UN WOMEN
United Nations Entity for Gender Equality and the Empowerment of Women

PROMOTING GENDER RESPONSIVE BUDGETING IN THE NATIONAL RESPONSE ON HIV AND AIDS IN NIGERIA

ANALYSIS OF GENDER EQUALITY-RELATED COMPONENTS OF BUDGETS OF NACA & BENUE SACA

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)

PROMOTING GENDER RESPONSIVE BUDGETING IN THE NATIONAL RESPONSE ON HIV AND AIDS IN NIGERIA

ANALYSIS OF GENDER EQUALITY-RELATED COMPONENTS OF BUDGETS OF NACA & BENUE SACA

UN WOMEN
United Nations Entity for Gender Equality and the Empowerment of Women

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)

National Agency for the Control of AIDS. 2016. Promoting Gender Responsive Budgeting in the National Response on HIV and AIDS in Nigeria.

For further information, contact:
The Director General
National Agency for the Control of AIDS
823, Ralph Shodeinde Street
Central Business District,
Abuja, Nigeria
E-mail: info@naca.gov.ng
Website: http//www.naca.gov.ng
Tel: +234-9-4613726-9
Fax: +234-9-4613700

CONTENT

LIST OF FIGURES

LIST OF TABLES

ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ART	Antiretroviral
CEDAW	Convention on the Elimination of all forms of Discrimination Against Women
CSO	Civil Society Organization
FCT	Federal Capital Territory
FMOH	Federal Ministry of Health
FMWASD	Federal Ministry of Women Affairs and Social Development
FSW	Female Sex Workers
GARPR	Global AIDS Response, Country Progress Report
GBV	Gender Based Violence
GRB	Gender Responsive Budgeting
HCT	HIV Counselling and Testing
HIV	Human Immunodeficiency Virus
HTS	HIV Testing Services
IBBSS	Integrated Biological and Behavioral Surveillance Survey
IDU	Injecting Drug Users
IEC	Information, Educations, Communication
KAP	Key and Affected Populations
KP	Key Population
LACA	Local Government Action Committee on AIDS
LEA	Legal Environment Assessment
MDAs	Ministries, Departments and Agencies
MPPI	Minimum Prevention Package Intervention
MSM	Men who have Sex with Men
MTCT	Mother To Child Transmission
NACA	National Agency for the Control of AIDS
NAFDAC	National Food and Drug Administration and Control
NARHS	National AIDS and Reproductive Health Survey

NBBFSW	Non Brothel Based Female Sex Worker
NDLEA	National Drug Law Enforcement Agency
NEPWHAN	Network of People Living With HIV/AIDS in Nigeria
NGOs	Non -Governmental Organizations
NPP	National Prevention Plan
NSF	National HIV/AIDS Strategic Framework
NSP	National Strategic Plan
OVC	Orphans and Vulnerable Children
PABA	Persons Affected By AIDS
PEPFAR	The United States President's Prevention Plan for AIDS Relief
PLWHA	People Living With HIV/AIDS
PMTCT	Prevention of Mother To Child Transmission
PWDs	People with Disabilities
PWID	People Who Inject Drugs
SACA	State Agency for the Control of AIDS
TBA	Traditional Birth Attendant
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNODC	United Nations Office on Drugs and Crime
WWD	Women with Disabilities

ACKNOWLEDGMENTS

This Gender Budget Analysis report is a product of the Gender and Human Rights Unit of the National Agency for the Control of AIDS (NACA).

The Gender and Human Rights Unit wish to commend the untiring efforts of the staff of NACA and Benue SACA that supported the process of the analysis with the necessary documents.

Also worthy of commendations are the national and co-consultants – Adebanke Akinrimisi and Tordue Nyitse for their technical expertise and support to the Gender Unit towards putting the report together.

Also highly appreciated is the UNWomen Nigeria Office for the financial support without which this process would not have been possible.

Dr. Yinka Falola-Anoemuah
Assistant Director, Gender & Human Rights,
National Agency for the Control of AIDS (NACA)

EXECUTIVE SUMMARY

In 2015, the National Agency for the Control of AIDS (NACA) with the support of UNWomen, UNAIDS and UNDP implemented a project titled '*Institutional Strengthening for Enhanced Gender Responsive HIV Response in Nigeria*'. The goal of this initiative was to strengthen institutional mechanisms for strategic integration of gender mainstreaming in the national, state level (5 states) and institutional response to HIV and AIDS in Nigeria. The project also empowered social movements of women living with or affected by HIV and men groups to effectively advocate for inclusion of their priorities in HIV plans, strategies and budgets. This second phase of the project is poised to expand gains of the 2015 project in order to ensure women and girls especially vulnerable ones have access to HIV prevention, treatment, care and support Programmes. The aim is to ensure that NACA and SACAs have institutional capacity to develop gender responsive HIV plans and budgets by undertaking a gender analysis of national plans and budgets on HIV, develop road maps for gender budgeting and capacity building of various stakeholders on the implementation of the road map among other activities.

In conducting the budget analysis, some of the policies that guide the national response were reviewed. A situation analysis was also conducted to set a proper context for advocating for the adoption of gender responsive budgeting as a viable strategy. The budgets of NACA and Benue SACA for 2016 were reviewed. The gender equality-related interventions in the budgets were identified and the percentage value of the allocated funds for such interventions were determined. The actual release were also determined and conclusions were thereafter drawn from the findings.

The analysis of NACA budget revealed that the only direct gender equality-related issue that the 2016 NACA budget addresses is the implementation of the Anti-stigma Act, 2014. A total of N13,378,030.00 was earmarked for gender focused interventions. This is equivalent of 0.36% of NACA appropriated budget for 2016. Not one Naira out of this appropriated amount was released as at the time of this analysis. Going by what existing literature presents, budgeting to address stigma and discrimination is a very strategic move, however, the non-release of

appropriated funds for implementing that aspect of the budget is a major set-back in efforts at addressing critical issues associated with increased vulnerability and lack of access to much needed services. When PLHIV are not able to access services, adherence to drug regimen may become an issue, and this can have negative effects on their health status.

The appropriated budget for Benue SACA in 2016 is N23,000,000, unfortunately as at November 2016 when the process for developing the 2017 budget has already begun, only N1,000,000 has been released. As presented in the appropriated budget, N23,000,000 was set aside as counterpart funding to attract support from donors, unfortunately information generated during the beneficiary assessment leading to the analysis of the budgets of focus revealed that this counterpart funding, though appropriated annually, it has not been released for some years.

Furthermore, the beneficiary assessment conducted before the analysis of these budgets revealed that the template that is usually given to all MDAs in Benue State to input their budgets is highly user-unfriendly. It does not allow the user to itemise all required resources clearly. The template makes it impossible to make a request for all the financial resources needed to perform the functions of the institution.

Appropriated budgets are not released. For instance, the budget performance especially as it concerns gender equality and HIV programme coordination for Benue SACA is very disheartening at 2.2%. With high prevalence rate of HIV infection in Benue, and the lack of attention to the provision of state resources for addressing the underlying factors that drive the spread of HIV, it may be difficult to halt the spread.

Conclusion

One major conclusion that the analysis enables us to make with much confidence is that the usefulness of gender responsive budgeting is yet to be appreciated at the national and state levels, hence the poor attention given to gender equality concerns in the budgets of focus. This is reflected in the paltry amount allocated for gender equality related interventions and the little or non-release of appropriated funds.

Much of the problems driving the spread of HIV can be are linked to the abuse of fundamental human rights. Existing data therefore calls for increased commitment to addressing the gender dimensions of HIV using the rights based approach. Stigma and discrimination as well as poverty are major driving force in the spread of HIV. Stigma has also been found to be a huge driving force in the limited access to services by many and increased vulnerability to infection.

RECOMMENDATIONS

Evidence is key to advocacy efforts around gender responsive budgeting in HIV programming. Getting planners to adopt GRB as a budgetary strategy for HIV programmes will require clarifying the linkages between the centrality of gender budget to HIV programming and the achievement of desired results. Being able to do this successfully is dependent on the following:

- **High level advocacy:** With evidence highlighting the seriousness of addressing the gender issues in HIV programming, there is a need for consistent high level advocacy for the adoption of gender budgeting as a programming strategy.

- **Review and amend budget template for Benue State:** The analysis of the budget of Benue SACA calls for the review and amendment of the budget template currently in use in Benue in order for it to be user friend and also to serve the purpose of budgeting.

- **Release of appropriated budget allocations:** It is important to always ensure that appropriated financial resources are released for implementation of priority budget items. For instance, the release of appropriated funds in the NACA budget for instance, would have gone a long way in bridging gender gaps especially arising from stigma and discrimination

- **Training and capacity building:** The process of implementing this project reveals limited knowledge of gender and gender budgeting among budget officers, actors in the field of HIV programming and policy makers. There is a huge knowledge gap that needs to be addressed through training and capacity building at different levels. Communities of positive persons also need to acquire skills for effective monitoring of budgets towards ensuring that budgets advance gender equality and human rights.

- **Awareness-raising:** Awareness also needs to be raised among communities of positive persons to strengthen the demand side for the adoption of gender budgeting a programming strategy on the one hand, and among officers of the budget offices, National and State planning officers and other MDAs generally.

- **Make budgetary allocations to support Implementation of National Plan of Action on Removal of Legal and Human Rights Barriers to the National Response on HIV and AIDS:** The newly rolled out plan of action on the removal of legal barriers addresses critical and structural issues that can change the landscape of the national response positively, if effectively implemented. Resources should be channeled towards the implementation of the Plan of Action and the popularization of the Anti-Stigma and Discrimination Act. The budgetary items in the 2016 NACA budget on Anti-stigma Act should be represented in the 2017 budget and funded.

- **Economic Empowerment:** The analysis calls for the allocation of resources to the promotion of robust economic empowerment and social activities for women, key and other vulnerable populations through gender responsive budgeting.

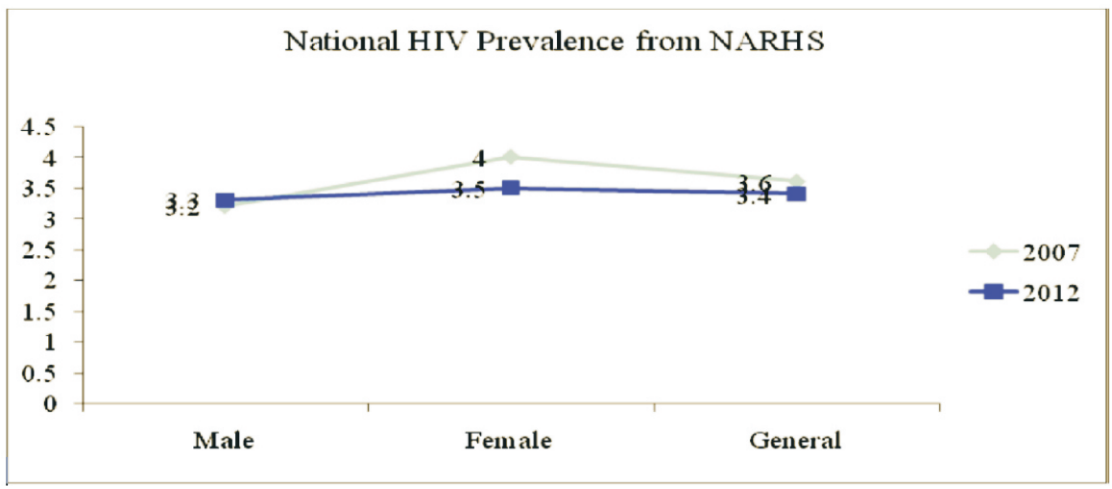
SECTION ONE

GENDER RESPONSIVE BUDGETING: A VIABLE STRATEGY FOR REDUCING WOMEN'S VULNERABILITY TO HIV

INTRODUCTION

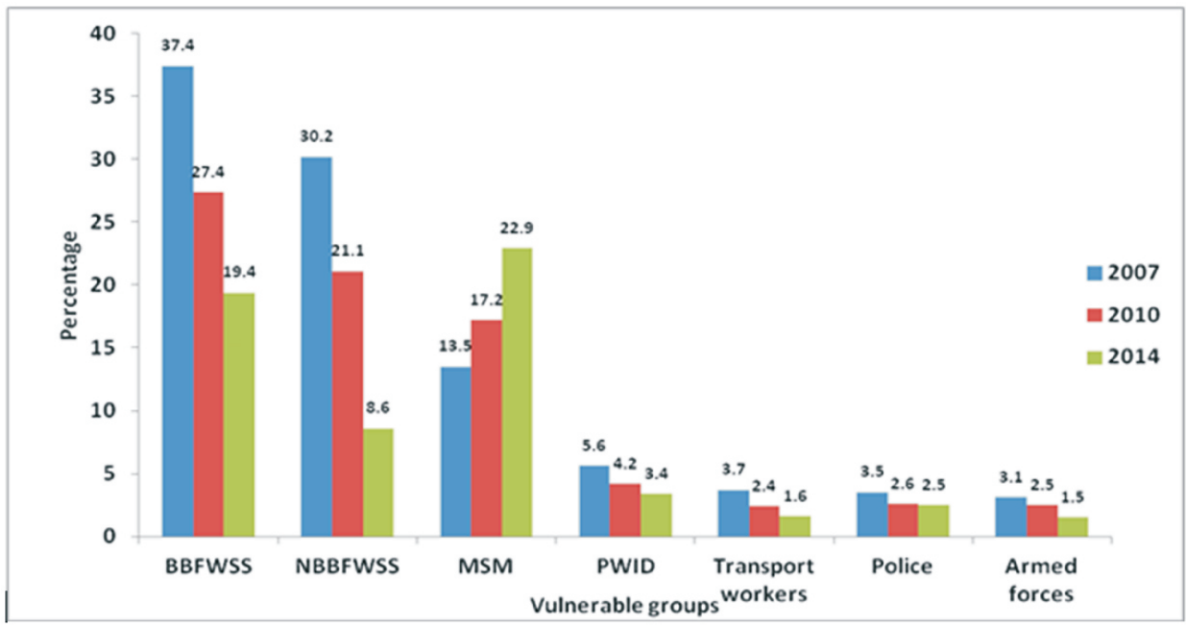
Globally, AIDS-related complications are a leading cause of death in women of reproductive age. Approximately 46% of all AIDS-related deaths in 2013 were among women (an estimated 700 000 of 1 500 000 deaths). With a population of more than 170 million and a national prevalence rate among general population at 3.4% (NARHS, 2012), Nigeria currently has one of the highest HIV and AIDS epidemic burdens worldwide. It is estimated that about 3.4 million persons are currently living with HIV. As shown in figure 1, prevalence among women is higher (3.5%) compare to men (3.3%). Gender inequality has been identified as a key driver of the HIV& AIDS epidemics in Nigeria.

Figure 1: National HIV Prevalence



The national HIV prevalence in Nigeria masks the disproportional contributions of the key affected population (KAP) to the epidemic. HIV prevalence was highest among MSM (22.9%), followed by BBFSW (19.4%), NBBFSW (8.6%) and least among members of the Armed Forces (1.5 %).

Figure 2: Trends in HIV prevalence among key population groups: Nigeria, 2007 to 2014



HIV prevalence was slightly higher among females in the Police (3.9%) and People Who Inject Drugs (PWID-13.9%) compared to their male counterparts. The result of the Mode of Transmission (MoT) analysis in Nigeria, in 2008, showed that about 62 percent of new infections occur among persons perceived as practising "low risk sex" in the general population including married sexual partners. While the prevalence among different key populations is reducing over the years, as shown on Table 1, trend analysis over a period of 7 years continue to show consistent increase among Men who have sex with Men when compared to FSW and IDUs.

Table 1: Trends in HIV Prevalence among Key Population Groups

	Brothel-based Sex Workers	Non-Brothel-based Sex Workers	MSM	IDU
2007	37.4%	30.2%	13.6%	5.6%
2010	27.4%	21.7%	17.2%	4.2%
2014	19.4%	8.6%	22.9%	3.4%

Data source: Integrated Biological and Behavioural Surveillance (IBBS), 2014.

The high prevalence of HIV among MSM calls for great attention in view of their sexual behaviour (many of whom are bisexuals) and the implications of same for the vulnerability of women to HIV infection. Unless serious attention is paid to the gender dimensions of HIV, reversing the trends of HIV infection and achieving the 90 90 90 targets maybe an impossible task. Furthermore, wide disparity also do exist in state prevalence rates with some states having higher or lower rates than the national. For instance Benue, the pilot state for this project has a higher prevalence rate than the national rate.

Table 2: HIV Prevalence in Selected States

State	Positive	Male	Positive	Female	Positive	All Tested
Benue	**5.8**	**381**	**5.4**	**373**	**5.6**	**754**
Zamfara	**0.0**	**400**	**0.8**	**356**	**0.4**	**756**
Rivers	**15.0**	**228**	**15.4**	**202**	**15.2**	**430**

The state with the lowest prevalence rate in the country is Zamfara (0.9%) while the state with the highest prevalence is Rivers at 15.0%. (NARHS Plus 2012)

METHODOLOGY

In conducting this analysis, some of the relevant policies that guide the national response were reviewed. A situation analysis was also conducted to set a proper context for advocating for the adoption of gender responsive budgeting as a viable strategy. The budgets of NACA and Benue SACA for 2016 were reviewed. The gender equality-related interventions in the budgets were identified and the percentage value of the allocated funds for such interventions were determined. The actual release were also determined. Conclusions were thereafter drawn from the findings.

STRUCTURE OF THE REPORT

The report is divided into three parts. The first is the introduction followed by the presentation of the background to the analysis of budgets of NACA and Benue SACA and a justification for gender responsive budgeting. The third section is a brief situation analysis of gender and HIV in Nigeria. It is a presentation of current data and critical issues in the different thematic areas of the National Strategic Framework (NSF) for HIV and AIDS in Nigeria 2010 – 2015. The fourth section is the analysis of the gender related components of the budgets of NACA and Benue SACA. It is a brief and highly limited assessment of budgets of focus. This is simply because of the scope of the assignment and the limited data accessible. The fifth section is the conclusions drawn from the analysis and the recommendations.

LIMITATION OF THE ANALYSIS

The scope of the assessment is highly limited. Only the gender related budgetary items of the budgets of NACA and Benue SACA were analysed in relation to the entire budgets of the Agencies.

SECTION TWO

BACKGROUND

In 2015, the National Agency for the Control of AIDS (NACA) with the support of UNWomen, UNAIDS and UNDP implemented a project titled '*Institutional Strengthening for Enhanced Gender Responsive HIV Response in Nigeria*'. The goal of the initiative was to strengthen institutional mechanisms for strategic integration of gender mainstreaming in the national, state level (5 states) and institutional response to HIV and AIDS in Nigeria. The project also empowered social movements of women living with or affected by HIV and men groups to effectively advocate for inclusion of their priorities in HIV plans, strategies and budgets.

This second phase of the project is poised to expand gains of the 2015 project in order to ensure women and girls especially vulnerable ones have access to HIV prevention, treatment, care and support programmes. The aim is to ensure that NACA/SACA have institutional capacity to develop gender responsive HIV plans and budgets by undertaking a gender analysis of national plans and budgets on HIV, develop road maps for gender budgeting and capacity building of various stakeholders on the implementation of the road map among other activities.

The support of different development partners and most importantly, UNWomen has contributed immensely to the process of mainstreaming gender into NACA operations and programmes, however a lot still needs to be done.

JUSTIFICATION

The budgets of focus of this analysis are those of NACA and Benue SACA for 2016. This is to ensure the adoption of gender budgeting as an operational strategy at NACA and pilot State is based on empirical findings. Benue SACA has been selected as a pilot state for Gender Responsive Budgeting (GRB) advocacy in HIV response.

Gender responsive budgeting is a strategy that supports improved budget performance and results. It has been found to be useful in promoting gender equality and women's empowerment. Gender responsive budgeting is a very important tool in human development processes as it helps to ensure that benefits of development reach women as much as men. It helps to draw attention to 'key economic and social matters that are often overlooked or obscured in conventional budget and policy analysis, and decision making' (Sharp & Elson, 2012). It strengthens budgetary and planning process by enabling constant focus on a gender perspective in policy/programme formulation, its implementation and review. Its ultimate aim is to ensure that government budgets assess gender differential impacts of programmes/plans and that gender equality related concerns and priorities are translated into budgetary commitments.

Although HIV continues to affect women, men, boys and girls in all their diversities, over the years, research continues to show that women bear more of the burden of HIV than their male counterparts. Apart from the disproportionate rates in the prevalence of HIV infection among women and men as highlighted in the introduction, women's vulnerability to HIV infection resulting from violence, as well as stigma and discrimination continue to reinforce the need for budgeting in a gender responsive manner. Recent increase in the spade of violence such as the Boko Haram insurgency and the several armed clashes between the nomadic Fulani herdsmen and indigenous farming communities across the country has, and continues to exacerbate the vulnerability of women and girls to HIV infection. Between 2009 and 2016, the United Nations estimates that these violent crisis has resulted in the internal displacement of over two million people. Violent situations have been found to have severe implications for the spread of HIV, as exposure to rape and other sexual related abuse are often prevalent. The legal environment assessment of HIV response in Nigeria conducted in 2014/15 also revealed massive levels of stigma and discrimination against persons living with HIV in different areas. Budgeting to protect women and girls from exposure to violence, prevent infection when women and girls are exposed to rape and other forms of sexual abuse as well as reducing stigma and discrimination associated with HIV is critical to the prevention of HIV infection and achieving set targets in HIV response.

Nigeria is a signatory of several human rights conventions that guarantee the enjoyment of fundamental human rights of all citizens. For instance the International Covenant on Economic, Social and Cultural Rights (ICESCR), has some principles on resource allocation that are particularly relevant. These are:

- Governments can "progressively realize" social and economic rights, but they must at all times ensure that rights are enjoyed without discrimination (Article 2).

- Governments to recognize and ensure the right of everyone to an adequate standard of living and to the continuous improvement of living conditions. The States Parties will take appropriate steps to ensure the realization of this right,

- Governments undertake not to lessen standards of respect for human rights once achieved and commit not to undertake any "retrogressive" measures (e.g. funding cuts that weaken entrenchment of rights). If such measures affect women's equal right to economic, social and cultural rights, then these measures violate international law.

In addition, Nigeria is a signatory to the Convention on the Elimination of All forms of Discrimination Against Women (CEDAW). Although CEDAW does not specifically address the issue of budgets, its provisions require that budget policies and processes are driven by other relevant CEDAW principles, such as:

Non-discrimination: Article 2 prohibits direct and indirect discrimination against women.

Equality: Article 3 requires that women have both formal and substantive equality. The implication of this is that budgetary measures should improve women's situation, in relation to that of men, in real terms. The requirement for equality does not mean that men and women must always be treated identically. CEDAW recognizes that there will be times when non-identical treatment is needed to achieve substantive equality.

Modification of social and cultural patterns of conduct to eliminate discrimination against women: Article 5(a) of CEDAW, requires governments to modify social and cultural relations with a view to eliminating prejudices and practices based on harmful gender stereotypes.

SECTION THREE

SITUATION ANALYSIS

The NSF 2010-2015 was structured under six thematic areas –

1. Promotion of Behavior Change and Prevention of New HIV Infections
2. Treatment of HIV/AIDS and Related Health Conditions
3. Care and Support of PLHIV, PABA, and OVC
4. Policy, Advocacy, Human Rights, and Legal Issues
5. Institutional Architecture, Systems, Coordination, and Resourcing
6. Monitoring and Evaluation Systems comprising Monitoring and Evaluation, Research, and Knowledge Management.

This brief situation analysis is presented in line with these thematic areas.

Promotion of Behavior Change and Prevention of New HIV Infections

HIV prevention services including access to voluntary HIV Counselling and Testing (HCT) services, is a core component of any successful HIV Programme. Although fewer males access HT services compared to women, in some cultural settings (especially Northern Nigeria), the absence of adequate female HCT service providers who are preferred by female clients, continue to limit women's access to this critical service. It is essential to ensure that female HCT service providers are in adequate supply especially where they are mostly needed. Knowledge/awareness about availability of female condom has also been adjudged low. An estimated 29% of girls aged 15-19 years who engaged in high risk sex are using a condom, as opposed to an estimated 36% of their male peers. Available data indicates that adolescents, children and males have less access to HCT services (MTR 2013). The policy restriction around age of consent for people under 18 years to access HIV testing services is a major factor, which require policy review and more positive programming directions. In some cultural settings (especially Northern Nigeria), female HCT service providers are preferred by female clients; it is essential to ensure female HCT service providers are in adequate supply. Disclosure and getting men to support

This National Prevention Plan (NPP) 2014-2015 is aimed at providing direction for the implementation of the Behaviour Change and Prevention of New HIV infections which is linked

to the 2010- 2015 National HIV/AIDS Strategic Plan. It builds on the lessons learnt from previous national prevention plans, especially the NPP, 2010-2012. 'The plan was focused on evidence-based programming and standardization of approaches to HIV prevention in the country. It drew on the evolving evidence, the success of national and state level programmes, operational research findings and the outcome of monitoring and evaluation of ongoing prevention programmes in the country.

The NPP is designed to enhance access of PLHIV, key populations and other vulnerable groups to comprehensive programmes that address behavioural, biomedical and structural vulnerabilities. The NPP also addressed gender equality related factors that increase the vulnerability of women and girls to HIV, promote integration of services and evidence-based HIV Programming. The priority interventions for target populations emphasize coverage, depth and quality of service provision as well as consider geographical variations in prevalence. It calls for increased attention to identified state priorities, including the engagement of the private health sector, private businesses and implementation of HIV workplace programmes. Analysis of the national budget on HIV coordination does not reflect this commitment in view of the slim allocation and appropriated financial resource.

Prevention of Mother to Child Transmission (PMTCT) was also a key component of the NSF. Nigeria's aims for its PMTCT Programme are that at least 90% of all pregnant women have access to quality HIV testing and counselling by 2015; at least 90% of all HIV positive pregnant women have access to more efficacious ARV prophylaxis by 2015 among other things. Unfortunately, only 30% of positive pregnant women receive antiretroviral to reduce the risk of mother to child transmission (MTCT). The chance of transmitting HIV to a child by an HIV-positive mother who is not on HIV medications ranges from about 15 to 45% during pregnancy, labour and delivery, and an additional 35 to 40% chance of transmission if she breastfeeds the baby. Negative cultural norms/beliefs and religious influence such as the expectation to obtain consent from male partners continue to limit women's ability to access ante natal care services in some parts of the country. Furthermore, women's preference for services of Traditional Birth Attendants (TBAs)

and faith-based maternity centres over facility based maternity care also prevents the opportunity to reach positive mothers with much needed PMTCT services. Issues around poverty and demand for user fees at government health facility continue to sustain this preference despite awareness creation around PMTCT. Also critical is the preference for female health care provider in some parts of the country. The findings of the 2016 PEPFAR gender analysis also highlights poverty related issues that hinder women from accessing ANC services. Issues around inferiority complex felt by women e.g. no new wrapper, no new phones etc. were found to prevent women from enrolling in ANC.

Treatment of HIV/AIDS and Related Health Conditions

More women than men, who are eligible for ART do not access ART and Opportunistic Infection (OI) services due to stigma and discrimination, self- stigma and low economic status. Stigma and discrimination also impacts the rate of adherence to treatment and retention in care negatively. It is responsible for poor access to services by key and vulnerable populations such as Men who have sex with Men (MSM), Female Sex Workers (FSW), Injecting Drug Users (IDUs) and Persons with Disabilities (PWD). Unfortunately the data around this populations shows damning rates which means higher vulnerability for women especially with many MSM being bisexuals.

The 2014 HIV Anti-Discrimination Act has not been fully operationalised. Many positive persons are still forced to travel far from their places of residence to access treatment for fear of stigma and discrimination. Beneficiary assessment conducted in the process of analysing the budgets of focus revealed that women and children have highly limited access to comprehensive and optimum HIV healthcare services. It is important to prioritize treatment and care services of all vulnerable populations to achieve set targets. HIV positive women and men must be able to access and adhere to treatment regimen. The demand for fees for laboratory tests and facility service charge such as administrative cost from HIV positive women and men have continued to serve as a huge barrier to access to services especially for women. With high level of poverty especially in rural communities, the cost of access to care and support services such as mobility to service points, women continue to find it difficult to access and adhere to treatment regimen.

With the experience of economic recession in the country, and as people are pushed into poverty or prevented from moving out of it, the situation of women who bare higher burden of care for family members, calls for close and targeted response through gender budgeting.

Care and Support of PLHIV, PABA, and OVC

The burden of care for persons living with HIV/AIDS in households and communities lies mostly with women and girls. Conversely, they have the least access to care and support when they themselves are infected. In addition, when household income dwindles, the lot usually falls on women to seek alternative income sources including agricultural work, low skilled labour, and sometimes transactional sex for survival. Girls are more likely to be taken out of school to assist with care for sick relatives and to decrease the financial burden related to educational costs. Often, girls also assist in raising additional income for families. Elderly women also find themselves having to assume family responsibilities when mothers die from HIV/AIDS. Consequently, they are physically and emotionally over extended, compromising their health and well-being. The burden of unremunerated care work within culture and religion exacerbates women's poverty and further increases gender inequalities.

Policy, Advocacy, Human Rights, and Legal Issues

As noted earlier, one of the big issues with the spread of HIV is stigma and discrimination. Table 2 shows that more women (51.2%) than men (37.5%) had terrible experience leading to being forced to change their place of residence.

Table 3: Stigma and Discrimination due to HIV Status by Sex

S/N	PARAMETERS	MALE	FEMALE
1.	Exclusion from social gathering/Activities	56%	43.2%
2.	Exclusion from Religious activities	42.4	32.3
3.	Exclusion from Family activities	50	49
4.	Forced to change place of residence	37.5	51.2
5.	Lost job or another source of income	50	42.7

In 2014, the National Assembly passed the anti-stigma and discrimination law and the law was in effect in eight states of the federation (Gender Assessment, 2013). Unfortunately not much has happened with implementing this very important law. Enforcement of the anti-stigma law is a challenge. PLHIV still face discrimination based on pre-employment HIV test results, or they lose their jobs due to a change in HIV status. There is, however, no dedicated budget for anti-stigma activities at the national level. A system of reporting and documenting violations of the rights of PLHIV is also absent. In trying to ensure the removal of legal and human rights barriers to entrenchment of rights of HIV positive women and men, a legal environment assessment of HIV response in Nigeria was conducted between 2014 and 2015. The report of the assessment formed the basis a National Plan of Action on the removal of legal and human rights barriers to HIV response in Nigeria 2017-2022.

The intersection between violence and HIV infection is also an issue of concern to HIV response in Nigeria. Although there are a number of laws, policies, guidelines and services that address the issues of HIV and Gender Based Violence (GBV) in Nigeria, they do not necessarily draw the linkage. In 2015, NACA, with the support of UNDP conducted a mapping exercise of laws, policies, existing services and other mechanisms available in Nigeria for GBV and HIV intersections. The outcome of the exercise formed the basis of the National Plan of Action addressing GBV-HIV/AIDS Intersections, 2015-2017.

In supporting women to raise their voice, NACA works with the Network of Women Living with HIV as well as other vulnerable groups. In addition, all the National Technical Working Groups constituted by NACA have representatives of the Network of People Living with HIV (NEPWHAN) on each of the groups; NACA developed the Presidential Comprehensive Response Plan as an advocacy tool to facilitate the mobilization of resources for the HIV response at the national and state levels. The advocacy effort had resulted in significant improvement in the national and state governments' investments in the HIV response.

Institutional Architecture, Systems, Coordination, and Resourcing

the national HIV response has been extensively strengthened by funding support from the World Bank, United State government, and DFID through the Enhanced National Response project; NACA had set up multiple platforms and reporting structures through which coordination of all partners engaged in the HIV response can be facilitated; the coordinating framework for the CSO HIV response is still poorly developed, with the Civil Society Network for HIV and AIDS Nigeria secretariat is currently faced with operational challenges; systems for HIV commodity procurement and supply-logistics management have been developed. Reports of commodity stock-out are infrequent, with only 3.4% of facilities providing HCT services reporting test-kit stock-out in 2014. Over 21% of the financing of the HIV intervention in Nigeria was by the government and 1.6% was from the private sector. Also, more states are investing funds in their State HIV response with up to 8.3% of States funding up to 30% of its State HIV response. Unfortunately, the HIV and AIDS resource-tracking process has been very slow. Linkages of the national response to other government sectors/departments, such as the National Planning Commission, Vision 2020, the Millennium Development Goals and the overall national plans and budgets structures and sectors are not well defined in the National Strategic Plan (NSP) and the ability of LACAs to anchor the community HIV response remains weak. The HIV commodity procurements systems can still be improved to ensure it is cost effective. One way is to list HIV-related drugs and supply on the national essential drug lists. In the absence of this, stakeholders need to continually re-negotiate the HIV budget at the state level.

Monitoring and Evaluation Systems comprising Monitoring & Evaluation, Research, & Knowledge Management

Data collected at the national and state levels are analysed and used to inform strategic decision making. Evidence based-HIV Programming in Nigeria has increased over the years. The HIV response evaluation process has also improved significantly. Annual reviews of the HIV response were conducted, as was a mid-term review. The outcomes of the review inform the design and implementation of the stakeholders' Programmes. The data quality has improved significantly through the adoption of the National District Health Information System (DHIS) platform for HIV/AIDS data. The state monitoring visits have enhanced the date quality, at the LGA, State, and National through the data verification exercises, which have averaged two exercises per each facility providing HCT services. Efforts at integrating the existing DHIS platforms which would help the country report on both health sector and non-health sector HIV response progress in Nigeria started in 2013. The gaps in data collections especially gender equality-related indicators are currently being finalised for integration into the National HIV and AIDS monitoring system.

SECTION THREE

BUDGET ANALYSIS

The approach to HIV response in Nigeria is multi-sectoral. The National Agency for the Control of AIDS (NACA) coordinates the national response. Ministries, Department and Agencies (MDAs) are expected to key into the national response based on their mandates. The MDAs include Ministry of Health, Ministry of Education, Ministry of Women Affairs, Ministry of Youth Development and others. While NACA coordinates the response at the national level, the state agencies for the control of AIDS (SACAs) coordinate the state level and the local agencies for the control of AIDS (LACA) coordinate activities at the local government level. The National Assembly is also a critical institution in the national response because of its role in budget appropriation. Although, the budgetary allocations of all MDAs for HIV Programme in Nigeria is critical to the effectiveness of the national response, this analysis is limited to the gender equality related components of the budgets of NACA and Benue State.

According to the 2016 Appropriation Act as passed by the National Assembly, the total budgetary provisions stood at Six Trillion, Sixty Billion, Six Hundred and Seventy-Seven Million, Three Hundred Fifty-Eight Thousand, Two Hundred and Twenty Seven (N6,060,358,227) Naira only. Out of this total provision, the Ministry of Health was allocated N221, 412, 548, 087 representing 3.65% of the total budget. The Ministry of Women Affairs on the other hand, was allocated N1, 261,723,837, representing 0.02% of the total budget, while NACA was allocated N4,207,757,600 representing 0.06% of the total budget. A combination of these sectoral provisions of Health, Women Affairs and NACA only amounts to a total allocation of 226,882, 029,524 representing merely 3.74% of the total budget.

NACA has a total allocation of N4,207,757,600.00 in the 2016 Budget representing 0.06% of the total Federal Government 2016 spending, out of which N781, 215, 253 representing 19.6% is appropriated for recurrent expenditure, i.e. Personnel and Overheads Costs and Capital Expenditure stands at N3,426, 542, 347 representing 81.4% of the total allocation.

Table 4: NACA Appropriated Budget Summary

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	689,380,508	91,834,745	781,215,253	3,426,542,347	4,207,757,600

As shown in the first part of table 4, the only direct gender equality-related issues that the 2016 NACA budget addresses is the implementation of the Anti-stigma Act, 2014. A total of N13,378,030.00 was earmarked for gender focused interventions. This is equivalent of 0.36% of NACA appropriated budget for 2016. Not one Naira out of this appropriated amount was released as at the time of this analysis. Going by what existing literature presents, budgeting to address stigma and discrimination is a very a strategic move, however, the non-release of appropriated funds for implementing that aspect of the budget is a major set-back in efforts at addressing critical issues associated with increased vulnerability and lack of access to much needed services. When PLHIV are not able to access services, adherence to drug regimen may become an issue, and this can have negative effects on their health status and well-being.

Table 5: ANALYSIS OF GENDER EQUALITY-REATED COMPONENTS OF NACA & BENUE SACA BUDGETS, 2016

	ANALYSIS OF GENDER OF EQUALITY-REATED COMPONENTS OF 2016 BUDGET FOR NACA				
S/N	**BUDGET ITEM**	**APPROPRIATED NACA BUDGET**	**% APPROPRIATED IN NACA TOTAL BUDGET**	**% OF RELEASE OF NACA APPROPRIATED TOTAL BUDGET**	**Remarks**
1	Develop and print IEC materials to raise awareness on the HIV anti-stigma law.	3,627,000	0.086%	0%	
2	Develop the national anti - discrimination and access to justice training manual.	2,257,450	0.053%	0%	
3	Conduct 2 day training for 5 judges in 9 states. Venue, transportation, accommodation and meals. 3 trainings will be held in 3 states with judges in neighbouring states in attendance.	4,417,000	0.105%	0%	
4	Develop guidelines for stigma and discrimination for counselling, documenting and reporting HIV/GBV discrimination related complaints.	3,076,580	0.073%	0%	
5.	Total appropriated for Gender-equality related interventions	13,378,030	0.22%	0%	

ANALYSIS OF GENDER OF EQUALITY-REATED COMPONENTS OF 2016 BUDGET FOR BENUE SACA					
	BUDGET ITEM	**APPROPRIATED IN BENUE SACA BUDGET**	**% APPROPRIATED IN BENUE SACA TOTAL BUDGET**	**% OF RELEASE OF BENUE SACA APPROPRIATED TOTAL BUDGET**	**Remarks**
1.	Contribution to NGOs/CBOs HIV/AIDS intervention activities in the rural areas	23,000,000	50%	4.3%	The sum of N1,000,000 was the actual release
2.	Contribution to World Bank/UN Group as counterpart contribution to compliment/attract funds from donors	23,000,000	50%	0%	No release for some years
3.	Total appropriated for HIV activities	N46,000,000	100%	2.17%	

The second part of Table 3 presents the budget for Benue SACA which shows that the appropriated budget for Benue SACA in 2016 is N23,000,000, unfortunately as at November 2016 when the process for developing the 2017 budget has already begun, only N1,000,000 has been released. Information gathered during beneficiary assessment revealed that poor allocation or non-release of funds is partly due to widely-held erroneous belief that donors will always fund HIV and AIDS related activities. As presented in the appropriated budget, N23,000,000 was set aside as counterpart funding to attract support from donors, unfortunately information generated during

the beneficiary assessment leading to the analysis of the budgets of focus revealed that this counterpart funding, though appropriated annually, it has not been released for some years. One of the purpose of a budget is to achieve specific results. Benue State is one of the states with very high prevalence. Total reliance on donor funds is a very dangerous trend as donor funds will not always be available/accessible.

Furthermore, the beneficiary assessment conducted before the analysis of these budgets revealed that the template that is usually given to all MDAs in Benue State to input their budgets is highly user-unfriendly. It does not allow the user to itemise all required resources clearly. The template makes it is impossible to make a request for all the financial resources needed to perform the functions of the institution.

Apart from not being unable to present a proper budget with the use of approved template, the appropriated budgets were not released. For instance, as presented on table 3. The budget performance especially as it concerns gender equality and HIV programme coordination for Benue SACA is very disheartening at 2.2%. With high prevalence rate of HIV infection in Benue, and the lack of attention to the provision of state resources for addressing the underlying factors that drive the spread of HIV, it may be difficult to halt the spread.

The gender assessment of the national response conducted in 2013 revealed that gender was treated as a cross cutting issue with no direct line budget to address gender equality interventions, but rather budgets are lumped in thematic areas where Programme data is disaggregated by gender either for general or key populations. In the breakdown of budget by population beneficiaries in budget for gender under general population is at most 1.00% of the total expenditure. For key populations, the total budget allocation for 2009 is 0.09% and 0.11% in 2010.

CONCLUSION

One major conclusion that the analysis enables us to make with much confidence is that the usefulness of gender responsive budgeting is yet to be appreciated at the national and state levels, hence, the poor attention given to gender equality concerns in the budgets of focus. This is reflected in the paltry amount allocated for gender equality related interventions and the little or non-release of appropriated funds. Gender responsive budget supports direct implementation of policies and allows for the bridging gender gaps. The integration of a gender perspective into budgetary policy has both equality and efficiency dimensions, thereby contributing to more effective policy design and the achievement of remarkable results

Much of the problems driving the spread of HIV can be linked to the abuse of fundamental human rights. Existing data therefore calls for increased commitment to addressing the gender dimensions of HIV using the rights based approach. With fewer males accessing HIV Testing Services (HTS) services compared to females, and MSM engaging in bisexual relationships for fear of stigma and discrimination, the vulnerability of females is bound to increase, hence, the need to channel resources to addressing specific gender gaps. When PLHIV, especially key populations who have higher risk of infection and transmission of HIV are able to access services in the interest of public health and as a matter of right, their viral load is suppressed and pose less risk to their partners and the society at large.

Stigma and discrimination as well as poverty are major driving force in the spread of HIV. Stigma has also been found to be a huge driving force in the limited access to services by many and increased vulnerability to infection.

RECOMMENDATIONS

Evidence is key to advocacy efforts around gender responsive budgeting in HIV programming. Getting planners to adopt GRB as a budgetary strategy for HIV programmes will require clarifying the linkages between the centrality of gender budget to HIV programming and the achievement of desired results. Ability to do this successfully is dependent on the following:

- **High level advocacy:** With evidence highlighting the seriousness of addressing the gender issues in HIV Programming, there is a need for consistent high level advocacy for the adoption of gender budgeting as a programming strategy.

- **Review and amend budget template for Benue State:** The analysis of the budget of Benue SACA calls for the review and amendment of the budget template currently in use in Benue in order for it to be user friend and also to serve the purpose of budgeting.

- **Release of appropriated budget allocations:** It is important to always ensure that appropriated financial resources are released for implementation of priority budget items. For instance, the release of appropriated funds in the NACA budget for instance, would have gone a long way in bridging gender gaps especially arising from stigma and discrimination

- **Training and capacity building:** The process of implementing this project reveals limited knowledge of gender and gender budgeting among budget officers, actors in the field of HIV Programming and policy makers. There is a huge knowledge gap that needs to be addressed through training and capacity building at different levels. Communities of positive persons also need to acquire skills for effective monitoring of budgets towards ensuring that budgets advance gender equality and human rights.

- **Awareness-raising:** Awareness also needs to be raised among communities of positive persons to strengthen the demand for the adoption of gender budgeting a Programming strategy on the one hand, and among officers of the budget offices, National and State planning officers and other MDAs generally.

- **Make budgetary allocations to support the implementation National Plan of Action on Removal of Legal and Human Rights Barriers to the National Response on HIV and AIDS:** Resources should be channeled towards implementing the Plan of Action and operationalizing the Anti-Discrimination Act. The budgetary items in the 2016 NACA budget on the Act should be represented in the 2017 budget and funded.

- **Economic Empowerment:** Promote robust economic empowerment and social activities for women, key and other vulnerable populations through gender responsive budgeting. Economic empowerment activities should be integrated as a major component of prevention Programmes for women and girls. The process for the development of the draft National Social Protection Policy should take into consideration the concerns of persons living with HIV particularly vulnerable women and girls. Deliberate effort through gender budgeting needs to be put into getting HIV positive pregnant women into PMTCT programmes everywhere across the country if the PMTCT targets must be achieved.

REFERENCES

Federal Government of Nigeria (2013) National AIDS Spending Assessment (NASA) For the Period 2013 – 2014 Level and flow of Resources and Expenditure of the National HIV and AIDS Response

Federal Ministry of Health (2008) National HIV/AIDS and Reproductive Health Survey

Federal Ministry of Health (2013) National HIV/AIDS and Reproductive Health Survey, 2012 (NARHS PLUS)

Federal Ministry of Health (2007) Integrated Biological and Behavioural Surveillance (IBBS).

Federal Ministry of Health (2010) Integrated Biological and Behavioural Surveillance (IBBS).

Federal Ministry of Health (2013) Integrated Biological and Behavioural Surveillance (IBBS), 2014.

GNP+, NEPWHAN (2011) HIV Leadership through Accountability Programmeme: People Living with HIV Sigma Index Nigeria Country Assessment

National Agency for the Control of AIDS (2009) National Strategic Framework 2010 - 2015

National Agency for the Control of AIDS (2013) Gender Assessment of the National Response to HIV/AIDS in Nigeria

National Agency for the Control of AIDS (2015) Legal Environment Assessment

National Agency for the Control of AIDS (2016) End-of-Term Desk Review Report of the 2010 – 2015 National AIDS Strategic Plan, November 2016.

National Agency for the Control of AIDS (2016) Removing Legal and Human Rights Barriers to HIV and AIDS Response National Plan of Action 2017 - 2022

Premium Times Sunday, November 27, 2016 - Benue Governor Ortom Signs 2016 Appropriation Bill of N150.7bn into Law
http://www.premiumtimesng.com/regional/north-central/203483-benue-governor-ortom-signs-2016-appropriation-bill-n150-7bn-law.html

UN (1996) International Covenant on Economic, Social and Cultural Rights
Adopted and opened for signature, ratification and accession by General Assembly resolution 2200A (XXI) of 16 December 1966
http://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx

UNDP (2013) Mapping of Laws, Policies and Services on GBV and its Intersections with HIV

UNFPA, UNIFEM (2006) Gender Responsive Budgeting and Women's Reproductive Rights: A Resource Pack, New York 2006, ISBN: 1932877617
http://www.unfpa.org/sites/default/files/pub-pdf/gender_responsive_eng.pdf

UNIFEM (2008) Budgeting for Women's Rights Monitoring Government Budgets for Compliance: A Summary Guide for Policy Makers, Gender Equality and Human Rights Advocates

National Plan of Action Addressing GBV-HIV/AIDS Intersections, 2015-2017