporating lessons and what works for the following years.

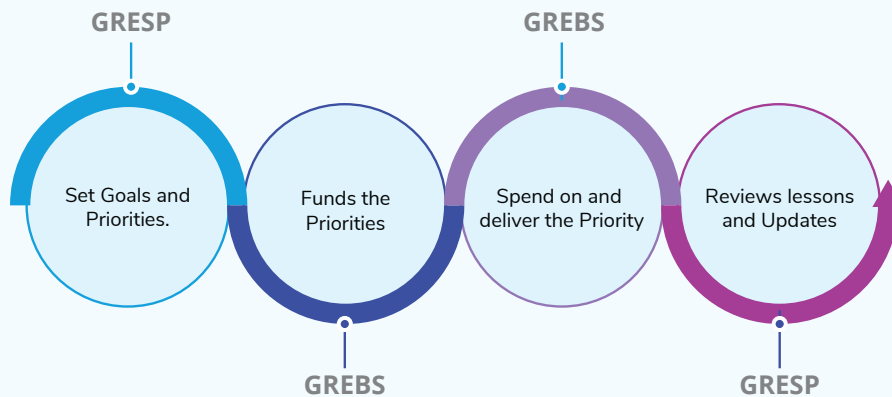


Figure 2.1. How the GRESP-GREBS Link Works

Suppose that Oyo State GRESP identifies that adolescent girls in Iseyin Local Government Area have a secondary school completion rate of 42%, compared to 67% for boys in the same area. And one of the key reasons identified is the distance from home to the nearest girls' secondary school, combined with safety concerns on the route. The GRESP then sets a goal to "increase the female completion rate in Iseyin LGA to 60% within three years, through a combination of infrastructure investment and a transport support scheme." That goal now has to appear in the budget. The Ministry of Education will write a budget line such as "Provision of safe transport stipends for 2,000 female secondary school students in Iseyin and Itesiwaju LGAs – N180,000,000." A budget line like this is gender-responsive and traceable. At the end of the year, the budget performance report should tell us how much was released and spent and how many girls received the stipend. The monitoring and evaluation will reveal whether the plan worked by checking whether attendance and completion rates improved. If not, why? The answer feeds back into the next budget and

adjustments (if any) to the sector plan. However, when the budget is written without a sector plan, or the sector plan exists but is not linked to the budget, there is a high probability of having broad or generic budget lines like "purchase of teaching and learning aids" or "construction of public schools" with no indication of who benefits, where the intervention is targeted, or how success will be measured. Although these kinds of lines are not wrong in themselves, as schools do need to be built, and teaching aids need to be bought. The challenge is that without a sector plan to guide them, these lines could mean anything, and they can benefit anyone, or no one in particular. A GREBS-compliant budget line then becomes specific because the GRESP that backs it already tells us exactly what was needed and for whom.

### 2.3. Conducting a GREBS-Compliant Needs Assessment

The needs assessment is the research process that tells us what is actually happening on the ground, not what we assume is happening, and not what was happening three years ago, because situations change. For instance,

a community that had a high girl-child enrolment rate in 2022 may look very different in 2026, after a new betting shop opened near the school or a community leader began

discouraging girls from attending secondary school. This is why the needs assessment must be conducted regularly, ideally every year, before the budget cycle begins.

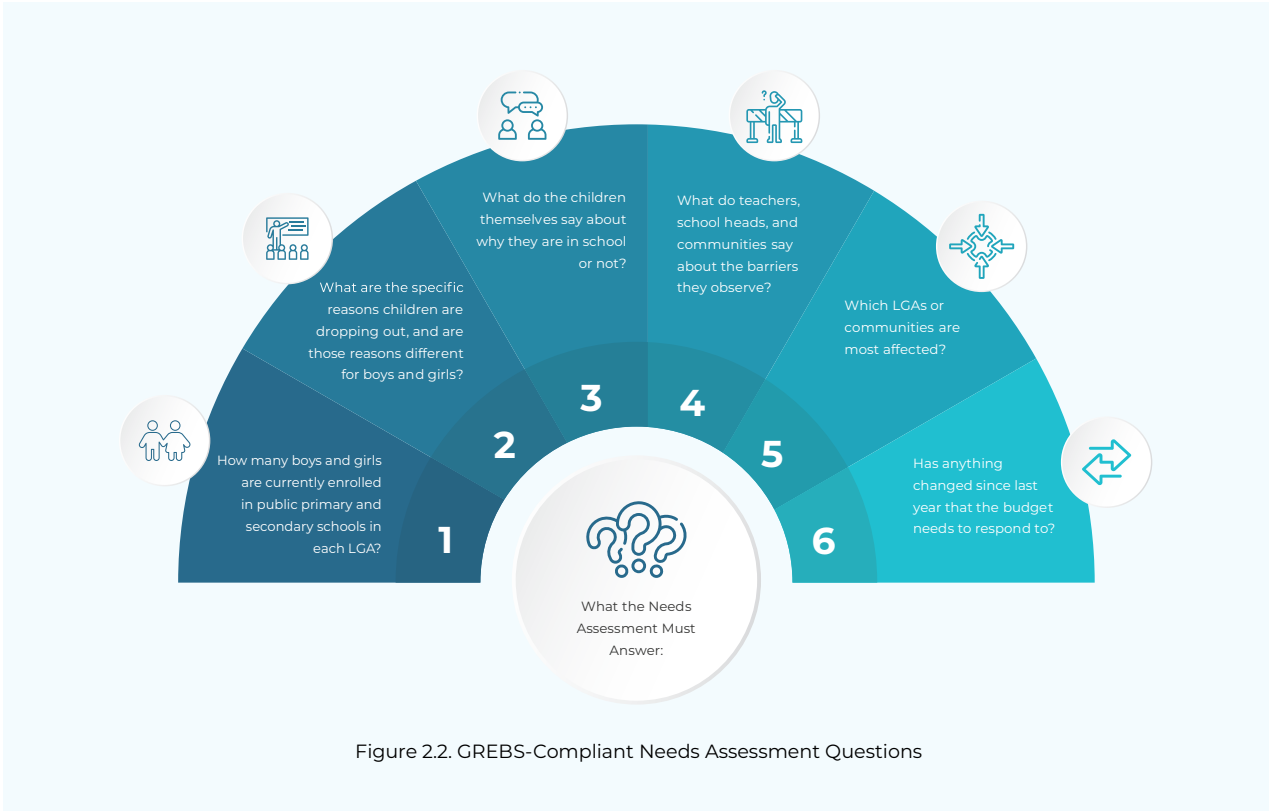


Figure 2.2. GREBS-Compliant Needs Assessment Questions

There are five basic steps to conduct a GREBS-compliant needs assessment in a state. These steps are designed to be manageable for government officials, even with limited resources.

Table 2.1. Step-by-Step GREBS-Compliant Needs Assessment

<b>STEP 1</b>	<p><b>Collect Sex-Disaggregated Data</b></p> <p>Sex-disaggregated data simply means data that is broken down by gender, separately for boys and girls.</p> <p>In Oyo State, this data already exists in several places, but it is often not consolidated and may not be current. The Ministry of Education’s Education Management Information System (EMIS) holds enrolment and attendance data. SUBEB holds primary school data. The State Universal Basic Education Board collects data on school infrastructure. The National Population Commission has demographic data. Thus, the needs assessment process must pull all these data together and organize them by Local Government Areas, by school level, and by gender.</p> <p><b>Practical Tip:</b> Where data is missing or outdated, a simple survey of school heads across a sample of LGAs can fill the gap quickly. A one-page form asking for current enrolment, average weekly attendance, and reported dropout cases, broken down by gender, can be distributed and returned within two weeks.</p>
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## STEP 2

**Consult School-Age Children (Boys and Girls)**

Data tells us what is happening. School-age children tell us why. This step is one of the most important parts of the GREBS-compliant needs assessment. Before the budget is written, school-age children must be consulted. This can be done through focus group discussions (FGD) in schools and communities, structured by gender and age groups. Girls aged 10–13 will have different concerns from girls aged 14–17. Boys who are in school have different perspectives from boys who have dropped out. Both groups matter.

Key questions to ask school-age children: What do you like about school? What makes you want to come? What makes it hard to come to school, or stay? Do you know friends or classmates who have stopped coming to school? What happened to them? If the government could do one thing to make it easier for children like you to stay in school, what would it be?

**Practical Tip:** This FGD can be done in the local language. Keep focus groups small. Separate boys and girls so they can speak freely. Teachers should be trained and used for this if there are no resources to engage facilitators.

## STEP 3

**Consult Teachers, School Heads, and Communities**

Teachers see what the data does not capture. A class teacher who has watched three boys disappear from her class over six months knows something that the EMIS database does not. School heads know which parents are pulling their daughters out for marriage, or which boys are spending their afternoons at the betting shop on Oke-Ado Road. Community leaders know what is shifting culturally. All of this intelligence must feed into the GREBS-compliant needs assessment.

**Practical Tip:** A structured interview with 20 school heads and 20 class teachers, ten from urban areas and ten from rural areas, across five LGAs can produce rich, actionable data in less than a week if well organized. The School-Based Management Committees (SBMCs) already operational in Oyo State are also a valuable entry point for community-level consultations.

## STEP 4

**Analyze the Data and Identify the Scenario**

Once the data is collected and the consultations are complete, it is time to analyze.

The key question is: for this budget year, which scenario applies?  
Are boys more disadvantaged? Are girls? Or are both facing gender-specific barriers?

The analysis does not have to be complicated. A simple comparison table, showing enrolment, attendance, and completion rates for boys and girls, disaggregated by LGAs and school levels, is enough to determine the scenario. Add to this the qualitative findings from the consultations, and the picture becomes clear.

**Important Note:** The scenario may differ from LGA to LGA: boys may be more disadvantaged in Ibadan North-East, while girls are more disadvantaged in Saki West. The budget needs to reflect this geographical variation, not assume that one size fits all.

**STEP 5**

**Translate Findings into Budget Priorities**

This is the step that connects the needs assessment to the budget. Once you know the scenario and once you know the specific barriers that are keeping children out of school, you can write budget lines that directly address those barriers.

Each finding from the needs assessment should produce at least one budget line. The logic is direct:  
 Finding: Girls in 12 LGAs are missing school during menstruation due to a lack of sanitation facilities.  
 Budget line: "Construction of gender-segregated toilets and provision of sanitary hygiene kits for adolescent girls in 180 public secondary schools across 12 LGAs in the state, ₦360,000,000."

**Finding:** Boys in Ibadan North and Ibadan South-West are dropping out at the junior secondary level due to gambling and peer influence.  
 Budget line: "School-based mentorship and anti-gambling awareness programs targeting 50,000 male JSS2 and JSS3 students in Ibadan North and Ibadan South-West LGAs, ₦45,000,000."

The government should formalize partnerships with development partners and non-governmental organizations (NGOs) to conduct the annual GREBS-Compliant needs assessment jointly, in case funds are not available. This makes the process faster, more credible, and more cost-effective. Common data collection tools, like Google Forms, can also be used to collect this data.

**2.4. The Budget Cycle in Oyo State and Where GREBS Compliance Fits In**

A budget cycle is a recurring sequence of steps that starts with planning and ends with reporting, before the whole process begins again the following year. Knowing where GREBS compliance fits in this cycle is essential. If gender-responsive budget lines are later introduced late in the process, it becomes difficult to make changes.

The budget cycle has four main stages.

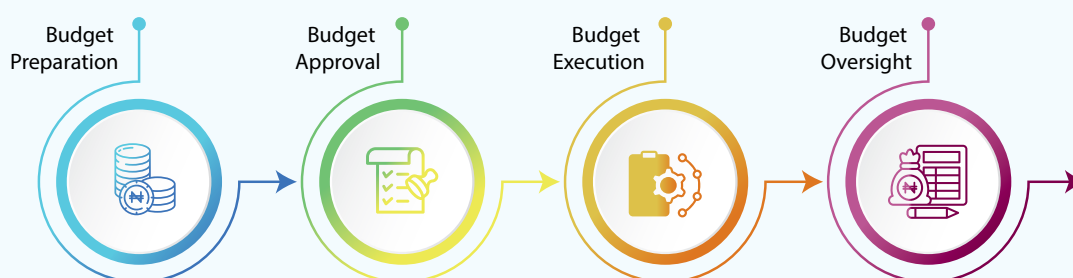


Figure 2.3. Stages of Budget

Here is also how each stage works and exactly where GREBS should be applied:

**Table 2.2. How Budget Stages Work and Where GREBS Compliance Applies**

Budget Stage and Time	What Happens	Where GREBS Compliance Applies
Stage 1 Budget Preparation (May - September)	The Ministry of Budget and Economic Planning issues a Budget Call Circular to all ministries. Each ministry then prepares the list of what it plans to spend money on in the coming year.	The GREBS-compliant needs assessment must be completed before or during this stage. Budget officers use findings from the needs assessment to write gender-responsive budget lines. The GRESP is the reference document.
Stage 2: Budget Approval (October – December)	The Governor presents the budget to the State House of Assembly. The Assembly debates it, scrutinizes individual budget lines (may make changes), and passes the Appropriation Act. <sup>1</sup>	The House of Assembly reviews budget lines for GREBS compliance. Members ask: Are lines gender-specific? How many?  A Gender Education Budget Statement (GEBS) from each ministry supports this scrutiny.
Stage 3: Budget Execution (January – December)	Once the Appropriation Act is signed, ministries begin implementing their budgets. This means raising implementation memos, releasing funds, procuring goods and services, and delivering programs.	Ministries must track spending on GREBS-compliant lines separately. Implementation memos for gender-responsive lines must specify the target beneficiaries (boys, girls, or both) and the LGAs.
Stage 4: Budget Oversight (Ongoing)	The State House of Assembly, the State Audit Office, and Civil Society Organizations (NGOs, media, etc) monitor whether the money was spent as budgeted. The budget performance report is produced by each ministry.	GREBS compliance requires that budget performance reports state, for each gender-responsive line: amount allocated, amount spent, number of beneficiaries disaggregated by gender, and outcome achieved.

<sup>1</sup> An Appropriation Act is a law passed by the legislature that authorizes the government to withdraw and spend public funds from the treasury for specific purposes within a given financial year.



## Chapter Three

## 3. Relevant GREBS Government Ministries and Institutions

### 3.1. Overview

In GREBS, no single ministry owns the problem of keeping children in school, and no single ministry can solve it alone. A girl who drops out of school because she was sexually assaulted on her way to class is not just an education problem. She needs the Ministry of Health for medical care, the Ministry of Justice to prosecute the perpetrator, and the Ministry of Women Affairs to provide shelter and psychosocial support. The Ministry of Education can rebuild her confidence and re-enrol her. The Ministry of Budget and Economic Planning must ensure all of these interventions are properly funded. This chapter introduces the six key actors in the GREBS framework.

### 3.2. Ministry of Education, Science, and Technology

The Ministry of Education, Science, and Technology (MoEST) is responsible for the planning, coordination, and delivery of public education in Oyo State, from early childhood care through senior secondary school. It oversees the State Universal

Basic Education Board (SUBEB), the Teaching Service Commission (TESCOM), the State Scholarship Board, and many other education agencies and parastatals. In 2025, the Ministry of Education, Science, and Technology had a total budget of ₦149 billion. MoEST is responsible for ensuring that the state's education budget is gender-specific, evidence-based, and traceable. Its GREBS mandate is to: Write budget lines that name the gender they serve and the problem they address.

Ensure capital projects, school construction, rehabilitation, WASH, and ICT explicitly account for the different needs of boys and girls.

Fund interventions that address the specific barriers keeping boys and girls out of school in each LGA.

Ensure the Scholarship Board's allocation is disbursed equitably and with full expenditure reporting.

Coordinate with SUBEB to ensure that primary school investments are gender-responsive at the local government level.

Submit a Gender Budget Statement alongside its annual budget estimates.

**Table 3.1. Key Gender Issues to Budget for MoEST**

No.	Boys	Girls
1	Yahoo Yahoo and internet fraud: Teenage boys in Oyo State, particularly in Ibadan, are increasingly drawn to internet fraud as a faster route to wealth than schooling.	Menstruation-related absenteeism: Some secondary schools in Oyo State do not have female toilets or sanitary pad provision. Girls miss school during their periods.
2	Gambling and sports betting: Betting shops near secondary schools are pulling boys out of the classroom.	Safety on the way to school: In some LGAs, girls face harassment and assault while walking to school, particularly in rural areas.
3	Hawking and child labour: Boys (and girls) who hawk goods before and after school, or instead of school, are caught in between economic survival and education.	Early marriage and dropout: Girls withdrawn from school for marriage rarely return.
4	Peer pressure and cult initiation: Boys in certain communities face pressure to join secret cult organizations.	Re-entry after pregnancy: Teenage mothers who want to return to school need structured support.

Bearing in mind the identified issues, the budget should reflect how they will be addressed. Each budget line should name the gender it serves, the specific problem it addresses, the number of beneficiaries, the location, and the allocation.

### 3.3. Ministry of Health

The Ministry of Health is responsible for planning, organizing, and delivering healthcare services across the state. This includes primary healthcare through Local Government Health Authorities, secondary and tertiary health facilities, disease prevention and control programs, maternal and child health services, and mental health services. In 2025, the Ministry of Health had a total budget of ₦59.4 billion.

Health and education are two sides of the same coin. A child who is sick cannot learn. A girl who has no access to reproductive health services is more likely to become pregnant and drop out. A boy suffering from the mental health effects of substance abuse or peer pressure cannot concentrate in class. Therefore, the responsibilities of the Ministry of Health in advancing GREBS include, but are not limited to:

- Funding health interventions that directly reduce school absenteeism among boys and girls.
- Ensuring immunization and nutrition programmes are explicitly linked to school attendance and gender-disaggregated in their reporting.
- Budgeting for adolescent health

services, including menstrual health, reproductive health, and mental health, that are accessible to school-age children.

- Funding school-based health programmes that reach children inside school compounds.
- Collaborating with the Ministry of

Women Affairs and the Ministry of Justice on Sexual and Gender-Based Violence (SGBV) prevention and response for school-age girls and boys.

- Submitting a Gender Budget Statement (GBS) with its annual budget estimates.

A critical observation from the 2022–2025 budget analysis: the Ministry of Health had zero GREBS-compliant lines in 2025.

**Table 3.2. Key Gender Issues to Budget for the Ministry of Health**

No.	Boys	Girls
1	Substance abuse: Smoking, cannabis use, and alcohol consumption among teenage boys in parts of Oyo State are contributing to school dropout.	Menstrual health: Many adolescent girls in public schools in the state cannot afford sanitary pads and have no access to private, clean sanitation facilities. This is a health issue as much as an education issue.
2	Mental health and peer pressure: Boys facing pressure to provide financially, or boys caught up in cult activities, often suffer mental health challenges that go unaddressed.	Teenage pregnancy and reproductive health: Lack of age-appropriate reproductive health information leaves girls vulnerable to early pregnancy.
3	Immunization and malaria prevention: Malaria remains a significant cause of school absenteeism among children in the state, particularly in rural areas.	Malnutrition: Girls in poor households are disproportionately malnourished, which affects concentration, attendance, and cognitive development.
4		Mental health and trauma: Girls who experience GBV need psychosocial support, not just physical healthcare. School-linked mental health services are a health budget line that directly protects education.

### 3.4. Ministry of Women Affairs and Social Inclusion

The Ministry of Women Affairs and Social Inclusion is responsible for promoting the welfare, rights, and empowerment of girls, women,

children, and socially excluded groups in the state. In 2025, the ministry had a total budget of ₦3 billion.

The ministry often addresses the issues of children that the education system has lost, boys who have been

exploited, girls who have been abused, and children who are being kept out of school by adults in their own homes.

Its GREBS mandate is to:

Fund GBV response services that specifically support school-age girls, including Sexual Assault Referral Centres (SARCs) services, shelters, and legal support.

Run community sensitization and advocacy programs that change the attitudes and behaviors keeping children out of school.

Provide social protection interventions, cash transfers, and material support that reduce economic barriers to school attendance for both boys and girls.

Protect children in the most vulnerable situations: child brides, child laborers, children in domestic service, and orphans.

Partner with the Ministry of Education on re-entry programs for girls who dropped out due to pregnancy or marriage.

Submit a Gender Budget Statement (GBS) alongside its annual budget estimates.

The Ministry of Women Affairs must address two sides of the same problem. First, the immediate crises: GBV, early marriage, child labor, and exploitation. Second, the systemic causes: poverty, cultural norms, and social exclusion:

### **Key Gender Issues.**

1. *GBV survivor services:* The 2025 budget included a ₦400 million line for a GBV survivor shelter, clinic, and primary school for JCI.

This was one of the strongest GREBS-compliant lines in the entire dataset. However, this approach must be expanded.

2. *SARC equipment and services:* Sexual Assault Referral Centres (SARCs) are the first point of care for girls who have been sexually assaulted. A girl who receives timely, dignified care after an assault is far more likely to return to school.
3. *Community sensitisation on child rights:* Many parents in Oyo State do not know that withdrawing a child from school to marry or to hawk is a violation of the law. Funded community engagement sessions, particularly in LGAs with high dropout rates can change this.
4. *Economic support for vulnerable families:* Poverty is the single most cited reason children drop out. Conditional cash transfers or material support for the poorest families, tied to children's school attendance, are a proven intervention.
5. *Support for boys in vulnerable situations:* Boys who are child labourers, political thugs, or cult members are also under this ministry's mandate.

### **3.5. Ministry of Justice**

The Ministry of Justice is responsible for legal advisory services to the state government, drafting and reviewing legislation, prosecuting criminal cases on behalf of the state, providing legal aid to citizens who cannot afford legal representation, and overseeing

law reform. It is also the custodian of several laws that are directly relevant to children's education, including the Child Rights Law, the Violence Against Persons Prohibition (VAPP) Law, and the Compulsory Free Universal Basic Education Law.

In the 2022–2025 Oyo State budget analysis, the Ministry of Justice had no identified GREBS-compliant lines. This is not because the ministry has no role in keeping children in school. It is because the connection between justice and education is not made explicit in the budget or in policy thinking. In 2025, its total budget was ₦2.4 billion. The Ministry of Justice's GREBS mandate is to:

- Enforce child rights laws that make it illegal to withdraw a child from school for marriage, labour, or any other reason.
- Prosecute school-related gender-

based violence cases, including sexual harassment by teachers, school officials, and community members.

- Provide legal aid to parents and guardians who face difficulties accessing education for their children because of legal barriers, land disputes, custody issues, and documentation problems.
- Run school-based legal literacy programmes that teach children, especially girls, about their rights.
- Develop and fund a court diversion programme for adolescent boys caught in petty crime or cult-related offences, redirecting them to school rather than prison.
- Collaborate with the Ministry of Women Affairs on SGBV prosecution and victim support.
- Submit a Gender Budget Statement (GBS) alongside its annual budget estimates.

**Table 3.3. Key Gender Issues to Budget for the Ministry of Justice**

No.	Boys	Girls
1	Court diversion for at-risk boys: A boy arrested for minor theft at age 14 who goes to prison is unlikely to return to school. A court diversion program, funded by the Ministry of Justice, gives magistrates an alternative: mandatory school re-enrolment, mentorship, and community service.	Legal enforcement against early marriage: While Section 23 of the Oyo State Child Rights Law prohibits child marriage, enforcement remains weak, partly due to the absence of clearly defined and adequately funded budget lines for investigation, prosecution, and follow-up.
2	Legal protection from child labour and exploitation: Boys who are hawking on behalf of an adult employer are victims of child labour, which is illegal under the Child Rights Law.	GBV prosecution: Sexual assault cases involving school-age girls are often unreported because victims do not believe anything will happen. When cases are reported, prosecution is slow and under-resourced.
3	Anti-cult prosecution: Secret cult initiation of minors is a criminal offence. When perpetrators are prosecuted, it discourages young ones to join.	

### 3.6. Ministry of Budget and Economic Planning

The Ministry of Budget and Economic Planning is responsible for coordinating the annual budget process, issuing the Budget Call Circular to all ministries, setting budget ceilings, reviewing and consolidating budget estimates from all MDAs, producing the Medium-Term Expenditure Framework (MTEF), and overseeing planning, monitoring, and evaluation of government programmes. In 2025, its total budget was ₦9.6 billion. The Ministry's GREBS mandate is to:

- Include a GREBS compliance requirement in the annual Budget Call Circular, so that every ministry knows, before they start writing their budget, that gender-responsive lines are mandatory.
- Provide a Gender Budget Statement (GBS) template and guidelines to all ministries as part of the budget preparation package.
- Review and flag budget submissions that lack gender-

specific lines or sex-disaggregated targets.

- Ensure that GREBS-compliant allocations are tracked separately in the state budget classification system, so they can be reported independently.
- Coordinate a Gender Budgeting Technical Working Group that meets quarterly to review implementation and resolve cross-ministerial issues.
- Fund independent monitoring and evaluation of the GREBS-compliant line execution, so that what is allocated is verifiably spent.
- Publish an annual GREBS compliance report alongside the state's budget performance report.

A key finding from the ministry in the 2022–2025 budget assessment showed that the ministry had only one GREBS-compliant across all four years, and this was Planning, Monitoring, and Evaluation, with allocations growing from ₦29 million in 2022 to ₦400 million in 2025, and no amount could be tracked in expenditure reports.

### 3.7. Other Relevant Ministries and Their Possible GREBS Roles

The above five core ministries carry the primary responsibility for GREBS; but they are not the only actors. Several other state ministries should have programs and budgets that directly affect whether boys and girls get to school, stay in school, and finish school.

**Table 3.4. Other Relevant Ministries and Their Possible GREBS Roles**

Ministry	Possible GREBS Role
Ministry of Environment and Natural Resources	Climate change affects school attendance, particularly in rural areas where flooding and extreme heat make routes impassable and affect learning. Budget lines for climate-resilient school infrastructure, tree planting around schools for shade, and flood mapping that includes schools are GREBS-relevant.

Ministry	Possible GREBS Role
Ministry of Agriculture and Rural Development	Food insecurity is one of the root causes of school dropout, particularly for boys who are pulled into farming or food hawking. The Ministry of Agriculture's school garden programs and food support interventions for rural households directly support school attendance. Nutrition data from the ministry should feed into the GREBS-compliant needs assessment.
Ministry of Youth and Sports	Adolescent boys who have no structured after-school activities are more vulnerable to gang recruitment, gambling, and internet fraud. The Ministry of Youth's sporting programs, youth clubs, and vocational training centres are a protective factor for boys. Budget lines that explicitly target school-age boys as beneficiaries are GREBS-relevant.
Ministry of Information, Culture, and Tourism	The Ministry of Information is responsible for public communications. Awareness campaigns on girls' education, anti-early marriage messaging, and the dangers of internet fraud targeting boys are GREBS-relevant investments in behavior change. If the messaging does not reach communities, other GREBS-compliant investments are undermined.
Ministry of Finance	Internally Generated Revenue (IGR) and state fiscal allocations determine how much money is available for GREBS. The Ministry of Finance's decisions on budget prioritization directly affect whether GREBS-compliant allocations are funded. It should be brought into the Gender Budgeting Technical Working Group as an observer.

### 3.8. The Oyo State House of Assembly

Under Section 120 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), no money can be withdrawn from the Consolidated Revenue Fund of a state without an Appropriation Act, and that Act can only be passed by the State House of Assembly. In practical terms, this means the House of Assembly has the final say on every Naira in Oyo State's budget.

There are three moments of Assembly power in GREBS.

**Moment 1:** This is a moment before submission of the budget. The House of Assembly does not have to wait until the budget lands on its desks in October. The Assembly's Committee on Education and its committees on Health, Women Affairs, and Justice, and other relevant ministries can engage with the relevant ministries as early as June, when budget preparation is underway. This early engagement allows legislators to ask: Is the needs assessment complete? Are budget lines being written to GREBS standards? Is the GBS being prepared? Rwanda's parliamentary

committees always engage with ministries during budget preparation and not just during the review.

**Moment 2** is during scrutiny. This is when the Governor presents the budget to the House of Assembly; legislators have a window of several weeks to scrutinize it before passage. This is where the GREBS checklist becomes essential. For every ministry budget that comes before the Assembly, members should be able to ask and get answers to these questions: Does this ministry’s budget include gender-specific lines: lines that name boys, girls, or both as the intended beneficiaries? Is there a Gender Budget Statement (GBS) attached to this ministry’s budget? Are the allocations to health, women affairs, and justice sufficient to address the gender gaps identified in the

needs assessment? Is the Scholarship Board’s allocation split between boys and girls, with specific numbers of beneficiaries? Are there any lines that are so broad, like “purchase of teaching aids,” that it is impossible to know who benefits? Are the proposed allocations consistent with what the needs assessment found?

The last is **Moment 3**, and this is during Oversight. Passing the budget is one thing, making sure it is implemented is another. The House of Assembly has oversight powers, including the power to summon commissioners, request expenditure reports, and conduct hearings on budget performance. These powers must also be exercised for GREBS-compliance specifically.

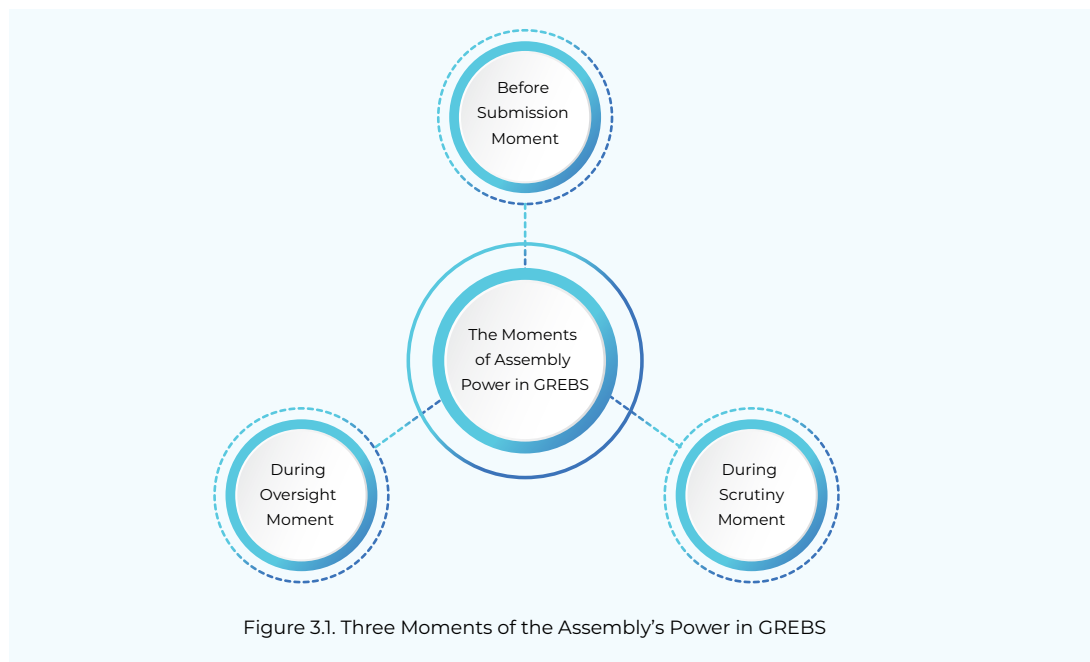


Figure 3.1. Three Moments of the Assembly’s Power in GREBS

### 3.9. The Gender Education Budget Statement (GEBS)

A Gender Education Budget Statement (GEBS) is a document that accompanies a ministry's annual budget. It explains, in plain language, how the ministry's budget addresses the different educational needs of boys and girls. It is not a separate budget. It is a statement.

A GEBS should answer these questions: What are the main gender gaps in this ministry in relation

to education, and how were they identified? Which budget lines directly address these gender gaps, and for which gender? How much of the ministry's total budget is allocated to gender-responsive lines? What are the measurable targets for boys and girls? (Numbers, LGAs, outcomes)? How will the ministry track and report on these targets during the year?

Below is a simple template that each ministry can follow when writing its GEBS.

GENDER EDUCATION BUDGET STATEMENT — [MINISTRY NAME] — [STATE] - [YEAR]

#### Section 1: Gender Situation Analysis

Briefly describe the main gender gaps in your sector this year, based on the needs assessment.

Example: "The 2026 gender-responsive needs assessment identified that 62% of school dropouts at the JSS level in Oyo State are male, driven primarily by gambling and peer pressure in urban LGAs."

#### Section 2: GREBS-Compliant Lines

List all gender-responsive budget lines in your ministry's budget. For each line, state: the budget line name, the target gender (boys, girls, or both), the number of beneficiaries, the LGA(s), and the allocation.

#### Section 3: Total GREBS-Compliant Allocation

State the total allocation to GREBS-Compliant lines as a percentage of the ministry's total budget. Example: "Of our total 2026 budget of ₦160 billion, ₦9.5 billion (5.9%) is allocated for GREBS compliance."

#### Section 4: Reporting Commitment

Commit to how and when the ministry will report on the implementation of these lines. Example: "This ministry will submit a quarterly GREBS-compliant expenditure report to the Ministry of Budget and Economic Planning and the House of Assembly Committee on Education by the 15th of January, April, July, and October of each year."

Figure 3.2. A Sample of Gender Education Budget Statement Structure



## Chapter Four

## 4. Developing a GREBS-Compliant Budget

### 4.1. What Is a Budget Line and What Makes It GREBS-Compliant

A budget line is a single entry in a government budget that describes one planned expenditure: what the government intends to buy, build, fund, or do and how much it will cost. Every budget consists of many such lines, grouped under programs and sub-programs for each ministry.

Consider this instance from Oyo State's 2025 Ministry of Education's budget: "Purchase of 200,000 nos of various textbooks to replace the worn and

written materials to selected schools — ₦50,000,000"

That is a budget line. It tells us what is being purchased (textbooks), roughly how many (200,000), and what it costs (₦50 million). But this line falls short of GREBS compliance. This is because it fails to answer the five GREBS-compliant questions.

A GREBS-compliant budget line answers five questions. If all of these questions cannot be answered by a budget line, then it means the line is not GREBS-compliant.

**Table 4.1. The Five Questions Every Budget Line Must Answer**

Question	Why It Matters
Q1: What?	What exactly is being done, bought, built, or funded? A line that says "provision of facilities" is too vague. "Construction of 2 female toilets and 1 male toilet in 50 secondary schools" is specific enough to be budgeted, executed, and verified.
Q2: Who?	Which gender does this serve: boys, girls, or both? If a line serves both genders, say so. If it serves only one, name that gender explicitly. "Sanitary hygiene kits for adolescent girls" is specific. "Purchase of hygiene materials" is not.
Q3: How many?	How many people will benefit? A line without a beneficiary count cannot be monitored. "Distribution of kits to 40,000 girls gives us something to check at the end of the year. "Distribution of hygiene materials" does not.
Q4: Where?	Which LGAs, communities, or schools? Location matters because it allows field verification and ensures that investments reach the places that need them most, as identified in the needs assessment.
Q5: Why?	What specific problem does this address? The connection between the budget line and the gender gap it addresses should be clear. This does not need to be written in the line itself, but it must be in the GEBS that accompanies the budget.

Does the sampled budget line answer these five questions? Can you try to rewrite it?

### 4.2. How to Write GREBS-Compliant Budget Lines

Every GREBS-compliant budget line follows a simple structure. Think of it as a sentence that must include five ingredients: What, Who, How many, Where, and Why (WWHWW).



Figure 4.1. GREBS-Compliant Formula

Let us try one sample with our formula. We will review some of the previous budget lines: Before and After: Teaching and Learning Aids Samples

✗ BEFORE (Oyo State Budget 2024)	☑ AFTER (GREBS-Compliant Version)
<p>“Purchase of Teaching and Learning Aids ₦4,000,000”</p> <p><b>Problems:</b></p> <ul style="list-style-type: none"> <li>• The line did not state who benefits from this line.</li> <li>• No specific learning aids are stated. What learning aids? Boards? Rulers? Lab coats?</li> <li>• No quantity. How many units?</li> <li>• No school or LGA. Where do these aids go?</li> <li>• No connection to any identified gender gap. Why.</li> </ul>	<p>“Provision of STEM learning kits for 2,500 female students in JSS2 and SS1 science classes across 25 schools – ₦25,000,000”</p> <p><b>Why this works:</b></p> <ul style="list-style-type: none"> <li>• Gender is explicit, targets girls specifically.</li> <li>• Type of aid is specific, STEM kits, not generic ‘learning aids.’</li> <li>• Quantity is clear, 2,500 students across 25 schools.</li> <li>• Level is stated, JSS2 and SS1.</li> </ul>

Can you reconstruct these?

✗ BEFORE (Oyo State Budget 2024)	☑ AFTER (GREBS-Compliant Version)
<p>“Oyo State Scholarship Board ₦1,120,000,000”</p> <p>State 5 things that are wrong with this line:</p> <ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>	<p>Can you recompose the line here?</p> <p>State 5 things you did to make this line gender compliant:</p> <ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>

Note that language shapes budgets. The words used in a budget line determine whether it is gender responsive, can be monitored, and whether anyone can be held accountable for it.

### 4.3. Step-by-Step Process of Developing a GREBS-Compliant Budget Line

There are seven steps to developing a GREBS-compliant budget line, and each step builds on the previous one.

**Table 4.2. Step-by-Step Process of Developing a GREBS**

<b>1</b>	<p><b>Conduct a Needs Assessment</b> Before a budget line is written, the needs assessment must be done.</p>
<b>2</b>	<p><b>Consult the Gender-Responsive Education Sector Plan (GRES P)</b> The GRES P is your reference document. Find the goals and interventions that correspond to the gaps identified in the needs assessment. These goals become the budget priorities. Practical Tip: Cross-reference your needs assessment findings with the sector plan's priority areas. For instance, if the plan identifies girls' safety on routes to school as a priority in Atisbo LGA, and the needs assessment confirms the same, that is your budget line right there.</p>
<b>3</b>	<p><b>Write the GREBS-Compliant Budget Lines</b> Using the formula, [What] + [Who] + [How many] + [Where] + [Why]. Write one budget line for each priority identified in Steps 1 and 2. Start with the most critical gaps. If girls are more disadvantaged this year, the first set of lines should address girls' barriers. Then write lines for boys. If both are performing well, write equity-sustaining lines for both.</p>
<b>4</b>	<p><b>Cost the Budget Lines Realistically</b> Every budget line needs an allocation. Be specific and realistic.</p>
<b>5</b>	<p><b>Write the Gender Education Budget Statement (GEBS)</b> Once the budget lines are written, prepare the GEBS for the ministry. This is the document that explains, in plain language, the gender gaps found during the needs assessment, which budget lines address them, and how it will be reported on implementation.</p>
<b>6</b>	<p><b>Submit to the Ministry of Budget and Economic Planning</b> The ministry submits its budget estimates, including all GREBS-compliant lines and the GEBS, to the Ministry of Budget and Economic Planning by September.</p>
<b>7</b>	<p><b>Defend the Budget Lines Before the House of Assembly</b> Once the Governor presents the budget to the House of Assembly, each Ministry's Commissioner may be called to defend specific budget lines. Practical Tip: Prepare a one-page GREBS-compliant brief for each budget hearing, showing the top five GREBS-compliant lines, the total GREBS-compliant allocation as a percentage of the total budget, and the needs assessment finding that justifies each line. The House of Assembly committee will respect the preparation.</p>

Note that there will also be a need for a GREBS-Compliant Writing Checklist. Before submitting the budget, run through this list. Every box should be ticked.

**Table 4.3. GREBS-Compliant Writing Checklist**


✓	GREBS-Compliant Writing Checklist
<input type="checkbox"/>	The needs assessment has been completed for this budget year, and the results are documented.
<input type="checkbox"/>	Each GREBS-compliant line includes: an action verb, a description of what is provided, the target gender (boys, girls, or both), the number of beneficiaries, and the LGA or location.
<input type="checkbox"/>	No budget line uses the words 'students', 'pupils', or 'children' alone – each line specifies male, female, or both.
<input type="checkbox"/>	No budget line reads, for example, 'provision of facilities' or 'purchase of materials' without specifying the type, quantity, gender, and location.
<input type="checkbox"/>	The Scholarship Board allocation is split into at least two lines, one for boys and one for girls, with beneficiary numbers for each.
<input type="checkbox"/>	At least one budget line addresses the boy-child issues identified in the needs assessment (gambling, hawking, internet fraud, etc.)
<input type="checkbox"/>	At least one budget line addresses the girl-child issues identified in the needs assessment (menstruation, early marriage, GBV, pregnancy, etc.).
<input type="checkbox"/>	In a year where both genders are performing well, equity-sustaining lines are included for both boys and girls.
<input type="checkbox"/>	The costing of each GREBS-compliant line is based on realistic unit costs, not guessed or rounded arbitrarily.
<input type="checkbox"/>	A GEBS has been prepared and is ready to accompany the budget submission.
<input type="checkbox"/>	The total GREBS-compliant allocation as a percentage of the Ministry's total budget has been calculated and stated in the Gender Budget Statement.

#### 4.4. Memo Writing: Turning Allocations into Action

Allocation is not the same as action. For instance, Oyo State allocated ₦1.12 billion to the Scholarship Board in 2024, and nothing showed that a dime was spent. So, what stands between a budget line and the delivery of the thing it promises? The answer, in the Nigerian government, is a Memo. A budget implementation memo, sometimes called a Payment Memo or expenditure memo, is an internal

government document used to request the release of a budget line and, upon approval, authorizes the release of funds for use. Memos are raised by the spending unit (a department or agency within a ministry), reviewed and approved by the Permanent Secretary or Commissioner, sent to the Ministry of Finance for fund release, and then executed through the payment process. For GREBS-compliant lines specifically, the memo must carry additional

information that connects the expenditure back to the gender-responsive intent of the line. Below is a sample memo for a GREBS-compliant line, based on the standard Nigerian civil service memo format, adapted to include the GREBS-specific information required for tracking and accountability.



## OYO STATE GOVERNMENT

### MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

State Secretariat, Agodi, Ibadan.

Ref. No: MOEST/ADM/IM/2026/048  
28th April, 2026

### INTERNAL MEMORANDUM

**TO** : The Permanent Secretary,  
Ministry of Education, Science, and Technology

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**FROM** : Director of Finance and Accounts

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**DATE** : April 28, 2026

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**SUBJECT** : **Request for Release of Funds, GREBS-Compliant Line:  
Provision of Sanitary Hygiene Kits for Adolescent Girls**

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**BUDGET LINE REF.** : Programme Code: 23010124 | Sub-programme: Girls' Retention Support

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**APPROPRIATION ACT** : Oyo State Appropriation Act 2026 — Page [X]

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**AMOUNT REQUESTED** : **₦80,000,000** (Eighty Million Naira Only)

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- 1. PURPOSE**  
This memo requests the release of ₦80,000,000 (Eighty Million Naira) for the procurement and distribution of sanitary hygiene kits to 40,000 adolescent female students in 120 public secondary schools across 12 Local Government Areas in Oyo State, as appropriated under the 2026 Oyo State Budget.
- 2. GENDER-RESPONSIVE JUSTIFICATION**  
The 2026 GREBS Compliance Needs Assessment identified menstruation-related absenteeism as a leading cause of school dropout among adolescent girls in Oyo State. Girls in the 12 target LGAs miss an average of 3–5 school days per month due to a lack of sanitary products and inadequate toilet facilities. This intervention directly addresses that gap.
- 3. BENEFICIARY DETAILS**
  - **Target gender:** Female (girls aged 11–18)
  - **Number of beneficiaries:** 40,000 girls
  - **Target LGAs:** Atisbo, Saki East, Saki West, Iseyin, Kajola, Itesiwaju, Oorelope, Irepo, Olorunsogo, Ogbomosho North, Ogbomosho South, and Orire
  - **Unit cost:** ₦2,000 per kit × 40,000 girls = ₦80,000,000
- 4. REPORTING COMMITMENT**  
A distribution report, showing the number of kits distributed per school and per LGA, and the beneficiary count disaggregated by age group, will be submitted to the Permanent Secretary and the Ministry of Budget and Economic Planning within 60 days of the release of funds.

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
Designation: Director of Finance and Accounts

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
Designation: Permanent Secretary / Commissioner

*Pacesetter in Sustainable Development*

Figure 4.1. Sample GREBS-Compliant Memo

### 4.5. Tracking and Reporting GREBS-Compliant Spending

The success of GREBS-compliant allocation is also embedded in tracking and reporting expenditure. This is why GREBS is keen on explicit and specific budget lines. Invictus Africa’s 2022–2025 Oyo State GREBS Compliance Assessment found that three out of four ministries had zero traceable expenditure data across all four years. Tracking does not have to be complicated. It requires two things: a commitment to record-keeping, and a system to do it.

Four things must be tracked for every GREBS-compliant budget line. They are: Actual Amount Allocated, Actual Amount Spent, Number of Beneficiaries by Gender, and Evidence of Delivery (such as a distribution list, photos, school reports, or a verification report confirming that goods or services were delivered to the intended beneficiaries). GREBS-compliant expenditure tracking sheet should be simple and can be maintained as a spreadsheet and submitted to the Ministry of Budget and Economic Planning every quarter.

**Table 4.4. A Sample GREBS-Compliant Expenditure Tracking Dashboard**

Budget Line	Allocated (₦)	Spent (₦)	% Spent	Number/Gender of Beneficiaries
Sanitary hygiene kits — 40,000 girls, 12 LGAs	₦80,000,000	₦80,000,000	100%	40,000 girls ✓
Scholarship — 3,000 girls (rural LGAs)	₦450,000,000	₦450,000,000	100%	3,000 girls ✓
Scholarship — 2,000 boys (urban LGAs)	₦300,000,000	₦150,000,000	50%	1,000 boys (partial)
Mentorship — 5,000 boys at-risk	₦75,000,000	—	0%	Not yet implemented
Safe transport stipend — 5,000 girls	₦180,000,000	₦180,000,000	100%	4,872 girls ✓
SUBEB Projects — classrooms and WASH facilities	₦5,500,000,000	₦3,200,000,000	58%	Ongoing, Q4 expected

This sheet shows which lines are on track, which are lagging, and which have not started. The last column, number of beneficiaries disaggregated by gender, is the GREBS-compliant column. Without it, this is just a financial report.

The most important thing in this chapter to note is that a GREBS-compliant budget is not finished when it is approved. It is completed when the last Naira is spent, the last beneficiary is counted, and the last report is submitted. This implies that allocation is just the beginning; spending, tracking, and reporting are what completes this process between the government and the people.



## Chapter Five

## 5. Model GREBS-Compliant Budget

### 5.1. Purpose of the Model GREBS-Compliant Budget

The model GREBS-compliant budget serves three purposes. First, it is a teaching tool that shows budget officers, commissioners, and legislators exactly what a GREBS-compliant budget looks like in practice. Second, it serves as a proposed benchmark that gives the Oyo State government a reference point against which to measure its own budget each year. Third, it is an advocacy document that shows civil society, development partners, and the public what is possible when a government chooses to be specific, evidence-based, and accountable. The model is not a perfect template. It is a direction, a demonstration that with the right tools and the right intention, the state’s education-related budgets can serve every child, by gender and by need, and reduce the number of out-of-school children in Oyo State.

### 5.2. How to Read This Model GREBS-Compliant Budget

Each budget line in the model is color-coded and carries a status badge. Here is what each badge means. Amber colour means that the existing budget line is rewritten, green means that the budget line is a new addition, red means that the line is removed, while the blue means that the existing budget line already meets GREBS-compliance standards:



Figure 5.1. Budget Reading Colour Code

Note that the allocations in this model budget are indicative, not prescriptive. The Ministry of Budget and Economic Planning should adjust them based on available fiscal space and the results of the annual GREBS-compliant needs assessment. What should not change is the specificity of the budget lines themselves.

### 5.3. What Was Tweaked, What Was Added, and Why

Before presenting the full model budget, it helps to understand the logic behind the changes. The table below summarizes the key transformations made to the existing 2025 and 2026 budget lines across all five ministries.

**Table 5.1. Transformations Made to the Existing Budget**

Original Line	What Was Observed	What Was Done	Change
Oyo State Scholarship Board — ₦1.17B (2025)	No gender, no beneficiary count, no school level, no LGA. ₦1.12B allocated in 2024 with 0% execution.	Split into two gender-specific lines: girls' scholarship (rural LGAs) and boys' scholarship (urban LGAs) with specific numbers and school levels.	Tweaked
Rehabilitation/Renovation of Classrooms and Toilets — ₦371M (2025)	No gender specification. 'Toilets' mentioned, but no indication of female/male ratio or WASH standards.	Rewritten to specify gender-segregated facilities with menstrual hygiene units. The number of schools and LGAs is stated.	Tweaked
Purchase of 200,000 Textbooks to Selected Schools (2025)	No gender, no LGA, 'selected schools' with no gender-sensitive selection criteria.	Rewritten to specify boys and girls equally, with LGA selection tied to the lowest literacy rates in the needs assessment.	Tweaked
Counterpart Contribution, New/Renovated Classrooms — ₦3.5B (2025)	No gender, no location, no specific output. One of the largest lines with the least information.	Rewritten to specify gender-segregated classrooms, the number of schools, and LGAs. Output clearly stated.	Tweaked
Provision of Water Facilities in 99 Secondary Schools (2025)	Good start. This had a number and a formula. Missing: gender segregation, menstrual hygiene specification, and LGA selection criteria.	Added gender-segregated facility specification. Female blocks with Menstrual Hygiene Management (MHM) units stated. LGA selection criteria added.	Tweaked
Planning, Monitoring, and Evaluation — ₦15M. (Ministry of Education 2025)	₦15M for monitoring 50 education budget lines across 33 LGAs has no gender dimension.	Increased and split: one line for GREBS-specific M&E with sex-disaggregated reporting, one for general education M&E.	Tweaked

Original Line	What Was Observed	What Was Done	Change
Immunization and Nutrition Programme.	This line is not included in the 2025 budget. No GREBS-compliant line was identified for the Ministry of Health in 2025.	Reinstated with gender-specific framing. School-age immunization linked to attendance. Separate nutrition lines for girls.	New
Ministry of Justice. (No GREBS-compliant lines in 2022–2025 budgets).	The Ministry of Justice had zero GREBS-compliant lines across the entire four-year period.	Six new GREBS-compliant lines added: child rights enforcement, GBV prosecution, legal aid, school legal literacy, court diversion for boys, and anti-child labour.	New
Ministry of Health, mental health. (No existing GREBS-compliant budget line).	No GREBS-compliant budget line existed for adolescent mental health in any of the four years reviewed.	A new line has been added for school-based mental health counselling, specifically targeting boys at risk from substance abuse and peer pressure.	New
Ministry of Women Affairs, boy-child outreach (no existing line)	Women Affairs budget focused entirely on women and girls. No line addressed vulnerable boys.	New line added for outreach and rehabilitation support for boys in child labour, hawking, or at risk of cult initiation.	New

#### 5.4. The Full GREBS-Compliant Budget Model (2026)

This section presents the complete model GREBS-Compliant budget for Oyo State based on the 2026 budget of the five core GREBS-related Ministries. It is organized by Ministry. Each Ministry's section opens with a brief note explaining the key changes made and what is new. The budget lines follow, color-coded by status.

Table 5.2. GREBS-Compliant Budget Model Across Five Ministries in Oyo State

Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (N)	Status
Education, Science, and Technology	Construction of gender-segregated classrooms and toilet blocks (2F:1M ratio, with Menstrual Hygiene Management [MHM] units in female blocks) in 5 underserved communities with no secondary school within 5km.	Both	5 communities, ~2,500 pupils	Needs assessment-determined LGAs	₦1,500,000,000	New
	Rehabilitation and renovation of classrooms and gender-segregated toilet blocks in 150 public secondary schools, prioritized by WASH needs assessment, including MHM disposal units in all female blocks	Both	150 schools, 33 LGAs	All 33 LGAs	₦750,000,000	Tweaked
	Counterpart contribution, construction of new classrooms and renovation of existing ones in 200 public secondary schools across 7 geopolitical zones, with gender-segregated facilities in all new builds.	Both	200 schools, 7 zones	All geopolitical zones	₦3,500,000,000	Tweaked
	Provision of water and WASH facilities in 99 public secondary schools (3 per LGA), gender-segregated, with MHM units in female blocks, prioritised by WASH needs assessment.	Both	99 schools, 33 LGAs	33 LGAs	₦380,000,000	Tweaked
	Oyo State Scholarship Board, retention scholarship (₦50,000 per term) for 3,000 female students in SSI-SS3 in rural LGAs with the highest female dropout rates, based on needs assessment.	Girls	3,000 girls	Rural LGAs — needs assessment-prioritised	₦450,000,000	Tweaked
	Provision of sanitary hygiene kits (pads, soap, underwear) for 80,000 adolescent girls in 120 public secondary schools in 12 LGAs with the highest female absenteeism rates.	Girls	80,000 girls, 120 schools	12 high-absenteeism LGAs	₦160,000,000	New
	School re-entry programme and crèche support for 1,500 school-age mothers returning to public secondary schools, including counselling, flexible timetabling, and crèche access.	Girls	1,500 girls (mothers)	10 pilot schools — state-wide	₦90,000,000	New
	Safe transport stipend (₦3,000/month) for 5,000 female senior secondary students in rural LGAs where distance is a documented enrollment barrier.	Girls	5,000 girls	Atisbo, Irepo, Orelope, Iseyin, Kajola LGAs	₦180,000,000	New

Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (₦)	Status
	Provision of STEM learning kits and laboratory equipment for girls' STEM participation in 60 public secondary schools with the lowest female science enrolment.	Girls	12,000 girls, 60 schools	State-wide — 60 schools	₦180,000,000	New
	Oyo State Scholarship Board, retention scholarship (₦50,000 per term) for 2,000 male students in JSS2-SS2 in urban LGAs with the highest male dropout rates, based on needs assessment.	Boys	2,000 boys	Urban LGAs — Ibadan, Ogbomoso zones	₦300,000,000	Tweaked
	School-based mentorship and anti-gambling/internet fraud awareness programme for 15,000 male JSS2-SS2 students in schools near betting shops in urban LGAs.	Boys	15,000 boys	Ibadan North/South/East/West, Ona-Ara, Ogbomoso	₦75,000,000	New
	School feeding programme (one meal per school day) for 50,000 primary school pupils in 10 LGAs with the lowest enrolment rates, boys and girls, with sex-disaggregated beneficiary tracking.	Both	50,000 pupils (boys & girls)	10 lowest-enrolment LGAs	₦750,000,000	New
	Purchase of 200,000 textbooks for public secondary schools, distributed equally between boys and girls in 33 LGAs with the lowest literacy rates from the needs assessment.	Both	200,000 books, 33 LGAs	Prioritised by literacy assessment	₦50,000,000	Tweaked
	Purchase of laboratory equipment and science apparatus for 50 public secondary schools, with gender-disaggregated usage tracking.	Both	50 schools, ~25,000 pupils	State-wide — 50 schools	₦227,000,000	Retained
	SUBEB Projects, gender-responsive primary school infrastructure (classrooms, toilets, water) across 33 LGAs, with sex-disaggregated beneficiary reporting.	Both	All primary schools, 33 LGAs	33 LGAs	₦5,500,000,000	Tweaked
	Provision of assistive devices (wheelchairs, walking aids, hearing aids, braille materials) for 200 boys and 300 girls, with physical and sensory disabilities in 20 special public secondary schools across 33 LGAs.	Both	20 schools, 500 students (boys & girls with disabilities)	33 LGAs	₦50,000,000	New
	Teaching Service Commission, teacher training and salary support, including training in gender-responsive pedagogy for 500 teachers (target: 60% female).	Both	500 teachers (60% female)	State-wide	₦2,049,932,487	Tweaked
	GREBS planning, monitoring, and evaluation, quarterly field visits to verify gender-responsive line delivery, with sex-disaggregated beneficiary reports	Both	All GREBS-compliant — 33 LGAs	State-wide	₦50,000,000	Tweaked
	Ministry of Education — Total GREBS-Compliant Allocation		₦16,191,932,487			

Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (N)	Status
Ministry of Health	School-age immunization outreach programme, 200,000 primary school pupils in 33 LGAs, sex-disaggregated attendance and vaccination records required.	Both	200,000 pupils (boys & girls)	33 LGAs	₦200,000,000	New
	Adolescent menstrual health programme, provision of sanitary products through school health clinics in 50 secondary schools with the highest female absenteeism.	Girls	40,000 girls, 50 schools	12 high-absenteeism LGAs	₦75,000,000	New
	School-based reproductive health education, training 500 teachers (60% female) to deliver age-appropriate sessions in JSS2 and SSI	Both	500 teachers, ~50,000 students	State-wide	₦40,000,000	New
	School-linked mental health and counselling programme for adolescent boys, peer counsellor training and referral system in 30 secondary schools in Ibadan urban LGAs.	Boys	15,000 boys, 30 schools	Ibadan North, South, East, West, Ona-Ara	₦30,000,000	New
	Malaria prevention and treatment outreach for school-age children in 10 rural LGAs, insecticide-treated nets, and school health days, sex-disaggregated reporting.	Both	50,000 pupils, 10 rural LGAs	10 rural LGAs	₦80,000,000	Tweaked
	Substance abuse awareness and early intervention for adolescent boys in secondary schools, in partnership with NDLEA and school counsellors.	Boys	10,000 boys, 20 schools	Ibadan, Ogbomoso, Oyo Town zones	₦25,000,000	New
	Nutrition supplement programme for malnourished school-age girls, identified through school health screening in the 5 lowest-performing LGAs.	Girls	5,000 girls, 5 LGAs	5 LGAs with the lowest female enrolment	₦50,000,000	New
	School health screening programme for students with disabilities, annual health assessments for 500 students with physical, sensory, and cognitive disabilities in 33 LGAs (sex-disaggregated records required).	Both	Girls and Boys with Disabilities	33 LGAs	₦50,000,000	New
	UNICEF counterpart funding, improvement of children's health, with mandatory sex-disaggregated beneficiary reporting as a condition of disbursement.	Both	State-wide	State-wide	₦135,000,000	Tweaked
	Ministry of Health — Total GREBS-Compliant Allocation		₦635,000,000			

Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (N)	Status	
Women Affairs and Social Inclusion	Construction and equipping of GBV survivor shelter with integrated primary school classroom and health clinic, Ibadan (JCI).	Girls & Women	~500 survivors/year	Ibadan	₦400,000,000	Retained	
	Procurement and restocking of SGBV rape test kits, BP equipment, mobility aids, and SARC medical supplies for 5 SARCs across Oyo State.	Girls	5 SARCs, state-wide	State-wide	₦50,000,000	Tweaked	
	Conditional cash transfer programme for 2,000 ultra-poor households with school-age girls at risk of early marriage, tied to school attendance verification.	Girls	2,000 households, ~2,000 girls	10 LGAs with the highest early marriage rates	₦200,000,000	New	
	Community sensitisation on child rights and anti-early marriage, targeting 500 community and religious leaders across 15 LGAs.	Girls	500 leaders, 15 LGAs	15 LGAs	₦30,000,000	New	
	Outreach and rehabilitation support for 500 boys in child labour, hawking, or at risk of cult initiation, referral to school re-entry pathways.	Boys	500 boys	Ibadan, Ogbomosh, Oyo zones	₦25,000,000	New	
	Provision of school uniforms, bags, and materials for 5,000 children from the poorest households on the state social register, boys and girls equally.	Both	5,000 children (boys & girls)	State-wide, via social register	₦75,000,000	New	
	Psychosocial support for 1,000 girls who have experienced GBV, with an education reintegration pathway and follow-up tracking.	Girls	1,000 girls	State-wide, via SARCs	₦40,000,000	New	
	Provision of water, sanitation, and hygiene facilities at 10 women's and children's community centres, gender-segregated, MHM-equipped.	Women & Girls	10 centres, ~5,000 women/girls	10 LGAs	₦20,000,000	Tweaked	
	Ministry of Women Affairs — Total GREBS-Compliant Allocation		₦840,000,000				

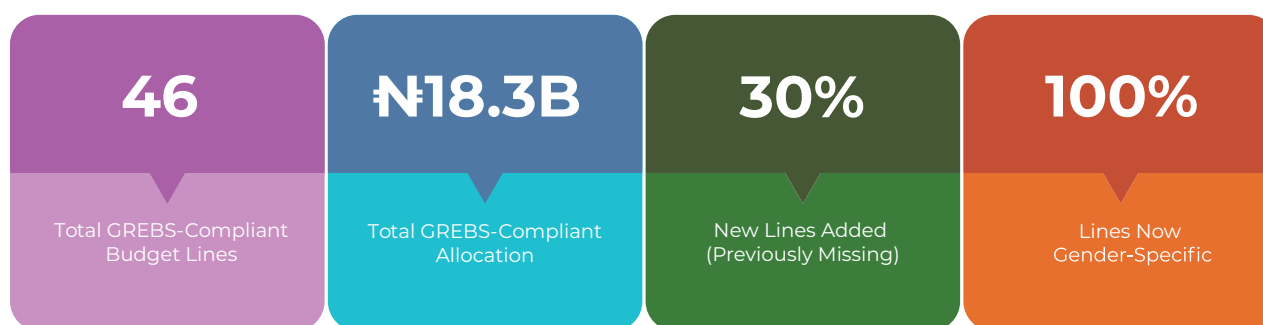
Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (N)	Status
Justice	Child Rights Enforcement Unit: recruitment and training of 30 child rights officers across 6 geopolitical zones to investigate and prosecute early marriage, child labour, and school denial cases.	Both	30 officers, 6 zones	All 6 geopolitical zones	₦60,000,000	New
	Dedicated GBV prosecution unit; 5 trained prosecutors, a case management system, and a victim support liaison, in partnership with the Ministry of Women Affairs.	Girls	5 prosecutors, 4 courts	Ibadan High Court, 3 zonal courts	₦45,000,000	New
	Legal aid clinic programme, mobile clinics visiting 20 LGAs per quarter to resolve documentation barriers (birth certificates, court affidavits) preventing children's school enrolment.	Both	~2,000 children/year	20 LGAs per quarter	₦30,000,000	New
	'Know Your Rights' school legal literacy programme, in 100 public secondary schools, child rights, GBV reporting, and legal self-protection for JSS3 and SSI students.	Both	~30,000 students, 100 schools	100 schools — state-wide	₦20,000,000	New
	Court diversion and school re-entry programme for male juvenile offenders, magistrate-referred enrolment in mentorship and formal school re-entry for boys aged 12–17.	Boys	~200 boys/year	Magistrate courts — Ibadan, Ogbomoso, Oyo	₦35,000,000	New
	Anti-child labour prosecution, investigation, and prosecution of employers of child labourers, with sex-disaggregated tracking of rescued children.	Both	~500 children rescued/year	State-wide	₦15,000,000	New
	Gender audit of education-related laws in Oyo State, recommendations for legislative reform in partnership with the House of Assembly.	Both	State-wide	State-wide	₦10,000,000	New
	Ministry of Justice — Total GREBS-Compliant Allocation		₦215,000,000			

Ministry	GREBS-Compliant Budget Line	Gender	Beneficiaries	Location	Allocation (N)	Status
Budget and Economic Planning	GREBS compliance review, assessment of all five core ministries' budget submissions for gender-responsiveness, with a published compliance report.	Both	5 ministries	State-wide	₦30,000,000	New
	Sex-disaggregated budget tracking, integration of gender-tag functionality into state IFMIS to enable real-time GREBS-compliant tracking.	Both	State-wide — all MDAs	State-wide	₦100,000,000	New
	Annual GREBS State-of-the-Budget Report, an independent assessment of all ministries' GREBS compliance, published and submitted to the House of Assembly.	Both	State-wide — annual	State-wide	₦25,000,000	New
	Gender Budgeting Technical Working Group, quarterly coordination meetings, secretariat support, and inter-ministerial reporting platform.	Both	5 GREBS ministries	State-wide	₦20,000,000	New
	Annual GREBS capacity building, training for 100 budget officers across all MDAs in needs assessment methodology and GREBS budget line writing.	Both	100 budget officers	State-wide	₦40,000,000	New
	GREBS planning, monitoring, and evaluation, quarterly field visits to verify capital line delivery, with sex-disaggregated beneficiary evidence.	Both	30+ GREBS capital lines/year	State-wide	₦185,000,000	Tweaked
	Ministry of Budget and Economic Planning — Total GREBS-Compliant Allocation					₦400,000,000

The table below summarizes the total GREBS-Compliant Budget model across all five ministries, the number of lines, and the overall breakdown by gender focus.

**Table 5.3. GREBS-Compliant Budget Model: A Summary**

Ministry	# of Lines	Girls Lines	Boys Lines	Both Lines	Total GREBS-Compliant Allocation (₦)
Ministry of Education, Science, and Technology	17	5	2	10	₦16,191,932,487
Ministry of Health	8	3	2	3	₦635,000,000
Ministry of Women Affairs and Social Inclusion	8	5	1	2	₦840,000,000
Ministry of Justice	7	1	1	5	₦215,000,000
Ministry of Budget and Economic Planning	6	0	0	6	₦400,000,000
<b>TOTAL</b>	<b>46</b>	<b>14</b>	<b>6</b>	<b>26</b>	<b>₦18,281,932,487</b>



If this same GREBS-compliant budget model were implemented in full, it would mean: 80,000 adolescent girls received sanitary hygiene kits; 5,000 girls received safe transport support; 1,500 teenage mothers re-entered school; 15,000 at-risk boys received mentorship against gambling and internet fraud; 200 juvenile boys diverted from prison into school; 50,000 pupils provided school feeding in the lowest-enrolment LGAs.



## Chapter Six

## 6. Conclusion

### 6.1. Summary of Key Propositions

Five propositions run through the entire length of this framework. They are the foundation on which everything else rests.

1. *GREBS compliance is dynamic, not static.* A GREBS-compliant budget is not a document you write once and file away. It may change every year because the needs assessment may also change every year. In a year where boys are falling behind, the budget may lean more toward boy-specific interventions, and vice versa. In a year where both genders are performing well, the budget sustains that progress equitably.
2. *Specificity is accountability.* A budget line that does not specify the gender it serves may prove difficult to ascertain its gender sensitivity. The shift from 'Purchase of Teaching and Learning Aids' to 'Provision of STEM learning kits for 2,500 female JSS2 and SS1 students in 25 schools with the lowest female science enrolment' shows the difference between a line that disappears into implementation and one that can be tracked, verified, and reported with a gender lens.
3. *Allocation without spending is just a number.* The most urgent lesson from the 2022–2025 GREBS Compliance Assessment is not about who got the money; it is about what happened after it was allocated. Three ministries: Health, Women Affairs, and Budget and Planning, had zero performance rate of GREBS-compliant allocations across four years. Writing better budget lines will not be sufficient if the memo is not raised, funds are not released, interventions are not delivered, beneficiaries are not counted, and results are not tracked and published. GREBS closes that gap by making spending and reporting as mandatory as planning and allocating.
4. *Gender-responsive budgeting is for boys, too.* One of the most important contributions of this framework is its insistence that gender-responsive budgeting is not only about girls. Boys in Oyo State are dropping out at alarming rates, pulled by internet fraud, gambling, peer pressure, child labour, and a culture that tells them schooling is slower than the alternatives. A GREBS framework that only sees girls is incomplete. This framework sees both. It gives budget officers the tools to write lines for boys when boys need them, and for girls when girls need them, and for both when necessary.

5. *GREBS-related Ministry is not limited to the five core ministries.* This framework introduces a set of possible gender-responsive budget lines for other relevant ministries, such as the Ministries of Youth and Sport, Environment and Natural Resources, Agriculture, and more.

## 6.2. The Case for a Gender Budgeting Technical Working Group

Throughout this framework, we have referenced a Gender Budgeting Technical Working Group. This will serve as a cross-ministerial body that coordinates GREBS implementation in the state.

The problem with most gender-responsive budgeting initiatives is fragmentation. Each ministry works in isolation. The Ministry of Education builds classrooms without checking whether the Ministry of Health has screened the children who will use them. The Ministry of Women Affairs runs GBV response services without a direct referral pathway to the Ministry of Education’s re-entry programme. The Ministry of Budget and Planning tracks expenditure without disaggregating by gender. We must look at the whole picture and work collaboratively to co-create as a team, not in silos.

A Gender Budgeting Technical Working Group is a coordination mechanism that meets quarterly, reviews implementation across all five ministries, identifies bottlenecks, resolves duplication, and publishes a joint progress report. Rwanda has one. Uganda has one.

**Table 6.1. Technical Working Group Members**

Member / Institution	Role in the Technical Working Group
Ministry of Budget and Economic Planning	<ul style="list-style-type: none"> <li>• As the Chair of the committee, the ministry issues GREBS compliance requirements in the Budget Call Circular. Reviews all ministry GREBS submissions.</li> <li>• It publishes quarterly tracking reports.</li> <li>• It coordinates the group’s secretariat.</li> </ul>
Ministry of Education, Science and Technology	<ul style="list-style-type: none"> <li>• As a core member, it reports on all GREBS-compliant budget lines: allocation and spending.</li> <li>• It coordinates SUBEB and TESCOM’s gender-responsive reporting.</li> <li>• It shares GREBS-compliant needs assessment data.</li> </ul>
Ministry of Health	<ul style="list-style-type: none"> <li>• As a core member, it reports on school health, immunization, nutrition, and mental health GREBS-compliance.</li> <li>• It coordinates with the Ministry of Education on school health days.</li> </ul>

Member / Institution	Role in the Technical Working Group
Ministry of Women Affairs and Social Inclusion	<ul style="list-style-type: none"> <li>As a core member, it reports on GBV response, SARCs, social protection, and other relevant GREBS-compliant lines, etc.</li> <li>It coordinates referral pathways with Education for re-entry programs.</li> </ul>
Ministry of Justice	<ul style="list-style-type: none"> <li>As a core member, it reports on child rights enforcement, GBV prosecution, court diversion, and other relevant GREBS-compliant lines.</li> <li>Shares data on children rescued from child labour and school reintegration outcomes.</li> </ul>
Oyo State House of Assembly	<ul style="list-style-type: none"> <li>As an observer member, it can be represented by the Chairs of the House Committees on Education, Health, Women Affairs, and Justice.</li> <li>It receives the quarterly TWG report and uses it for oversight hearings.</li> </ul>
Ministry of Finance	<ul style="list-style-type: none"> <li>As an observer member, it ensures that GREBS-compliant allocations are reflected in the fiscal framework, and that budget releases are processed promptly for gender-responsive lines.</li> </ul>
Civil Societies	<ul style="list-style-type: none"> <li>As technical support members, they can provide needs assessment data, independent monitoring, and capacity building support.</li> </ul>

### 6.3. Embedding GREBS into Oyo State's Budget Process Permanently

The risk with every new initiative is that it lasts only as long as the political will that created it. A new governor arrives. A new commissioner takes office. The champion who drove the initiative moves on. And quietly, without anyone declaring it dead, the practice fades. This is why civil servants play a crucial role in the sustenance of the initiative.

GREBS must not be allowed to fade. The way to prevent that is to build it into the systems and structures that outlast individuals, the Budget Call Circular, the appropriation process, the audit framework, and eventually the law. The roadmap below identifies the concrete steps required to move from a one-off framework to a permanent institutional practice.

**Table 6.2 Roadmap Steps to Institutionalize GREBS in Oyo State**

Timeline	Action Required	Who Acts
Immediate (April–June 2026)	Formally adopt this GREBS Framework as a reference document for Oyo State's budget process. Circulate it to all ministries (especially the five core ones), the House of Assembly, and the state judiciary. Brief the Governor's office on its recommendations.	Governor's Office / Ministry of Budget and Economic Planning

Timeline	Action Required	Who Acts
Short-Term (June–Sept 2026)	Establish the Gender Budgeting Technical Working Group by executive directive. Hold the inaugural meeting. Appoint the secretariat within the Ministry of Budget and Economic Planning.	Governor’s Office
Short-Term (August 2026)	Include GREBS compliance requirements in the 2027 Budget Call Circular. Provide the GEBS template and budget line language guide to all MDAs. Make compliance a condition of budget approval.	Ministry of Budget and Economic Planning
Medium-Term (2027 Budget Cycle)	Implement the first full GREBS-compliant budget cycle, from needs assessment through appropriation. Use the model budget in Chapter Five as a reference template. Publish the first GEBS for each of the five core ministries.	Relevant Ministries + TWG
Medium-Term (2027–2028)	Integrate GREBS compliance tracking into Oyo State’s Integrated Financial Management Information System (IFMIS). Create a gender-tag for all budget lines so that gender-responsive expenditure can be reported automatically.	Ministry of Budget and Economic Planning; Ministry of Finance
Medium-Term (2028)	Commission an independent GREBS Compliance Assessment. Publish the findings. Use them to strengthen the framework for 2029 and beyond.	TWG + Invictus Africa
Long-Term (2028–2030)	Introduce legislation requiring gender-responsive budgeting in Oyo State, modelled on Rwanda’s Organic Budget Law of 2013. The House of Assembly leads this reform. Make the GEBS a legal requirement for all MDAs.	House of Assembly + Invictus Africa
Long-Term (2030 onwards)	The state becomes a reference model for gender-responsive education budgeting in Nigeria. Share the framework with other states. Guide other states. Support national adoption through the National Assembly and the Ministry of Finance.	Oyo State Government

#### 6.4. A Call to Action for Government Officials, Legislators, and Civil Society

This framework is written for people: the budget officer, the legislator, the commissioner who wants to do the right thing, and the civil society advocate who has been pushing from outside the door and now has a document to take inside. What each does next matters enormously, and this is a call to action:

##### For Ministry Budget Officers and Permanent Secretaries

You are the first line of GREBS compliance. The budget lines start with you. Before the next budget cycle begins, read Chapter Four of this framework, the budget line formula, the before-and-after examples, and the checklist. Then apply it to your own ministry's lines.

- Start with the lines that are easiest to fix, add the gender, the number of beneficiaries, and the location.
- Talk to your Planning Officer about incorporating the needs assessment into your preparation calendar.
- Write the GEBS for your ministry, even before it is required.
- When you raise an implementation memo for a GREBS-compliant line, add the gender-responsive justification section.

##### For Commissioners and Senior Government Officials

Your ministry's budget reflects your ministry's priorities. If your budget lines are vague, it is because specificity was not demanded. It can be demanded now.

- Instruct your budget officers to apply the GREBS-compliant budget line formula to every line in next year's and subsequent budgets.
- Require a GEBS from every department before it submits its budget to you.
- Champion the establishment of the Gender Budgeting TWG and ensure your ministry participates actively.
- When a GREBS-compliant line collapses, as the Scholarship Board did in 2024, demand an explanation. Ask for the implementation memos. Ask for the distribution records. Hold your agencies accountable.

You have the authority to make GREBS work inside your ministry right now, without waiting for a new law or a new directive. Use it.

##### For Members of the Oyo State House of Assembly

The budget becomes law when you pass it. That gives you more power over GREBS than almost anyone else in this framework.





### For Members of the Oyo State House of Assembly

- Use the GREBS compliance checklist in Chapter Four when scrutinizing the budget. Ask every ministry: where are the gender-specific lines? Where is the GEBS?
- Support the establishment of the Gender Budgeting TWG through a House resolution, if necessary.
- In the medium term, champion the legislation that makes GEBS mandatory, following the example of Rwanda's 2013 Organic Budget Law.
- Use your oversight powers to request quarterly GREBS-compliant expenditure reports from all five core ministries. Do not wait for the year-end report.

### For Civil Society Organizations and Development Partners

In Oyo State, the GRESP exists. This framework exists. The next phase is sustainability and support for implementation.

- Use the model GREBS-compliant budget in Chapter Five as a benchmark. Every year, analyze Oyo State's actual appropriation against it. Publish the gap.
- Conduct the annual GREBS-compliant needs assessment in partnership with the government, so the data is credible, and the recommendations are jointly owned.
- Monitor and publicly report on GREBS-compliant line execution, not just allocation.
- Support the capacity of budget officers in all five ministries through training and peer learning, so that GREBS compliance becomes a skill the government owns, not just a framework that CSOs push from outside.
- Engage the public, parents, community leaders, and school heads, so that demand for gender-responsive budgeting and spending comes from the bottom up as well as the top down.

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