

**Economic Commission for Africa
The African Centre for Gender and Social Development**

Selection for Best Practices in Gender Mainstreaming in Africa

**Report on Budgeting of the Promotion of Gender Equality in Morocco :
Gender Responsive Budgeting (GRB)**

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ACRONYMS

ADFM	Moroccan Women's Democratic Association
CEDAW	Convention of Elimination of all Forms of Discrimination against Women
GRB	Gender Responsive Budget
HCP	High Commission for Planning
MDG	Millennium Development Goal
NGO	Non-governmental organization
UN	United Nations
UNIFEM	United Nations Development Fund for Women

This report has been prepared and presented in light of the pre-designed terms of reference and guidelines¹. It comprises 8 parts:

- Introduction: the national context (background) and the progress made in terms of gender equality
- Methodology
- Description of good practices (case description)
- Objectives of gender-responsive budgeting
- Gender mainstreaming in the State Budget
- Impact of the Moroccan experience at the national and international level
- Difficulties faced
- Conclusions and recommendations

¹ ECA/ACGS: United Nations Economic Commission for Africa/African Centre for Gender and Social Development: Guideline for Country Consultants to collect data and produce a report on selected Best Practices in Gender Mainstreaming, July 2008.

I. INTRODUCTION: THE NATIONAL CONTEXT AND THE PROGRESS MADE IN TERMS OF GENDER EQUALITY

1. National context: Background

1. Morocco is a Constitutional Monarchy with a legislative power (the Parliament) and an executive power (the Government). The Government is accountable to the King and the Parliament. Islam is the State's official religion, and the majority of the Moroccan population is devoted to an Islam open to the values of tolerance and modernity.

2. In 2004, the Moroccan population totaled 29.8 millions, with 16.4 million city dwellers, 13.4 million rural dwellers, and a 55 per cent urbanization rate. The annual population increase rate averaged 1.4 per cent in 1994 against 2.1 per cent in 1982, which demonstrates a real demographic transition².

3. Gender-responsive budgeting (GRB) in Morocco is part of a larger democratization process that Morocco has been undergoing since the 1990s. An evolution analysis of human development in Morocco during this period shows considerable progress achieved in the political, judicial, economic and social fields. The advancements made in the achievement of democracy and modernization are going at a good pace but do remain - at the economic level - slow and insufficient. This analysis also shows that gender differentiation is still prevalent at all levels (political, judicial, economic, social and cultural), and that women are negatively impacted by these political differences. Since the late 1990s Morocco has been involved in a major political and democratic transition. A good number of reforms have been launched while others are in the process of being launched, the aim being the primacy of law, the defense of human rights, especially women and child rights (with particular focus on those belonging to underprivileged social categories).

4. The most important reform was that of the family code, officially entering into force on 5 February 2004. This new code safeguards equality between the two spouses and protection for the rights of the children. Not only does this constitute a spectacular progress in the fight for women's rights, but also makes Morocco a model country in the region. It is worth noting that the reforms undertaken do - most of the time - involve civil society, which is marked by an unprecedented dynamism. Thus, Morocco has some important institutional instruments that serve to deepen and improve the democratic process underway and presents some political conditions that are favourable to the achievement of the Millennium Development Goals (MDGs).

5. Since 1983, Morocco has embarked on a far-reaching programme for stabilization and economic reforms (structural adjustment programme), which led to some satisfactory results at the level of financial equilibrium. The progressive liberalization of foreign trade, launched in the early 1990s to become complete by 2010, took form in the signature of various free trade agreements with many countries. During the 1990s, most economic sectors were deregulated. These reforms and measures led to satisfactory financial equilibrium but as far as economic growth was concerned, the outcome remained far behind expectations (an average rate of 5.3 per cent between 2003 and 2007). The trade-opening measures and loss of

²The High Commission for Planning The 2004 General Population and Housing Census.

competitiveness of Moroccan products on world markets mainly affected manufacturing industries whose workforces are mostly female.

6. The implemented structural adjustment policy negatively impacted the social plan and the living conditions of the poorest social classes, more particularly, those of women. A social scale-up proved necessary and governmental departments and NGOs have launched numerous social development programmes for eradication of poverty with the support of international cooperation agencies. Despite their importance that reached a peak with the 1998 transitional government, the effect of these programmes on the alleviation of poverty levels and the fight against social exclusion falls short of the population's expectations. The social indicators have slightly improved but the country still has a long way to go before reaching the level of countries that have similar incomes.

7. The main challenges are:

- Access to basic social services in rural areas
- Poverty, vulnerability and social exclusion, especially in rural areas and city outskirts
- Mass unemployment especially among the youth, and
- Regional and social inequalities, and gender disparities in both urban and rural areas.

8. Disparity reduction constitutes a major challenge to Morocco and could be the major way to poverty reduction. For that reason, and in parallel with the numerous programmes launched since the 1990s, a new Poverty Reduction Strategy Paper has been adopted, namely, the National Human Development Initiative, which was made public by His Majesty the King on 18 May 2005, the purpose being a social scale-up. The adopted approach is new, and considers that this social scale-up should rely on capacity-building, not on assistance.

2. Progress made in terms of gender equality

9. During the last decade, especially during the last five years, Morocco worked out policies which lie within the framework of the Convention on Elimination of all Forms of Discrimination against Women (CEDAW) provisions (ratified by Morocco in 1993, and gazetted in the Official Bulletin in 2001). Commitments were also undertaken during United Nations world conferences, notably those held in Beijing in 1995 and in New York in 2000 (the Millennium Declaration). A number of actions were undertaken in "the critical areas of concern", identified by the Beijing Platform for Action (BPFA), particularly on the issue of violence against women. To implement these policies, partner networks were built between the actors concerned, such as ministries, civil society and the United Nations system.

10. Accordingly, Morocco consolidated a number of reforms that were undertaken in the field of human rights protection and promotion in general and in the field of the fundamental rights of women and girls in particular. This positive development has been marked by: legislative reforms in response to gender discriminations; the beginning of a new vision of public policies geared to the promotion of women's mainstreaming in governmental

programmes; and greater openness to addressing gender issues in some technical Ministries such as the Planning Department and the Ministry of Finance and Economy. Gender responsiveness was seen in the State Budget as of 2002 and our report presents some pertinent examples. Beyond any shadow of a doubt, the most important achievement remains the Family Code that was issued in 2004 after a long process marked by confrontations between women's movements on one hand and more conservative groups on the other.

11. Other measures implemented for eliminating discrimination against women and girls included the revision in April 2007 of the Nationality Act which henceforth granted women the right to pass their nationality to their children; the partial review of the Penal Code and the promulgation of a new Labour Code in 2003 which led to the suppression of many discriminatory provisions against women and girls.

12. Still, despite these undeniable achievements, the Moroccan legal framework is far from being in conformity to the CEDAW provisions, especially to article 2.³

13. Progress has been made in achieving a legal framework but its implementation faces a variety of obstacles and constraints including political, social and cultural resistance; lack of an integrated vision and of human and material resources, as well as of implementation instruments and mechanisms. Should they not be taken into account and given urgent priority, these implementation constraints are likely to discredit the reforms undertaken and deprive them of any positive benefit for women and girls. The challenge to be taken up therefore lies in achieving implementation of the adopted laws.

14. Important progress has been achieved on gender equality issues, but quite a lot is yet to be done on the political, social and cultural level. The main challenges are:

- Women's access to decision-taking positions in public and economic spheres: some progress has undeniably been made since 2002, especially at the level of the House of Representatives with 10 per cent of women (34) MPs (93rd position at the international level), and at the Government level (with 7 women out of 33 government officials being either Ministers or Secretaries of State);
- Women and girls' access to education (54.5 per cent of women are illiterate against 30.8 per cent of men) and to basic health services (hospital birthing does not exceed 61 per cent and takes place mainly in urban areas, while the maternal mortality rate is 227 per 1000 births);
- Women and girls' access to decent and fairly paying job positions (women's employment rate is only 24.6 per cent against that of men which averages 69.1 per cent, and their jobs are mainly informal and precarious)⁴; and
- Sexist stereotyping and conservative resistance.

³ NGOs' Parallel reports to the Moroccan Government's 3rd and 4th progress reports, coordinated by the Association Démocratique des Femmes du Maroc (ADFM), (Democratic Association of Moroccan Women), November 2007.

⁴ High Commission for Planning (HCP): Employment Survey 2006

15. Gender mainstreaming in the budget planning and programming process is in keeping with the national environment which is favourable to the dynamics of change and which is essentially characterized by consolidation of the democratic process and respect for human rights and, more particularly, women's rights. The State Budget constitutes a major instrument at the Government's disposal for the implementation of its policy in all areas. As a major objective in the State's refocusing of policies and programmes, the reduction of gender inequality cannot be achieved without a budget that takes women's and men's differentiated needs into account. For this reason, a gender-responsive budget is among the Government's main instruments since 2003.

II. METHODOLOGY

16. In Morocco, a gender-responsive budget has been undertaken, since 2003, by the Ministry of Economy and Finance in partnership with UNIFEM in the ambit of "national capacity-building for gender mainstreaming in the elaboration and analysis of sectoral budgets". This project is part of a programme launched by UNIFEM in 20 countries under the title "Consolidation of Economic Governance: Gender Analysis Applied to the Governmental Budget". As a consequence, the main information sources of this report are UNIFEM (North Africa), the Ministry of the Economy and Finance and pilot Departments concerned with implementation of the "gender budget" and specialized websites:

(a) **Documents used:** the references of these documents are presented in part V of this report, relating to the activities undertaken and in the footnotes. Worthy of being noted is the fact that most documents are available on the Ministry of Finance web site where a window is specific to the "Gender-responsive Budget" (GRB) at www.finances.gov.ma.

(b) **Consulted websites:**

- (i) www.finances.gov.ma
- (ii) [Morocco Portal: www.maroc.ma](http://www.maroc.ma)
- (iii) www.bkam.ma
- (iv) www.hcp.ma (The High Commission for Planning)
- (v) www.tanmia.ma
- (vi) www.unifem.org
- (vii) www.gender.budgets.org

(c) **Contacts and interviews undertaken:**

- UNIFEM: Zineb Touimi Benjeloun (Regional Programme Manager, UNIFEM for North Africa), Mohamed Salim Sebbar (GRB Programme Coordinator), Gaelle Demolis (Assistant, GRB programme);
- Ministry of Economy and Finance: Hind Jalal: Chief of National and International Environment Division, and GRB Project Coordinator, Benabbou Abdeslam, Chief of Social Sector Division, Directorate of Budget;

- Ministry of Health: M. Hazim, Chief of Budget Division;
- Secretariat of State in Charge of Literacy: Hanane Alami, Chief, Accounting Section, Executive and Financial Department.

17. Other interviews were scheduled with other ministerial departments concerned with GRB, and l'Association Démocratique des femmes du Maroc (the *Moroccan Women's Democratic Association*), but could not take place due to the unavailability of the resource persons during the period (August holidays and start of the new academic year in September).

18. The adopted methodology was based on:

- A literature review (publications, reports and notes produced within the GRB framework;
- A literature review of available on line documents on Morocco;
- A literature review of the documents on GRB in general and on Morocco in particular; and
- Interviews with various organizations and resource persons involved in the GRB process.

III. CASE DESCRIPTION

19. In the 1990s, 40 countries implemented GRB initiatives which varied in the national contexts. In Morocco, framed by the major reforms of the last decade, the budgetary changes launched by the Ministry of Finance in 2002 have played an important part. Results-oriented management rather than a means-oriented one is considered as one of the foundations of fiscal reform. It is in this context that gender mainstreaming stands out as a valuable component of this reform that may be grafted unto some of its axes.

20. The main changes which will be initiated by this new budgetary approach are⁵ a new *modus operandi* at the level of project management, and a new participatory culture, performance and assessment. It aims at bringing a new strategy into play the objective of which is making overtures to customers and partners through increased awareness of their expectations, a better definition of priorities, continuous adaptation of operations to the evolving project implementation and finally, optimization of resources. This approach needs a clear mission statement and a budgetary nomenclature adapted to the region and that is gender specific, with upgraded procedures for measuring results by means of indicators. The focus will then be on results, in terms of meeting the citizens' expectations and concerns, consolidating dialogue between the State and its local partners and securing cohesion in territorial and central administrative actions.

⁵ M. Chafiki Mohamed, Director of Financial Forecasting and Studies (Direction des Etudes et des Prévisions financières au Ministère des Finances) The new approach to budgeting, its foundations, components and implications, *Revue Al Maliya*, no 33, June 2004.

21. The objective is also to shed more light on the strategic choices through consolidation of the multi-year budget programming (through the working out of a mid-term sectoral and global expenditure framework) and budget decentralization to enhance a proximity management of citizens' expectations, that is, to bring service delivery closer to people's homes.

22. The gender approach takes its place in the frame of this new budget management vision. To bring this gender-based budget approach into play, the Ministry of Economy and Finance benefits from the support provided by international institutions, namely, technical support from UNIFEM and financial support from the Belgian Government. This support makes it possible for the Ministry of Finance to conduct a number of studies and take a number of actions that are relevant to the departments concerned.

23. In order to launch the process for elaborating a gender-sensitive budget for the Moroccan State, the Budget Department, with the support of the World Bank, initiated "a preliminary study on the methodological feasibility of gender and childhood budgetary accounts in Morocco" in 2002. Considering this process as an in-depth reform, the study concludes that the "gender approach initiative" would further efforts made to respond to disparities, secure cohesion between the national policy for women and girls' empowerment and the expenditures scheduled to that effect, increase the effectiveness of spending and their impact on the categories concerned, increase the capacity of ministerial departments and provide them with gender analytical instruments, appraise the degree of policy responsiveness to men's, women's and children's needs, and express Government's commitments to modernized and rationalized public management.⁶

24. On the basis of this study's recommendations, the Ministry of Finance and Privatization, in partnership with UNIFEM, initiated a project in 2003, for "National capacity-building for gender mainstreaming in the elaboration and analysis of sectoral budgets." This project is in keeping with the programme framework launched by UNIFEM in 20 countries under the title "The Reinforcement of Economic Governance: Gender Analysis Applied to the Governmental Budget".

IV. GRB OBJECTIVES

Strategic objectives

- Taking into account the differentiated interests and concerns of men, women and children during the drafting, implementation and assessment of public policies;
- Assuring equity and improving the efficiency and cohesion of public policies through better allocation of budget resources,⁷ and

⁶ UNIFEM/Ministry of Finance: UNIFEM Global Programme on Gender-responsive Budgeting, Phase II: Morocco Component 2003.

⁷ M. Abdeslam Benabbou, Head of the Social Sector Division, Budget Department, Ministry of Economy and Finance, "Réforme budgétaire axée sur les résultats intégrant le genre," (Gender-integrated budgetary reform) 25 July 2008.

- Rethinking the practices related to the planning, programming and implementation of public policies with special concern for assuring equity through proximity policies for bringing services closer to the people.

General objectives:

- Contributing to the reduction of disparities between men and women through the organization of training and conscious-raising actions, the purpose being to take the gender dimension into account in the strategic elaboration and execution of sectoral budgets;
- Setting up instruments that allow follow up of public policy objectives, in order to secure equity according to the results oriented logic, and taking into account men's, women's and children's differentiated needs; and
- Establishing a real culture of policy assessment using performance, result and impact indicators, to guide policy pertinence for reducing poverty and gender-based disparities.

Operational objectives:

- Reinforcing the capacities of budget and planning officials in the different ministerial departments to use gender analytical instruments for the designing, planning, follow up and assessment of budgetary funds nationwide;
- Sensitizing Parliament and NGOs to the gender-based impact of budgetary spending;
- Defining elements for a national gender mainstreaming strategy in the State budget and local communes from the planning stages; and
- Developing training tools meant for the use of Budget and Planning officials to ensure that they take the gender dimension into account in budgets and programmes.

Operational procedures:⁸

- The clarification of sectoral strategies and priorities in identifying and addressing gender-related inequities and deficits;
- Setting action programmes by fixing operational objectives and gender-sensitive associate indicators;
- Granting funds by budgetary allocation that reflects the differentiated needs of the targeted population;

⁸ M. Abdeslam Benabbou, Head of the Social Sector Division, Budget Department, Ministry of Economy and Finance: Gender-integrated budgetary reform, 25 July 2008.

- Decentralized implementation, that takes local specificities and associating beneficiaries into account;
- Measuring results by assessing the impact of programmes on the targeted population with pre-established gender-based performance indicators; and
- Drafting annual performance reports in order to account for the results

V. GENDER MAINSTREAMING PROCESS IN THE STATE BUDGET

(a) High-level decision-making

25. In order to meet the objectives of gender mainstreaming in the State Budget and in the sectoral budgets, two high-level decisions were taken:

1. A Prime Minister Policy Letter for elaboration of the 2007, 2008 and 2009 draft “*Loi de Finance*,” which is the yearly budgetary forecast and estimates for Government, was sent to all ministerial departments instructing them to take gender into account to attain result-oriented gender-sensitive indicators.
2. A circular was issued by the Prime Minister on 8 March 2007 on gender mainstreaming in the development programmes and policies, and was sent to all ministerial departments.

26. These two letters show that there is political will to mainstream gender considerations at the highest level. The aim is to reduce disparities between men and women in Morocco.

(b) GRB achievements and outcomes:

Capacity-building in the Ministry of Finance and in other ministerial departments.

27. Capacity-building activities included organization of various workshops:

- Two workshops, in May and November 2003, to train budget planning and programming executives and officials and NGO representatives on the elaboration, follow-up and implementation of the gender-based budget;
- A workshop on the MDG cost estimation test (2 and 3 December 2005) to train budget and planning staff and officials from numerous departments. The workshop’s objectives were: getting acquainted with MDGs, and the national MDG gender-based report; getting acquainted with the international methodologies on the MDG cost estimation, strategy and assessments worked out by each ministerial department, in order to achieve gender-based MDGs in Morocco;
- A technical workshop on 22 June for the preparation of a Gender Report going with the 2006 budgetary forecast and estimates for government;

- A workshop in December 2005 on “Gender statistics and gender analysis of poverty”, with the same aforementioned participants;
- Two technical workshops (22-26 May 2006) for the budget and planning officers from 10 ministerial departments in order to: introduce use of the gender approach and gender analytical tools for result-oriented budgeting; take stock of progress made to mainstream the gender approach into sectoral budgeting; prepare the Gender Report to accompany the 2007 multi-sectoral budgetary forecast and estimates;
- A workshop to draft the 2008 Gender Report with the participation of 17 departments (2 days per department);
- Two workshops (May/June and July 2007) by the Budget Directorate to implement gender-responsive and result-based fiscal reform in two pilot ministerial departments namely: the Secretariat of State in Charge of Vocational Training and the Secretariat of State in Charge of Literacy and Non Formal Education. The manual and guides produced were used during the workshops (see below). This experience had some very encouraging results and showed a real need to duplicate it for the benefit of all the other departments;
- A workshop to draft the 2009 Gender Report with the collaboration of 21 departments (2 days per department, March 2008);
- Two workshops (April/May/June/July 2008) on “Gender Responsive and Result Based Budget Reform”, in five pilot ministerial departments namely, Health, Employment, Secretariat of State for Literacy and Non-formal Education, Secretariat of State in Charge of Vocational Training and the Ministry of the Economy);
- A workshop for the benefit of NGOs (July 2008) to sensitize and mobilize civil society with respect to the GRB process; and
- Regular participation of the Ministry of Finance in NGO activities to present the GRB programme.

28. Accordingly, since 2003, more than 15 technical workshops on GRB training and sensitization have been organized by the Ministry of Finance in partnership with UNIFEM in order to build capacity in different ministerial departments.

(c) Production of sensitization and learning tools

29. For capacity building and training of trainers, two important sensitization and learning tools were devised:

- A practical guide on result-oriented and gender mainstreaming budgetary reform: Kingdom of Morocco, Ministry of Finance and Privatization/UNIFEM. This

budgetary reform guide gave the new result-oriented and gender- mainstreaming budgetary approach for 2005 and was intended for the general public to:

- Give information on the planning process, budget programming and the result- oriented budget reform; and
- Sensitize stakeholders to the gender approach as a budget reform component

30. Preparation of this guide relied on the recommendations made by Parliamentarians and NGO stakeholders from both sexes. The different items tackled were presented in the form of questions and answers in order to improve the information level and facilitate understanding of a complex field.

31. A training manual on gender-responsive budgeting, drafted in 2006 by Ministry of Finance and Privatization Kingdom of Morocco/UNIFEM to facilitate gender mainstreaming in the planning and preparation of budgets. This manual aimed at:

- Building user capacity in the field of gender-based budget analysis;
- Establishing a frame of reference for the implementation of the budgetary reform; and
- Identifying entry points for gender mainstreaming in budget planning and programming processes.

32. According to the Ministry of Finance, “This manual has been drafted in order to consolidate gender mainstreaming in the budget process, a field in which Morocco is taking an avant-garde position. The manual is meant to codify the initiatives to be taken in order to provide effective consideration of the gender dimension in the different steps for budget elaboration and execution and also to provide a better mastery of this process by budget management officials within the administration”⁹.

(d) Linkages between GRB and achievement of the MDGs

33. For this purpose, two important documents were produced:

- *The 2005 National Report on the MDGs drafted by Morocco from a gender perspective*¹⁰ contributed to the production of various gender-sensitive targets and indicators according to the national context. In order to engender the MDGs, financial resources were needed; accordingly, a study was conducted in 2006 on the implementation costs of engendering the MDGs;
- *The study on “A cost estimation trial for the implementation of engendered MDGs”*, Ministry of Finance and Privatization Kingdom of Morocco/UNIFEM: cost estimation trial for the implementation of engendered MDGs (in CD format)

⁹ Fathallah Oualalou, Minister of Finance and Privatization (before October 2007): in the preface to the manual p3.

¹⁰ Millennium Development Goals, the 2005 National Report, Kingdom of Morocco September 2005.

2007. This study proposed methodologies to establish linkages between the budget and engendered MDGs within the framework of the current budget reform, and made cost estimations for reaching the main targets in education and public health.

(e) Refining information systems

34. So far, developing gender responsive indicators was done through producing:

- *A book on “Exhaustive review of gender responsive statistics in Morocco”*: Ministry of Finance and Privatization Kingdom of Morocco/UNIFEM: exhaustive examination of gender-responsive statistics in Morocco, 2007. GRB cannot reach its objectives in terms of poverty reduction and inclusion of women, without the development of analytical tools and geographical targeting of poverty and inequality. Data refinement and updating, in addition to the production of missing data, are crucial to carrying out GRB. The study represents a statistical database, which integrates quantitative and qualitative data according to sex and residence, which are all essential for the elaboration, follow-up and assessment of the policy for promotion of women’s rights.
- *A study on “Setting up a community-based follow up mechanism in two pilot zones”*, in order to collect data related to the differentiated needs for men’s and women’s local development: Kingdom of Morocco, Ministry of Finance and Privatization/UNIFEM: CBMS (Community Based Monitoring System) results Bouaboud/Essaouira 2007 (CD). The objectives of this study are the same as those of the previous one, except that it has more accurate results at the local level.

(f) Developing a knowledge management system and a communication strategy

35. This development was obtained through the following actions :

- *The creation of a GRB dedicated website*: www.finances.gov.ma/genre
- *A special issue of the Ministry of Finance quarterly review Al Maliya* devoted to GRB. Issue n° 38 (June 2006) available on the aforementioned site;
- *Video documentary on the gender approach in the budgetary process in Morocco*: Kingdom of Morocco, Ministry of Finance and Privatization/UNIFEM: GRB programme Phase 2: a documentary film on the gender approach in the budgetary process in Morocco 2008 (available on the aforementioned site);
- Documenting the knowledge management and drafting processes of the “Knowledge Management” and E-Learning component. The objective was to elaborate a model for the mainstreaming of gender in result-based budgeting in order to facilitate sharing of the Moroccan experience and disseminating the expertise cost effectively.

(g) Effective anchorage in the budgetary process

36. This anchorage process is taken into account when mainstreaming gender in the national budget:

- *The institutionalization of the gender-mainstreaming practice since 2006 in an annual Gender Report, which goes with the draft budgetary forecast and estimates for Government, issued by the Ministry of Finance.* The Gender Report is prepared alongside the draft budgetary forecast and estimates for government, in the same way as the Economic and Financial Report, which also goes with the draft budgetary forecast and estimates. The Gender Report accompanying the 2008 budgetary forecast and estimates was presented and translated into English and Arabic for a large distribution (available on the Ministry's site).
- An increasing number of ministerial departments contribute to preparation of the gender report: the number moved from 11 ministries in 2006 to 21 in 2008. The report is designed as a policy assessment tool for assessing achievement of objectives in the fight against poverty and gender-based disparities. Report preparation work is done in partnership and on a participatory basis that associates the sectoral departments and 3 directorates from the Ministry of Finance. During the Parliamentary discussions of the 2008 draft budgetary forecast and estimates, the different speakers paid tribute to this important initiative for analysing public policies from the gender perspective.
- *Support measures for ministerial departments for effective gender mainstreaming in budgetary planning and programming:* Two ministries in 2007 (Vocational Training and Literacy Departments) and three additional departments in 2008 (Health, Employment and Finance). It is expected that this action-training work will serve as a model for other ministries. Upon completion of this process, its replicability may be assessed at the international level and consideration given to the standardization and modeling carried out in Morocco.

One can say that, since 2003, GRB in Morocco has achieved important results that tally with the main objectives, indicating the great success of this project. Other results are yet to come because attainment of GRB is a long process.

VI. THE IMPACT OF THE MOROCCAN EXPERIENCE AT THE INTERNATIONAL AND NATIONAL LEVELS

37. At the international level:

1. *Organization of many events. The most important were:*

38. A seminar on "the International Assessment of the GRB programme" Rabat , 27-29 November 2006; presentation of the Moroccan experience at the United Nations General Assembly (New York, March 2007); A workshop on GRB organized in Turin, Italy (20-22 November 2007) ; A Panel on the funding of gender equity within the scope of the Monterrey Consensus, United Nations General Assembly (November 2007); "Gender Responsive

Budgeting in Morocco: an illustration of the alignment and assumption of the Paris Declaration”, Dublin Workshop.

39. Thus, numerous organizations and resource persons in the world shared the Moroccan experience with GRB. It is increasingly acknowledged as an example of good practice and Morocco is increasingly approached to share its experience with others. A Francophone Gender Budget Institute in Morocco is being conceptualized.

2. UNIFEM Press release (New York, 1 December 2005):

40. This release describes the Moroccan initiative of the Gender Report going with the 2006 budgetary forecast and estimates for government as “an unprecedented success”.

At the national level:

(a) Impact at the political level: political will at the highest level is important for changing the planning, programming and implementing practices of public policies for efficient and transparent management of public expenditures, especially for eradicating poverty and gender inequity. This resulted in sustainable impact¹¹ at all levels: at the institutional level (Gender Report coming each year with the budgetary forecast and estimates for government, a site for a gender responsive budget); at the legal level (change of budgetary rules); and progressive ownership of the GRB by both ministerial departments and NGOs.

(b) Impact on NGO activities: Many NGOs carry out training sessions and studies on GRB. A pertinent example worthy of being mentioned is the study conducted by the Democratic Association of Moroccan Women, within the scope of a Partnership Initiative with UNIFEM and UNICEF and with support from the European Union. This study focuses on the “Local Budget potential for integrating the gender approach in Morocco”¹². This work enabled the elaboration of two tools in Arabic, namely an integration guide for gender mainstreaming in the local community’s budget and a training module on the gender approach and the local budget.

(c) Impact on building the capacities of NGO and researchers: Alongside the main activities, the project accomplished other community development objectives. Many members of the follow up committee to the project have benefited from additional training on gender and macroeconomics or gender-responsive budgeting. Researchers and representatives of related sectors took part in the project’s activities. This paved the way for making new friendships or consolidating those already existing within academic and other associated circles.

(d) Impact on other donors: Other organizations have taken keen interest in the gender-responsive budgeting process in the scope of the current reforms. The matter at issue is German technical cooperation, which contributes to the funding of the project relating to “gender mainstreaming in development policies”, and whose partners are GTZ and the Secretariat of State in charge of Family Affairs, Childhood and the Handicapped.

¹¹ UNIFEM -Morocco: Report on phase 2 of the GRB programme in Morocco, December 2007.

¹² ADFM, Local Budget potential for integrating the gender approach in Morocco. Casablanca, 2005.

VII. DIFFICULTIES MET

41. The difficulties faced for better implementation of the **GRB** vary at different levels:

- ***At the level of carrying out the scheduled activities:*** Not all the scheduled activities, especially the sensitization project meant for Parliamentarians and the implementation of Knowledge Management/E-Learning have been carried out, the reason being a number of constraints such as the unavailability of Parliamentarians and delay in the preparation of the study on “Knowledge Management”;
- ***At the level of capacity-building for ministerial departments:*** Effective mainstreaming of the different result-oriented instruments of budgetary reform face various problems:¹³
 - The training workshops are intended for officials from various levels; they deal with general themes and do not offer an adequate frame for technical gender mainstreaming in the sectoral budget;
 - Internal competences are insufficient, which makes it difficult for different departments to tackle GRB; and
 - The training and sensitization tools produced are of a general nature and are rarely used by the persons concerned except in workshops.
- ***At the level of drafting the gender report: Many problems crop up each year as the report accompanies the budgetary forecast and estimates for government, including :***
 - Executives from the Directorate of Financial Forecasting and Studies, not those from the Budget Division, produce the report. This, consequently, affects the report’s content as far as effective gender mainstreaming in sectoral budgets is concerned, and gives it political policy assessment content. However, the Gender Report does not reflect the effective GRB work at the sectoral level;
 - Departments do not elaborate their respective sectoral policies (they only provide the Directorate of Financial Forecasting and Studies with raw data). Consequently, the Gender Report is not institutionalized at the level of each department, which makes the GRB appropriation procedure difficult. This problem follows from the non-institutionalization of the gender focal points existing within each department; and
 - The larger number of departments called upon to contribute to the Gender Report during this phase, makes the training difficult, and impacts on the quality of the report.

¹³ UNIFEM: report on phase 2 of the GRB programme in Morocco, December 2007.

- ***At the level of effective GRB for all departments:*** the major problems that have been encountered are as follows:
 - Gender mainstreaming has only been achieved at the level of 5 departments and only covered a certain number of programmes;
 - It proved very difficult to implement a finalized gender-mainstreaming, model for widespread implementation in all sectoral budgets (implementation of the Knowledge Management System);
 - Also, not all ministerial departments have a mid-term strategy for the elaboration of assessed objectives and a mid-term expenditure framework.
- ***At the level of gender mainstreaming in the budget headings within the sectoral investment budgets:*** if the example of the Secretariat of State in charge of literacy and non-formal education (Pilot Department) is to be taken, one can notice that the amounts are allocated according to the programmes (which is a real progress), but the different actions concerning these programmes have not been gender mainstreamed¹⁴ and do not take into account illiterate young women's specific needs (time and space constraints, roles assigned to women, etc.)
- ***At the level of pertinent and refined data availability:*** concerning the situations facing men and women, and their contribution to economic, social and political life¹⁵... considerable progress has been made but much more is yet to be done.

42. All these difficulties can be overcome should certain conditions be fulfilled.

VIII. CONCLUSIONS AND RECOMMENDATIONS

43. The GRB process is being carried out successfully. The results reached over five years, despite the difficulties met, are important and commensurate with the main objectives that have been set. Most important of all is the fact that GRB is anchored in the budgetary reform, which is a clear sign of sustainability; it has now become institutionalized (Annual Gender Report going with the draft budgetary forecast and estimates for government, progressive ownership of the approach by the different ministerial departments that are most concerned with the social sectors...) and is the object of the highest instructions at the political level. At the effective implementation level, other results are expected, as the result-oriented and gender-responsive budgetary reform has proven to be a long and complex process. It is an excellent experience to share with other countries and Morocco is often mentioned at the international level for the success of this project and the high-level political will that made this achievement possible.

¹⁴ 2008 Brush proof of the 2008 sectoral budget of The Secretariat of State in Charge of Literacy and Non Formal Education and of interviews undertaken within this Department.

¹⁵ *Al Maliya* review, Special dossier on **GRB**, issue n° 38; and interviews conducted.

44. To secure the sustainability of this success story and make it replicable both nationally and internationally, some conditions for GRB implementation have proven to be *sine qua non*¹⁶:

- Capacity-building at the level of five targeted ministerial departments with a continuous and effective gender mainstreaming in the budget (standard ministries) and better support from the Ministry of Finance;
- The elaboration of a standardized model for taking the gender dimension into account in the budget, with technical support from the Directorate of the Budget, in order to institutionalize the procedure and increase the pace with assurance of quality. The production of a precise and practical GRB user's guide, of gender mainstreamed types and examples, and a procedural model which will facilitate the technical transfer of GRB skills. The prerequisites for this experience modeling are: the technical expertise of the Directorate of Budget and its relays at the sectoral level; the building of national expertise for budget-oriented and gender-responsive management; and the training on "gender and the budget" with specific objectives. Thus, Knowledge Management and ELearning could be fulfilled more easily;
- Gender mainstreaming of the project report inputs into the draft budgetary forecast and estimates for government and the performance audit;
- Involvement of the Directorate of Budget in the Gender Report and its ownership by each department. The budget-related documents and brush proofs of indicators at the sectoral level, take gender into account and must be used in the frame of the Gender Report;
- The work accomplished with NGOs and Parliamentarians must be reinforced in order to build their capacity for mobilization and exerting pressure on the legislators;
- The work fulfilled in terms of communication and cooperation must also be consolidated and better organized in the frame of a global strategy.

45. It can be said that the GRB experience in Morocco is a success, especially at the level of its institutionalization. It is an important step that has been achieved for establishing gender equality. Still, to take the gender issue into account in a sustainable and crosscutting way in the State's budget, we suggest:

- That the organic law regulating the budgetary forecast and estimates for government be reconsidered in order to take the current reform into consideration;
- That the budgetary forecast and estimates for government be gender mainstreamed (and not accompanied by a gender report); and

¹⁶ According to the interviews conducted.

- That the economic and financial report be achieved while taking the gender dimension into consideration. For this, it is necessary to develop and update the existing gender-sensitive statistical tools in all fields: formal and informal employment, revenues, working conditions, and participation in public life.

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