

GREBS

(GENDER-RESPONSIVE EDUCATION BUDGETING AND SPENDING)

COMPLIANCE ASSESSMENT

OYO STATE

2022 – 2025



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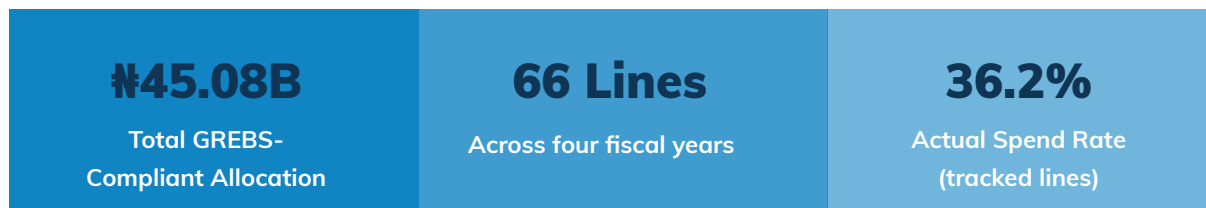
Disclaimer:

This report should be treated as a preliminary assessment and advocacy tool. It should not be used as a definitive or comprehensive assessment of Oyo State's gender-responsive education budgeting and spending, nor as a basis for punitive judgements given the data constraints described.

Executive Summary

This report presents an analysis of gender-responsive budgeting and spending (GREBS) in Oyo State across four fiscal years (2022–2025), examining budget allocations and expenditure patterns in five key ministries: Education, Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice. The analysis identifies 66 GREBS-compliant budget lines across the four-year period, with a total tracked allocation of ₦45.08 billion.

Key Statistics at a Glance



Key Findings

- Total GREBS-compliant allocation (2022–2025): ₦45.08 billion across 66 budget lines.
- Ministry of Education dominates at 95.4% of total GREBS-compliant allocation (₦42.99B of ₦45.08B).
- GREBS-compliant allocations as a share of the state budget ranged from 1.34% to 4.63% across the four years reviewed.
- Total tracked actual budget spend: ₦10.78 billion, recoverable only from 24 Ministry of Education budget lines.
- Actual spend rate of 36.2% applies to the above 24 tracked lines only.
- No actual budget spend data is available for Ministries of Health, Women Affairs, and Budget & Economic Planning across any of the four years.

Critical Data Limitation

Due to incomplete Budget Performance Reports, actual budget spend data was available for only 24 of 66 budget lines (36.4%), all within the Ministry of Education. The 36.2% actual spend rate is therefore specific to those 24 lines and cannot be generalised as an overall GREBS execution rate for Oyo State.

1 Introduction

1.1 Background and Objectives

Gender-responsive budgeting is a critical tool for advancing gender equality and ensuring that public resources address the specific needs of women, girls, men, and boys. This analysis examines Oyo State's commitment to gender-responsive education budgeting over four fiscal years (2022–2025) across five key ministries: Education, Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice.

Objectives:

1. Identify and quantify GREBS-compliant budget lines in Oyo State budgets (2022–2025).
2. Assess GREBS-compliant allocation trends over the four-year period.
3. Analyse GREBS-compliant actual spend rates where expenditure data is available.
4. Examine the distribution of GREBS-compliant allocations across relevant ministries.
5. Provide evidence-based recommendations for improving gender-responsive education budgeting and spending in Oyo State.

1.2 Scope and Coverage

Category	Details
Ministries Covered	Education, Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice
Time Period	Four years: 2022, 2023, 2024, and 2025 budget circles
Geographic Scope	Oyo State, Nigeria
Budget Lines Analysed	66 GREBS-compliant budget lines
Data Sources	Oyo State Appropriation Acts and Budget Performance Reports (2022–2025)

2 Methodology

2.1 Data Collection and Classification

Budget documents for Oyo State (2022–2025) were reviewed by GREBS Fellows to identify budget lines that are gender-responsive for the purpose of advancing enrolment, retention, and completion of basic education. A budget line was classified as gender-responsive if it explicitly targets women or girls, addresses gender-specific needs (e.g., WASH, scholarships, nutrition), promotes gender equality or women’s empowerment, or responds to gender-based violence or discrimination.

For each identified budget line, the following metrics were extracted or computed directly from the raw data provided by GREBS Fellows:

- Budget Line Allocation — the total amount appropriated.
- Amount Spent — actual expenditure as recorded in Budget Performance Reports.
- Actual Spend Rate — computed only for lines where both an allocation and a spending figure exist.
- GREBS-Compliant Allocation as % of State Total Budget — per year
- Year-on-Year (YoY) change and Compound Annual Growth Rate (CAGR — the annualised rate at which GREBS-compliant allocations grew or declined across the four-year period).

2.2 Limitations

1. **Incomplete Budget Performance Reports:** Budget expenditure data was available for only 24 of 66 budget lines (36.4%), all within the Ministry of Education. No actual spend data was recoverable for Ministries of Health, Women Affairs & Social Inclusion, and Budget & Economic Planning in any of the four years reviewed.
2. **Unclear Budget Line Descriptions:** Several lines used broad or generic descriptions, requiring inferential judgement to confirm GREBS relevance.
3. **Partial Ministry Coverage:** This analysis covers five ministries. The Ministry of Justice was assessed but no GREBS-compliant budget lines were identified in any of the four years under review. Additional GREBS-compliant lines may exist in other ministries not reviewed, such as Agriculture, Youth, Water Resources, Communication, and Environment.

3 Findings

3.1 Overall GREBS-Compliant Allocations (2022–2025)

Indicator	Value
Total GREBS-Compliant Budget Lines	66 lines across 4 years
Total GREBS-Compliant Allocation (2022–2025)	₦45,077,641,223 (₦45.08B)
Average GREBS-Compliant Allocation Per Budget Line	₦683.0 million
Budget Lines with Actual Spend Data	24 of 66 (36.4%) — Ministry of Education only
Budget Lines Without Actual Spend Data	42 of 66 (63.6%)
Total Tracked Budget Expenditure	₦10.78B (Education Ministry; 24 lines only)
Actual Spend Rate (tracked lines only)	36.2% — Education lines only; could not be computed for other ministries

3.2 Trend Analysis: Year-on-Year Changes

Total GREBS-compliant allocation nearly tripled between 2022 and 2024, driven primarily by large capital projects in the Education Ministry, before declining sharply in 2025. The CAGR of 28.8% between 2022 and 2025 reflects the 2024 spike rather than sustained linear growth; excluding 2024, the trend is mixed.

Year	# of Budget Lines	Total Allocation (₦)	Total State Budget (₦)	YoY Change	CAGR
2022	14	₦6.18B	₦294.71B	—	—
2023	15	₦5.41B	₦352.28B	-12.5%	—
2024	25	₦20.28B	₦438.45B	+275.0%	—
2025	12	₦13.20B	₦984.04B	-34.9%	28.8%

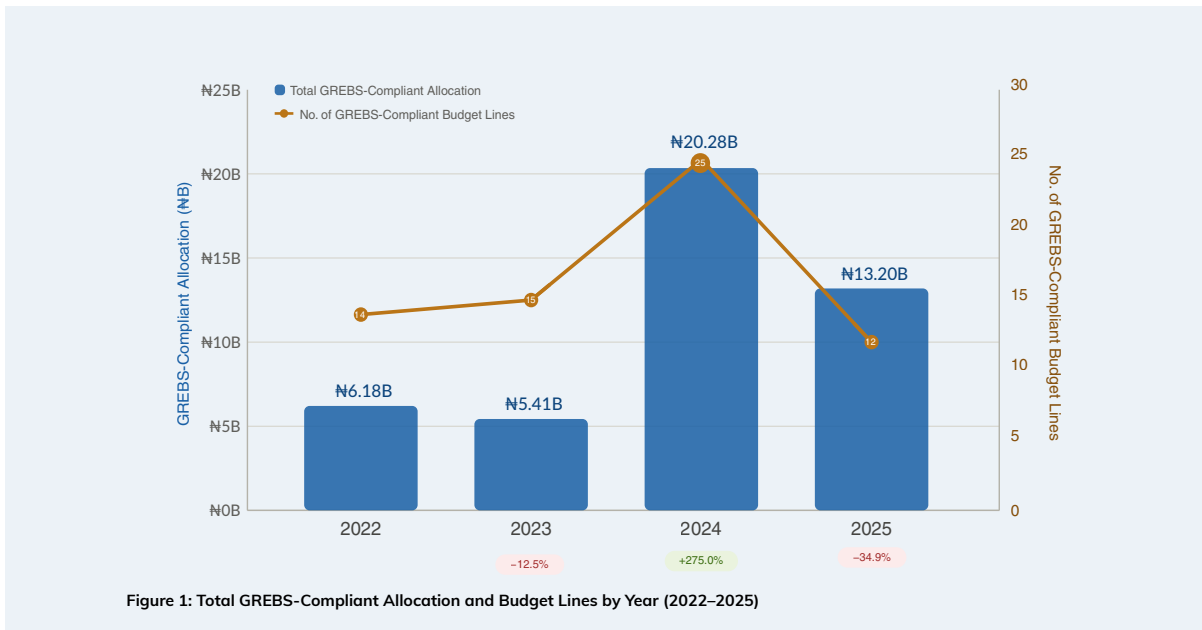


Figure 1: Total GREBS-Compliant Allocation and Budget Lines by Year (2022–2025)

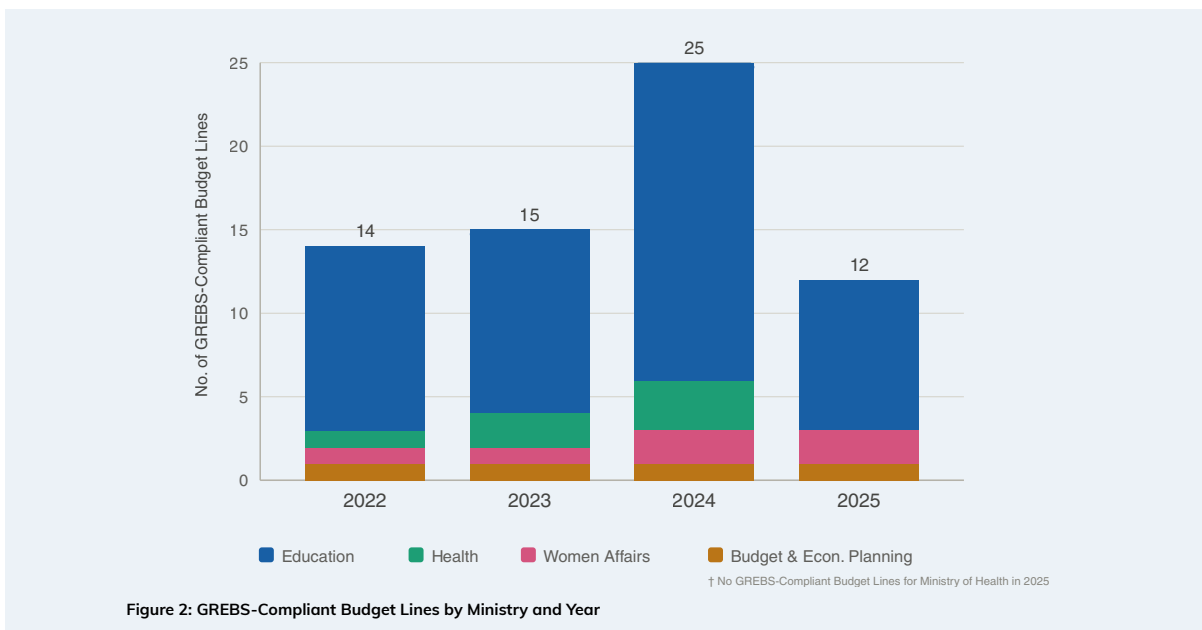


Figure 2: GREBS-Compliant Budget Lines by Ministry and Year

Key Observations:

- 2022 to 2023:** GREBS-compliant allocation fell by 12.5% — from ₦6.18B to ₦5.41B — despite one additional budget line being identified.
- 2023 to 2024:** GREBS-compliant allocation surged by 275.0% — from ₦5.41B to ₦20.28B — driven by major Education capital items including ₦5.5B for school construction across seven geopolitical zones and ₦3.996B for classroom construction.
- 2024 to 2025:** GREBS-compliant allocation fell by 34.9% — from ₦20.28B to ₦13.20B — as fewer large capital items were budgeted.
- GREBS-compliant budget lines peaked at 25 in 2024 and dropped to 12 in 2025, the lowest count in the review period.

3.3 Distribution by Ministry

The Ministry of Education accounts for 95.4% (₦42.99B) of the total ₦45.08B across all four years. The remaining four ministries collectively account for just 4.6% (₦2.09B). The Ministry of Justice was also assessed but no GREBS-compliant budget lines were identified in any of the four years under review. This concentration means the state's GREBS investment profile is almost entirely shaped by decisions of its Ministry of Education.

Ministry	4-Year GREB-Compliant Allocation	% of Total Budget	# of GREB-Compliant Budget Lines	Average GREB-Compliant Allocation Per Budget Line	Actual Spend Rate [†]
• Education	₦42.99B	95.4%	50	₦859.8M	36.2%
• Health	₦0.78B	1.7%	6	₦129.7M	N/A
• Women Affairs	₦0.58B	1.3%	6	₦96.9M	N/A
• Budget & Economic Planning	₦0.73B	1.6%	4	₦182.3M	N/A
TOTAL	₦45.08B	100%	66	₦683.0M	36.2%[†]

[†]Execution rate applicable to Ministry of Education only (24 of 50 budget lines tracked). No actual spend data available for Ministries of Health, Women Affairs & Social Inclusion, and Budget & Economic Planning in any of the four years under review.

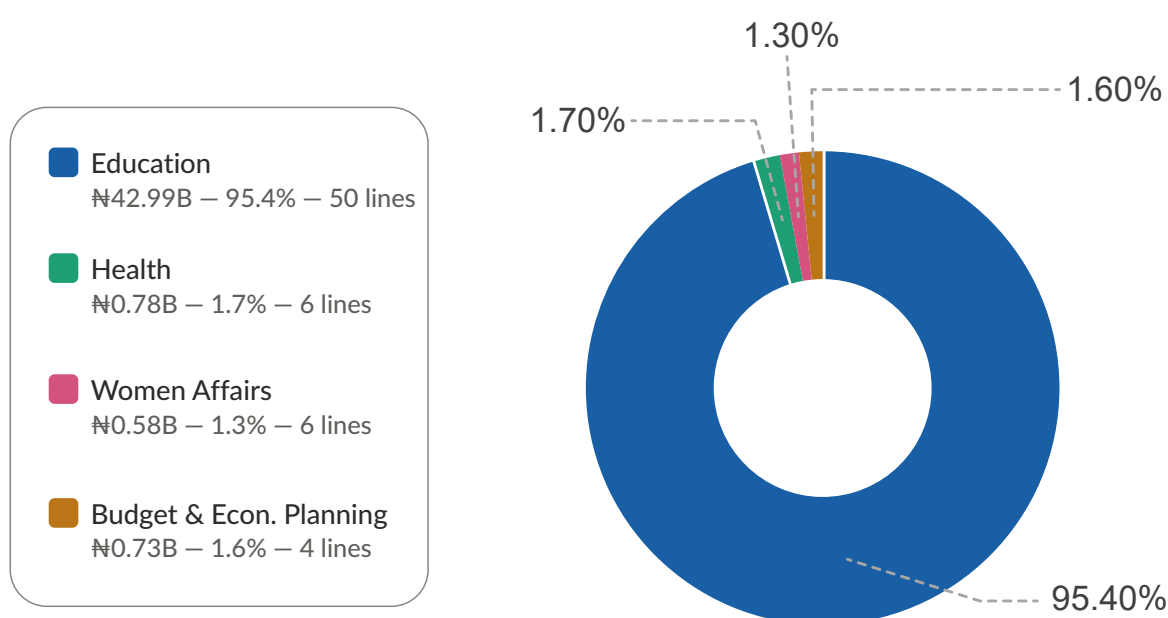


Figure 3: Ministry Share of Total GREBS-Compliant Allocation (2022-2025)

Key Insights:

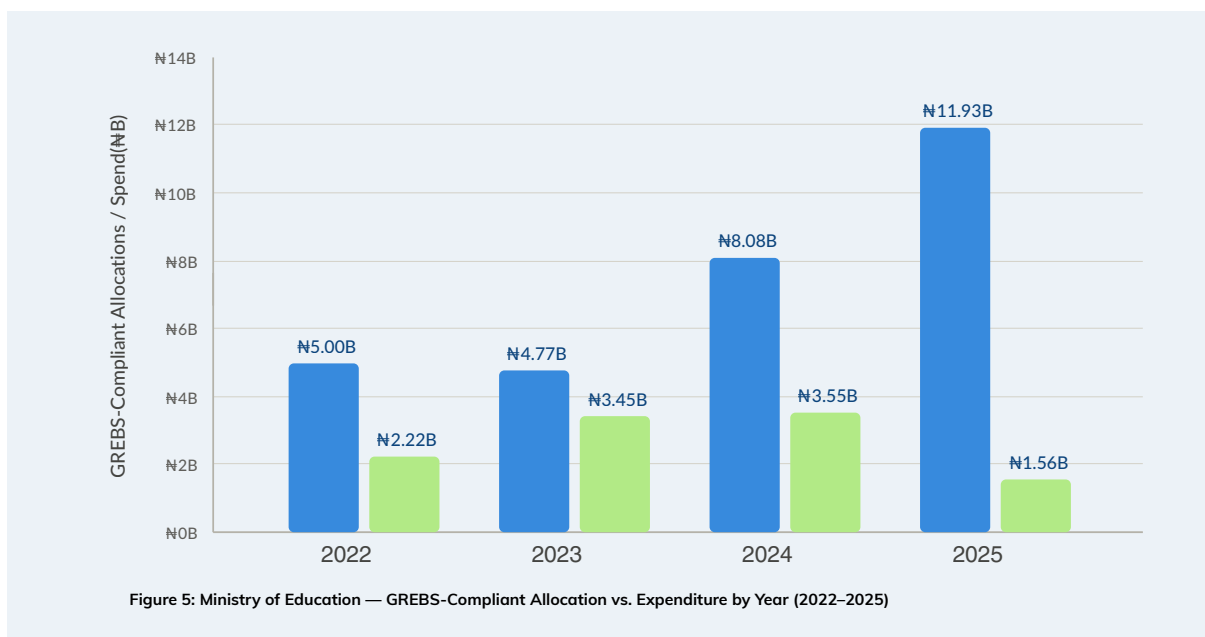
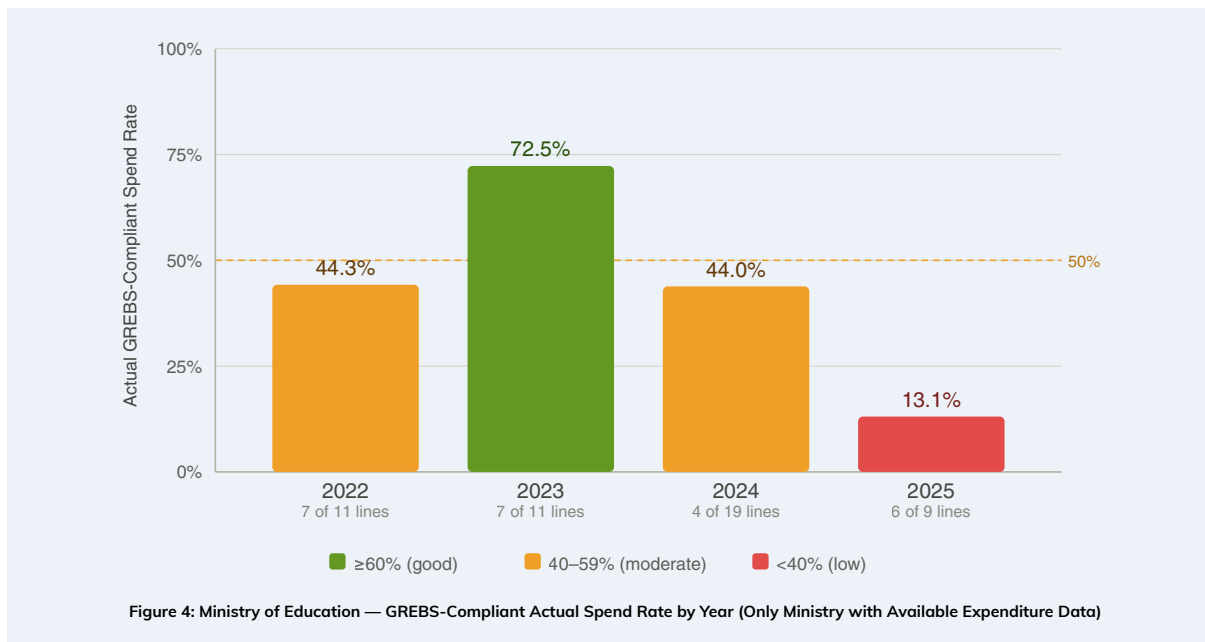
1. Ministry of Education (95.4%, ₦42.99B): The scale of Ministry of Education allocations — particularly capital infrastructure — dwarfs all other ministries.
2. Ministries of Health (1.7%, ₦0.78B), Women Affairs & Social Inclusion (1.3%, ₦0.58B), Budget & Economic Planning (1.6%, ₦0.73B): These three ministries together represent only 4.6% of total GREBS-compliant allocations and had no traceable expenditure data. The Ministry of Justice was also assessed across all four years and no GREBS-compliant budget lines were found.
3. Ministry of Women Affairs and Social Inclusion, despite its direct mandate for gender equality, holds the smallest allocation share. The 2025 gender-based violence (GBV) shelter and Sexual Assault Referral Centre (SARC) facility lines represent an important qualitative step, but the funding quantum remains marginal.

3.4 Budget Execution Analysis

Important Caveat:

Expenditure data was only available for 24 of 66 budget lines (36.4%), all within the Ministry of Education. No actual spend rate can be calculated for Health, Women Affairs & Social Inclusion, or Budget & Economic Planning. The 36.2% rate below is specific to the 24 GREBS-compliant budget lines of only the Ministry of Education and should not be read as an overall GREBS-compliant performance indicator.

Ministry	Tracked GREBS-Compliant Budget Lines	Tracked GREBS-Compliant Allocations (₦)	Actual Budget Spend (₦)	Actual Budget Spend Rate
Education	24 of 50	₦29.77B	₦10.78B	36.2%
Health	0 of 6	—	—	N/A
Women Affairs & Social Inclusion	0 of 6	—	—	N/A
Budget & Economic Planning	0 of 4	—	—	N/A
OVERALL	24 of 66	₦29.77B	₦10.78B	36.2%



GREBS-Compliant Actual Spend Rate by Year:

1. 2022: 44.3% — N2.22B spent of N5.00B allocated across 7 tracked lines
2. 2023: 72.5% — N3.45B spent of N4.77B allocated across 7 tracked lines (best year)
3. 2024: 44.0% — N3.55B spent of N8.08B allocated across 4 tracked lines
4. 2025: 13.1% — N1.56B spent of N11.93B allocated across 6 tracked lines (worst year)

3.5 GREBS-Compliant Allocation as % of Total State Budget

The table below shows the GREBS-compliant allocation as a percentage of the state total budget for each fiscal year. Oyo State’s total budget nearly tripled between 2022 (₦294.7B) and 2025 (₦984.0B), but GREBS-compliant allocations did not scale proportionately.

Year	Total State Budget (₦)	GREBS-Compliant Allocation (₦)	GREBS-Compliant Allocation as % of Total State Budget
2022	₦294.71B	₦6.18B	2.10%
2023	₦352.28B	₦5.41B	1.54%
2024	₦438.45B	₦20.28B	4.63%
2025	₦984.04B	₦13.20B	1.34%

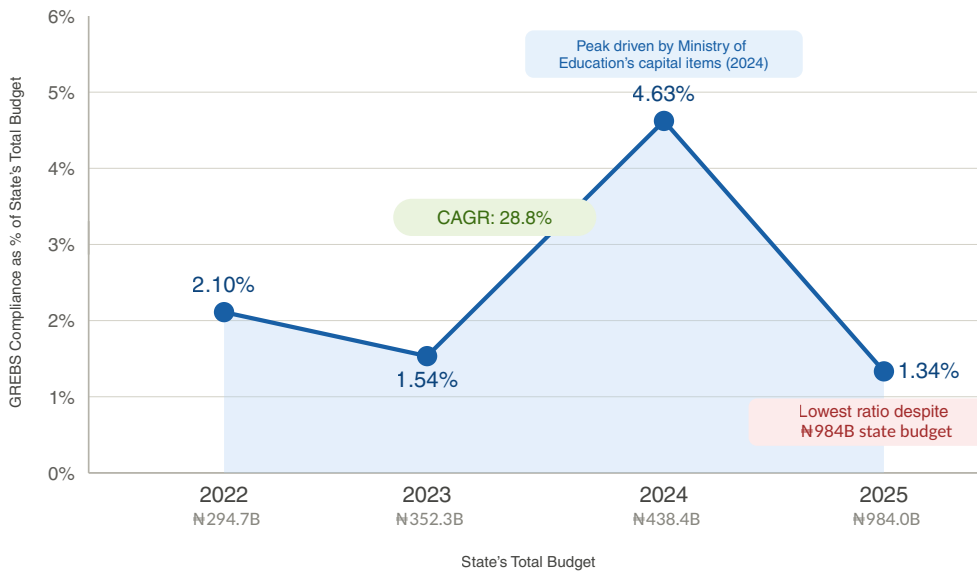


Figure 6: GREBS-Compliant Allocation as % of Total State Budget (2022–2025)

Critical Finding

In 2022, GREBS-compliant allocations stood at 2.10% of the total state budget. This fell to 1.54% in 2023, peaked at 4.63% in 2024 due to large Education capital items, then dropped

sharply to 1.34% in 2025 — the lowest ratio in the review period, despite the state budget reaching ₦984B.

4

Analysis (Ministry by Ministry)

4.1 Ministry of Education

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	11	11	19	9
Total GREBS-Compliant Allocation	₦5.96B	₦4.86B	₦19.80B	₦12.37B
Budget Lines with Actual Spent Data	7 of 11	7 of 11	4 of 19	6 of 9
Total Spend (tracked lines)	₦2.22B	₦3.45B	₦3.55B	₦1.56B
Actual Spend Rate (tracked)	44.3%	72.5%	44.0%	13.1%
Ministry's Total Budget	₦52.75B	₦56.66B	₦90.76B	₦149.60B

The Ministry of Education accounts for 95.4% of all GREB-compliant allocations in Oyo State and is the only ministry for which any expenditure data was available during the four-year review period. Allocations peaked at ₦19.80B in 2024, driven by large capital items — school construction across seven geopolitical zones (₦5.5B), classroom block provision (₦3.996B), and ICT centre roll-out (₦1.62B). Despite this peak, only 4 of the 19

budget lines in 2024 had expenditure data and execution stood at 44.0%.

The SUBEB projects lines was the most consistently executed. The Scholarship Board recovered from 47.1% (2022) to 93.7% (2023), then recorded 0% execution in 2024 on a ₦1.12B allocation — the single largest unmet commitment in the dataset.

Table 2: Ministry of Education — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Construction/Provision of Public Schools	₦300.0M	₦0	0.0%
2022	Construction of ICT Infrastructure in Schools	₦600.0M	—	—
2022	Rehabilitation/Repairs – Public Schools	₦400.0M	₦0	0.0%
2022	Purchase of Teaching/Learning Aids	₦200.0M	—	—
2022	Purchase of Books	₦100.0M	₦0	0.0%
2022	Construction/Provision of Water, Sanitation, and Hygiene Facilities (WASH)	₦150.0M	—	—
2022	Monitoring and Evaluation	₦12.0M	₦0	0.0%
2022	Oyo State Scholarship Board	₦649.5M	₦306.2M	47.1%
2022	SUBEB Projects	₦2,132.7M	₦1,805.0M	84.6%
2022	Teaching Service Commission	₦1,411.7M	₦105.0M	7.4%
2022	Computer Software Acquisition	₦1.0M	—	—
2023	Construction/Provision of Public Schools	₦620.5M	₦368.4M	59.4%
2023	Rehabilitation/Repairs – Public Schools	₦330.0M	₦0	0.0%
2023	Rehabilitation/Repairs – Libraries	₦0.5M	₦0	0.0%
2023	Purchase of Teaching/Learning Aids	₦90.0M	—	—
2023	Purchase of Books	₦100.0M	₦0	0.0%
2023	Construction/Provision of Water Facilities	₦2.0M	—	—
2023	Monitoring and Evaluation of Education Projects	₦3.0M	—	—
2023	Oyo State Scholarship Board	₦471.7M	₦441.9M	93.7%
2023	SUBEB Projects	₦2,796.9M	₦2,642.2M	94.5%
2023	Sensitisation / Reading Habit Educational Programme	₦2.0M	—	—
2023	Teaching Service Commission	₦442.0M	₦0	0.0%
2024	Purchase of Laboratory Equipment and Apparatus	₦227.0M	—	—
2024	Purchase of Exercise Books (Public Schools)	₦150.0M	—	—
2024	Construction of ICT/Entrepreneurship Centre – Ajia	₦34.0M	—	—
2024	Construction of Public Schools (7 Geopolitical Zones + Boreholes)	₦5,500.0M	—	—
2024	Rehabilitation of Public Schools (33 LGAs)	₦1,000.0M	₦10.0M	1.0%
2024	Rehabilitation of Public School Library – Ibadan North LGA	₦2.0M	—	—
2024	Provision of ICT Centres (33 LGA Public Schools)	₦1,620.0M	—	—

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2024	Educational Programmes for Students in Oyo State	₦60.0M	—	—
2024	Provision for Nutrition Programme in Education	₦80.0M	—	—
2024	Construction/Provision of Secondary School	₦13.5M	—	—
2024	Construction of 10 Classrooms (7 Geopolitical Zones)	₦3,996.0M	—	—
2024	Purchase of Modern Textbooks and Journals	₦20.0M	—	—
2024	Provision for Teaching and Learning Aids	₦0.5M	—	—
2024	CCTV / ICT Infrastructure for Reading Habit	₦10.0M	—	—
2024	Purchase of Teaching and Learning Aids	₦4.0M	—	—
2024	Oyo State Scholarship Board	₦1,120.0M	₦0	0.0%
2024	SUBEB Projects	₦4,476.2M	₦2,874.9M	64.2%
2024	Teaching Service Commission	₦1,478.9M	₦666.5M	45.1%
2024	Construction/Provision of Water Facilities	₦10.0M	—	—
2025	Rehabilitation/Renovation of Classrooms and Toilets	₦371.0M	₦0	0.0%
2025	Counterpart Contribution – New/Renovated Classrooms	₦3,500.0M	₦0	0.0%
2025	Purchase of 200,000 Textbooks (Selected Schools)	₦50.0M	—	—
2025	Provision of Water Facilities – 99 Secondary Schools	₦380.0M	—	—
2025	Oyo State Scholarship Board	₦1,172.8M	₦0	0.0%
2025	SUBEB Projects	₦4,807.7M	₦252.7M	5.3%
2025	Teaching Service Commission	₦2,049.9M	₦1,310.0M	63.9%
2025	Purchase of Computers	₦25.0M	₦0	0.0%
2025	Planning, Monitoring and Evaluation	₦15.0M	—	—

4.2 Ministry of Health

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	1	2	3	0†
Total GREBS-Compliant Allocation	₦0.20B	₦0.50B	₦0.08B	—
Budget Lines with Actual Spend Data	0 of 1	0 of 2	0 of 3	—
Ministry's Total Budget	₦17.42B	₦36.36B	₦42.69B	₦59.41B*



2025 Note: No GREBS-compliant budget line was identified for the Ministry of Health in 2025. The 2025 figures in the snapshot table above show 0 lines and no allocation — this is a confirmed finding, not a data gap. The 2025 Ministry of Health total budget (₦59.41B, marked *) is recorded purely to track the ministry’s overall fiscal envelope and does not represent any GREBS-compliant allocation.

GREBS-compliant budget lines of the Ministry of Health were identified for 2022, 2023, and 2024 only. These focused on immunisation and nutrition programmes, UNICEF counterpart funding for children’s health, malaria control, and the ‘Save a Child’ programme — all directly relevant to reducing school absenteeism, especially for girls. Allocations rose from ₦198M (2022) to ₦500M (2023) before falling sharply to ₦80M (2024). No actual spend data was available for any Ministry of Health’s budget line in the three years where GREBS-compliant budget lines were identified.

Table 3: Ministry of Health — GREBS-Compliant Budget Lines (2022–2024)

Year	GREBS-Compliant Budget Line	Allocated	Spent	Actual Spend Rate
2022	Immunisation and Nutrition Programme	₦198.0M	—	N/A
2023	Immunisation and Nutrition Programme	₦365.0M	—	N/A
2023	Counterpart Funding – UNICEF (Improvement of Children’s Health)	₦135.0M	—	N/A
2024	Provision for Immunisation	₦50.0M	—	N/A
2024	Provision for “Save a Child” Programme	₦10.0M	—	N/A
2024	Provision for Malaria Project in the State	₦20.0M	—	N/A

4.3 Ministry of Women Affairs and Social Inclusion

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	1	1	2	2
Total GREBS-Compliant Allocation	₦0.001B	₦0.001B	₦0.151B	₦0.430B
Budget Lines with Actual Spend Data	0 of 1	0 of 1	0 of 2	0 of 2
Ministry’s Total Budget	₦0.784B	₦0.561B	₦1.611B	₦3.000B

The Ministry of Women Affairs and Social Inclusion held the smallest GREBS-compliant allocations across the period. In 2022 and 2023, the only tracked line was a water and sanitation facility at ₦500,000 per year. In 2024, infrastructure provision for Saki East and West (₦150M) included a more meaningful allocation. The 2025 budget lines — a GBV Survivor Shelter, Clinic and Primary School (₦400M), and SARC/SGBV equipment procurement

(₦30M) — are the most directly gender-protective investments in the entire dataset. No actual spent data was available for any Women Affairs and Social Inclusion budget line in any of the four years under review.

Table 4: Ministry of Women Affairs — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Construction of Water and Sanitation Facilities	₦0.5M	—	N/A
2023	Construction/Provision of Water Facilities	₦0.5M	—	N/A
2024	Provision of Water Facility – 5 Ibadan Less-City Areas	₦0.5M	—	N/A
2024	Provision of Infrastructure – Saki East and West	₦150.0M	—	N/A
2025	Purchase of BP Equipment, SGBV Rape Test Kits, Mobility Aids, and SARC Equipment	₦30.0M	—	N/A
2025	Construction of GBV Survivor Shelter, Clinic, and Primary School (JCI)	₦400.0M	—	N/A

4.4 Ministry of Budget and Economic Planning

Metric	2022	2023	2024	2025
GREBS-Compliant Budget Lines	1	1	1	1
Total GREBS-Compliant Allocation	₦0.03B	₦0.05B	₦0.25B	₦0.40B
Budget Lines with Actual Spend Data	0 of 1	0 of 1	0 of 1	0 of 1
Ministry's Total Budget	₦1.84B	₦2.07B	₦5.07B	₦9.56B

One GREBS-compliant line — Planning, Monitoring, and Evaluation — appeared each year. Allocations grew from ₦29M (2022) to ₦400M (2025), a 1,279% nominal increase, signalling growing recognition of monitoring's role in equitable resource use. No expenditure data was available in any of the four years under review.

Table 5: Ministry of Budget and Economic Planning — GREBS-Compliant Budget Lines (2022–2025)

Year	Budget Line	Allocated	Spent	Actual Spend Rate
2022	Planning, Monitoring and Evaluation	₦29.0M	—	N/A
2023	Planning, Monitoring and Evaluation	₦50.0M	—	N/A
2024	Planning, Monitoring and Evaluation	₦250.0M	—	N/A
2025	Planning, Monitoring and Evaluation	₦400.0M	—	N/A

4.5 Ministry of Justice

The Ministry of Justice was assessed across all four fiscal years (2022–2025) as part of this GREBS Compliance Assessment. A thorough review of its budget appropriations was conducted for each year to identify any budget lines that could be classified as gender-responsive for the purposes of advancing girls' enrolment, retention, and completion of basic education.



Finding: No GREBS-compliant budget lines were identified in the Ministry of Justice budget across any of the four years under review (2022, 2023, 2024, and 2025). This is a confirmed assessment finding, not a data omission. The Ministry's appropriations did not contain budget lines that could be classified as directly gender-responsive in the context of girls' education access, retention, or completion as defined by the GREBS framework.

The absence of GREBS-compliant lines in the Ministry of Justice reflects a gap in gender-responsive programming within the justice sector during the review period. This is notable given the ministry's potential role in addressing gender-based violence, child rights enforcement, access to justice for women and girls, and legal frameworks supporting girls' education. Its inclusion in this assessment demonstrates a commitment to comprehensive review and provides a baseline against which future budget cycles can be measured.

It is recommended that Oyo State's Ministry of Justice be engaged in future GREBS assessments with specific attention to budget lines covering legal aid for women and girls, anti-trafficking and gender-based violence response programmes, juvenile justice initiatives relevant to girls' school attendance, and child rights monitoring and enforcement mechanisms.

5 Insights

5.1 Strengths



- 1. Consistent commitment:** GREBS-compliant allocations have been maintained across all four years in all four ministries assessed. The Ministry of Justice was also reviewed across all four years; while no GREBS-compliant budget lines were identified, its inclusion demonstrates a commitment to comprehensive assessment.
- 2. Significant Education investment:** ₦42.99B committed through Education represents substantial capital investment in school infrastructure, ICT, scholarships, and SUBEB programming.
- 3. Growing number of budget lines:** Lines increased from 14 (2022) to 25 (2024), indicating expanding gender mainstreaming across programming.
- 4. Improving Women Affairs programming (2025):** The GBV shelter and SARC equipment lines mark a meaningful shift towards direct gender-protection investment.
- 5. Strong SUBEB execution:** SUBEB Projects performed consistently well – 84.6%, 94.5%, and 64.2% in 2022–2024 respectively), demonstrating that sustained implementation is achievable when systems are in place.

5.2 Challenges and Gaps



- 1. Education over-concentration:** 95.4% of all GREBS funds sit in one ministry – the Ministry of Education. While the Ministry has the primary mandate for education, it leaves the portfolio highly vulnerable to Education-specific implementation challenges.
- 2. Declining budget spend rates:** Education execution peaked at 72.5% in 2023 and fell to 13.1% by 2025, suggesting implementation capacity has not kept pace with growing budget allocations.
- 3. Absence of actual spend data for three ministries:** Ministries



of Health, Women Affairs, and Budget & Planning have zero tracked expenditure across all four years — a systemic monitoring failure. Additionally, the Ministry of Justice had no GREBS-compliant budget lines identified in any year, reflecting a gap in gender-responsive programming within the justice sector.

4. Below 5% of the state budget:

Even in the best year (2024 at 4.63%), GREBS-compliant allocations represented less than 5% of the state budget, and fell as low as 1.34% in 2025.

5. Scholarship Board collapse:

₦1.12B allocated in 2024 with 0% execution is the largest single unmet GREBS commitment, which requires urgent attention and accountability.

6. 2025 GREBS share at its lowest:

The 1.34% ratio in 2025 — against a ₦984B state budget — indicates that gender-responsive priorities did not benefit from the state's fiscal expansion.

6 Limitations

The methodology limitations set out in Section 2.2 apply throughout this report. The following points elaborate on their practical implications for interpreting the findings.

6.1 Incomplete Budget Performance Reports

Expenditure data was available for only 24 of 66 identified GREBS-compliant budget lines (36.4%), all within the Ministry of Education. No actual spend data was recoverable for the Ministry of Health, Ministry of Women Affairs and Social Inclusion, and Ministry of Budget and Economic Planning across any of the four years reviewed. This means budget spend rates, where presented, reflect the Ministry of Education budget performance only and cannot be generalised to the state's overall GREBS-compliant spend rate.

6.2 Unclear Budget Line Specifications

Several budget lines were described in broad or generic terms, requiring inferential judgement to confirm GREBS relevance. The Planning, Monitoring, and Evaluation lines in the budget of the Ministry of Budget and Economic Planning, for example, are included on the basis of their enabling role for gender-

equitable resource allocation, but lack sub-item detail confirming their GREBS-compliant activities.

6.3 Partial Ministry Coverage

The analysis covers five ministries, including the Ministry of Justice which was assessed but yielded no GREBS-compliant budget lines across any of the four years under review. GREBS-compliant programs may exist in other ministries — such as Agriculture, Youth, Water Resources, Communication, and Environment — that were not reviewed. The findings therefore represent a minimum baseline of GREBS investment in Oyo State.

7 Recommendations

7.1 Increasing and Rebalancing Allocations

1. Establish differentiated GREBS-compliance targets for each ministry, reflecting their mandates. As the primary institution for gender-responsive education, the Ministry of Education should achieve at least 20% GREBS-compliance in its budget by 2028. All other relevant ministries — Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice — should each achieve at least 10% GREBS-compliance in their respective budgets by 2028, with incremental annual milestones set for each.
2. Prioritise GREBS-compliant budget expansion in the Ministries of Health, Women Affairs and Social Inclusion, Budget and Economic Planning, and Justice — all of which currently have negligible or zero GREBS-compliant allocations — to support their progress toward the 10% compliance target.
3. Ensure GREBS-compliant allocations scale with overall state budget growth — the near-tripling of the state budget between 2022 and 2025 was not matched by proportionate GREBS growth.

7.2 Improving Spending and Accountability

1. Investigate the Scholarship Board's 0% execution in 2024 (₦1.12B allocated) and institute clear disbursement accountability mechanisms.
2. Establish quarterly monitoring of GREBS-compliant budget execution across all ministries, with mandatory corrective action plans for lines below 50% execution at mid-year.
3. Conduct implementation capacity assessments across all five ministries reviewed (and other relevant ministries), particularly for large capital lines where allocation has outpaced delivery.

7.3 Closing the Transparency Gap

1. Require all five ministries reviewed to include complete line-item expenditure data in Budget Performance Reports — with particular urgency for Health, Women Affairs, and Budget & Economic Planning, where zero expenditure data was available across all four years.
2. Develop a dedicated Gender-Responsive Budget Statement as an annual annex to

the Oyo State Appropriation Act, consolidating all GREBS-compliant budget lines.

3. Invest in a public budget tracking portal with real-time expenditure data, enabling civil society and development partners to independently monitor GREBS performance.
2. Mandate gender budgeting reporting requirements for all ministries and departments.
3. Provide annual gender-responsive budgeting training for budget officers and programme managers.
4. Establish a Gender-Responsive Budgeting Technical Working Group to coordinate cross-ministry implementation and share best practices.

7.4 Expanding Coverage and Capacity

1. Conduct gender budget audits across all state ministries to identify GREBS-compliant lines beyond the four covered in this review.

8 Conclusion

Based on a direct analysis of raw budget data, Oyo State committed ₦45.08 billion to gender-responsive education programming across 66 budget lines in five Ministries between 2022 and 2025. The Ministry of Education accounts for 95.4% of this investment, making the state's GREBS portfolio heavily dependent on one ministry's implementation performance. The SUBEB Projects budget lines has been its most reliable component, while the Scholarship Board's collapse to 0% execution in 2024 — on a ₦1.12B allocation — represents the most significant unmet commitment in the dataset.

The three remaining ministries — Health, Women Affairs, and Budget & Economic Planning — collectively hold 4.6% of GREBS-compliant funds, and not one of their budget lines has recoverable expenditure data across any of the four years. The Ministry of Justice was also assessed across all four years; no GREBS-compliant budget lines were identified in its budget, indicating an absence of

gender-responsive programming within the justice sector during the review period. This is the most critical systemic gap identified: without actual budget spend data, it is impossible to determine whether these allocations were implemented, partially spent, or left entirely unused.

GREBS-compliant allocations as a share of the state budget fell from 2.10% in 2022 to 1.34% in 2025, despite the state's fiscal envelope nearly tripling over the same period. The peak of 4.63% in 2024 was driven by Education capital items rather than a structural shift in gender budget prioritisation. Three priorities stand out from this analysis: rebalancing GREBS-compliant allocations across ministries, closing the implementation gap in Education, and urgently fixing the transparency systems that currently make accountability impossible for most GREBS-compliant budget lines.

Annexe A: State and Ministry Budget Context (2022–2025)

Note: Ministry Total Budget and State Total Budget figures in this annexe are sourced directly from the uploaded Excel data file and have not been recomputed.

Year	Ministry	Ministry's Total Budget (₦)	State's Total Budget (₦)	Ministry's % Share of Total State Budget
2022	Education	₦52.749B	₦294.705B	17.9%
2022	Health	₦17.422B	₦294.705B	5.9%
2022	Women Affairs & Social Inclusion	₦0.784B	₦294.705B	0.3%
2022	Budget & Economic Planning	₦1.843B	₦294.705B	0.6%
2023	Education	₦56.664B	₦352.283B	16.1%
2023	Health	₦36.358B	₦352.283B	10.3%
2023	Women Affairs & Social Inclusion	₦0.561B	₦352.283B	0.2%
2023	Budget & Economic Planning	₦2.066B	₦352.283B	0.6%
2024	Education	₦90.755B	₦438.448B	20.7%
2024	Health	₦42.691B	₦438.448B	9.7%
2024	Women Affairs & Social Inclusion	₦1.611B	₦438.448B	0.4%
2024	Budget & Economic Planning	₦5.067B	₦438.448B	1.2%
2025	Education	₦149.600B	₦984.037B	15.2%
2025	Health (context only — no GREBS-compliant line)	₦59.411B	₦984.037B	6.0%
2025	Women Affairs & Social Inclusion	₦3.000B	₦984.037B	0.3%
2025	Budget & Planning	₦9.557B	₦984.037B	1.0%
2022	Justice (assessed — no GREBS-compliant lines identified)	Not applicable	₦294.705B	—
2023	Justice (assessed — no GREBS-compliant lines identified)	Not applicable	₦352.283B	—
2024	Justice (assessed — no GREBS-compliant lines identified)	Not applicable	₦438.448B	—
2025	Justice (assessed — no GREBS-compliant lines identified)	Not applicable	₦984.037B	—

Annexe B: Formulas and Calculations

This annexe sets out every formula used to compute the derived figures appearing in this report. Values taken directly from the source Excel file without further calculation are noted as such and excluded from this annexe.

#	Formula	Description	Worked Example
1	Execution Rate (%) = (Amount Spent ÷ Budget Line Allocation) × 100	Computed per budget line where both Allocation and Spent values exist. Not computed where either value is missing.	SUBEB 2022: (₦1,805.0M ÷ ₦2,132.7M) × 100 = 84.6%
2	Ministry Execution Rate (%) = (Sum of Spent across tracked lines ÷ Sum of Allocation for those same tracked lines) × 100	Aggregate execution across a ministry's tracked lines in a given year. Tracked lines only — untracked lines are excluded from both numerator and denominator.	Education 2022: (₦2,216.2M ÷ ₦5,003.2M) × 100 = 44.3% [7 lines tracked only]
3	Annual Total GREBS-Compliant Allocation = Sum of all Budget Line Allocations for that year across all ministries	Includes all identified GREBS-Compliant lines for that year. Health 2025 tracker row excluded as it contained no budget line.	2022: ₦300M + ₦600M + ... = ₦6,184,400,000
4	Grand Total GREBS-Compliant Allocation = Sum of all 66 Budget Line Allocations across all years and ministries	Straight sum of all allocation cells across all 4 ministry sheets, Oyo State rows only, excluding Health 2025 tracker row.	₦45,077,641,223 (₦45.08B)
5	Ministry 4-Year Total = Sum of all Budget Line Allocations for a given ministry across all four years	Aggregated across 2022, 2023, 2024, and 2025 for each ministry.	Education: ₦5.957B + ₦4.859B + ₦19.802B + ₦12.372B = ₦42.989B
6	Ministry % of Total GREBS-Compliant = (Ministry 4-Year Total ÷ Grand Total GREBS-Compliant Allocation) × 100	Proportion of total 4-year GREBS-Compliant allocation held by each ministry.	Education: (₦42.989B ÷ ₦45.078B) × 100 = 95.4%
7	Average Allocation per Budget Line = Grand Total GREBS Allocation ÷ Total Number of Budget Lines	Simple mean across all 66 identified budget lines.	₦45,077,641,223 ÷ 66 = ₦683,000,000 (₦683.0M)

#	Formula	Description	Worked Example
8	GREBS-Compliant as % of State Budget (per year) = (Annual Total GREBS-Compliant Allocation ÷ State Total Budget for that year) × 100	State Total Budget taken directly from source Excel — not recomputed. Applied separately for each year.	2022: (₦6,184,400,000 ÷ ₦294,704,585,356) × 100 = 2.099% 2023: (₦5,409,100,000 ÷ ₦352,282,500,000) × 100 = 1.535% 2024: (₦20,282,700,000 ÷ ₦438,447,878,548) × 100 = 4.626% 2025: (₦13,201,500,000 ÷ ₦984,036,798,399) × 100 = 1.342%
9	YoY Change (%) = ((Current Year Alloc. – Previous Year Alloc.) ÷ Previous Year Alloc.) × 100	Year-on-Year percentage change in total GREBS-Compliant allocation.	2022→2023: ((₦5.409B – ₦6.184B) ÷ ₦6.184B) × 100 = -12.5% 2023→2024: ((₦20.283B – ₦5.409B) ÷ ₦5.409B) × 100 = +275.0% 2024→2025: ((₦13.202B – ₦20.283B) ÷ ₦20.283B) × 100 = -34.9%
10	CAGR (%) = ((End Value ÷ Start Value) ^{1 ÷ n} – 1) × 100 where n = number of years	Compound Annual Growth Rate (CAGR) measures the mean annual growth rate of GREBS-Compliant allocation from 2022 to 2025, assuming compounding. n = 3 (three intervals between four years).	((₦13.202B ÷ ₦6.184B) ^{1 ÷ 3} – 1) × 100 = (2.1346 ^{0.3333} – 1) × 100 = 28.8%
11	Ministry % of State Budget (Annexe A) = (Ministry Total Budget ÷ State Total Budget) × 100	Included in Annexe A for context. Both Ministry Total Budget and State Total Budget are taken directly from the source Excel file and not recomputed.	Education 2022: (₦52.749B ÷ ₦294.705B) × 100 = 17.9%

All base values (Budget Line Allocation, Amount Spent, Ministry Total Budget, State Total Budget) were sourced directly from the State's Budget original Appropriation documents and Budget Performance Report for this report.

References

The following primary source documents were used in the preparation of this report. All budget line data, allocation figures, ministry totals, and state total budget figures cited in this report are drawn directly from these documents.

- Oyo State Government (2022). **Oyo State Appropriation Act, Fiscal Year 2022**. Oyo State Ministry of Budget and Economic Planning, Ibadan, Nigeria.
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