CASE STUDY: NIGERIA

FUNDING FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN AND GIRLS IN HUMANITARIAN PROGRAMMING
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JUNE 2020
<table>
<thead>
<tr>
<th>ACRONYMS</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEmOC</td>
<td>Basic emergency obstetric care</td>
</tr>
<tr>
<td>CCCM</td>
<td>Camp Management and Camp Coordination</td>
</tr>
<tr>
<td>CERF</td>
<td>Central Emergency Response Fund</td>
</tr>
<tr>
<td>DAC</td>
<td>Development Assistance Committee</td>
</tr>
<tr>
<td>DALY</td>
<td>Disability-adjusted life year</td>
</tr>
<tr>
<td>ENGINE</td>
<td>Educating Nigerian Girls in New Enterprises</td>
</tr>
<tr>
<td>FTS</td>
<td>Financial Tracking Service</td>
</tr>
<tr>
<td>GAM</td>
<td>Gender with Age Marker</td>
</tr>
<tr>
<td>GBV</td>
<td>Gender-based violence</td>
</tr>
<tr>
<td>GDP</td>
<td>Gross domestic product</td>
</tr>
<tr>
<td>GEEWG</td>
<td>Gender Equality and Empowerment of Women and Girls</td>
</tr>
<tr>
<td>GEM</td>
<td>Gender Equality Marker</td>
</tr>
<tr>
<td>HIV</td>
<td>Human immunodeficiency virus</td>
</tr>
<tr>
<td>HRP</td>
<td>Humanitarian Response Plan</td>
</tr>
<tr>
<td>HRS</td>
<td>Humanitarian Response Strategy</td>
</tr>
<tr>
<td>IASC</td>
<td>Inter-Agency Standing Committee</td>
</tr>
<tr>
<td>ICT</td>
<td>Information and communications technology</td>
</tr>
<tr>
<td>Abbreviation</td>
<td>Full Form</td>
</tr>
<tr>
<td>--------------</td>
<td>-----------</td>
</tr>
<tr>
<td>IDP</td>
<td>Internally displaced person</td>
</tr>
<tr>
<td>ISWA</td>
<td>Islamic State in West Africa</td>
</tr>
<tr>
<td>JRP</td>
<td>Joint Response Plan</td>
</tr>
<tr>
<td>NFI</td>
<td>Non-food item</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-governmental organization</td>
</tr>
<tr>
<td>OCHA</td>
<td>United Nations Office for the Coordination of Humanitarian Affairs</td>
</tr>
<tr>
<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
</tr>
<tr>
<td>PBIED</td>
<td>Person-borne improvised explosive devices</td>
</tr>
<tr>
<td>PSS</td>
<td>Psychosocial support services</td>
</tr>
<tr>
<td>SAFE</td>
<td>Safe Access to Fuel and Energy</td>
</tr>
<tr>
<td>SRH</td>
<td>Sexual and reproductive health</td>
</tr>
<tr>
<td>SRHR</td>
<td>Sexual and reproductive health and rights</td>
</tr>
<tr>
<td>UNFPA</td>
<td>United Nations Population Fund</td>
</tr>
<tr>
<td>UNHCR</td>
<td>The UN Refugee Agency</td>
</tr>
<tr>
<td>UNICEF</td>
<td>United Nations Children’s Fund</td>
</tr>
<tr>
<td>WAG</td>
<td>Women’s Affinity Group</td>
</tr>
<tr>
<td>WASH</td>
<td>Water, sanitation and hygiene</td>
</tr>
</tbody>
</table>
SUMMARY

Overview of the case study

Protracted regionalized armed conflict since 2009 has left 7.1 million people in need of humanitarian assistance in Borno, Adamawa and Yobe states in North-East Nigeria. The crisis is inherently a protection crisis; in the past 10 years, 27,000 people have been killed and thousands of women and girls abducted by Boko Haram and related groups such as the Islamic State in West Africa (ISWA). Another 1.8 million are internally displaced, of which one in four are under age 5, and 80 per cent are women and children. Infrastructure damage has been estimated at $9.2 billion and losses at $8.3 billion. 800,000 people are still in areas that are inaccessible to international humanitarian actors.

This case study reviews the current context of funding for Gender Equality and Empowerment of Women and Girls (GEEWG) in Nigeria, including the levels of funding requested, funding received, and the consequences of the funding gap. The study relies on funding reported to: 1) the Financial Tracking Service (FTS) of the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), which includes the Inter-Agency Standing Committee (IASC) Gender with Age Marker (GAM), and 2) data on funding flows from the Organisation for Economic Co-operation and Development (OECD) using their Gender Equality Marker (GEM). The study specifically focuses on funding for women and girls, though the findings are very applicable for GEEWG writ large, the research found little programming that explicitly targeted gender equality more broadly.

Approach to analysis

The analysis is unique because it not only distinguishes between the amount of funding requested and the amount of funding received to ascertain the funding gap, but it also audits and recodes project gender markers to specifically determine the amount of tailored and targeted funding that is actually available for women and girls.

One of the first steps undertaken was to audit the data, available through the FTS, for the project documents that support the Humanitarian Response Plan (HRP) for Nigeria. This analysis was undertaken for both 2017 and 2019. The Inter-Agency Standing Committee introduced a revised version of the 2011 Gender Marker in 2018, now the 2019 Gender with Age Marker (GAM). Due to significant changes in the way that this marker was applied, the 2019 analysis was used to audit how accurately it reflects data on funding flows to women and girls.

Data was audited and recoded to identify projects as follows:

- **Projects that “tailor” their activities to women and girls.** In this category, the project aims to contribute significantly to outcomes for women and girls. Projects that received a tailored code had to indicate that they not only assessed the specific needs of women and girls, but tailored activities towards those needs, for example by modifying the design of water, sanitation and hygiene (WASH) facilities, ensuring that health programmes had tailored activities to meet the health needs of women and girls, or by investing in gender-based violence (GBV) programmes that tailored activities differently for boys and girls affected by violence.

- **Projects that “target” their activities to women and girls.** In this category, the principal purpose of the project is to primarily and explicitly target women and girls with relevant activities. Projects with this code were most often GBV or projects that explicitly targeted women and girls in their entirety (men and boys could be part of the programme, for example in the case of GBV programmes that engage men and boys for social norms change). They also included, for example, projects with livelihood activities targeted entirely at the needs of women and girls.

Importantly, these two categories should not be seen as exclusive of each other. For example, a targeted SRH programme could be integrated into a wider health programme, in which case it would receive
a code of “tailored”. The intention was to adhere to the language and guidance around the existing IASC gender coding, by differentiating between programmes whose principle purpose is to primarily and explicitly target women and girls, and programmes that aim to contribute significantly to outcomes for women and girls within a broader set of activities by tailoring activities for women and girls.

Further, projects that do not receive a tailored or targeted code are still benefiting women and girls. They are differentiated in that they deliver services to women, men, girls and boys but with no indication of tailoring or targeting their services to these different groups.

Funding for women and girls

Nigeria’s 2017 Humanitarian Response Plan had a total requested amount of $1.05 billion ($1,054,431,494), of which 70 per cent, or $738 million, was received. The 2019 HRP had a total requested amount of $848 million (as of 12 December 2019, the 2019 HRP is 63 per cent funded, though data in this regard is incomplete).

The recoding exercise indicates that existing data reported against the gender marker significantly overstates the number of projects, amount of funding requested, and amount of funding received for programmes for women and girls (Figure E1). The audit of data reported to the FTS reveals that there is a large discrepancy between projects that report a GAM score in FTS, and projects that actually completed the GAM online assessment. Further, whereas self-reported GAM data in 2019 indicated $734 million requested for projects with a targeted or tailored focus on women and girls, the reclassification reduced this figure to $484 million requested for women and girls. This indicates an overestimation of funds to women and girls.

**FIGURE E1:**
Data audit: Total funding requested for programmes for women and girls as a percentage of the total HRP, 2017 and 2019

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Requested (as % of Total HRP)</th>
<th>Total Requested (as % of Total HRP - Audited Data)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>91%</td>
<td>39%</td>
</tr>
<tr>
<td>2019</td>
<td>75%</td>
<td>47%</td>
</tr>
</tbody>
</table>
While the amount of funding requested for women and girls has increased, it still falls short of the overall response (Figure E2). In 2017, 35 per cent of funding requests had either a targeted or tailored focus on women and girls. Of those requests, 31 per cent were tailored within broader activities while only 4 per cent explicitly targeted women and girls. In 2019, the percentage of funding requests increased to 57 per cent and 41 per cent were tailored while 10 per cent targeted women and girls.

Further to this, a comparison of the amount of funding received in 2017 indicates that coverage for programmes focused on women and girls is disproportionately underfunded compared to the overall response; coverage is lowest for targeted programmes (Figure E3). Whereas the overall response was 69 per cent funded, funding coverage for programmes with a targeted or tailored focus on women and girls was between 57 per cent funded. Funding for programmes targeting women and girls has the least coverage, with 48 per cent of funding requested reported as funded, compared with coverage for tailored programmes estimated at 58 per cent.

The combined effect of low levels of funding requested and received signifies a double threat for programming for women and girls – programming that is often life-saving and yet not receiving adequate support (Figure E4). Not only is the amount of funding requested for women and girls falling significantly short of the overall request, but it is then disproportionately underfunded.
The benefits of action

The evidence very clearly points to significant returns that can be realized by ensuring that the needs of women and girls are met, thereby pointing to the consequences of a funding gap. For example, ending child marriage could yield $7.6 billion in additional earnings and productivity for Nigeria, and the cost of violence against children is estimated at $6.1 billion. Conflict and a lack of investment in education are statistically correlated with high levels of malnutrition in the North-East; investment in mitigating conflict would have reduced childhood wasting by 13 per cent. Investing in nutrition programming has a very high estimated benefit to cost ratio for Nigeria, returning $32 in benefits for every $1 spent. For the country as a whole, investment in this space would generate $2.6 billion annually in economic benefits. Investment in women’s groups is estimated to yield benefits ranging from $2 to $17 for every dollar spent, through literacy and life skills training, business development and livelihoods initiatives.

Discussion of findings

While funding requested for programming for women and girls has increased between the 2017 and 2019 data analyses, funding that includes targeted or tailored activities remains low, at 57 per cent of the HRP requested amount for 2019. A comparison of the amount of funding received indicates that coverage for programme focused on women and girls is not only underfunded, but is disproportionately underfunded compared to the overall response.

- Timing of funding is as salient an issue as lack of funding. Unreliable and late funding flows constrain the ability of programming to have impact on those affected.
- Nigeria is part of the global call to action initiative on protection from GBV in emergencies; as a result, some positive inroads have been made in GBV integration and mainstreaming in the response. Despite this, the GBV sub-sector remains the least funded sector in the 2019 HRP.
• Significant gaps in programming were noted throughout consultation – including programming for adolescent girls, child protection, education, health, access to justice and legal services for GBV survivors, peacebuilding, and longer-term programming that can address behaviour change and social norms.
• The realities of the context limit the effectiveness of programming, and pose limits on the ability of funding to realize gains. Some 800,000 people in need are still inaccessible to aid, and this is compounded by the North-East being one of the poorest and most underdeveloped parts of the country.
• Women-focused organizations face their own set of challenges. Though they have the most access to beneficiaries, and are asked to reach some of the most marginalized and insecure areas, they are frequently the most underfunded as the criteria required for funds and grants are not geared towards local actors. They do not have a strong voice with donors and very rarely are invited to engage in co-design of projects.

Recommendations

Increase investment to close the funding gap on programming for women and girls. The response in Nigeria has made clear progress in integrating women and girls more explicitly across the humanitarian response plan. However, the data presented clearly indicates a funding gap for tailored and targeted programmes for women and girls. The consequence is insufficient services, including life-saving services, to meet the needs of women and girls. The under-financing of interventions for women and girls is a barrier for GEEWG in humanitarian crises.

Expand the types of programming for women and girls that fit under a humanitarian mandate. This expansion is critical to build durable solutions as part of the Humanitarian Reform Agenda, and should include greater investment in (1) gender transformative programming around social norms and behaviour change; (2) programming that intentionally targets women and girls in the design or decision making around humanitarian response; and (3) local women’s organizations as lead actors in the response.

Strengthen the GAM and use audited data for programming, advocacy and transparency. The IASC GAM has been developed, reiterated, and is gaining ground in its consistent use across humanitarian appeals. However, there is significant confusion around what the GAM score indicates, and ongoing auditing of GAM scores will be essential to have a more accurate picture of funding flows to women and girls, alongside continued strengthening and capacity building for organisations to use the tool effectively.

Track funding alongside impact. As highlighted throughout this report, increased levels of funding need to be tracked alongside improved outcomes for women and girls. Tracking effectiveness of programming will depend on a gender equality results chain that includes a robust gender analysis, planning, identification of outcomes and indicators, and budget allocation, and will be key for successful interventions.
INTRODUCTION

Aim of this report

This case study reviews the current context for funding for Gender Equality and Empowerment of Women and Girls (GEEWG) in Nigeria. This report complements a global evidence review as well as three other country case studies — Bangladesh, Jordan, and Somalia. The overall aim of this case study is to track funding for programming for women and girls in Nigeria, within the context of the specific opportunities and constraints to the overall humanitarian response. The research team conducted a detailed review of literature, analysis of the Financial Tracking Service (FTS) of the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), analysis of data on funding for GEEWG from the Organisation for Economic Co-Operation and Development (OCED), and remote consultations.

The report is structured as follows:

- Section 1 provides an overview of the humanitarian context in Nigeria, particularly as it relates to GEEWG, including an overview of the crisis, population in need and coordination of the response.
- Section 2 describes the approach to the analysis.
- Section 3 presents the main findings.
- Section 4 summarizes conclusions and recommendations based on consultation and the overall analysis.

Photo: © UNFPA HQ Nigeria.
1

CONTEXT

1.1 Overview of the crisis

Protracted regionalized armed conflict since 2009 has left 7.1 million people in need of humanitarian assistance in Borno, Adamawa and Yobe states in North-East Nigeria. The crisis is inherently a protection crisis; in the past 10 years, 27,000 people have been killed and thousands of women and girls abducted by Boko Haram and related groups such as the Islamic State in West Africa (ISWA). Some 1.8 million are internally displaced, of which one in four are under age 5, and 80 per cent are women and children. Infrastructure damage has been estimated at $9.2 billion and losses at $8.3 billion. An estimated 800,000 people are still in areas that are inaccessible to international humanitarian actors.

Of those who do attend, 72 per cent are unable to read upon completion of grade six; the literacy rates for adolescents are 35 per cent for girls and 46 per cent for boys.

Primary concerns for women and girls in Nigeria are abduction and exploitation, gender based violence (GBV), sexual and reproductive health and rights (SRHR), poverty and food security. As men lose control over traditional assets, women have expanded their roles and responsibilities, which can lead to both increased status as head of the family and increased domestic violence as men negatively cope with their situation. GBV happens mostly at home, when collecting firewood and on the way to and from school. Women and girls have been targeted with rape and abduction; they have been recruited or kidnapped to serve as sex slaves, spies or to carry person-borne improvised explosive devices (PBIED). Boko Haram has deployed the greatest number of female bombers than any other terrorist group in history: between January and July 2017, 72 per cent of the suicide attacks were perpetrated by women, most often involuntarily. Non-state armed groups have also started forcing children, mostly girls, to carry PBIEDs. Many of the women and girls abducted are forced into marriage and labour, abused physically, sexually and/or emotionally, exposed to sexually transmitted diseases, and often impregnated by their captors. When they return, they and their children face considerable stigma if they are known or suspected to have been associated with Boko Haram regardless of whether it was by choice or by force.

Women and girls are profoundly affected by the crisis. Pre-existing gender inequalities exacerbate vulnerability and exposure to abuse since women have limited resources accumulated and skills available to them. The maternal mortality rate in the North-East is the highest in the country and almost 10 times higher than the rate in the country’s south-western zone. The child mortality rate is the highest in the country and among the worst in the world. 70 per cent of girls are out of school in Borno State.

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2 OCHA (2019a).
4 OCHA (2019a).
5 OCHA (2019a).
6 OCHA (2019a).
7 OCHA (2018).
1.2 Population in need
The first Multi-Year Humanitarian Response Strategy (HRS) has been outlined for Nigeria spanning 2019-2021. The Nigerian crisis has both acute and chronic needs with requires a more strategic and holistic response; the humanitarian assistance has saved many lives, but underlying vulnerabilities and root causes have not been addressed. The multi-year strategy will facilitate increased engagement between humanitarian actors and development partners to address these issues, supporting the Government of Nigeria in leading the initiative in the face of considerable needs. Humanitarian Response Plans are articulated for each year of the crisis.

According to the, 7.1 million people were in need of humanitarian assistance in 2019, of which 6.2 million were targeted. A total of 2.3 million girls and 1.6 million women are in need of humanitarian assistance.10 By sector, the number of females in need and targeted for assistance breaks down as shown in Table 1.

10 OCHA (2019a).

**TABLE 1:**
Number of women and girls in need and targeted for assistance, breakdown by sector11

<table>
<thead>
<tr>
<th>Sector</th>
<th>Total Female in Need (millions)</th>
<th>Total Females Targeted (millions)</th>
<th>% Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Camp Management and Camp Coordination</td>
<td>0.702</td>
<td>0.702</td>
<td>100%</td>
</tr>
<tr>
<td>Coordination</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Early Recovery and Livelihoods</td>
<td>2.915</td>
<td>2.438</td>
<td>84%</td>
</tr>
<tr>
<td>Education</td>
<td>1.188</td>
<td>0.81</td>
<td>68%</td>
</tr>
<tr>
<td>Emergency Telecommunications</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Food Security</td>
<td>1.485</td>
<td>1.485</td>
<td>100%</td>
</tr>
<tr>
<td>Health</td>
<td>2.915</td>
<td>2.75</td>
<td>94%</td>
</tr>
<tr>
<td>Logistics</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nutrition</td>
<td>2.016</td>
<td>1.42</td>
<td>70%</td>
</tr>
<tr>
<td>Protection</td>
<td>2.808</td>
<td>2.538</td>
<td>90%</td>
</tr>
<tr>
<td>- Child Protection</td>
<td>1.76</td>
<td>0.825</td>
<td>47%</td>
</tr>
<tr>
<td>- Gender-based violence</td>
<td>2.58</td>
<td>1.118</td>
<td>43%</td>
</tr>
<tr>
<td>Shelter/Non-Food Items</td>
<td>1.855</td>
<td>1.007</td>
<td>54%</td>
</tr>
<tr>
<td>Water, Sanitation and Hygiene</td>
<td>1.908</td>
<td>1.696</td>
<td>89%</td>
</tr>
</tbody>
</table>

11 OCHA (2019a).
1.3 Coordination of the response

OCHA and the Government of Nigeria are coordinating the humanitarian response in Nigeria. They are prioritizing timely and integrated multi-sector assistance and protection interventions to the most vulnerable; promoting the resilience of affected populations through early recovery; and strengthening the humanitarian-development nexus while respecting humanitarian principles. Sixty-nine national and international partners are delivering assistance within the scope of the 2019 HRP, with 25 partners working on education, 22 on child protection, 21 on early recovery and livelihoods, 19 on GBV and 19 on food security, among other sectors.12

The Nigerian Ministry of Women Affairs and Social Development, the Protection Cluster and its GBV sub-cluster are all mandated to help coordinate GEEWG across the response. The GBV sub-sector is chaired by the Ministry of Women Affairs and Social Development and is led by UNFPA. It focuses on facilitating access to specialized, survivor-centred, multi-sectoral, well-coordinated services for survivors; GBV prevention; and GBV mainstreaming and risk mitigation.13

Multiple stakeholders came together to pilot the development of a two-year Road Map for North-East Nigeria under the global Call to Action on Protection from GBV in Emergencies (Call to Action) initiative. The Call to Action was launched globally in 2013 to ensure that every humanitarian response provides safe and comprehensive services for GBV survivors and mitigates the risks of GBV. Nigeria’s localized Road Map is informed by the global framework but tailored to address GBV needs in Borno, Adamawa and Yobe. It spans 2018 and 2019.

The health sector’s Reproductive Health Working Group coordinates with partners to make sure that sexual and reproductive health needs such as maternal health, basic emergency obstetric care (BEmOC), HIV and GBV-related health issues are addressed in a timely manner. The Food Security sector’s Working Group is a consortium of key partners working to strengthen programme that are reducing the vulnerability, especially of women and girls, to GBV and other protection risks associated with lack of access to fuel-efficient technologies. They do this by providing fuel-efficient cook stoves, briquetting of agricultural and organic waste and using solar energy, while simultaneously promoting sustainable livelihoods and environmental protection.14

12 OCHA (2019a).
14 OCHA (2019a).
2

APPROACH TO DATA ANALYSIS

2.1 Objective of the research

The aim of this work is to gather evidence and undertake research regarding funding for GEEWG in humanitarian action. The study specifically focuses on funding for women and girls, though the findings are very applicable for GEEWG writ large, as the research found little programming that explicitly targeted gender equality more broadly.

Specifically, this research aims to answer the following four questions:

- **Funding required:** What is the level of funding required to ensure delivery of the global and interagency commitments made to GEEWG—and specifically women and girls—in humanitarian action?
- **Current funding:** What is the current level of funding across all major humanitarian funding sources, notably Humanitarian Response Plans and Central Emergency Response Fund (CERF), country based pooled funds (CBPF), and other humanitarian pooled funds that can be designated as supporting women and girls?
- **Funding gap:** Where are the gaps when comparing the funding support that exists against what is needed?
- **Consequences of the funding gap:** What are the consequences of those gaps for humanitarian outcomes for women and girls, their dependents and their wider communities?

2.2 Approach

The approach to this research used three components:

- Consultation
- Literature review
- Data analysis

Consultation

In November 2019, the research team spoke with 12 people representing 10 different agencies/or- ganizations, ranging from the UN to international and local NGOs. Annex A contains a full list of those people and organizations met during consultation. The objective of the consultation was not to evaluate in any way the programming for women and girls within the crisis. Rather, the intention was to gather enough information to contextualize the overall analysis of funding for them in the crisis—the gaps, and the implications of those gaps. This section will summarize those findings.

Literature review

A thorough review of the literature was used to build an understanding of the local context, as well as identify evidence related to the amount of funding required for gender programming, as well as the cost of inaction and/or the benefits of action. All relevant humanitarian response plans and needs assessment, as well as any updates pertaining to gender, were reviewed. The snowball protocol outlined in Annex D of the main report was used for the country studies to identify as many studies as possible, using a systematic process, that related to costs and benefits of gender action.
Data analysis

An audit of the individual projectised documents reported to OCHA’s FTS and their associated scores for the IASC Gender Marker or Gender with Age Marker was undertaken to analyse the amount of funding requested and the amount of funding received for gender programming. The intention was twofold: 1) to verify the applicability of projects to programming for women and girls, highlighting any discrepancies in what is reported by project implementers, and 2) to facilitate a more detailed and accurate assessment of the amount of funding requested for programming for women and girls.

The HRP is used as the most comprehensive estimate of funding required. Clearly, the HRP represents the amount requested for humanitarian response each year and is bound by limits to sector budgets. It is likely, therefore, to underestimate the total funding required for women and girls. However, it is the best and most comprehensive estimate available of funding requirements. Further, all project documents that support the HRP are reported on in the FTS, with the scores for the IASC 2017 Gender Marker and 2019 IASC GAM, data on the amount of funding requested, as well as the amount of funding received, and hence offers one of the more comprehensive ways to assess funding flows to programming for women and girls.

The data, however, is not fully comprehensive or accurate:

• The FTS is voluntary; while all projects under the HRP are listed on FTS, the data on funding received requires that projects are updated and therefore much of this data may be missing or incomplete.

• The FTS only covers projects under the HRP and does not represent any private or other funding flows outside of the HRP.

• Further, during the course of consultation, it became clear that the gender markers are being applied fairly subjectively, with inconsistencies in the data.

With this context in mind, the data was analysed for funding flows to women and girls as follows:

• FTS data was audited for both 2017 and 2019.

• Both years contain data on each of the projects under the HRP, their IASC Gender Marker or GAM score, and the amount of funding requested.

• 2017 data is more complete. Projectised reports have had the opportunity to complete any data on funding received, to the extent that they have made the effort to enter this data into the FTS. Further, 2017 is the latest year for which data on funding requested and funding received under the OECD DAC is available. Given that the FTS data is reported voluntarily, and therefore there are concerns that the data on funding received may not be complete and accurate, the OECD DAC is used to triangulate the findings on coverage from the FTS data.

• 2019 data is still being uploaded as the year is not yet finished, and therefore 2019 data can only be assessed for funding requested, not funding received.

• 2017 data uses the Gender Marker, while 2019 uses the new GAM, and hence the two years offer different perspectives on the usefulness of the IASC marker for tracking funding flows to women and girls.

Each of these data sets uses different classifications for gender programming. To standardize the language across data sets, the research team reclassified data according to whether it “targeted” or “tailored” programming to women and girls.

Data was audited and recoded to identify projects as follows:

• Projects that “tailor” their activities to women and girls. In this category, the project aims to contribute significantly to outcomes for women and girls. Projects that received a tailored code had to indicate that they not only assessed the specific needs of women and girls, but tailored activities towards those needs, for example by modifying the design of WASH facilities, ensuring that health programme had tailored activities to meet the health needs of women and girls, or by investing in GBV programme that tailored activities differently for boys and girls affected by violence.

• Projects that “target” their activities to women and girls. In this category, the principal purpose of the project is to primarily and explicitly target women and girls with relevant activities. Projects with this code were most often GBV or SRH projects that explicitly targeted women and girls in their entirety (men and boys could be part
of the programme, for example in the case of GBV programmes that engage men and boys for social norms change). They also included, for example, projects with livelihood activities targeted entirely at the needs of women and girls.

Importantly, these two categories should not be seen as exclusive of each other. For example, a targeted SRH programme could be integrated into a wider health programme, in which case it would receive a code of “tailored”. The intention was to adhere to the language and guidance around the existing IASC gender coding, by differentiating between programmes whose principle purpose is to primarily and explicitly target women and girls, and programme that aim to contribute significantly to outcomes for women and girls within a broader set of activities by tailoring activities for women and girls.

Further, projects that do not receive a tailored or targeted code are still benefiting women and girls. They are differentiated in that they deliver services to men, women, boys and girls but with no indication of tailoring or targeting their services to these different groups.

The corresponding classification across each dataset is presented in Table 2.

### Table 2: Summary of classifications for each dataset

<table>
<thead>
<tr>
<th>FTS Classification - 2017</th>
<th>FTS Classification - 2019</th>
<th>OECD DAC Classification</th>
<th>Re-Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a – Principal</td>
<td>4T/3T</td>
<td>Primarily Focused</td>
<td>Targeted</td>
</tr>
<tr>
<td>2b – Significant</td>
<td>4M/3M</td>
<td>Significant</td>
<td>Tailored</td>
</tr>
</tbody>
</table>

#### 2017 data analysis

The Gender Marker used in 2017 scores projects according to the following scale:

- **2b**: the principal purpose of the project is to advance gender equality.
- **2a**: the project has the potential to contribute significantly to gender equality.
- **1**: the project has the potential to contribute in some limited way to gender equality.
- **0**: no visible potential to contribute to gender equality.

Because this research is specifically focused on funding for women and girls, the research team re-coded projects based on a review of the projectised report provided on the FTS database. It is important to note that there was not the scope to investigate the detailed project reports for each project, and hence it is possible that details that would further support a Gender Marker score were not incorporated into the analysis.

Projects that were scored as either a 2a or 2b were reviewed and reclassified according to the following criteria:

- **2b**: the project targets activities specifically to women and girls. In other words, the principal purpose of the project is to primarily and explicitly target women and girls with relevant activities.
- **2a**: the project explicitly tailors activities to women and girls. In other words, the project aims to contribute significantly to outcomes for women and girls. Projects that indicated tailored or adapted activities for women and girls were included here. Projects that indicated that they will deliver activities to both men and women, but with no indication of tailoring or adapting activities, did not receive this score.
2019 data analysis

In 2018, the IASC Gender Marker was revised to become the Gender with Age Marker. The revised tool assesses projects based on 12 elements called the Gender Equality Measures. Importantly, the GAM is a process tool – it is intended to ensure that implementing partners consider gender and age throughout the project design and implementation. It does not provide an indication of whether a project is focused on gender equality or empowerment of women and girls.

The GAM scores projects on a 0 to 4 scale, with further coding to indicate whether the project is mainstreamed (“M”) or targeted (“T”).

- 4 indicates that the project is likely to contribute to gender equality, including across age groups.
- 3 indicates that the project is likely to contribute to gender equality, but without attention to age groups.
- 2/1 indicates that the project is unlikely to contribute to gender equality.
- A gender mainstreamed project (M) indicates that the project targets everyone, whereas a gender targeted project (T) considers that it is responds to “social gendered discrimination and barriers.”

Projects were reviewed and re-classified according to the following criteria:

- Projects that primarily and explicitly target women and girls with activities (equivalent to a 2b score in the 2017 analysis).
- Projects that indicate tailored or adapted activities for women and girls (equivalent to a 2a score in the 2017 analysis).
- Projects that consider women, girls, men and boys. These are projects that consider sex disaggregated data in their project design but do not specifically indicate tailored or adapted activities.
- Projects that do not consider gender.

Further to this, the FTS Gender Marker score and the IASC GAM database were compared to look at the fidelity of GAM scores being reported. The online GAM tool records data for the 12 different components that make up the GAM score. Once an organization has completed the GAM tool, they are given a GAM score, and a GAM reference number. The implementing organization then manually transfer these two pieces of information to the FTS.

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15 There are three elements considered during the design phase: gender analysis, tailored activities and benefits for beneficiaries and beneficiary influence on project decisions. In the monitoring phase, the remaining elements are: collection and analysis of sex- and age-disaggregated data (SADD), appropriate targeting, protection from GBV, coordination with other sector members and sectors, appropriate feedback channels, transparency, beneficiary satisfaction and an awareness of project shortfalls.
3
DATA ANALYSIS

3.1 Data audit

As a result of the data audit described in the methodology section, much of the data was audited and recoded. The recoding exercise indicates that existing data reported against the gender marker significantly overstates the number of projects, amount of funding requested, and amount of funding received for programmes for women and girls (Figure 1).

The reclassification also reveals that there is a large discrepancy between projects that report a GAM score in FTS, and projects that actually completed the GAM online assessment. The 2019 HRP had 184 projects, only 63 of which appear to have a valid GAM reference. Of these 63 projects with a GAM reference number in FTS, only 43 have a valid GAM reference number in the IASC database (the other 20 may have completed the online GAM tool but forgot to submit their data at the end of the process), a completion rate of 23 per cent.

FIGURE 1: Data audit: Total funding requested for programmes for women and girls as a percentage of the total HRP, 2017 and 2019
3.2
Funding flows

Summary of funding for women and girls

This section provides a short summary of the main findings from the analysis of funding for women and girls; the detailed analysis that underpins these figures is presented in the sections that follow.

The 2017 HRP had a total requested amount of $1.05 billion, of which 70 per cent or $738 million, was received. The 2019 HRP had a total requested amount of $848 million (data on coverage is not yet available).

- Of the total amount of funding requested in 2017, 35 per cent had a tailored (significant) (31 per cent) or targeted (principal) (4 per cent) focus on women and girls. In 2019, the figure increased, with 57 per cent of funding requested having a tailored (47 per cent) or targeted (10 per cent) focus on women and girls (see Figure 2).
- Further to this, a comparison of the amount of funding received in 2017 indicates that coverage for programmes focused on women and girls is disproportionately underfunded compared to the overall response. Whereas the overall response was 69 per cent funded, funding coverage for programmes with a targeted or tailored focus on women and girls was between 54 per cent funded. Funding for programmes targeting women and girls has the least coverage, with 42 per cent of funding requested reported as funded, compared with coverage for tailored programmes estimated at 55 per cent (see Figures 3 and 4).

The majority of funding requested in 2017 was for projects with a tailored focus on programming for women and girls was for nutrition, livelihoods, health and education. In 2019 these projects were dominated by nutrition, WASH and education, and food security. In 2017, projects with a targeted focus on women and girls were dominated by GBV, health, livelihoods and education. In 2019, the focus was on GBV, food security, and SRH. The amount of funding received in 2017 was highest for nutrition, GBV and WASH projects though these figures should be interpreted with some caution due to the low number of projects by sector on which to base these data.

<table>
<thead>
<tr>
<th>TABLE 3: Summary of data analysis: Funding requested for programmes for women and girls, 2017 and 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of Funding Requested (US$ millions)</td>
</tr>
<tr>
<td>2017</td>
</tr>
<tr>
<td>Tailored</td>
</tr>
<tr>
<td>Targeted</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
</tbody>
</table>
Funding required

The amount of funding required to address the crisis in North-East Nigeria is difficult to estimate. A 2015 assessment by the Federal Government of the Republic of Nigeria and The World Bank quantified the physical, social and economic impacts of the crisis in the North-East. The assessment indicates that the economic impact of the crisis is substantial, reaching nearly $9 billion across all six North-East States. Two thirds of the damages ($5.9 billion) are in Borno, the most affected state; damages in Adamawa and Yobe account for $1.6 billion and $1.2 billion respectively. Three-quarters of the overall damages are on agriculture ($3.5 billion) and housing ($3.3 billion).

The study further estimates the funding required for recovery and peace building at $6.7 billion. The assessment includes gender as a cross-cutting issue, but no specific data is given with respect to funding requirements for women and girls. This encompasses activities across three strategic areas:

- Peacebuilding and social cohesion, including strengthening the resilience of host communities, supporting return of displaced populations, social cohesion and violence prevention including sexual and gender-based violence ($19.5 million), local governance and citizen engagement, and justice, small arms control and community security: $151 million.
- Infrastructure and social services, including reconstruction of houses, agriculture, education, energy, Information and Communication Technology (ICT), transport and WASH: $6 billion.
- Macroeconomic and fiscal recovery, including interventions focused on the private sector, trade and finance, job-creation, livelihood support and facilitating economic restoration: $473.5 million.16


2017 data analysis

The Nigeria HRP for 2017 included 173 project documents, reflecting the HRP requirements of $1,054 million. Table 4 summarizes the number/value of projects that classified as either significant or principal as reported to the FTS, and then the number/value of projects reclassified as either tailored or targeted according to the above criteria.
The audit indicates that the 2017 funding data significantly overstates the amount of funding targeted to programmes for women and girls. Whereas the self-reported figures suggest that 88 per cent of projects had a strong focus on women and girls, accounting for $928 million in requested funding (out of a total amount requested of $1,054 million), the reclassification indicates that this figure is much smaller, with 35 per cent of funding having a targeted or tailored focus on women and girls, representing $370 million in funding requested.

Of the total amount of funding requested for tailored and targeted programming, which represented 35 per cent of the total HRP:

- 28 per cent was requested for nutrition;
- 19 per cent was requested for livelihoods;
- 17 per cent was requested for health;
- 14 per cent was requested for education; and
- less that 10 per cent of funding requested with a targeted focus on women and girls went to programmes for WASH, child protection/protection, GBV and life skills.

Of the funding for targeted programming alone, which only represented 4 per cent of the HRP, 36 per cent related to GBV programmes, 34 per cent health, 13 per cent livelihoods and 12 per cent education.

**2019 data analysis**

The Nigeria HRP for 2019 included 184 project documents, reflecting the HRP requirements of $848 million. Table 5 summarizes the number/value of projects that classified as either targeted or tailored as reported to the FTS, and then the number/value of projects reclassified according to the above criteria.

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**TABLE 4:**
Summary of findings: Audit and reclassification of 2017 HRP gender marker codes

<table>
<thead>
<tr>
<th></th>
<th># Projects</th>
<th>Total Requested (US$ millions)</th>
<th>% of Total HRP</th>
<th>Audited Data # Projects</th>
<th>Audited Data Total Requested (US$ millions)</th>
<th>% of Total HRP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant or Tailored</td>
<td>121</td>
<td>$898</td>
<td>85%</td>
<td>50</td>
<td>$330</td>
<td>31%</td>
</tr>
<tr>
<td>Principal or Targeted</td>
<td>18</td>
<td>$29</td>
<td>3%</td>
<td>21</td>
<td>$40</td>
<td>4%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>139</td>
<td>$928</td>
<td>88%</td>
<td>71</td>
<td>$370</td>
<td>35%</td>
</tr>
</tbody>
</table>

Note: Numbers have been rounded

---

**TABLE 5:**
Summary of findings: Reclassification of 2019 HRP gender marker codes

<table>
<thead>
<tr>
<th></th>
<th># Projects</th>
<th>Total Requested (US$ millions)</th>
<th>% of Total HRP</th>
<th>Audited Data # Projects</th>
<th>Audited Data Total Requested (US$ millions)</th>
<th>% of Total HRP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tailored</td>
<td>128</td>
<td>$640</td>
<td>75%</td>
<td>113</td>
<td>$399</td>
<td>37%</td>
</tr>
<tr>
<td>Targeted</td>
<td>30</td>
<td>$94</td>
<td>11%</td>
<td>17</td>
<td>$85</td>
<td>10%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>158</td>
<td>$734</td>
<td>87%</td>
<td>130</td>
<td>$484</td>
<td>57%</td>
</tr>
</tbody>
</table>

Note: Numbers have been rounded
The recoding indicates that the 2019 funding data also significantly overstates the amount of funding targeted to programmes for women and girls. Whereas the self-reported figures suggest that 87 per cent of projects had a strong gender focus, accounting for $734 million in requested funding (out of a total amount requested of $848 million), the reclassification indicates that this figure is much smaller, with 35 per cent of funding having a targeted or tailored focus on women and girls, representing $484 million in funding requested.

Funding received and the funding gap

FTS data

Funding flows are reported here for 2017 only, as 2019 is still ongoing and hence total amounts of funding for the year are not yet complete. The 2017 HRP requested $1,054 million, and was 69 per cent funded, with $730 million being received. Overall, the HRP reports on the coverage (funding received) by cluster, as described in Table 6.

<table>
<thead>
<tr>
<th>Sectors</th>
<th>Coverage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Camp Coordination and Camp Management</td>
<td>44.8%</td>
</tr>
<tr>
<td>Coordination and Support Services</td>
<td>71.1%</td>
</tr>
<tr>
<td>Early Recovery and Livelihoods</td>
<td>7.7%</td>
</tr>
<tr>
<td>Education</td>
<td>21.2%</td>
</tr>
<tr>
<td>Emergency Shelter and NFI</td>
<td>26.6%</td>
</tr>
<tr>
<td>Emergency Telecommunications</td>
<td>64.2%</td>
</tr>
<tr>
<td>Food Security</td>
<td>47.2%</td>
</tr>
<tr>
<td>Health</td>
<td>29.4%</td>
</tr>
<tr>
<td>Logistics</td>
<td>107.6%</td>
</tr>
<tr>
<td>Nutrition</td>
<td>97.5%</td>
</tr>
<tr>
<td>Protection</td>
<td>40.7%</td>
</tr>
<tr>
<td>Water, Sanitation and Hygiene</td>
<td>50.4%</td>
</tr>
</tbody>
</table>

In order to look at funding to programming for women and girls more specifically, the FTS data on funding coverage was calculated for the specific sectors relevant to programming for women and girls included in this study, using the data reclassification described above.

According to the FTS data, and as reported above, $370 million was requested under the 2017 HRP for projects with either a targeted or tailored focus on
women and girls (based on the audited data). Of this amount, $186 million was received equivalent to 50 per cent of funding requested. Of this total:

- $330 million was requested for projects with a tailored focus on women and girls, and 53 per cent of this – or $174 million – was reported as funded; and
- $40 million was requested for projects with a targeted focus on women and girls, and 29 per cent of this – or $11 million – was reported as funded.

As mentioned previously, there is a risk that these figures are overstating the gap in funding, due to a lack of reporting. In other words, many projects do not report on the amount of funding received, and this may make the gap appear larger than it is.

In order to address this bias, the figures were re-evaluated, eliminating all projects that only reported funding requested, and did not report funding received. Coverage was therefore calculated only for projects that reported both funding requested and funding received. The expectation was that this would result in a much higher percentage of funding received by removing all of those projects that did not report funding received.

Interestingly, while the number of projects that report both figures is only 48 per cent of the total number of projects reported into the FTS that have a tailored or targeted focus on gender equality, they represent 87 per cent of the total funding requested, indicating that the data for coverage is relatively complete. The data is reanalysed for only those projects that reported both funding requested and funding received, to allow for a more accurate analysis on coverage. The analysis is relatively consistent with those data reported across the full subset of projects.

Projects with a tailored or targeted focus on women and girls were 57 per cent funded (coverage for projects with a tailored focus was 58 per cent, and coverage for projects with a targeted focus was 48 per cent). This data indicates that coverage for programmes focused on women and girls is disproportionately underfunded compared to the overall response.
The combined effect of low levels of funding requested and received signifies a double threat for programming for women and girls – programming that is often life-saving and yet not receiving adequate support (Figure 5). Not only is the amount of funding requested for women and girls falling significantly short of the overall request, but it is then disproportionately underfunded.
It is also possible to look at the gap in funding for specific sectors – though this data should be viewed with some caution as it is sometimes representative of only a few projects. For the main types of projects funded, coverage rates were reported as follows:

- Four nutrition projects were funded at 104 per cent.
- Eight GBV projects were funded at 67 per cent.
- Two WASH projects were funded at 60 per cent.
- Five child protection projects were funded at 35 per cent.
- Nine health projects were funded at 33 per cent.

**OECD DAC data**

OECD DAC also provides data on the amount of funding received. While this data is for OECD DAC donors, and therefore does not cover the same data as FTS, there is a great deal of overlap. Further OECD DAC is mandatory and therefore the data can be more reliable. The latest OECD DAC data available is for 2017.

Total OECD DAC humanitarian assistance committed to Nigeria in 2017 was $729 million. Another $178 million of annual commitments, or 25 per cent, was classified as gender significant (equivalent to “tailored”). There was no funding classified as focused primarily on gender (equivalent to “targeted”).

OECD DAC also provides data on the amount of funding received. While this data is for OECD DAC donors, and therefore does not cover the same data as FTS, there is a great deal of overlap. Further OECD DAC is mandatory and therefore the data can be more reliable. The latest OECD DAC data available is for 2017.

Comparison with the FTS data, FTS reporting on funding received is much higher for both categories of funding, most notably for targeted programming.

**TABLE 7:** Comparison of OECD 2017 and FTS 2017 disbursements

<table>
<thead>
<tr>
<th></th>
<th>OECD Disbursed Gender (US$ millions)</th>
<th>OECD Gender as a % of Total Aid Disbursed</th>
<th>FTS Funding Received Women and Girls (US$ millions)</th>
<th>FTS Funding Received as % of Total Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant or Tailored</td>
<td>$194</td>
<td>31%</td>
<td>$174</td>
<td>58%</td>
</tr>
<tr>
<td>Primarily or Targeted</td>
<td>$0</td>
<td>0%</td>
<td>$12</td>
<td>48%</td>
</tr>
</tbody>
</table>

However, these numbers are representative only for DAC members who are required to report. It should also be noted that OECD uses the Gender Equality Marker (GEM) which is different from the IASC marker. Further, it was not possible to audit the OECD data as was done with the FTS data.

3.3 Benefits of action

Introduction

When funding falls short of the total amounts required, the impact on women and girls can be significant. In a humanitarian emergency, the initial focus is necessarily on providing access to basic services and durable solutions. However, the consequences of underfunding for gender targeted and gender mainstreamed programming can directly impact access to and uptake of basic services, as well as wider outcomes for women and girls.

Measuring the human cost of the gap in funding is a complex exercise. The gap in funding is clearly indicative that the full range and depth of services are not being provided. However, the cost of inaction can only be measured by understanding the impact of a gap in services for women and girls. In other words, a programme that is fully funded but does not tailor activities to women and girls may not actually result in positive outcomes for women and girls. Even more so, where funding is only partially provided, the type of programming undertaken with those funds, and the impact of the gap in activities is critical to measure the cost of inaction.

This section begins by looking at the evidence on the ongoing needs, according to needs assessments and other relevant documents, to complement the previous analysis on the gap in funding overall. The section then presents the available literature on the potential benefit of greater investment in programming for women and girls. Wherever possible, this literature draws from evidence taken from North-East Nigeria, though evidence from Nigeria as a whole is used as a next-best proxy comparison for the types of benefits that may be realized.

Ongoing needs

GBV

According to the GBV sub-sector annual report 2018, 2.4 million people were in need of GBV services, 1.5 million people were targeted, and 807,191 were reached. Ninety-nine per cent of the incidents of GBV were perpetrated against women and girls in 2018. Additionally, 57 per cent of incidents were perpetrated against internally displaced person’s (IDPs) with a further 33 per cent of GBV incidents perpetrated against “residents”. The annual average incidence of GBV perpetrated in the context of intimate partner violence was 55 per cent. The most common forms of GBV are physical assault (29 per cent), denial of resources (25 per cent), psychological and emotional abuse (20 per cent), and rape (17 per cent). Essential GBV services are not available in many areas; where health facilities exist, they lack equipment, personnel and drugs. In 80 per cent of Borno’s wards, survivors do not have access to comprehensive GBV services such as psychosocial support services (PSS), case management and legal assistance. Case workers are overwhelmed with three times the number of recommended cases per worker. Mental health services and PSS are also extremely limited: for example, mental health treatment services are only available at the Federal Neuro Psychiatric Hospital in Maiduguri.

Child protection

According to the 2019 HRP, 1.5 million girls in the North-East are in need of protection and cross-sectoral services. Family separation (affecting 52 per cent of girls), abduction and recruitment by armed groups (57 per cent of girls) among other grave child rights violations and sexual violence has directly affected at least 25,245 girls. Other threats and risks include explosive remnants of war and GBV including child marriage. In light of abductions and the increasing number of girls forced to carry PBIEDs, early marriage is increasingly seen as a protection mechanism against Boko Haram and GBV. Parents have indicated using child marriage specifically as a

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20 Gender Based Violence Sub Sector, Annual Report 2018.
coping mechanism to protect a girl’s honor against sexual violence. In the North-East as a whole, 57 per cent of women aged 20 to 49 were married before their 18th birthday.

The conflict has had a devastating impact on the psychosocial and mental well-being of more than 920,000 girls. At least 1,475 girls accessed GBV response services as of September 2018. At least 5,000 girls have been recruited, abducted, killed or been victims of violent attacks by armed groups since 2009. A lack of funding in 2018 impacted child protection services, particularly in Borno and Adamawa. At least 20,935 girls and an additional 1,405 child-headed households are more vulnerable to abuse, violence and exploitation if not provided with appropriate and timely protection services that include family reunification.

Education
There were about 986,000 girls in need of education services in 2019, approximately 809,000 will be targeted. During this conflict, schools, students and teachers have been attacked repeatedly, reducing school enrollment and increasing the probability of school dropout. The high-profile kidnapping of the Chibok girls in 2014 and the Dapchi girls in 2018 has negatively affected the commitment of parents to send their children – especially girls – to school. At least 867 primary, junior and senior secondary schools are still non-functional across the North-East, primarily in Borno State, mainly due to inaccessibility as a result of insecurity. Some classrooms in the schools that are functional are accommodating up to 160 students (the minimum standard for one classroom is 50 students).

The biggest barrier to education is poverty since families simply cannot afford education fees and levies. Poor quality and lack of infrastructure, insufficient number of qualified teachers and lack of teaching and learning materials also contribute to poor attendance. Constraints to accessing education, combined with families’ limited livelihood opportunities, means girls face a higher risk of sexual violence and abuse, early marriage, association with armed groups, abduction and being used as suicide bombers. In Borno state, 71 per cent of girls of primary school are out of school, the highest rate in the country. Of those who do attend, 72 per cent are unable to read upon completion of grade six, while Borno State has the lowest literacy rates at only 35 per cent of female and 46 per cent of male adolescents.

Women’s economic empowerment/adolescents
The early recovery and livelihoods sector identified 2.9 million women and girls in need in 2019 and targeted 2.4 million of them in 2019. Pre-existing gender inequalities lead to unequal access to opportunities which in turn means women and girls have limited resources and skills compared to men and boys. This increases their vulnerability to abuse and reduces their livelihood opportunities. However, due to the loss of male family members to family separation and mass killings, many women are now tasked with providing for their families, expanding their roles and decision-making power and facing stigmatization for these newfound responsibilities. Female-headed households tend to disproportionately bear the brunt of this: 63 per cent of vulnerable households are female-headed and it can be difficult for them to provide for their families. There is high demand for income generating opportunities, yet restrictions on freedom of movement can impede this. Rates of unemployment among women are higher in the northeast than in the rest of Nigeria. Across Nigeria, women’s access to income and livelihood opportunities is characterized by smaller and less secure plots of land, less access to physical inputs, less use of labor, and less access to extension services, thereby earning and producing much less than male farmers.

Maternal, sexual and reproductive health
More than 1.7 million women in the North-East are of reproductive age (15 to 49 years) and need reproductive health care and support. Some 20 to 30 per cent of these women are in inaccessible areas.

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28 OCHA (2019a).
About 260,000 are currently pregnant and the same number of women are expected to become pregnant within one year. Over 50,000 will experience complications during childbirth, facing high risks of maternal mortality and morbidity from poor quality or unavailable reproductive health services. The maternal and child mortality rates in the North-East are the highest in the country. In 2019, four out of ten children under the age of five and 230,000 pregnant and lactating women (PLW) were projected to be acutely malnourished.

**Nutrition**

Acute malnutrition in the North-East Nigeria is among the leading causes of death for children under five, whether directly or indirectly. Prevalence of stunting is at 52.4, affecting one in every two children younger than five. There are 2.8 million people in need of nutrition assistance and 2 million were targeted in 2019. As of September 2019, assistance reached 101,826 girls, 82,925 boys and 627,780 women. As of September, 80 per cent of 2019 target beneficiaries were reached with medical treatment for children with severe acute malnutrition, but only 2 per cent of beneficiaries with moderate acute malnutrition were reached with medical treatment. Global Acute malnutrition levels are serious with Yobe showing levels of 9.1 per cent, Borno 7.7 per cent and Adamawa 5.4 per cent.

A 2018 study examines the relationship between violent conflict and childhood wasting in North-East Nigeria. Using two Demographic and Health Surveys from before and after the Boko Haram insurgency started, a difference-in-difference approach is used to assess the impact of the conflict on wasting. The findings conclude that the likelihood of childhood wasting would have been 13 percentage points lower in the absence of conflict in North-East Nigeria, bringing the proportion down from 23 per cent to 10 per cent (the average for all of West Africa is 9 per cent). Importantly, the study finds that if a mother had some education, her children have significantly better weight-for-height and wasting outcomes. In the population studied, among mothers with some education, the majority (56 per cent) have only at least some primary schooling, which suggests even minimal education can make a difference in child health outcomes.

**Benefits of action**

As highlighted above, this section summarizes the available literature on the benefits of action of specific types of programming for women and girls. Where there is a lack of evidence, this simply indicates that no studies were found, and is a clear indication that more work should be done to fill these evidence gaps.

**GBV**

No studies on the benefits of action specific to Nigeria were found.

**Child protection**

A 2017 study on the economic impacts of child marriage finds that ending child marriage could generate $7.6 billion in additional earnings and productivity in 2015 (in purchasing power parity). This figure is estimated through the potential gains in expected earnings and productivity that could result from ending child marriage through two channels: lower fertility, and higher educational attainment.

Data from the National Violence Against Children Survey of 2014 were analysed to provide the magnitude of losses due to violence against children. The

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38 OCHA (2019a).
41 OCHA (2019a).
study revealed that about half of Nigerian children reported some form of physical violence by a parent, adult relative, community member or intimate partner prior to attaining the age of 18. The study also revealed that the cumulative loss of earnings as a result of productivity losses across different types of violence against children was 967 billion Naira (US$ 6.1 billion) accounting for 1.07 per cent of Nigeria’s GDP. Action against violence against children could offset at least some of these losses.

**Education**

No studies on the benefits of action specific to Nigeria were found.

**Women’s economic empowerment/adolescents**

A World Bank Project “Nigeria for Women” proposes a $100 million investment in women’s livelihoods in Nigeria. The project targets 324,000 women with Women’s Affinity Groups (WAGs), alongside activities to influence social norms and build social capital. The project also includes components to support individual and collective livelihoods through value addition and training. The Project Appraisal estimates economic returns for the project – specifically the formation of WAGs and social capital activities, as follows:

- Implementation of literacy and life skills training initiatives: $1.7:1
- Business development through financial support: $17:1
- Literacy, confidence building, and money management training: $4.7:1
- Female participation in household livelihoods initiatives: $3.1:1
- Agricultural skills training: $2.8:1
- Average across all activities: $5.8:1

The Educating Nigerian Girls in New Enterprises (ENGINE) project used a holistic programme with marginalized girls ages 16-19, both in and out of school, to boost their self-confidence, increase their financial management, business and leadership skills, and influence gender norms around girl’s economic empowerment. The study was able to increase the number of girls running their own business (55 per cent with participants, 27 per cent with control); and increase savings accounts (65 per cent of participants compared with 37 per cent of control).

**Maternal, sexual and reproductive health**

A 2015 study did a secondary analysis of the Nigerian Demographic and Health Survey 2008 to understand some of the factors that contribute to the use of health services for maternal delivery. The study found that women who were involved in decision making on their own health, and who were employed throughout the year, were more likely to receive skilled antenatal care. Women who justified physical intimate partner violence were less likely to receive both skilled antenatal care and delivery services.

A 2017 study looks at demand for and utilization of women’s health services in northern Nigeria by reviewing the literature related to social and cultural barriers to contraceptive use, antenatal care, and facility births in northern Nigeria, and influencers of young women’s health-seeking behaviour. A summary of 41 publications finds that most women still lack formal education, with a significant proportion married in their teens, and the majority neither socially nor economically empowered. Due to religious/cultural norms, the husband makes most household decisions, including healthcare. These practices directly impact women’s health-seeking behaviours for themselves and for their children; as a result, programming that seeks to improve women’s health outcomes in northern Nigeria should focus on behaviour change, including husbands, religious leaders, and others.

A 2011 study on the cost of adolescent pregnancy analysed data for 14 countries, including Nigeria, and estimated the loss in potential earnings due to lower educational attainment as a result of

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adolescent pregnancy (girls aged 15 to 24). The estimates do not include the costs incurred to women and child health, psychosocial effects and other areas. The cost of adolescent pregnancy as a share of GDP in Nigeria was estimated at 26 per cent (the cost across all 14 countries ranged between 1 per cent and 30 per cent, and hence Nigeria was at the most costly end of the spectrum).

**Nutrition**

A 2018 study examines the relationship between violent conflict and childhood wasting in North-East Nigeria. Using two Demographic and Health Surveys from before and after the Boko Haram insurgency started, a difference-in-difference approach is used to assess the impact of the conflict on wasting. The findings conclude that the likelihood of childhood wasting would have been 13 percentage points lower in the absence of conflict in North-East Nigeria, bringing the proportion down from 23 per cent to 10 per cent (the average for all of West Africa is 9 per cent). Importantly, the study finds that if a mother had some education, her children have significantly better weight-for-height and wasting outcomes. In the population studied, among mothers with some education, the majority (56 per cent) have only at least some primary schooling, which suggests even minimal education can make a difference in child health outcomes.\(^{51}\)

The World Bank “accelerating nutrition” programme in Nigeria aims to increase utilization of quality, cost-effective nutrition services for pregnant and lactating women, adolescent girls and children under 5 years of age, alongside nutrition services related to infant and young child feeding behaviour change (breastfeeding and complementary feeding) and the provision of micronutrient powders targeted to children under 2 years. The project estimates that the investment cost of $232 million would prevent over 83,100 deaths in children, mothers, and adolescent girls, and about 389,000 cases of anemia among pregnant women. Additionally, some 92,000 children would grow up free from stunting. The reductions in stunting, anemia, and mortality would generate economic benefits with a net present value of $7 billion and an internal rate of return of 19 per cent. The investment would have a very high benefit-cost ratio of 32.2, indicating that each dollar invested has the potential of generating about $32 in economic benefits.\(^{52}\)

The analysis is based on a 2014 study that costs scaling up nutrition in Nigeria. The study estimates the costs and benefits of a nationwide scale up of ten effective nutrition-specific interventions. This would require an annual public investment of $837 million and would yield enormous benefits: over 8.7 million disability-adjusted life years (DALY) and 183,000 lives would be saved annually, while more than 3 million cases of stunting among children under five would be averted, and generating about $2.6 billion annually in economic benefits.\(^{53}\)

\(^{51}\) Dunn, G (2018).

\(^{52}\) World Bank (2018).

KEY FINDINGS AND RECOMMENDATIONS

4.1 Summary of key findings

The total amount of funding requested for women and girls has increased quite significantly between 2017 and 2019, but still falls short of the overall response. Of the total amount of funding requested under the 2017 HRP, 35 per cent had a tailored (31 per cent) or targeted (4 per cent) focus on women and girls. In 2019, 57 per cent had a tailored (47 per cent) or targeted (10 per cent) focus on women and girls. The majority requested with a tailored gender focus on women and girls was for nutrition, livelihoods, health education, WASH and food security projects, while projects with a targeted gender focus were dominated by GBV, health, livelihoods, education, food security and sexual and reproductive health.

Further, programmes with a focus on women and girls are disproportionately underfunded compared to the overall response; coverage is lowest for targeted programmes. Whereas the overall response was 69 per cent funded, funding coverage for programmes with a targeted or tailored focus on women and girls was 57 per cent funded. Funding for programmes targeting women and girls has the least coverage, with 48 per cent of funding requested reported as funded compared with coverage for tailored programmes estimated at 58 per cent. The OECD DAC data suggests that these coverage figures could be significantly lower.

Timing of funding is as salient an issue as lack of funding. Unreliable and late funding flows over the course of the year can make programme implementation and sustainability difficult. The uncertainty over funding flows impacts the ability of implementing partners to maintain staff and provide consistent services to those affected.

Programming for women and girls was underfunded compared with the overall response, and the GBV sub-sector was one of the least funded sectors in the 2019. Despite this situation, the perception during consultation was that GBV, particularly sexual and gender-based violence, was the most targeted area of programming for women and girls in the response. GBV is often mainstreamed with other programming, and, when done holistically without diluting the core of the issue, this was seen as very positive. Activities addressing GBV cited during consultation included prevention and response, one-stop response centres, safe spaces, clinical and case management, and engagement of men. Other types of programming for women and girls mentioned during consultation revolved around psychosocial support services, reproductive health services such as menstrual hygiene, medical care, livelihoods and economic empowerment such as savings groups, reintegration of survivors of violence, empowerment for rescued women and girls, life skills for adolescents and programming to protect children on the move.

Through consultation, significant gaps in programming were highlighted as follows:

- Adolescent girls and youth were frequently mentioned as being left behind in the response. This represents a very significant gap since, in Nigeria as a whole, the majority of the population is under 25 (42 per cent are under 14; 20 per cent are aged 15 to 24). Pressing needs include education, life skills training, SRH services and awareness on contraceptive use.
- Child protection was seen by many as not receiving the necessary attention or funding. The children of abducted women and girls are severely stigmatized upon return, and many girls...
are forced to drop out of school because of early marriage. Programming around girls needs to be done strategically to address prevalent cultural norms.

- Education for girls and women more broadly was also highlighted. Second-chance education is key, since many girls find their education interrupted by abduction, poverty or early marriage.
- The health sector is overstretched, providing limited services and medicine. Services for maternal health are constrained, and maternal mortality is high. Psychosocial support and mental health services are greatly needed; however, it is difficult to get specialized personnel. The demand and magnitude of the crisis is taking its toll across all sectors, with a general dearth of basic services and infrastructure.
- Access to justice and legal services for GBV survivors is difficult in this context and does not get much attention and funding because of how entrenched cultural perceptions are around sexual and gender-based violence.
- Longer-term programming addressing behaviour change and social norms was generally seen as harder to obtain funding for. Livelihoods programming and the reintegration of women and children were both examples of where the will is there, but funding is short due to a lack of ability to demonstrate results immediately. A focus on short-term funding can in certain circumstances interfere with maximizing impact: building a safe space or a clinic without the follow-up funding for staff and service provision can lead to it being abandoned upon completion of the project cycle.
- Consultations revealed that there were few peacebuilding initiatives going on within the response. Where they were happening, women and girls were not seen as meaningfully included, but were treated as beneficiaries rather than peacebuilding actors in their own right.

The realities of the context limit the effectiveness of programming, and pose limits on the ability of funding to realize gains. There are severe issues of access for international actors. Almost 800,000 people in need are still inaccessible to aid.\(^5^5\) Organizations with helicopters are able to more readily access beneficiaries, but even this only allows for very basic service delivery. Further to this, the North-East is the poorest and most underdeveloped part of Nigeria. It has the lowest levels of education and literacy, along with high maternal and child mortality, and low contraceptive use and awareness. This context, and the frustrations that come with it, increase vulnerability to radicalization. These frustrations need to be carefully monitored as the consequences of not addressing them could exacerbate the crisis. Some people have returned to Boko Haram-controlled territory willingly upon not finding the opportunities they need. As a result, even where funding may become available, delivery of programming can be very difficult.

Women-focused organizations face their own set of challenges. Though they have the most access to beneficiaries, and are asked to reach some of the most marginalized and insecure areas, they are frequently the most underfunded as the criteria required for funds and grants are not geared towards local actors. They do not have a strong voice with donors and very rarely are invited to engage in co-design of projects. Advertising their presence and increasing their visibility takes money and time they often cannot spare. More often than not, needs are already prioritized and projects based on on-going activities; organizations therefore cannot submit proposals targeting areas where they see the greatest needs.

The evidence very clearly points to significant returns that can be realized by ensuring that the needs of women and girls are met. For example, ending child marriage could yield $7.6 billion in additional earnings and productivity for Nigeria, and the cost of violence against children is estimated at $6.1 billion. Conflict and a lack of investment in education have contributed to high levels of malnutrition in the North-East, yet; investment in mitigating conflict would have reduced childhood wasting by 13 per cent. Investing in nutrition programming has a very high estimated benefit to cost ratio for Nigeria, returning $32 in benefits for every $1 spent. For the country as a whole, investment in this space would generate $2.6 billion annually in economic benefits. Investment in women’s groups is estimated to yield benefits ranging from $2 to $17 for every dollar spent, through literacy and life skills training, business development and livelihoods initiatives.

\(^5^5\) OCHA (2018).
4.2 Recommendations

Increase investment to close the funding gap on programming for women and girls. The response in Nigeria has made clear progress in integrating women and girls more explicitly across the humanitarian response plan. However, the data presented clearly indicates a funding gap for tailored programs for women and girls. The consequence is insufficient services, including life-saving services, to meet the needs of women and girls. The under-financing of interventions for women and girls is a barrier for GEEWG in humanitarian crises.

Expand the types of programming for women and girls that fit under a humanitarian mandate. This expansion is critical to build durable solutions as part of the Humanitarian Reform Agenda, and to bridge the humanitarian-development divide. More specifically, programming should be expanded as follows:

• **Gender transformative programming should receive significant investment.** Gender transformative work is fundamentally reliant on transforming the norms and behaviours that maintain gender roles, and yet social norms work is one of the least funded areas. While these types of activities are not seen as “life-saving” and fall well outside a short-term humanitarian remit, a lack of funding in this space is directly affecting the ability of women and girls to access basic services.

• **Programming that intentionally targets women and girls in the design or decision making around humanitarian response should receive significantly more investment.** The data presented above clearly indicate progress in funding towards programming for women and girls. However, there was next to no indication of women and girls being intentionally included in the design or decision-making processes that underpin projects.

• **Invest in local women’s organizations.** Not only are these organizations consistently underfunded, but their role in the response has been seen as one of service delivery. These organizations should be explicitly leading on programme design and delivery, through the humanitarian response.

Strengthen the GAM and use audited data for programming, advocacy and transparency.

The IASC GAM has been developed, reiterated, and is gaining ground in its consistent use across humanitarian appeals. However, there is significant confusion around what the GAM score indicates. In part, this is because the old Gender Marker focused very much on whether a project had “a significant or principal focus on gender equality”. Hence it was interpreted very much as a gender score. However, the newly redesigned GAM introduced a new mechanism entirely. Its intention is to ensure that any project considers gender and age groups in its design and implementation. This means that a project that is designed entirely for strengthening livelihoods for young males can achieve the highest score.

Ongoing auditing of GAM scores will be essential to have a more accurate picture of funding flows to women and girls, alongside continued strengthening and capacity building for organisations to use the tool effectively.

Track funding alongside impact. As highlighted throughout this report, increased levels of funding need to be tracked alongside improved outcomes for women and girls. The analysis presented here analyses the degree to which programs target or tailor activities to women and girls. The degree to which implementing organizations are actually able to realize these activities in the field can often fall short of their intended aims, and can also supersede their intentions. Therefore, ensuring that gains for women are actually realized is also key. Tracking the effectiveness of programming will depend on a gender equality results chain that includes a robust gender analysis, planning, identification of outcomes and indicators, and budget allocation, and will be key for successful interventions.
### ANNEX A: CONSULTATIONS

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<thead>
<tr>
<th>Name</th>
<th>Organization</th>
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<td>Fatima Askira</td>
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<td>Jessica Caroline Young</td>
<td>UN Women</td>
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