

# MOROCCO

Integrating  
Gender Responsive  
Budgeting into  
the Aid Effectiveness  
Agenda



United Nations Development Fund for Women



**Integrating Gender Responsive Budgeting  
into the Aid Effectiveness Agenda**

**Morocco Country Report**

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This research report has been generated as part of a UNIFEM programme, "Integrating gender responsive budgeting into the aid effectiveness agenda". The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities—specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

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## ACRONYMS

AECID	Spanish Agency of international cooperation and development
ADB	African Development Bank
BD	Budget Directorate, Ministry of Economy and Finance
CSP	Country Strategy Paper
DAENF	Département de l'Alphabétisation et de l'Education Non Formelle, Department of Literacy and Non-formal education
DAAG	Direction des Affaires Administratives et Générales.
DLCA	<i>Direction de Lutte contre l'Analphabétisme</i> , Directorate of the fight against literacy
CBMS	Community-based Monitoring system
CFAA	Country Financial Accountability Assessment
CNEF	<i>Charte nationale de l'éducation et de la formation</i> , National Charter for Education and Training
DSFF	Directorate for Studies and Financial Forecasting
ENANSD	Enquête nationale sur l'analphabétisme, la non scolarisation et la déscolarisation, National Survey on Illiteracy, Non-schooling and deschooling
GDI	Gender and Development Index
GRB	Gender-responsive budgeting
HCP	<i>Haut Commissariat au Plan</i> , High Commissariat for Planning
HDI	Human Development Index
HPC	Housing and Population Census
INDH	<i>Initiative nationale de développement humain</i> , National Initiative for Human Development
MAEC	Ministère des affaires étrangères et de la coopération, Ministry of External Affairs and Cooperation
MDG	Millennium Development Goals

MEF	Ministry of Economy and Finance
MEEFRS	Ministère de l'éducation nationale, de l'enseignement supérieur, de la formation des cadres et de la recherche scientifique Ministry of National education, higher learning, training of cadres and scientific research
MTEF	Medium Term Expenditure Framework
OBL	Organic Budget Law
OECD-DAC	Organisation for Economic Cooperation and Development, development assistance committee.
ODA	Official development assistance
PD	Paris Declaration
PARP	Programme d'appui à la réforme de l'administration publique., Public Administration Reform support programme
REF	<i>Rapport économique et financier</i> , Economic and Financial Report
SECAENF	Secrétariat de l'alphabétisation et de l'éducation non formelle, Secretariat for Literacy and Non-formal education
SEGMA	Société de l'état gérée de manière autonome, autonomous public services
NSGEE	National Strategy for Gender equality and equity.
UNIFEM	United Nations Fund for Women
USAID	United States Agency for International development



## Executive summary

This case study about the gender-responsive budgeting (GRB) experience in Morocco is undertaken as part of the new three-year and ten-country programme, '*Integrating gender responsive budgeting into the aid effectiveness agenda*' launched by UNIFEM and the European Commission (EC). Morocco became one of four countries to be selected among twenty countries forming part of the UNIFEM Global Gender Responsive Budgeting Programme, launched in 2003, to continue to a second phase of the Programme, covering the period 2005-2008. The first part of this case study briefly outlines the development management context: examining official development assistance to Morocco, focusing on two donors, the European Union (EU) and Spain; describing the planning and budgetary system and process as well as the extent and nature of budgetary reform. The second part provides an overview of the GRB process in Morocco and examines its engagement with budgetary reform and new aid modalities. The case study then focuses on a rapid gender budget analysis of the phenomenon of illiteracy. The methodology has used a combination of the author's participant observation reviews of the documentation interviews with key resource persons over new aid modalities during July 2008.

Morocco has a population that was estimated at 30.9 million in 2007, 60% of whom were in the 15 to 59 age group. Morocco is ranked 126 out of 177 countries on the Human Development Index, by the Human Development Report of 2007/8, using 2005 data, and is classified as a lower tier medium income country. The gross national income per capita was 3520 USD in purchasing power parity terms 2005. The Gender Related Development Index (GDI, 2005) is 0.621, 96% of the HDI. Morocco ranks 88 out of 93 countries, with a Gender Empowerment Measure value of 0.325. More than a ¼ of the population is poor *and* vulnerable – i.e. with household consumption which is 50% above the poverty line- and this proportion rises to 1/3 for rural areas in 2007

### *Official development assistance*

Official development assistance (ODA) has averaged 6% of the national budget over the last five years and is 1.8% of gross national income (GNI) for 2006. According to the OECD-DAC Monitoring Survey for the Paris Declaration of 2008, which covers 11 donors which account for 85% of ODA, the top five donors are the World Bank, the European Commission (EC), Spain, France and the African Development Bank. 50% of EC and 14% of Spanish funding is in the form of budget support and budget support accounts for 31.9% of total ODA. Sector-wide approaches and budget support exist in the sectors of education, including literacy, rural roads, habitat, water and sanitation and energy for rural areas. There is also budget support and related technical assistance to reform public financial management and public administration. State budgetary estimates of total aid flows are 80% of the total aid flows to the government sector declared by donors. The discrepancies are essentially due to loan proceeds or grants to project-related expenditure about which the Ministry of Economy and Finance is not aware. EU's extra budgetary aid to NGOs under thematic lines is estimated to be 4% of the total. Spain's extra-budgetary aid is a far more significant proportion of its total aid flows.

A five year Neighbourhood Action Plan has been prepared to implement the objectives of closer integration of Moroccan socioeconomic structures, legislative and normative frameworks to those of the European Union (EU), within the framework of the Association Agreement of 2000, the Free Trade Agreement (2004), the European Neighbourhood Policy (ENP) and the Euro-Mediterranean Partnership.. The Country Strategy Paper (CSP) for Morocco and the National Indicative Programme 2008-2013 are a response to two of Morocco's priorities: to come out of the low growth/poverty/unemployment/migration vicious cycle and to implement effectively the Association Agreement and Neighbourhood Action Plan. The total envelope of the National Indicative Programme for the period 2007-2010 is 654 million Euros. Gender, being cross-cutting, is not a separate component. The gender focal point in the EC delegation highlights the major difficulties of integrating gender as a cross-cutting issue : no specific allocation and tracking of funds; the use of gender tool kits is not mandatory; backstopping by the gender help desk is not very useful to country contexts; gender focal points are in too junior a position to influence the country strategy; no specific time allocation for gender over primary task allocations; a high workload; difficulty of negotiating the inclusion of gender in joint assistance missions for sectoral budget support; and a dearth of specialist and sectoral gender expertise to draw upon within the Delegation, particularly in non social sectors.

Morocco is a priority country for Spain. The country strategy, developed through a Mixed Spanish-Moroccan Commission, is to target regions, particularly in the north of Morocco, as well as the other most deprived areas in terms of human development and high emigration. The four priority sectors identified are basic social needs (51% of aid allocation), democratic governance, economic development and gender and development, the latter implemented mainly by NGOs both Spanish and Moroccan, in the form of projects. Gender mainstreaming, the strategy across the other three priority sectors, faces the following difficulties: decisions are dependent on the project coordinators; it is easier to apply the gender mainstreaming guidelines with NGOs than with government partners; the programme managers are burdened by time constraints in their primary tasks and find it difficult to apply the guidelines developed by headquarters; interns help out on a sporadic basis and the request to have a gender and development unit in the Bureau for Technical Cooperation has been turned down.

#### *Budget preparation, adoption, execution and accountability mechanisms*

The Organic Budget Law specifies that it is the 'finance minister who prepares the draft budget act, under the authority of the Prime minister' and stipulates that the *Economic and Social Development Plan* is the framework to guide budget orientations. A National Plan for the Integration of Women in Development was developed at the same time as the last National Economic and Social Plan, 2000-2004. The scale of the polarisation over the issue of women's rights was such that gender issues dropped out of the planning framework. And the planning framework itself no longer provides a framework for budget interventions. In the absence of the Plan, the policy guidelines for budgetary intervention are based on the Royal speeches, such as the National Initiative for Human Development (INDH), used by EC and Spain as the overarching policy statement, as well as the priority mainly sectoral objectives of the incumbent government, as approved by Parliament.

Phase I of budget preparation runs from January to May, when the macroeconomic and financial framework is prepared by the Directorate for Studies and Financial Forecasting of the Ministry of Economy and Finance (MEF). Phase II from May to July is when the budget preparation and negotiations between the Directorate of Budget of the MEF and the technical ministries take place. Parliament cannot alter the overall budget envelope. A maximum of 70 days is allowed for voting split equally and using the same procedure in each of the two houses, the Chamber of Representatives (10% women) and the Chamber of Councillors (2 women out of 270 councillors). The recurrent and investment budget are presented separately in the finance bill and its annexes presents highly aggregated budget estimates using an administrative nomenclature. A number of budget documents are presented to Parliament at the same time as the Finance Bill, including the Gender Report as from 2006. Parliament has minimal oversight over the execution phase. There are long delays in the presentation of the budget review acts, which makes the role of the Court of Accounts rather peripheral. The General Finance Inspectorate is only now gradually diversifying from purely financial control to extended audits and evaluations. The Court of Account has the mandate to determine whether the objectives assigned to public projects have been met within the means available. But there is no formal programme structure that facilitates this task under the existing Organic Finance Law.

#### *Public financial management reform*

The reform of the budgetary system to introduce performance-based budgeting uses a pragmatic and experimental approach. It is being carried out in Morocco at the same as public administration reform, with donor support, under the series of Public Administration Reform Loans and grants (PARP), which sets out the content, pace and sequencing of the reforms. The PARP is based on co-financing through budget support, has a common results matrix and indicator framework, and provides for joint formulation and monitoring missions. The main pillars of the incremental reforms are the development of performance objectives and indicators at the level of a programme/mission; the setting up of *performance contracts* between the central ministries and their external services and *partnership* between the state and the NGO sector. There are currently 32 departments, accounting for  $\frac{3}{4}$  of the investment budget, which have engaged in developing performance objectives and indicators, but deconcentration and partnerships has moved much more slowly. The performance indicators are mainly input and process indicators, which reveal an inadequate capacity to use a results-chain approach which develops a hierarchy of activity-output-outcome indicators. Sectoral strategies, which are a prerequisite for enabling multi-year budget support and the elaboration of sectoral medium term expenditure frameworks, are only being developed systematically as of 2008 for the 2009 finance bill.

#### *Gender responsive budgeting*

The first Phase of the GRB programme, led by the Budget Directorate of the MEF, focused on capacity building and the production of tools and methodologies for GRB. Two capacity building workshops during 2003 enabled the participants, mainly those responsible for budget preparation in a few pilot sectoral ministries and their sectoral specialist counterparts in the Ministry of Economy and Finance, to scope out and design the manuals for applying GRB and a guide for parliamentarians and civil society. It also enabled them to recommend

strategic orientations for Phase II. After much iteration a Manual for Results-based budgeting which integrates a gender-responsive approach was developed by the Directorate of Budget and disseminated, as well as the Guide for Parliamentarians and NGOs. The outcome of Phase I was that GRB was considered as one of the pillars of budgetary reform.

Phase II extended the involvement of the MEF to two other Directorates. The Directorate of Studies and Financial Forecasting (DSFF), also the secretariat of the GRB Programme, has introduced the Gender Report as an instrument to promote a culture of policy evaluation, of examining the alignment of budgets to policies and strategies and for reporting on the state of progress in budgeting for gender equality and women's empowerment. An annual gender report is now being produced by 21 departments for the finance bill 2009. Since 2007, the Gender Report has become a budget information document which is presented to Parliament in its own right rather than as an annexe to the Economic and Financial Report. The DSFF has also carried out studies, an MDG costing estimate as well as a Community-Based Monitoring System survey in two communes. The purpose of the studies is to enrich with finer gender analysis and more disaggregated data, the work it is undertaking in poverty and social exclusion mapping and disaggregated public expenditure benefit analysis and which is meant to support deconcentrated and decentralised gender-responsive budgeting. The Directorate of Administrative and General Affairs has developed a portal for GRB, which documents GRB-related activities.

Since 2006, the Letter of Orientation of the Prime Minister on the forthcoming finance bill, which the Directorate of Budget(DB) of the MEF has the responsibility to draft, calls upon sectoral ministries to include a gender dimension in the development of programme or mission objectives and performance indicators. The DB works collaboratively with pilot ministries to apply the annual Letter of Orientation gender-responsive guidelines, using a gradual, experimental approach, in step with the pace of budgetary reforms. There are currently five departments, in the sectors of literacy, non-formal education, health, employment and finance, that are reviewing specific programmes to make them more gender-responsive and poverty and inequality-focused and develop gender-responsive indicators. A template for the presentation of the programme is accompanied with a customised set of guidelines to assist each department in its development.

#### *Strengths of the GRB experience*

The overall strategy of working with the Ministry of Finance and with the sectoral ministries piloting the budgetary reform has been a major driving force. The space created for reflection on the reforms and on the potential linkages with GRB has captured intellectual and professional interest. A network of champions within the administration has formed, which regard GRB as a lever of transformation and has remained committed to embedding GRB, to building team work as opposed to compartmentalisation, both within and between ministries. The GRB Programme has placed strong emphasis on compiling, sharing and supporting the use of disaggregated data from a range of survey and census instruments to practise and explore gender analysis. The annual Gender Report has given visibility to GRB and beginning to build accountability in the budgetary process, while the more detailed practical work under way with the programmes of some sectoral ministries has demonstrated that GRB

work offers the scope to learn to apply results-based budgeting while at the same time enhancing the equity and socio economic effectiveness of public expenditure: A bottom-up programming approach has so far been very little practised in Morocco.

#### *Weaknesses of the GRB experience*

While GRB is making inroads in providing alternatives to the very practices the budgetary and public administrative reforms are meant to address, it does not have enough strength to transform them yet. The dearth of mechanisms for coordination is a real difficulty even within one ministry and poses problems for the future institutionalisation of GRB and for widespread ownership of the GRB experience. GRB has also not been a platform for harmonisation of gender-related projects, which remain fragmented across sectors and donors. GRB, practised as a stand-alone project, has to compete for attention with larger sectoral donors, who do not systematically and effectively apply gender analysis to sectoral analysis. So far the GRB programme has not focused as much on parliamentarians and NGOs, but this is also partly because of the limited human and material resources to cover many strands of work. These resource limitations are due to the voluntary nature of GRB work and the lack of institutional resources devoted to it, even though this voluntarism has been one of the ingredients in its success so far.

#### *Future prospects and threats*

One of the driving forces for GRB at the level of the administration is the ambition to raise Morocco to the status of a high-ranking country in terms of HDI. At the political level, GRB is not seen merely as a technical set of tools but as a broad policy approach inscribed in a vision of democratic transformation in Morocco, sustained by politicians and NGOs militating for human rights and women's rights in particular. But the favourable climate for advancing gender equality and women's empowerment is in no way irreversible. The fragmentation of political parties who govern by coalition and may not share the same values and objectives may continue to act as a constraint to a concerted and scaled up mobilisation over GRB. The generalisation of sectoral MTEFs carries the risk of a perverse incentive and of diluting content at the expense of meeting process performance indicators and targets and deadlines for developing sectoral strategies.

#### *Gender analysis of the budget for literacy in Morocco*

Programmes to reduce the rate of illiteracy-one of the main reasons for the low HDI value and rank of Morocco-will receive only one thousandth of the expenditure and net loans of the state in 2009, according to the sectoral MTEF projections. This part of the case study applies GRB tools and methodology to the literacy sector and scopes out the GRB work that is required. The disaggregated data reveal that women and girls in rural areas have the highest illiteracy rates compared to men and urban women, with the rates rising with age. These data are consistent with the priority target groups identified in two main policy documents, the National Charter for Education and Training and the National Strategy for Gender Equality and Equity. While poverty is positively linked to illiteracy, women of the richest income

quintile have lower literacy rates than men of the lowest income quintile. Other data also indicate that gender inequality is a determinant of illiteracy, as women more frequently cite opposition of those closest to them to following illiteracy courses than men do. Literacy programmes are conducted by a variety of operators from the public, private and NGO sectors. NGOs are now the largest operators, catering for 47.2% of those enrolled on courses, of whom 85% are women and girls. The share of women in all programmes is 80%. The NGO sector absorbs 49.6% of the costs of the literacy programmes as a whole. Data are not yet available disaggregated by sex and age and region of residence. But the available data indicate that while illiteracy is predominantly a rural phenomenon, literacy programmes tend to reach more urban beneficiaries than rural ones.

The major donor for the sector is the European Union whose budget support for the sector represents 12% of total financing for the period 2008-2011, with the state sector accounting for 63%. EU budget support focuses on the 18-35 age group and primarily women in rural areas. Women are over 80% of beneficiaries of programmes currently. While the share of allocations going to women can be roughly estimated, the unit costs on which the budget is prepared do not reflect actual costs. Animators are difficult to recruit because remuneration is not only low but there are delays in processing payments, particularly in rural areas. The National Survey on illiteracy provides information on the difficulties of access to literacy courses in rural areas, which only 11.2% of illiterates in the survey sample had attended: lack of centres close by, insufficient means to attend courses which are free of charge, inappropriate times for course delivery.

#### *Conclusions and recommendations*

The case study shows the gap between policy commitments and stated priorities and the actual means made available to make meaningful transformations in the lives and prospects of the poorest women and men, girls and boys. The reduction in the net rate of illiteracy is one of the performance indicators for the budget support loan. The challenge now is to ensure that they can be attained while reducing the illiteracy rate of women and girls in rural areas. The GRB tools and approaches can contribute to this result through widening and deepening the capabilities of the literacy sector actors, for instance. But to enable GRB, it is important to go beyond the stand-alone project approach. Aid flows to Morocco are a relatively small share of overall public expenditure but exert a strategic leverage over its use and effectiveness. One critical area for donor harmonisation over gender equality is the review of sectoral strategies which should be done through the GRB approach. Gender expertise should be present in all the steps of the policy process and gender-responsive performance indicators identified, as long as budget support is subject to performance conditionalities.

# 1 INTRODUCTION

The gender-responsive budgeting (GRB) experience in Morocco can contribute to achieving gender equality in the context of the aid effectiveness agenda. Such is the theme of this case study undertaken as part of the new three-year and ten-country programme, *'Integrating gender responsive budgeting into the aid effectiveness agenda'* launched by UNIFEM and the European Commission (EC). This case study is part of the research component of the programme which also has a capacity building component.

Morocco is in the initial stages of public financial management (PFM) reform. It has adopted a pragmatic, gradual, experimental approach to reform of both public financial management and public administration. Gender responsive budgeting was planned since 2001, at around the same time as the launch of PFM, without any explicit linkages being made at the time in the two processes. Morocco was one of the 20 countries forming part of the UNIFEM Global Gender Responsive Budgeting Programme, Phase 1, which was launched in 2003. It then became one of the four countries, along with Ecuador, Mozambique, Senegal to be selected among the twenty countries to continue to a second phase of the Programme, covering the period 2005-2008.

The first part of this case study briefly outlines the country context and examines official development assistance to Morocco, focusing on two donors, the European Union (EU) and Spain. It then describes the planning and budgetary system and process as well as the extent and nature of budgetary reform.

The second part provides an overview of the GRB process in Morocco, spearheaded by the Ministry of Economy and Finance (which until 2008 was entitled the Ministry of Finance and Privatisation), with the support of UNIFEM and examines its engagement with budgetary reform and new aid modalities. The case study pulls out the conditions of success, the strengths and weaknesses of GRB as well as the factors which have supported as well as hindered the GRB process and outcomes, including the rolling out of sectoral budget support and other programme-based approaches.

The case study then focuses on a rapid gender budget analysis of the phenomenon of illiteracy, which is acute in Morocco primarily among women and among rural and periurban women in particular.

The methodology has used a combination of the author's participant observation and action research over the entire GRB process since before 2003, as the international GRB facilitator/expert. The project documentation accumulated over that period has been used. Supplementary searches and reviews of the documentation have been conducted to pull together data and information specifically required for the case study, particularly on official development assistance (ODA) and new aid modalities. The resource persons chosen for interview were those who could provide information and insight on official development assistance and the new aid modalities in Morocco. Interviewees were sent a list of the key questions of the study before the interviews conducted during 14 to 19 July 2008.

## 2 THE DEVELOPMENT MANAGEMENT CONTEXT

### 2.1 The country context

Morocco is situated in the Maghreb in the north west of Africa. The population was estimated to be 30.9 million in 2007, and the last population count was 29.7 million inhabitants, 60% of whom were in the 15- 59 age group (2004 Housing and Population Census, (<http://www.hcp.ma>). The decline in the population growth rate from 2.6% in 1971 to 1.4 % in 2004 was accompanied by increasing rural-urban migration to national and international urban centres. The rate of urbanization was below 30% in 1960 and is currently at 55.1%. About 2.7 million people, 85.9 % of the total emigrants from Morocco, lived in Europe in 2005 (Mghari, 2005:20).

Morocco is ranked 126 out of 177 countries, by the Human Development Report of 2007/8, using 2005 data, and is classified as a lower tier middle-income country (Table 1). Its Human Development Index (HDI) value is 0.646, based on Gross Domestic Product per capita of 4,555 USD in purchasing power parity terms, an adult literacy rate of 52,3%, a combined gross rate of primary, secondary and tertiary schooling rate of 58.5% and life expectancy of 70.7 years. The gross national income per capita was 3,520 USD in purchasing power parity terms and 1990 USD using the Atlas method in 2005. (World Development Indicators database, April 2008) Economic growth has been positive since 2002, but with sharp yearly fluctuations linked to erratic rainfall patterns and drought conditions. The share of non-agricultural output in overall growth has, however, been rising.

**Table 1: Human development index and gender development index, Morocco, 2005**

HDI value	Life expectancy at birth (years)	Adult literacy rate (%)	Gross primary, secondary, tertiary enrolment rate (%)	GDP per capita (PPP) in USD
0.646	70.7	52.3%	58,5 %	4,555
Rank:126 out of 177	96 <sup>th</sup>	121 <sup>st</sup>	135 <sup>th</sup>	108 <sup>th</sup>
GDI value	Female/male ratio (%)	Female/male ratio (%)	Female/male ratio (%)	
0.621				
GDI as % of HDI : 96,1 %	106,4%	60,3%	87,5%	
Rank : 147 out of 156	101 <sup>st</sup>	136 <sup>th</sup>	160 <sup>th</sup>	

*Source: Human Development Report 2007/8*



The Gender Related Development Index (GDI, 2005) is 0.621, 96% of the HDI, which ranks Morocco 147 out of 156 countries. There is a gender gap (to women's disadvantage) in all the HDI indicators, except for life expectancy. Gender inequality is also acute as regards women's share of decision-making and control over resources: Morocco ranks 88 out of 93 countries, with a Gender Empowerment Measure value of 0.325. While Morocco's human development indicators have risen over time since the HDI has been calculated, they have started from a low base in both absolute and relative terms. These national averages hide substantial disparities in other key indicators in terms of gender, age, income and locality. The latest preliminary poverty estimates for 2007 indicate that the poverty rate (9% in 2007) has fallen from 15.3% in 2001. The vulnerability rate (defined as the proportion of people whose income is up to 50% above the poverty line) has fallen to 17.5% from 22.8%. More than a 1/4 of the population is poor *and* vulnerable, and this proportion is 1/3 for rural areas in 2007.

## 2.2 Official development assistance

The data for official development assistance (ODA) used in this case study are based on the OECD/DAC monitoring study of the Paris Declaration for 2008 for Morocco.

**Table 2: Amount and share of programme-based aid disbursed by donors in Morocco, 2007**

Donor  (In descending order, loans and grants)	Programme-based approaches			Total disbursed aid : (d)	2007 %  e= c/d
	Budget support (USD m) (a)	Other (USD million) (b)	Total (USD m) (c= a+ b)		
World Bank	287	105	392	421	93%
European Commission	172	127	300	316	95 %
Spain	14	213	226	285	79%
France	4	118	122	187	65%
African Development Bank	120	0	120	174	69%
Germany	0	2	2	150	1%
Japan	0	0	0	118	0%
Italy	0	81	81	97	84%
United Nations System	6	4	10	22	46%
United States	0	20	20	20	99%

Belgium	0	2	2	14	14%
Canada	0	0	0	10	0%
Global Fund HIV/AIDS, Tuberculosis, malaria	0	5	5	5	100%
Total	603	678	1281	1822	70%

*Source: compiled from Table 6 of the Moroccan OECD-DAC Paris Declaration Monitoring Survey 2008, based on donors' disclosures.*

It covers 11 donors who account for 85% of total aid flows, and does not include donors from Arab states. The monitoring survey indicates that ODA has averaged at 6% of the national budget over the last five years and is 1.8% of gross national income (GNI) for 2006. Table 2 shows that total ODA disbursements for Morocco were \$ 1.822 million for 2007. The World Bank is the largest donor (421 million USD), followed by the European Commission (EC) (316 million USD), Spain (285 million USD), France (187 million USD) and the Africa Development Bank (174 million USD). Budget support accounts for 50% of EC funding, and the corresponding figure for Spain is 14%. The support provided by the EC and Spain accounts for 31.9% of total ODA in Morocco. Table 2 also shows the diversity among donors as regards the use of new aid modalities. The five largest donors' combined share of total ODA is 75.9%, but their share of programme-based support is 90.1% and that of budget support is 99%. Germany and Japan are the next largest bilateral donors and make very little use of programme-based approaches.

The main sectors which have sector-wide approaches and other sector budget support are education, including literacy, rural roads, habitat, water and sanitation and energy for rural areas. In addition, since 2003, budget support and related technical assistance have been provided to reform public financial management and public administration, and to ensure consistency with macroeconomic stability objectives. A budget support instrument is currently being developed for the national human development initiative programme, which focuses on poverty reduction and social exclusion at decentralised level.

### **2.2.1 Extra-budgetary aid**

State budgetary estimates of total aid flows are 80% of the total aid flows to the government sector declared by donors. These proportions vary among donors. The discrepancies are essentially due to the direct transactions with line ministries. Some loan proceeds or grants assigned to project-related expenditure for sectoral ministries may thus not appear in the budget. (OECD-DAC Morocco Survey, 2008:5). Underpinning this is the issue of coordination concerning aid flows. Ministries' requests for funding from external sources have to be formally channelled through the Ministry of External Affairs and Cooperation, but the Ministry of Economy and Finance may not be aware of all the signed projects. 90% of EU aid is estimated in the budget for 2007, but only 9% of Spanish aid is recorded in the budget estimates. The large discrepancy is due to different definitions of disbursement. Spain considers that once committed the aid is recorded as disbursed, while the Moroccan convention is to wait for effective disbursement for inscription in the budget. EU's extra

budgetary aid to NGOs under thematic lines is estimated to be 4% of the total (communication during interview at the Delegation of the European Commission). Spain's extra-budgetary aid is a far more significant proportion of its total aid flows.

### **2.2.2 The European Union**

The framework for EU cooperation with Morocco is provided by the Association Agreement of 2000, the Free Trade Agreement (2004), the European Neighbourhood Policy (ENP) and the Euro-Mediterranean Partnership, which are seen as mutually reinforcing. A five-year Neighbourhood Action Plan has been prepared to implement the objectives of closer integration of Moroccan socioeconomic structures to those of the EU. The Plan is also meant to support Morocco to 'make an important effort to bring itself close to the legislation, norms and standards of the European Union' (translated from CE, 2006:25). The priority actions also include greater cooperation in the fight against terrorism in the management of migratory flows. The Country Strategy Paper (CSP) for Morocco and National Indicative Programme 2008-2013, describes the policy and strategy for Morocco as a response to two of Morocco's priorities: to come out of the low growth/poverty/unemployment/migration vicious cycle and to effectively implement the Association Agreement and Neighbourhood Action Plan. The EU's CSP considers the Royal Speech made by King Mohamed VI on the national human development initiative (INDH) as the statement of the broad policy framework for Morocco. It draws upon the publication '50 years of human development in Morocco and perspectives for 2025' commissioned by the King to commemorate 50 years of Moroccan independence [www.rdh.ma](http://www.rdh.ma). The CSP also mentions the National Strategy for Equality and Equity adopted in 2006 as well as the national charter for education and training. Gender equality is not highlighted among the principles and objectives of the EU, in contrast to the common trade policy and the Doha agenda. The situation analysis has six sections, one of which is entitled the cross-cutting section. Gender issues are the only theme considered in the cross-cutting sector, and there is mention of the Gender Responsive Budgeting Initiative in Morocco. Gender issues are also highlighted in the five other analytical sections. However, the strategic priorities and objectives do not mention gender. The National Indicative Programme of a total envelope of 654 million Euros for the period 2007-2010 is distributed among the following components: social (45.7% of total), economic (36.7%), environment (7.6%), institutional support (6.1%) and governance (4.3%), as Table 3 indicates. Gender, being cross-cutting, is not a component.

**Table 3: Level and sectoral share of financing of National Indicative Programme 2007/10, Morocco**

Strategic priority/programme	Million Euros	%
Social component– INDH, education, literacy, health insurance, health	296	45,7%
Governance component – Human rights, support Ministry of Justice ( equity and reconciliation)	28	4,3%
Institutional support component- Programme to support Administrative Reform (PARP) III, Programme to support Neighbourhood Action Plan	40	6,1%
Economic component–private sector support (industry)); professional training, agricultural sector, extension Rocade project, support to energy sector reform.	240	36,7%
Environment component	50	7.6%
<b>Total programme 2007/2010</b>	<b>654</b>	<b>100%</b>

*Compiled from the commitments table of the National Indicative Programme 2007/2010*

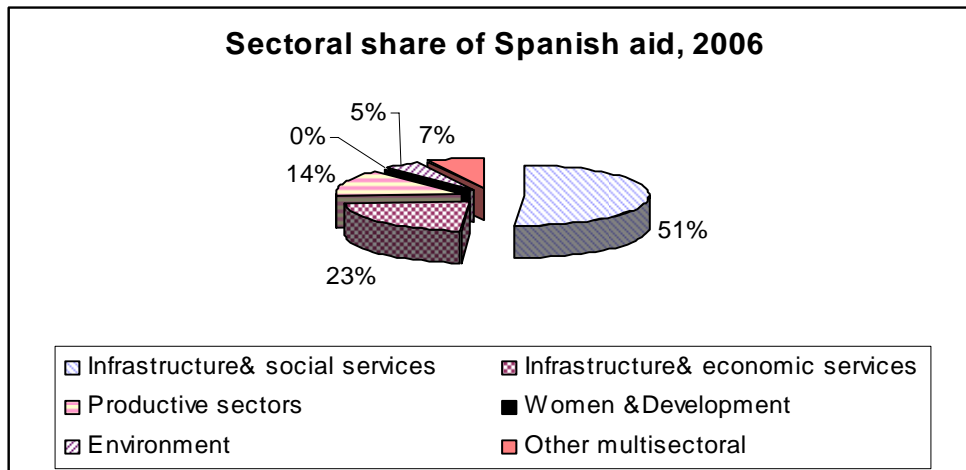
The gender focal point in the EC delegation, who has an academic qualification in gender and development, mentions the substantive and operational difficulties of integrating gender as a cross-cutting issue and of implementing her mandate: the use of gender tool kits is not mandatory, and backstopping by the Gender Help Desk is not always timely; gender focal points are in too junior a position to influence the country strategy; there is no specific time allocation for gender over primary task allocations, and officers tend to have a large workload; difficulty of negotiating the inclusion of gender into joint assistance missions with the World Bank and the African Development Bank regarding technical assistance for sectoral budget support; as well as the dearth of specialist thematic and sectoral gender expertise to draw upon within the Delegation, particularly in non-social sectors.

### **2.2.3 Spain**

For Spain, Morocco is a priority country, because of its close proximity and because of the issue of migration. Its share and volume of aid has risen rapidly over the last years, 285 million USD for 2007 alone compared to a total of 250 million USD for 2000 to 2005. 60% of ODA is in the form of grants. Over 2000-2006, non grant ODA was approximately 300 million USD. Decentralised cooperation accounts for 32% of total ODA. The share of NGOs in total aid is 36.1%, and it does not pass through the state budgetary system. The Strategic Plan 2005-2008 gives directions for drawing up of the Country Strategy Paper (MAEC 2005). The main national policy framework document used by Spain is the national initiative for human development (INDH) as it aims to achieve the Millennium Development Goals (MDGs), which are the overarching goals of the Spanish Strategic Plan. The country

strategy, developed through a mixed Spanish-Moroccan Commission, is to target regions, particularly in the north of Morocco, as well as the other most deprived areas in terms of human development and high emigration.

**Figure 1: Sectoral breakdown of Spanish aid to Morocco, 2006**



*Compiled from MAEC 2007: Spanish Cooperation in Morocco, Annual Report 2005-6*

The four priority sectors identified are basic social needs, democratic governance, economic development and gender and development (MAEC 2007). The last dimension has the specific objective of empowering and building women’s capacities and is implemented mainly by NGOs both Spanish and Moroccan, in the form of projects. Gender mainstreaming is the overall strategy to take into account gender equality considerations across the other three priority sectors. Figure 1 shows that for 2006, 51% of the aid was towards basic social services and infrastructure, 24% towards economic services and infrastructure. None was devoted to women and development in that year. 7.5 million euros of the debt conversion programme has been allocated to public investments under the INDH programme, and further allocations are envisaged.

Spanish cooperation is both bilateral and multilateral. The Agency for Spanish Cooperation is the focal point for multilateral cooperation with Morocco. A new 8.4 million USD multi-sectoral programme focused on addressing gender-based violence has been launched in six regions in Morocco. It is executed under joint programming arrangements by United Nations agencies.

The interview with the Bureau for Technical Cooperation of the Agency for Spanish Cooperation and Development (AECID) reveals the many difficulties of implementing the gender mainstreaming policy across the other sectors: gender mainstreaming decisions are dependent on the project and programme coordinators. It is also easier to apply the gender mainstreaming guidelines with NGOs than with government partners. The programme

managers are burdened by time constraints in their primary tasks and find it difficult to apply the guidelines developed by headquarters. Interns help out on a sporadic basis and the request to have a gender and development unit in the Bureau for Technical Cooperation has been turned down. There is a gender thematic group linking NGOs working on women's rights.

AECID does not have parallel management structures to those of government, and the projects are co-implemented with the national directors and the Bureau for Technical Cooperation. AECID favours independent evaluations. The evaluation methodology is based on evaluating results in terms of objectives and performance indicators. There is no specific stipulation of gender criteria and the monitoring framework does not track gender-related allocations (<http://www.aecid.es>)

#### **2.2.4 Harmonisation of aid**

A group to harmonise aid was created at the end of 2003 through the leadership of the European Union but it has not been formalised so far. There is no joint evaluation mechanism to monitor and evaluate the progress made in relation to the Paris Declaration. There is no IMF programme in Morocco. The share of aid in the budget is relatively small in quantitative terms. However, this aid has strategic leverage in two main directions. It influences the alignment of Morocco to European norms and standards in view of Morocco's stated objective of obtaining an 'advanced status' and it also influences the content of the budget support for public sector management and public financial management reforms.

### **2.3 The budgeting, planning and evaluation framework in Morocco**

The 1996 Constitution of Morocco contains provisions for the planning and budgeting process to be framed under an Organic Budget Law (OBL) of 1999. There are three finance laws under the Organic Budget Law: the finance act, the supplementary budget act and the budget review act, which sets out the final revenue and expenditure accounts. The Organic Budget Law (OBL) prescribes the complex institutional cycle and procedures for budget preparation, adoption and execution. Regarding budget preparation, the OBL specifies that it is the 'finance minister who prepares the draft budget act, under the authority of the Prime minister'. There are two phases of preparation of the budget. Phase I runs from January to May, when the macroeconomic and financial framework is prepared to provide an overall framework for the budget. Phase II from May to July is when the negotiations between the Ministry of Economy and Finance (MEF) and the technical ministries take place.

#### **2.3.1 Planning**

The Organic Budget Law stipulates that the *Economic and Social Development Plan* is the framework to guide budget orientations. The Plan was previously related to the investment budget only, with its annual translation into budgets contingent on the macro economic and financial framework. The last plan was that of 2000 to 2004. The integration of gender issues and the use of gender analysis were very limited in the previous plan. There was previously a National Plan for the Integration of Women in Development, which was developed at the same time as the plan and with support from the World Bank. They were developed in a

context of intense mobilisation by NGOs and political parties around the agenda of women's rights and democratic transformation. The National Plan for the Integration of Women in Development drew powerful opposition and mass demonstrations and counter demonstrations on 12 March 2000. The main focus of opposition was the changes in the Family Code proposed in the Plan, and the split was over opposed societal projects and over women's place in the public and private spheres, (Naciri, 2006) [www.rdh.ma](http://www.rdh.ma). The scale of the polarisation was such that the plan was shelved, while the issue of the Family Code was left to a national commission to deliberate upon. Gender issues dropped out of the planning framework. The planning framework itself no longer provides a framework for budget interventions.

### **2.3.2 Budget preparation**

In Phase I, it is the Directorate for Studies and Financial Forecasting of the Ministry of Economy and Finance which prepares the macroeconomic framework and, together with the Directorate of the Treasury and External Finance, makes the forecast of revenue. On this basis it prepares an overall outline of the budget, which is presented to the Council of Government and then of ministers. The annual speech of the Prime Minister on the economic and financial objectives of the state is based on this outline. The Budget Directorate then determines the overall levels of expenditure and prepares and submits the *budget policy letter (Lettre d'Orientation)* for preparing the draft budget act, which is signed and circulated by the Prime minister. This part of the process is the result of working sessions of the Budget Committee within the MEF, and the draft letter is sent to Cabinet ministers for approval through consensus.

Simultaneously, the Budget Directorate prepares a circular letter (*lettre de cadrage*) addressed to all ministries for the Prime Minister's signature. It sets out expenditure ceilings for each major expenditure category, remuneration of staff and other items of recurrent expenditure. The directorate of budget is organised to cover different sectors, so that its staff are sector specialists, who handle both the investment and recurrent budget, since planning has been practically wound down.

In the second phase, the line or technical ministries prepare their budget bids to submit to the Budget Directorate. Who is responsible for budget preparation depends on whether the technical directorates develop programme and projects from the bottom-up, which are then costed and budgeted or whether the budget bids are prepared by the budget directorates, based on previous year's bids and indicative figures for new investment projects. The bottom-up practice was not considered widespread within ministries at the time of the Country Financial Accountability Assessment (CFAA) of 2003 (Kingdom of Morocco, 2003). The Ministry for Infrastructure was an exception. The draft budget is examined in budget commissions or hearings with each ministry, involving mainly the budget departments of the respective ministries. The budget submissions are examined for their conformity with the policy letter and the arrangements spelled out in the budget guidelines, and there is some room for internal reallocations. In the case of disagreement, there is a procedure to resort to arbitration with the Prime Minister's office. The case study could not uncover whether gender focal points are involved in any of these processes in their capacity as focal points. However,

one of the champions of the Gender Responsive Budgeting Initiative in Morocco, the chief of the social services sector in the Directorate of Budget was the designated gender focal point for the directorate. After this process, it is again the Budget Directorate which prepares the budget for presentation. It drafts the overall finance bill (*Projet de Loi de Finances*). It is then presented to the Government Council which adopts it followed by the Council of Ministers. There are currently seven women ministers out of 34 ministers.

### **2.3.3 The parliamentary phase of voting the Finance Bill**

In Morocco there are two houses of parliament, the Chamber of Representatives, who are directly elected for five years, and the Chamber of Councillors, who are elected for nine years, a third of the seats being renewable every three years. Three-fifths of the members of the Chamber of Councillors are elected by an electoral college composed of representatives of local authorities and two-fifths are elected by an electoral college of Professional associations or chambers and by an electoral college of workers' representatives. The Moroccan Constitution sets out strict limits over Parliament's ability to amend the budget and it cannot alter the overall envelope. A maximum of 70 days is allowed for voting in both houses, and the same procedure is applied and the time is allocated in equal proportions to both houses. The budget is voted house by house. The Finance Minister presents the finance bill to the Commission of Finance and Economic Development and then in plenary session to the house, opens the debate, in which the parliamentary groups, composed mainly of political parties, intervene. There are 34 women members of parliament (10% of total members) from 6 different political parties. A Forum of women parliamentarians also exists. [www.parlement.ma/fe](http://www.parlement.ma/fe). There is one vice-president of the Bureau and one president of a parliamentary group, out of 8 groups in total. The chamber of councillors has only two women out of 270 councillors. Members of parliament can ask supplementary questions, in an ad-hoc manner. The answers to these requests mean that a mass of information is communicated to parliament, but as the information is not organised and distributed it is not directly accessible to civil society organisations.

### **2.3.4 Budget presentation and the documents available to the public**

The Organic Budget Law provides for three main types of accounts: the general budget (of ministries), the autonomous public services (Services de l'état gérés de manière autonome-SEGMA), the special treasury accounts (Comptes spéciaux du Trésor- CST). The general budget accounts present the ministries' estimates in three categories, the operating expenses, investment and debt.

There are several documents which present the finance bill. The vote, according to the procedures specified in the Organic Finance Law, is based on the mandatory budget documents. The finance bill itself covers the basic data on the balance between state resources and expenses, the broad categories of operating, investment budget and provisions for common charges. There are also annexes to the bill, which present the separate tables of revenues for each ministry, the tables of recurrent expenditure for each ministry, the tables of investment expenditure and a table for the common charges, the latter under the Ministry of Finance's budget. Separate booklets, which are much more detailed (called *morasses*), are



drawn up which show separately the operating expenditures including payroll but not members of staff per ministry, the investment expenditures and the staffing details. These booklets are made available to parliament and to the public during the presentation of the finance bill.

**Box 1: The administrative budget nomenclature in Morocco and the scope of budgetary reform**

The budget nomenclature in Morocco follows an administrative classification:

- Each department of a ministry is a *chapter*, and
- department/directorates are subdivided in *articles*,
- a mission/service or programme within the directorate is a *paragraph*, and within the paragraph there are
- *line items*, corresponding to the nature of the expenditure, each ascribed its own accounting and economic code.

Other more readable and understandable documents are presented at the same time as the finance bill. There is a brochure that sets out the main indicators. There is also the *Presentation Note*, which links the estimates presented to the policy priorities, investment and service delivery intentions and which briefly mention the economic and financial conjuncture. Since the progressive introduction of performance-based budgets in 2001, a separate *booklet of programme objectives and performance indicators* is consolidated all the data for that ministry.

At the same time different informative budget documents are presented, including the *Economic and Social Report*; since 2005, *the Gender Report*; the reports on the other special accounts included in the budget (*CST and SEGMA*s); a report on fiscal spending and a report on the *public enterprises* which are not included in the budget. These public enterprises now account for a large share of public investments, as the investment budget that is voted by Parliament covers only around a third of total public investments.

**Table 4: Share of state budget in total public investment, 2008 Finance bill**

Institution	%
Public enterprises	59%
State budget ( general budget, special treasury accounts & SEGMA	33%
Local authorities	5%
Hassan II Fund *	3%
Total	100%

Share of public investment in gross fixed domestic capital formation, 2006	49,6%
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\* initially created in 1999 to use privatisation proceeds for economic and social development.  
Source: Directorate of Public Enterprises and Privatisation [www.finances.gov.ma](http://www.finances.gov.ma)

### 2.3.5 The budget execution phase

The Organic Budget Law also sets out the conditions for execution of the budget. The control over execution is within the mandate of the Budget Directorate and the Expenditure Commitment Office now merged with the Treasury. The chain of expenditure from commitment of funds after the Finance Law has been promulgated, to final disbursement and payment is long and goes through several phases of *a priori* administrative and financial control. The delays are the result of many factors, including inaccurate preparation of requests as per the complex legal and regulatory procedures as well as the length of the cycle itself, when it involves the external services of a ministry located in a province. As a result, there tends to be a bunching of disbursement orders in the last few months of the financial year, before the credits lapse on the recurrent budget, and measures to apply for the rescheduling of unspent investment credits for the following year.

Parliament has minimal oversight on the execution phase. Although there is provision for it in the Organic Budget Law, there are no supplementary budgets that go to parliament for any unforeseen expenditure allocations. There are transfers within the allowed limits but they are neither published nor presented to parliament through a supplementary budget (*loi de finances rectificative*). There is not as of yet a fully functioning computerised integrated expenditure information system for managing execution, which links the separate networks of the ministries with that of the treasury. This state of affairs makes the timely preparation of complete and accurate accounts more problematic. There are long delays in the presentation of the budget review acts (*loi de règlement*), which have yet to be reduced to fall within the prescribed limits of two years by the Organic Finance Law. So Parliament has no official information about what money has been actually spent and gets accounts dating from several years ago, when the current legislature is concerned about other matters.

The gap between budget estimates and amounts actually spent is not very great according to the 2003 CFAA. The presentation of the investment budget does not, however, distinguish between the expenditure tied to activities already under way and those which are new. The auditor of expenses makes estimates at the beginning of the year of what part of total funds are needed to cover programmes already launched.

*A posteriori* control falls within the mandate of the General Finance Inspectorate, which is gradually diversifying from purely financial control missions to extended audits, studies and evaluations, such as evaluations of the INDH programmes ([www.indh.ma](http://www.indh.ma)). The role of the Court of Accounts is at present rather peripheral as far as the preparation of the budget review act is concerned because of the delays in submission. But as part of its mandate to control the budget management of ministries, it can evaluate public projects in order to determine whether the objectives assigned have been met with the means available (Kingdom of

Morocco, 2007:111). There is no formal programme structure that facilitates this task under the existing Organic Finance Law.

## **2.4 Performance-based budgeting within a multi-year framework**

The process of turning around a budgetary system and process which is characterised by input-based budgeting, with few accountability mechanisms, into a performance-based system more open to public scrutiny, parliamentary oversight and accountability, has begun using a pragmatic, iterative and experimental approach.

### **2.4.1 Donor support for performance-based budgeting**

The budgetary reforms are being carried out in Morocco at the same as public administration reform, with donor support. The aid instrument to support this is the series of Public Administration Reform support (PARP), which sets out the content, pace and sequencing of the reforms. Prior to the PARP, a series of analytical studies to assess the extent of fiduciary risk present in the Moroccan public financial system was undertaken, such as public expenditure reviews (2001/2) as well as the CFAA and the Country Procurement Assessment Review. The CFAA processes, in 2003 and 2007, have been conducted jointly with the Ministry of Economy and Finance and the World Bank. Action plans are prepared to steer the reform process and help draw up the budget support instruments. The PARP 1 was introduced in 2003 and a third one has been signed in 2008. It is based on co-financing through budget support, has a common results matrix and indicator framework, provides for joint formulation and monitoring missions by the European Union, the World Bank particularly but also by the African Development Bank. The harmonisation covers macroeconomic aspects as the PARP has three main related thrusts, the reduction of staff remuneration as a percentage of GDP, the introduction of performance-based budgeting within a medium-term framework, including deconcentration as well as the reform of public administration on a competency and performance-based approach.

### **2.4.2 The rolling out of the four pillars of budgetary reform**

The menu of incremental reforms initially covered three pillars, the *globalisation* of budgetary allocations at the level of a paragraph (see Box 1 in section 2.3.4), the setting up of *performance contracts* between the central ministries and their external services and the *partnership* between the state and the NGO sector. A fourth pillar – not subject to a decree – has been added on with the endorsement of gender-responsive budgeting within the framework of performance-based budgeting. In 2001, a decree dispensed ministers as budget managers from a priori control from the Ministry of Economy and Finance over their allocations at the level of a paragraph – a mission, project or programme.

This dispensation of prior approval for shifting funds between line items of expenditure, within the parameter of the paragraph does not extend to salaries, vehicles, fuel and communications, for instance. Ministries have to provide six-monthly expenditure reports. They are also meant to set out a three-year strategic framework, define programmes with performance quantified objectives and indicators and provide performance reports to the

MEF. The decree is not compulsory and the incentive apart from greater flexibility and autonomy is that any efficiency gains can be kept by the ministries.

The globalisation process started with the ministry of health on an experimental basis in 2002, as Table 5 indicates. It covered 32 ministries in 2007, while generalisation is planned in 2008 for the 2009 finance bill. The 32 ministries account for over ¾ of the investment budget. The performance indicators have expanded from 234 in 2002 to 1,912 in 2007. Many of these indicators are input and process indicators reveal an inadequate capacity to engage in bottom-up programme-based budgeting, using a results-chain approach, with its hierarchy of activity-output-outcome indicators.

**Table 5: Evolution of budgetary reform, 2002 -2008 in Morocco**

	2002	2005	2006	2007	2008
Globalisation : # of departments	1	14	25	32	Generalisation
% of state investment budget	4 %	40%	70%	77 %	
Number of performance indicators	234	1245	1,488	1,912	
Number of ministries adapting the nomenclature	1		15		
Nomenclature (Nature as well as destination) at level of paragraph				Pilot Ministry of Culture	
Multi-year Sector strategies				Ministries now renovating sector strategies for 2009 finance bill and MTEF preparation.	
Ministerial MTEFs (rolling)			5 MTEFs	9 MTEF *prerequisite for acceding to PARP III	Generalisation anticipated, MTEF 2008-2010. currently, 12 departments.

*Compiled from diverse sources. The figure of 12 pilot ministerial departments currently preparing MTEFs is from a presentation of the Budget Directorate during the workshops for preparing gender-sensitive 'globalised' programmes in May 2008.*

The problem is compounded by the lack of prior development of a strategic framework to guide the development of programmes.

The elaboration of sector strategies is a prerequisite for enabling multi-year budget support. The links between macroeconomic policy and multi-year sectoral policies and strategies are meant to inform the preparation of the annual state budget. One area of progress is that the sector encompasses the public enterprises whose share of the investment budget has been rising rapidly and who are not included in the state budget. The timescale for undertaking these tasks is spelled out in the PARP III (World Bank 2008).

While the December 2001 globalisation decree, stipulated that ministries had to develop strategic frameworks, it is since the preparation of the 2009 finance bill and ministerial/sectoral MTEFs that real emphasis is being put in this direction. Some ministries, such as education, had in fact opted for a different route to budgetary reform, by first developing a strategic framework, which included support from the Canadian International Development Agency (CIDA) to mainstream gender, rather than start with globalisation of credits at paragraph level.

Deconcentration and in a related way, partnerships with NGOs (at more local level) have moved more slowly. The pragmatic pace of the reform is itself due to the difficulties of gaining consensus in a coalition government as well as the resistance of the central administration to deconcentration (Kingdom of Morocco, 2007)

### **2.4.3 The policy framework for sectoral budgets**

In the absence of a Plan, the policy guidelines come from two main sources. First, there are the Royal speeches - which set out broad orientations and vision-, and the policy objectives and priorities of the incumbent government. The INDH is not an overarching policy framework on which to base sectoral policies and strategies. However, it is the one which the major donors refer to in aligning their interventions to national priorities, as outlined in previous sections. While urging ministries to adopt this approach within their respective budgets, the Royal speech of 2005 sets out broad orientations of Moroccan economic and social policy. Its global aim is to lift Morocco's HDI ranking to a level comparable to developed countries. It takes a stand in favour of the opening of Morocco to the outside world, and speaks of the need to go beyond the major infrastructural projects which are already well under way to modernise the economy. It gives priority to the fight against poverty, inequality and exclusion, bringing out the human development and security implications- in particular in terms of the fight against terrorism. The Royal Speech underscores the need for a deconcentrated approach, which is inter-sectoral and which makes the administration more able to respond to the differentiated needs of men and women in different locations. It explicitly mentions the lessons to be learned from the ineffectiveness of previous poverty and social exclusion programmes, which were at a too high level of administrative aggregation –the province. The level of intervention should be at communal level. The translation of this policy is taking place within INDH programmes executed by the Ministry of Interior, which has the oversight over local authorities.

The Presentation Note on the budget bill 2008 spells out that the budget is the translation of the objectives of the government (which like the one of 2002, is a coalition government), and as approved by Parliament in October 2007. The government programme has 5 priority areas: the continuation of structural and sectoral reforms at the level of public administration, the justice system, the financial sector and education; the continuation of the policy of large scale infrastructural projects – roads, rail, port; the renovation of sectoral strategies- water, energy, agriculture, tourism, marine fisheries and artisanal products; the stimulation of private investment and finally the putting in place of the conditions for sustainable human development, in particular through the INDH programmes. The ministries have been asked to prepare action plans for 2008-2012, based on their sectoral strategies. The priorities of their action plan are meant to guide the preparation of sectoral MTEFs as from 2008.

### **3 THE EXPERIENCE OF GENDER RESPONSIVE BUDGETING IN MOROCCO**

The GRB experience in Morocco has charted a course within the unfolding context of the incremental measures taken to graft a performance-based approach to the prevailing budgetary system and procedures. This second part of the case study covers the two phases of the Global UNIFEM Gender responsive budgeting programme in Morocco over the period 2003 to 2008. It describes the strategies, actors, activities and results of the Programme. It then assesses the strengths, weaknesses, and lessons learned. It also considers the threats, obstacles and risks associated with the initiative as well the forces that may push it further and the directions that GRB can take in Morocco.

#### **3.1 Strategies, actors, activities and results**

This section will consider each phase separately as the first phase provided the elements to develop the strategy of the second phase which was cast in the programme document for phase II and which in turn has shaped the direction that Phase II has taken.

##### **3.1.1 Launch of Phase I and planned activities: capacity building and tool development**

The first Phase of the GRB programme focused on capacity building and the production of tools and methodologies for GRB. The committee on ‘women and children’s budget’, which had initiated the GRB initiative in Morocco in late 2001, became the steering committee for the Programme. Phase I also made use of a study carried out in 2002 in the context of a public expenditure review to analyse the Moroccan budget in terms of its responsiveness to the needs of women and children and to examine the feasibility of introducing gender-responsive budgeting. The innovative aspect of the approach taken by Morocco, as one of the 20 countries of the Global Programme, was to conceive of the two capacity building workshops in a way to enable the participants to scope out and design the manuals for applying GRB. The participants were those responsible for budget preparation in sectoral ministries, their sectoral counterparts as well as those responsible for budgetary reform in the Directorate of Budget. Apart from the ministries already included in the diagnostic study, new ministries and structures were included: higher learning, infrastructure, employment and professional training, economic forecasting and planning, including statistical services.

##### **3.1.2 Results of the first phase of capacity building**

At the end of this first phase in 2004, the participants had developed the main elements that they wished to be included in the manual, including how the manual could be used for results-based budgeting which includes GRB. GRB was already being considered as the fourth pillar of the reform. What they appreciated was the collaborative space created between the MEF and the sectoral ministries to reflect upon and discuss the reforms, which had been lacking, as well as the relevance of a gender approach to particular contexts and issues in Morocco. The participants also outlined the main elements of the strategy which was eventually to inform the design of Phase II, (Burn 2003:16). The investment in time over

a total of eight workshop days in two stages, to move from the concept of gender to using the tools of GRB in order to develop a results chain, yielded outcomes beyond the first phase. At different periods in Phase II, some of the participants, who had not up till then been engaged in Phase II and who were now in positions of responsibility within the MEF, have taken the initiative to move the GRB agenda forward. This is particularly the case with experimenting with reviews of programmes to make them more gender-responsive and improve their results-based quality. At the end of Phase I, the MEF was also envisaging mobilising donors who had shown an 'interest in supporting both the budgetary reform process and the engendering process' (Burn 2003:14). The manual that the MEF was to produce, based on the first draft developed by the international consultant, would be used by a seminar in 2004 organised by the World Bank on performance indicators to be used in the context of globalisation of credits.

### **3.1.3 Difficulties encountered**

The phase of production of the manual lasted until 2006, in part given the incremental and experimental character of the reforms. From a standpoint of a project of limited duration, with specific deliverables at end of the period, this may be seen to be problematic. A longer view shows that the numerous versions of the manual's design and production by the Directorate of Budget reflected in part the will to internalise GRB and search for ways to articulate it with results-based budgeting, which was itself innovative. It also reflected the intrinsic difficulty of capturing in one manual all the competencies, knowledge and skills required. It meant much reflection on whether a manual can be both for training purposes and a manual of procedures. The difficulties generated in fact new learning about what would be involved in GRB and how to apply it.

However there were two real constraints which endure. These are technical and institutional. It was not possible to produce the manual in time for presentation to the indicator workshop, nor was expertise available at short notice to train staff on gender-responsive indicators. The promotion of the Gender Focal Point at the Directorate of Budget to a different directorate had put a brake on the manual's development and on the leadership role of the DB in pushing GRB forward, which persisted well into Phase II. GRB was not institutionalised in the action plans of the directorate. Work on the manual depended on the goodwill of immediate superiors and, failing that, on the interest and tenacity of its authors, with the support of the international consultant, to carrying on producing it informally and even surreptitiously, and without official endorsement during 2004-6. The informative Guide for parliamentarians followed another route. It was produced by consultants on the basis on a questionnaire and discussions to assess the needs of parliamentarians and NGOs. It was published and validated by the DB in 2006, well before the dissemination of the Manual.

### **3.1.4 Description of the strategy of Phase II of the GRB programme**

Phase II enlarged the engagement of the MEF to include the Directorate of Studies and Financial Forecasting (DSFF) the Directorate of Budget as well as the Directorate of Administrative and General Affairs (DAAG). The DAAG's strategic importance was in view of its mandate to manage public relations and communications for the MEF, in particular the



intranet and website; the training of staff members including through elearning, the coordination of strategic action plans for all the directorates and the preparation of the MEF's own budget. A steering committee as well as a technical committee was set up composed of these directorates and UNIFEM. The strategy followed the main recommendations of the diagnostic study as well as their enrichment and validation by the participants of Phase I.

There were four main strategic areas to build gender equality objectives in the budget process. One was to develop a culture of policy evaluation using a broad GRB approach. Another area was to encourage ministries to produce a gender budget statement in line with their globalised programmes, and as part of the process of developing gender-responsive performance indicators and performance reports. The third element was the need for widespread communication and sensitisation within and outside the administration about the GRB initiative, which was in fact being undertaken with a limited number of ministries and a limited number of staff within these ministries. The documentation and analysis of the GRB process was also meant to create the conditions for its progressive institutionalisation in MEF practices. The fourth element was to explore in a specific pilot area how deconcentration and partnership with NGOs can be addressed from both a gender-responsive and intersectoral perspective, which are in fact mutually reinforcing. The focus was on enriching the work under way with finer gender analysis and using more disaggregated data, to address poverty and social exclusion at the lowest administrative level and made possible by poverty mapping in conjunction with other tools such as the analysis of who benefits from public expenditure. A progressive learning-by-doing approach focused on producing tangible outputs supported over a period of time, was favoured rather than just an initial workshop-based strategy and production of tool kits deemed to be sufficient for effective application.

**Table 6: Key milestones of GRB in Morocco, 2003-2008**

2003	2005	2006	2007	2008	
Global UNIFEM GRB Programme					
Phase I :	Phase II.				
2 capacity building workshops; participatory design of a manual for GRB for budget practitioners and a Guide for parliamentarians	Development of manual and guide	Publication of Guide	Publication of manual		
	Gender Report 2006, <b>4</b> departments	Gender Report 2007, <b>11</b> departments	Gender Report 2008, <b>17</b> departments	Gender Report 2009, <b>21</b> departments	
	Gender report, annex of the Economic & Financial Report		Gender Report, an informative budget document		
	Orientation letter of Prime Minister on Gender-responsive 'globalisation of credits'				
			Development of gender-sensitive globalised programmes		
			2 departments	5 departments	
	Training, sex-disaggregated data	A GRB portal operational on MEF website, documentation of GRB in Morocco.			
	MDG costing estimates	CBMS study in two communes	Presentation CBMS results	Publications	
	Participation in seminars, international conferences, in study tours/programmes, welcoming study tours and exchanges				

### **3.1.5 Description of Phase II activities**

In operational terms, each of these strategic areas is being piloted around a concrete product and with a lead directorate responsible for its implementation. The gender-responsive policy evaluation is being piloted through the annual production by the DSFF of the Gender Report accompanying the finance bill. The development of gender-responsive globalised programmes was initiated in 2007 under the leadership of the Budget Directorate, while the DAAG is undertaking the management of the GRB portal for communication and documentation on GRB and the development of elearning. The main activity/products for piloting a deconcentrated approach was in initial studies such as a MDG costing exercise, as well as the creation of a community-based monitoring system (CBMS) which could be useful in generating the information for planning, budgeting, monitoring and evaluation at local level, whether from the national as well as local authorities budgets.

### **3.1.6 The Gender Reports accompanying the annual finance bills**

The first Gender Report that was presented to Parliament was historic and it enhanced information on the budget. This output was the first one to be achieved under Phase II, essentially because the momentum of GRB initiatives had shifted to the DSFF, with the appointment of the Chief of Cabinet as its director. The DSFF produces the annual Economic and Financial Report and initially the Gender Report was an annex to this budget document. The Report for each ministry applies GRB methodology. It attempts to examine the relevance of policies to the situation of women, men, girls and boys, and compared to gender equality and other development objectives and human rights instruments; to assess the alignment of (programme) budgets to the strategies to implement the policies and the accountability for results. The report also includes the analysis of budgets and a gender evaluation of the performance indicators of each ministry for their globalised budgets. In this way it would serve to scrutinise the booklet of performance objectives and indicators presented to Parliament for each ministry. It was meant to establish a base line as from 2005, uncovering shortfalls and inadequacies and monitor progress over time.

The number of ministries and departments producing a Gender Report has increased rapidly on a yearly basis, from 4 in 2005 to 21 in 2008, as Table 6 indicates. As from 2007, the Gender Report for the forthcoming year's Finance Bill has been a separate document. It is formally presented to parliament and debated. The production of the Gender Report is a process which tries to nurture a different way of working within an administration more used to a division of labour, tasks and responsibilities than to cooperation in teams. It brings the technical structures or at least some of the technical and thematic staff, together with budget managers, as well as statisticians, who are not necessarily used to working together, share data and information in a methodological workshop. The workshops also bring together ministries organised round poles, such as capacity, for instance health and education, productive sectors, infrastructure and utilities- in order to encourage an intersectoral approach.

### **3.1.7 Difficulties encountered and lessons learned**

The preparatory sessions with each ministry prior to the organisation of the workshops, the design and facilitation of the workshop, the comments on the drafts, has up till now been done by the staff of the DSFF, under the leadership of a coordinator and with the support of an international expert. The staff have not had prior gender training. They are mostly engineers by profession, and have learned their sectoral and thematic gender knowledge on the job. They undertake the writing of the Gender Report over and above their agreed work plan. The increase in the number of ministries has been achieved at the same time as the preparation time per ministry and workshop time per batch of ministry has been reduced.

In the short time- a day per batch of ministries- available for the workshops, it is very difficult to reconcile the needs of the gender report writing team to learn about the gender analysis of performance indicators on the one hand, with the critical need to address the overt as well as subtle forms of resistance to gender issues and gender equality objectives in particular, which frequently rear up during the workshops, on the other. The institutional difficulties of this innovation have also emerged as part of the evaluation process. Many sectoral ministries had concerns about the 'ownership' of the report, about whether it was a Ministry of Finance product, while the information was about their own ministry, and about the status of the report compared to other ministerial reports they produce. For their part, the gender team of the DSFF report difficulties in obtaining information from the Ministries, who in their turn have reservations about the quality, accuracy, comprehensiveness of the information presented in the report (Burn, 2007). On the basis of this feedback the Steering Committee has put on a more formal basis the collaboration between sectoral ministries and the MEF in the production of the Gender Report.

Each year, a pre- and post-workshop debriefing takes place to reflect upon the lessons learned from the last year and the current year report and to find solutions to problems and improve the report. This evaluation exercise has become more urgent given the gap between the ambitions to generalise the report and the relatively scarce means to produce it, and the overall need to improve the quality and effectiveness of the report: How can it be used as an effective user-friendly tool to interrogate budgetary allocations and for gender sensitive policy dialogue? A broad underlying difficulty is to switch from a perception of evaluation as blame and the related need to showcase what the ministry is doing for 'gender issues or women', to an approach of appraising what the shortfalls are and how the sector can improve on both the gender equity and socio economic effectiveness fronts.

The question that is now arising is whether the Gender Report of the DSFF remains a collection of ministerial reports per ministry or becomes a report that engages in public policy evaluation and brings in the issue of the coherence among policies and sectors from a gender equality perspective and the different ways of achieving that. The stumbling block so far is the technical difficulty for the DSFF to engage in intersectoral analysis, especially when, like other parts of the administration, the dominant approach is sectoral.

But the discovery of these difficulties has only arisen in the dynamics of trying to apply GRB and in this sense, is a measure of the road travelled so far.

### **3.1.8 Engendering the objectives and indicators of globalised programmes**

In 2006, the Prime Minister's Finance bill Orientation Letter makes a mention of integrating gender in the context of developing performance objectives and indicators in globalised programmes, 'in so far as it is possible'. The inclusion by the Budget Directorate of gender issues within a paragraph was an indication that it was getting prepared to experiment in a pragmatic way with the engendering the globalisation of credits. It was in 2007 that this practical area of work, flagged since 2002, could be started. One of the reasons for the delay was that ministries were expressing fatigue with the reform and that the MEF did not want to burden them which what could be perceived as another layer of complication. It was therefore thought prudent to start with sectors which were more easily amenable to gender analysis and sex-disaggregation. They would then serve as trail blazers for other ministries. The two sectors were the Secretariat for Professional Training and the former Secretariat for Literacy and Non Formal Education, which, since October 2007, is the Department for Literacy and Non Formal Education, under the Ministry of Education, of Higher Learning the Training of Cadres and of Scientific Research (*Ministère de l'éducation nationale, de l'enseignement supérieur, de la formation des cadres et de la recherche scientifique, MEEFRS*).

In 2008, for the Finance Bill 2009, three more departments were added, health, employment and the ministry of finance itself. A template for the presentation of the programme, which can become a results-resource matrix is being piloted with the support of the international gender expert. This template, is accompanied with a customised set of guidelines to assist each department develop the programme. The work to customise these guidelines in fact involves prior research on the databases available, the available studies and surveys and work in progress on the methodological and programme front by the ministries. It is important to detail the sources which the departments have to utilise. The reason for this is the insufficient awareness of sources available and the little use of studies made and data available.

There is already progress being made on the globalisation and contracting fronts. The workshops have brought together the central administration, the external services and public enterprises involved in service delivery to develop performance contracts which are gender-sensitive. There is a broader participation across different divisions and services within a particular ministry, which lead to dialogue and different perspectives being brought to bear on the issue of programme-based budgeting. The focus is on identifying the users/beneficiaries in a much more disaggregated way and to uncover inequalities in access, then develop measures to increase access and outcomes by disadvantaged individuals and groups. The latter aspect requires applying gender analysis. For instance, one of the consistent breakthroughs is to go beyond sex disaggregation to uncover inequalities in terms of levels of poverty and region of residence.

### **3.1.9 Difficulties encountered and lessons learned**

One of the major difficulties is the little time that departments have to commit to the GRB exercises, which are undertaken with the sectoral specialist at the Budget Directorate. The latter are themselves highly stretched for time, having to work on several fronts, budget

preparation as well as budgetary reform innovations. Prior preparation and institutional mapping within each new department before coming to the methodological workshops was the practice in Phase I and the early part of Phase II and constitutes best practice. However, this set of activities has been reduced considerably. The current approach is in practice more one of workshops than ongoing learning by doing with technical assistance. In practice deepening the gender analysis after the workshops has not really taken place yet.

One of the underlying reasons for the lack of time is that ministries are currently engaged in developing sectoral strategies and the medium-term expenditure frameworks required for budget support. So far, the GRB exercises are led by the Budget Directorate who can exert leverage on the sectoral ministries as the previous sections indicate. But the sectoral strategies are supported by other sectoral donors and through their own technical assistance. So there are parallel processes under way, about which only the sectoral ministry is aware. This practice of many exercises, sometimes overlapping, undertaken by different donors is not of course unusual. In practice it is the larger partner which commands more attention. The GRB programme may also be working on the same area covered by sectoral budget support without even knowing about it. One case in point is the literacy work programme. The GRB programme or more precisely the programme's resource persons were unaware that the specific sectoral programme that the Directorate for the Fight against Illiteracy chose happened to be the one earmarked for benefiting from sectoral budget support or indeed that technical assistance to develop the sector strategies to initiate budget support was underway since 2007. Once a copy of the draft MTEF and the technical and administrative modalities of EU support had been obtained during the July 2008, working groups were set up straight away during the workshops to work out what measures could be taken to attain one of the proposed performance indicators- the increase in the net rate of reduction in illiteracy from a gender equality perspective.

### **3.1.10 The management of communication and sensitisation and the difficulties involved**

The DAAG has developed and manages the GRB portal which covers the GRB activities undertaken and articles regularly appear on the other communication tools of the ministry, such as the MEF periodical *Al Maliya*. In addition there is an annual celebration of International Women's Day with specific themes each year. The e-learning activities and the documentation of the GRB process are ongoing but suffer from delays because of problems with the availability of the expertise and the scale and complexity of the task. Part of the reason of bringing in e-learning is to spread GRB awareness and training. But so far the manual that has been produced needs to be updated as it was never intended to be used without prior training. How much of this training can be through e-learning and what is the appropriate mix of face-to-face workshops and ongoing coaching and e-learning is a complex challenge, that goes beyond the competence of DAAG alone. It involves coordination with the producers and users of GRB knowledge and know-how, namely the Directorate of Budget and DSFF. It is difficult to find the space and the time for this kind of coordination, when practices are still very compartmentalised and GRB is not institutionalised with dedicated human resources. The same issue applies to sensitisation and more widespread communication on GRB.

### **3.1.11 The achievements and limits of the CBMS and MDG costing estimates**

The study to estimate the costs of achieving MDGs was completed as an activity in 2005. It mobilised pilot sectoral departments –education, health, agriculture as well as finance- in developing the chain of results to achieve specific objectives and targets and in exploring an intersectoral approach at deconcentrated level. The study, launched just after the INDH speech, had pre-modelled three scenarios: what it would cost to achieve the MDGs with the existing sectoral approach, minimal deconcentration and state-NGO partnership; the achievement of MDGs using the localised INDH approach; and thirdly the high case scenario- which was more asserted than demonstrated- labelled INDH+, which would bring in a more refined gender-responsive approach. The demonstration of the INDH+ scenario was meant to be the pilot experiment – an action research - included among the activities in the GRB Programme Document. And the latter would use the CBMS as an information system, not just a survey administered by questionnaire, to enable the application of GRB at local level. There is no data which is representative at communal level and which can be used for planning and budgeting and their monitoring purposes. The CBMS study has been completed in two communes and has yielded a range of disaggregated data and gender-related information on a number of thematic areas. It has so far been seen from the angle of a research study and not as an instrument for GRB. But it has none the less also been presented to local councillors and the local authorities. However the deconcentration and state-NGO partnerships have not developed as envisaged in 2005 and the INDH has taken a particular institutional route and approach which the MEF as leader of the GRB initiative, has not been primarily involved in.

### **3.1.12 The production and utilisation of data for addressing gender, poverty and inequality issues**

The GRB programme has emphasised the effective use of existing data and statistical information before advocating for primary data collection. From the beginning of Phase I, it has compiled and presented participants with data from a range of survey and census instruments to practise and explore gender analysis. It has also compiled and distributed in various formats, all the data available disaggregated as much as possible by sex and other variables as well as data which provide information on gender issues. The one major gap is time use data and data on unpaid work, which the participants of the first phase of the programme identified as critical. The second round of the CBMS is meant to include a time use module.

## **3.2 Overall assessment of the GRB experience in Morocco in the context of the development effectiveness of aid**

### **3.2.1 Strengths and achievements of GRB in Morocco**

The GRB initiative in Morocco was from the outset seen as part of the public financial management reform process. Given the nature of the reform process outlined in previous sections and the tense, polarised political context in which it was initiated, the very existence and progress of GRB in Morocco is in itself an achievement. The overall strategy of working with the Ministry of Finance through the entry point of a public expenditure review has

opened the space to demonstrate concretely how GRB can add value to increasing the equity and socioeconomic effectiveness of expenditure. Anchoring GRB to the reform process while highlighting the fact that GRB is a process over time and not a quick fix has reinforced interest and defused apprehensions over a potentially risky exercise. The conceptual approach to open up the space for reflection on the reforms and on the potential linkages and synergies with GRB captured intellectual and professional interest. This is especially the case in a context when the scope for engaging with the reforms and in policy evaluation is fairly minimal in daily routines and practices. A network of champions within the administration was formed which remained committed to embedding GRB, to finding ways to overcome blockages within the administration and to see it as a lever for transformation.

The annual Gender Report has given visibility to GRB, while the practical work under way with the programmes of some sectoral ministries has demonstrated that GRB work is not theoretical and abstract and can be applied. GRB practices have brought together teams within ministries and across ministries, making it possible for technical staff to understand how to read their own budget and to discover data they did not know existed. It is also providing the space to develop results-based approaches and bottom-up programming, which seeks to align budgets to policy, which incorporates highly differentiated knowledge and information. These approaches have so far, been very little practised in Morocco, except in donor supported programmes some of which are extra-budgetary. A major strength is the ongoing commitment and organisational support provided by UNIFEM, an aspect which needs to be factored in any consideration of the resources which are needed to make GRB viable.

### **3.2.2 Weaknesses of the GRB experience in Morocco**

The weaknesses derive from the innovative character of the reforms, including GRB, in a context still dominated by the very practices the reforms are meant to address. While GRB is making inroads into such practices, it does not have enough strength to transform them yet: GRB can bring about a cross-cutting approach to aid, which remains very sectoral. But as yet it has not been a platform for harmonisation of gender-related projects. Although joint programming is being applied for thematic areas in multilateral aid, gender projects remain fragmented. There were some 87 projects ongoing for the UN system during 2003 and 2007. In effect the GRB initiative is treated as one project among many, at a time when the Gender Report is now covering many sectors and encompasses the links between policy, programming and budgeting. GRB, practised as a stand-alone project, has to compete for the attention of larger sectoral donors. So far the GRB programme has not focused as much on parliamentarians and NGOs, but this is also partly because of the limited human and material resources to cover many strands of work. The same factors are at work in the weaknesses in communicating on GRB at least at national level. These resource limitations are due to the voluntary nature of GRB work, the lack of institutional resources devoted to it, even though this voluntarism has been one of the ingredients in its success so far.



### 3.2.3 The factors which have facilitated GRB in Morocco

One of the driving forces at the level of the administration is the ambition to raise Morocco to the status of a high-ranking country in terms of HDI. GRB is seen as an important lever in this process, as its focus on eliminating gender disparities –perhaps because gender equality is desired as a value in its own right- will have the effect of raising HDI and GDI. The other major and related driving force is because GRB has not been practised as a technical set of tools but as a broad approach inscribed in a vision of democratic transformation in Morocco, sustained by politicians and NGOs militating for human rights and women’s rights in particular. It is such movements which led to a more favourable policy environment after 2005 with the reform of the family code and the launching of the INDH. These policy agendas are reinforced by Morocco’s demand to accede to an ‘advanced country’ status with the European Union.

### 3.2.4 The future challenges

The favourable climate for advancing gender equality and women’s empowerment is in no way irreversible. Opposing forces with conflicting values are pitted against each other. Meanwhile, the slow pace of the reforms, itself an indicator of a shaky consensus over them, present particular challenges. The political landscape is made up of a number of parties and coalition governments, to which NGOs are often associated to, and which have to find consensus when they may not share the same values and objectives and/or agree on means of achieving them. Such a context which acts as a constraint to a concerted and collaborative mobilisation over GRB may persist for the foreseeable future. The GRB experiment, however successful, catalytic, and innovative, is still fragile. The centralising, top-down logic and the dynamics of compartmentalisation continue. The dearth of spaces for coordination presents a real difficulty even within one ministry and poses problems for the institutionalisation of GRB and widespread ownership of the GRB experience. To date there is still no decree on GRB unlike the other three pillars of the reform.

Finally, a major value-added of GRB is that it can practically achieve one of the principles of the Paris Declaration which is a results-based approach but with an explicit focus on development outcomes. The generalisation of sectoral MTEFs – in effect the globalisation of credits at the level of an entire sector- carries the risk of a perverse incentive. It can actually reduce the space opened by the practical GRB experiments with results-based programming with a gender equality focus. The PARP focuses on quantitative process and product indicators and is silent on the content, on the development outcomes and effectiveness of the reform process- except for macro-stabilisation objectives. The aid instruments have shaped the context of GRB and the degree of attention paid to it. But there is no *incentive* for recognising the value-added of GRB, unless it is built into sectoral budget support in an explicit manner and the major donors actually translate into practice their own policy mandates and commitments taken for achieving gender equality and women’s empowerment. The GRB programme has been implemented with the Ministry of Finance and sectoral ministries as the major protagonists. Bilateral aid modalities have rarely been put forward. The reform process on the surface seems an entirely domestic affair and not grounded in the aid modalities. That the MEF has remained engaged in GRB without active encouragement

from the major donors is an indicator of its interest in the experiment. But a more proactive aid-aware focus would need to be built into future GRB work, which brings in both UN agencies and bilateral cooperation.

The GRB programme, the main driver for GRB initiatives in Morocco, has because of its success, stretched the limits of a project approach with limited scope and duration. How to upscale it and build on its potential and achievement should be high on the agenda for policy dialogue.

## **4 GENDER ANALYSIS OF THE BUDGET FOR LITERACY IN MOROCCO**

### **4.1 The priority gender issues**

The policy framework for literacy is the *National Charter for Education and Training* (Charte Nationale pour l'Education et la Formation, CNEF which was adopted in 2000. The general principles stipulate that the state commits itself to ensuring the schooling of all Moroccan children until they reach the legal age for work, to adapt the education system to the dual need of individuals to prepare themselves for economic activity and the need of society for qualified workers and an 'elite of intellectuals and management executives', ([www.men.gov.ma](http://www.men.gov.ma).)

The first lever is the wide-spread supply of quality basic education in schools that take diversity into account. The priority is the young rural girl and it is thus imperative to 'lift the obstacles and support the plan through local programmes which benefit girls and by mobilising all partners' (CNEF, para. 29). The second lever of change is literacy and non-formal education, with the objective of 'reducing the global illiteracy rate to less than 20% by 2010; and achieving the eradication of this ill by 2015; its reduction among the active population to 10% by 2010. The priority target groups for the second lever are women and men illiterate workers, who represent 50% of the workforce in productive sectors; the adults who do not have stable and regular work, in particular mothers, and especially those in rural and periurban areas'. Literacy operations have to be linked to integrated rural and periurban development, 'so that they can assist the activities of the beneficiaries regarding reproductive health, preventive health, the education of children and the management of family affairs' (CNEF para.34). The second target group are young people below the age of twenty, who have not been to school or have abandoned school early, which has made them become illiterate again, and who need a second chance within non-formal education. (CNEF, par. 32)

The CNEF advocates the use of andragogy, an adult learning-centered, rather than teaching-centered (pedagogy) philosophy for empowerment. It also recommends that the programmes be adapted to the specific needs of each category, appropriate for their age and social and professional situation. It advocates a partnership approach between the state, local authorities, the private sector and NGOs.

The *National Strategy for Gender Equality and Equity* (NSGEE) was adopted in 2007. It provides a policy framework for gender equality in education and training, which is part of the strategic pillar of equitable access of women and men to economic and social rights. Within the same strategic pillar it also includes equitable access of women and girls to the resources and income from rural and agricultural development.

#### **4.1.1 The points of convergence and divergence in these policy priorities**

The NSGEE identifies the same priority groups as the CNEF. But they have divergent positions and analyses regarding the respective roles of women and men in the spheres of employment and the family. For the NSGEE, the stakes are equitable access of both women

and men to the labour market, where women's priorities are to reduce the gaps in access to employment, promotion, to address exploitation and precarious working conditions, whether as wage workers or self-employed, home-based or family workers. The NSGEE considers that irregular and unstable work characterises the employment sector and adds to the unpaid and uncounted domestic and care workload of women and girls. It aims to transform gender relations and eliminate sex stereotyping and advocates for the equal sharing of domestic responsibilities. It emphasises that women work in both family and professional spheres, and advocates for looking for ways to balance family and professional responsibilities and obligations equitably. Another gender equality priority which the NSGEE addresses and which the CNEF does not mention is the equitable access to civil rights, to representation and participation in decision-making.

## **4.2 Gender analysis of policies, plans programmes and projects**

### **4.2.1 Situation analysis of illiteracy**

The policy framework documents do not produce data to establish the relevance of their policy priorities and strategies. The former Secretariat for Literacy and Non Formal Education had sought to address this situation by commissioning a National Survey on illiteracy, non-schooling (lack of schooling) and on de-schooling (removal of students from school or interrupted schooling) (Enquête Nationale sur l'analphabétisation, la non scolarisation et la déscolarisation, ENANSD) which was conducted in 2006. The survey found that the overall illiteracy rate was 38.5% in 2006.

**Table 7: Illiteracy rate (%) by age group, economic activity, sex and residence, 2006 and comparison with 2004**

Age group	Urban		Rural		Total	
	Male	Female	Male	Female	Male	Female
10-19	6,4	7,4	26,1	32,6	16,0	19,6
20-29	10,3	18,9	41,7	63,2	24,2	37,55
20-39	19,3	35,4	46,8	75,8	30,0	50,9
40-49	32,3	53,8	56,8	85,7	41,3	65,6
50-59	35,3	60,3	58,1	92,0	43,9	72,9
60+	45,6	79,3	74,2	95,4	61,1	86,6
Total	21,1	33,9	44,9	64,4	31,4	46,8
Active	25,7	26,3	50,8	64,2	36,9	35,0
Inactive	19,3	40,0	50,2	73,4	30,9	54,7
Total	23,3	36,7	50,6	72,7	34,8	52,2
Source : Enquête nationale sur l'analphabétisme, la non scolarisation et la déscolarisation au Maroc (ENANSO), 2006						
Total 2004 (HPC)	18,8	39,5	46,0	74,5	30,8	54,7
Source : MEF (2007), Exhaustive appraisal of sex disaggregated data in Morocco						

Table 7 presents the data disaggregated by sex and by region of residence. Women and girls' illiteracy rate was 64.5% in rural areas and 63.2% in the age group 20-29. After that age, illiteracy among rural women rises rapidly to reach 95% in women above 60 years of age. One third of young rural girls between the ages of 10 and 19 are illiterate. The illiteracy rate of economically active women, 35% in total, is 26.3% in urban areas and 64.2% in rural areas. Rural economically active men have an illiteracy rate of 50.8%. This data supports the priority target groups identified in the two policy documents, and gives an idea of the scale of the problem. Moreover the urban and rural totals hide wide disparities at regional level, varying from 17.5% to 52.3% between regions. The northern region of Taza el Hoceima, considered a priority region for Spanish cooperation, has an illiteracy rate of 59.6% for all persons above 15 years of age.

The Department for Literacy and Non-Formal Education emphasises that the overall rate of illiteracy has fallen compared to the rate recorded in the Housing and Population Census of 2004, which was of 43% overall and 54.7% among women. The census had counted 10 million illiterates. However this reduction, over just two years, should be treated with caution. First, it is not clear whether the two data sets are comparable from a methodological point of view. Bearing this in mind, it appears from the Tables obtained from the Exhaustive

Appraisal of Sex-Disaggregated Data that the illiteracy rate seems to have risen slightly for men, its fall in rural areas barely compensating for its rise amongst urban men. For women, it has fallen across all areas.

The survey also provides data on the perception, priorities and concerns of the respondents with the issue of illiteracy, schooling for girls and boys, men and women. 90% of women and men think that education is equally important for girls and boys. Among men, 8% have declared that it is important for boys alone, compared to 1.2% who singled out girls. 14.5% of the sample has given the opposition of their immediate 'entourage' - presumably family, friends, neighbours? - as a reason for not attending literacy classes. But the breakdown by sex shows that this reason was given by 53.4% of the women concerned and 9.1% of the men. The data of the National Survey of the Consumption and Spending of Households of 2001 (HCP 2001) shows that poverty is positively linked to illiteracy, but that rich women are not necessarily literate. Literacy rates are higher at each higher quintile of income/consumption for men and for women. However women in the highest quintile of consumption had lower rates of literacy than men at any quintile level. It is 31.6% among rural women in the highest quintile and 46.3% among men in the lowest rural quintile. The gender gap in literacy is reduced in urban areas but still prevails in favour of men.

#### **4.2.2 The institutional framework for implementation of the literacy policy**

The objective of the National Charter for Education and Training to make work more secure and productive through literacy, calls for forging links between literacy and training and literacy, employment and income generation. The literacy mandate was attributed to the Ministry of Employment and Professional Training before 2002, according to this logic. Following the 2002 elections, the entity concerned and the mission was transferred to the then Ministry of Education. The Ministry of Education had developed a non-formal education component because of the number of boys and girls who had never attended school or who had dropped out of school. The new Secretariat for Literacy and Non Formal Education was created to prioritise the two closely related problems. However, an administrative division was recreated within it. Since the October 2007 elections, as indicated previously, the Secretariat folded into a department of the new Ministry of Education, of Higher Learning the Training of Cadres and of Scientific Research (MEEFRS). This Department has two directorates, one the Directorate of the Fight against Literacy and the other the Directorate of Non Formal Education. The external services for literacy have since 2002 been anchored within the Regional Academies of Education and Training and their provincial structures, called Delegations, from where the literacy campaigns are organised and managed.

#### **4.2.3 The strategy and actors for the literacy drive**

The Population Census of 2004 having counted 10 million illiterates, the objective was to make 1 million people a year literate to reach the target set out in the Charter. As advocated by the Charter, there is a wide variety and number of actors intervening at all levels and from different institutional sectors: state at central and external services levels, public enterprises, NGOs, individuals and private sector organisations. The strategy was developed in 2004. The Directorate of the Fight against Literacy does not engage in service delivery, it promotes

partnerships and has as its mission to ‘plan, facilitate, coordinate, evaluate from a clear vision, in order to attain the proclaimed objectives’ (SECAENF 2007a). The strategic priority is the literacy of women and girls in particular in rural areas.

#### 4.2.4 The translation of the sectoral strategy into programmes

The Department for Literacy and Non-Formal Education regroups literacy operations in terms of the type of operator, as Table 8 shows. There are 4 specific programmes, with the General programme for which the MEEFRS is responsible being for all those not benefiting from any specific programme.

**Table 8: The literacy programmes, by type of operator, numbers enrolled by sex, overall costs, 2007**

Fiscal year 2007						
		Numbers enrolled			Cost	
		Total	%	Share of women, girls, %	of MDH (million dirhams)	%
Basic literacy		697,767	100	80.1	232.86	100
General programme		135,000	19.3	77.0	28.38	12.2
Public Programme.	Operator	228,167	32.7	74.3	78.69	33.8
Civil society Programme		329,600	47.2	85.0	115.60	49.6
Private Programme	Sector	5,000	0.7	85.0	10.19	4.4

*Compiled from the draft MTEF made available during the gender-responsive programming workshops of the GRB Programme, July 2008.*

The specific programmes are those of public operators, mostly sectoral ministries, the NGO Programme, in the context of which the Directorate of the Fight against Literacy signs partnership conventions, and the Private Sector Programme, administered through the Office for Professional Training and the Promotion of Employment. Between 2003 and 2007, the numbers having taken literacy courses have increased from 286,425 annually to 709,155 annually, which is still below the annual 1 million targeted. This growth is essentially due to the partnership with civil society organisations, who have become the principal operators, followed by public operators and then the general programme. Private enterprises are not really involved despite the 80% subsidy given through the Office on the basis of a unit cost of 2000 dirham. Overall, 80% of beneficiaries are women, and the female percentage is highest among NGO programmes. The case study has not been able to find data by sex and by residence, as these administrative data are not available nor a breakdown by

*age*, when in fact the priority target groups at both policy and strategy level, requires a disaggregation by sex and age and residence at least.

Box 2 gives an indication that NGOs are more active in urban areas.

**Box 2: The rural bias of illiteracy and the urban bias of literacy programmes.**

In 2006, 67.9% of beneficiaries of the General programme were in rural areas. This share is 46% for NGOs, 40.5% for public operators and 26.2% for private

*Source : SECAENF 2007a*

However, the illiteracy rate of women in urban areas is half that of rural women, even though that rate does translate into a very high number of illiterate urban women.

#### **4.2.5 The gender dimensions of the public operators' programmes**

Public operators cover many different ministries with different missions as well as public enterprises and organisations. They encompass functional or technical ministries whose staff need literacy courses as well as organisations which deliver literacy courses as part of their range of services. The latter are for example, the ministry of youth and sports, which is the longest serving entity to provide services targeted to women and whose literacy programmes are 91% attended by women; the National Mutual aid, which is a social protection programme targeted to poor and disadvantaged women where 96% of those enrolled on literacy courses are women.

Table 9 reveals that by far the most important public operator is the Ministry of Habous and Religious Affairs. It accounts for nearly 1/5 of all those who attend literacy courses, of whom nearly 3/4 are women. 60% of the women benefiting from courses from public operators attend this ministry's courses. Women's literacy reinforces women's capacity to have independent access to religious texts. The National Survey on illiteracy, non-schooling and on de-schooling reveals that 90% of women and men consider literacy to be important for the performance of religious rites and for religious obligations. To put this in perspective, nearly all consider literacy to be important in itself, while 80% of both women and men consider that literacy is important for getting a job, in work and for the education of their children, hence the relevance of the ministries' actions. It must be noted that the survey did not provide sex-disaggregated tables for these perceptions, because it declared that the differences among women and men were minimal.



**Table 9: Literacy programmes, by public operator, sex of attendees, numbers and %, 2007**

Basic literacy	Share of overall literacy programme (%)	of women / Public programme (%)	Proportion of women by operator (%)	Numbers of women
Agriculture	1.6	4.4	52.9	7,468
Maritime fisheries	0.2	0.1	12.4	244
Artisanat	0.2	0.5	71.0	819
Justice	0.6	0.4	15.8	632
Youth and sports	2.8	10.5	91.1	17,794
Defence	1.5	0.7	11.3	1,202
Habous and religious affairs	19.3	59.0	74.1	100,000
Interior/local authorities	1.5	4.5	74.6	7,637
National mutual aid	5.0	19.9	96.4	33,785
Public operators	32.7	100.0	74.3	169,581

*Compiled from draft MTEF made available during the gender-responsive programming workshops of the GRB Programme, July 2008.*

Apart from the share of women who attend them, the gender responsiveness of the programmes developed by these institutional actors cannot be gauged without a finer analysis of the manuals and of the teaching methods and conditions. There are currently 32 manuals financed through the Department for Literacy and Non Formal Education's budget for a number of operators, namely agriculture, justice, youth and sports and National Mutual aid. The more recent manuals are more likely to use an andragogical approach, adapted to specific contexts and according to differentiated needs and are thus also potentially more conducive to gender sensitivity. This is the case for the new manuals developed under the Alpha Maroc project (see Table 10).

#### **4.2.6 The programmes and projects supported by aid and their gender dimensions**

The financial aid and technical assistance programmes and projects cater for all three missions of the Directorate of the Fight against Literacy, the literacy operations, the training philosophy and methods and planning and studies. Partnerships with associations are mainly geared towards literacy campaigns and courses. All the programmes and projects cover illiterate women and girls and are in the range of domains set out in the Charter and in the National Strategy for Gender Equality and Equity, including literacy combined with sensitisation on the reform of the Family Code. There are many different programmes with different approaches and agendas.

Some include literacy within their inclusive programmes aiming at women's empowerment and take into account the cross-cutting and interlocking nature of gender issues and concerns. The programmes of Spanish cooperation and of USAID through the ALEF project, who work in partnership with local NGOs are an example.

**Table 10: Official development assistance in literacy programmes and projects, Morocco**

Institution and Project	Type and Domain of intervention
European Union, <b>Sectoral budget support,</b> 17 millions euros (grant) 2008-11	OBJECTIVES : Increase the outcomes of training, target 16-35 age group in order to prepare their schooling, professional and economic future ; Adapt intervention approaches to the needs of beneficiaries, (for example, gender equity or urban rural equity) ; develop the means to understand the impacts of interventions; a deconcentration logic, target 11 regional academies (of education and training).
Other Programmes and Projects	
World Bank, Alpha Maroc Project, 2003-2007, 4 million \$ (prêt)	Programme quality: adapt curricula and manuals, andragogy approach, adapted to needs and contexts ;strengthen, management and monitoring and evaluation(Learning Innovation Loan)
UNESCO, LIFE, Project, 880.000 \$	Women's empowerment, a major aim
UNESCO, LAMP) \$ 270,000, dons	Test new measures and indicators of literacy levels, provide reliable quantitative and qualitative data, benchmark to be utilised by the sectoral budget support of the EU.
USAID, ALEF Project, 4 regional academies	Employability, Review curriculum to include new Family Code; test pre-literacy in Arab local dialect and Amazigh ; partnership with associations, social mobilisation.
France (grant) 88,696 euros)	Programme support, improve human resource capacity and those of partner NGOs
Spanish Cooperation, Literacy and Non formal education, 866,000 euros, since 2005	Support to the strategy for literacy and the deconcentration strategy ; strengthen competencies of 3 regional academies and of 15 provincial delegations; training of management cadres and of trainers; schooling of girls and boys
Islamic Investment Bank	Improve the quality of learning, provide centres with manuals, equip Directorate, support to evaluation

*Compiled from various sources: SECAENF 2007a; project reports and draft MTEF.*

By and large, it is difficult, with a quick analysis, to ascertain to what extent the projects have a gender analysis framework which explicitly considers the social relations of power between men and women as among the determinants of women's illiteracy, and develops the strategies to address them.

Manuals targeting mainly men in predominantly masculine occupations, and those targeting women can contain sex stereotypes, and should more proactively address these stereotypes. Programmes which target men and which explicitly aim to overcome resistance to women's literacy can be as significant a measure as differential rates of attendance at literacy courses for women's empowerment. And finally there may be approaches that use a gender relations approach to trace connections between the illiteracy, poverty status of male and female parents and other adults and the non schooling and deschooling of the girls and boys. Detecting these approaches can yield learning about what makes for the effectiveness of programmes as well as what are more likely to promote gender equality.

### 4.3 Rapid gender analysis of the sectoral budget

The budget of the Department for Literacy and Non Formal Education was 0.6% of the budget of the Ministry of Education, of which 80% goes to the Directorate of the Fight against Literacy. For the year 2007, the budget of the Department was 50% of the total financing of the sector and represented 71% of the state administration's financing. Public administration covers 70% of the sector's finances, not including individuals and households.

**Table 11: Literacy sector financing, by operator , in millions of dirham, 2005 to 2007**

	2005	2006	2007
Total FINANCE	266.72	296.20	306.65
Public operators	201.02	217.76	222.72
Administrations	192.37	208.93	213.75
SECAENF	111.60	150.47	152.54
Arrears, errors and omissions	20.87	1.59	2.00
Other ministries	59.90	56.86	59.21
Public enterprises	7.64	8.43	8.55
Local authorities	1.01	0.41	0.42
Private operators	65.70	78.44	83.93
Associations	63.95	76.50	81.91
Private Enterprises	1.75	1.95	2.03

*Source: draft MTEF, literacy sector.*

### **4.3.1 Unit costs**

By using tables 8 and 9, it would be relatively easy to roughly calculate the share of budgetary allocations going to women and to men separately, compare it with what proportions of the target group they represent and make deductions about the gender equity involved. This is because the allocations are the unit costs multiplied by the numbers enrolled, without taking into account the overhead costs for programme management. But it is more interesting to look at what is behind these allocations to ascertain their meaning and what difference they may make for women and men, attendees as well as animators. The basis for calculating unit costs is the following: women and men animators are paid 20 dirham per hour, which is 2000 dirham per month, on the basis of a 300 hour campaign over three months. A teacher's starting salary is 300 dirham monthly. UNESCO norms prescribe a minimum floor of 400 dirham per learner (about 50 USD). Unit costs are in the range of 240-250 dirham currently.

The associations and the general programme find it difficult to recruit animators partly because of the relatively lower pay, which may not be commensurate to the actual costs of delivering services. The problem is compounded by the long delays for payments for services rendered because of the more lengthy procedures for disbursement, particularly for remote underfunded and under resources and provisioned external services. It may be an explanatory factor for the relatively weak implantation of NGOs in certain rural areas, the others being the uneven spread and density of NGO operations in certain areas generally. To the costing problems, must be added the cost sharing formula between the state and NGOs, which are based on NGOs doing voluntary – unpaid- work. In effect, costs are virtually unknown (World Bank 2008a) and it also the findings of the European Union while preparing sectoral budget support.

### **4.3.2 The volumes and content of aid flows to the literacy sector**

The rate of illiteracy is one of the main culprits in the low HDI value and rank of Morocco as a middle-income country; on account of its weight in the composite indicator being double that of educational enrolment. The literacy sector will however receive only one thousandth of the expenditure and net loans of the state in 2009, according to the sectoral MTEF projections. This figure is acknowledged to be modest. Increasing it substantially would not really destabilise the macroeconomic indicators in view of the sums involved. The problem is low capacity to absorb the funds, and this is an indicator of the weakness of the available infrastructure and service delivery. Table 10 which briefly indicates the content of aid programmes, gives an glimpse of the deficits and inadequacies that aid flows and meant to address- human, material, institutional and qualitative.

The Alpha Maroc Project Completion Report offers further insight into the situation through criticisms made of the project by the World Bank's evaluation department. The lending instruments and the monitoring and evaluation tools devised were not appropriate while there was no monitoring and evaluation system in existence in the first place; closer attention to the institutional issues flagged at the design stage by the Country Office, should have uncovered that the deconcentration of decision-making had not been accompanied by the technical,

human and material means to do so; and that the difficulties of changing the institutional location for the implementation of the project had been underestimated, which meant that a part of the loan had to be cancelled. What was required was a more substantial instrument which would encompass qualitative aspects but also institutional capacity at deconcentrated level. This is precisely what the sectoral budget support of the European Union is aiming to address (World Bank 2008a).

### 4.3.3 Sectoral budget support of the European Union

The sectoral budget support represents 12% of the total literacy sector financing for the period 2008-2011. The MTEF projections are that the Ministry of Education, of Higher Learning the Training of Cadres and of Scientific Research's literacy budget will increase by 58% by 2011, and its share will be 0.12% of the total budget.

The share of the EU budget support is 12%, but its leverage to transform the sector is much larger. It opens a whole area of work to achieve higher quality, a higher absorptive capacity and responsiveness of the actors to literacy needs. The performance indicators require the decrease in net illiteracy in the 11 more literacy challenged regions of Morocco. Indeed the 6% devoted to the management of the sector has the potential to be as significant for attaining the strategic objectives as the volume of aid in purely quantitative terms.

**Table 12: Synthesis of Literacy programme, 2008-2011**

	Amount dirham	(million %)
Cost of programme	1,385.9	100%
-management	86.05	6%
-literacy	1,280.4	92%
-post literacy	19.45	1%
Financing	1,163.33	84%
- public	879.52	63%
Of which domain under education	557.93	40%
-private	283.81	20%
Financing gap	222.57	16%
Sectoral EU budget support	167.58	12%
Residual gap	54.99	4%

*Source: Under reserve of pending official publication of Sectoral budget support document*

#### **4.3.4 The beneficiaries of the budgetary allocations and the impacts on gender priorities**

Firstly, the calculations of the sectoral MTEF regarding the reduction of illiteracy are based on a pass rate for literacy courses of 60% among women and of 40% among men. Women tend to be more successful in literacy courses. Without more disaggregated data, a finer gender analysis is not possible. In the absence of a functioning monitoring and evaluation system it would be difficult to find out what transformations have taken place in the lives and prospects of the women and men, girls and boys concerned. At present, the staff in the literacy cells find it difficult to enter the data required to calculate the UNESCO LAMP indicators, and the Alpha Maroc project was unable to proceed with a planned-for evaluation of the project by the beneficiaries. The National Survey on illiteracy, non-schooling and on de-schooling does, however, provide information about the ability of the priority target groups to take up literacy courses.

According to the survey, only 11.2% of illiterate women and men have followed a course while three-quarters know of their existence. However 46.9% do not have a centre in their village or quarter, while this proportion rises to 70% in rural areas. 70% give the non-existence of a centre as a reason for not attending. While the courses are free of charge and the manuals are also free, 27.3% have given insufficient means as the reason for not attending. Prospective participants need to find transport costs and supplies, and the calendar and times are also inappropriate. The annual mass campaigns of the General Programme in primary schools are fairly distant from the dispersed hamlets. The campaigns are organised during the school holidays between October and March and use school teachers; the timing clashes with the agricultural calendar, a sector in which many women and men are active. Seasonal, irregular workers and 'housewives' are even busier, (SECAENF 2007).

The net reduction in the illiteracy rate and other related indicators will mobilise the attention of the Directorate of the Fight against Literacy in the coming years, to comply with the conditions underpinning sectoral budget support. The challenge now is to ensure that these objectives can be attained given the current state of inequality and the poverty and exclusion dynamics. The GRB tools and approaches can contribute to this result through widening and deepening the capabilities of the literacy sector actors.

## 5 CONCLUSIONS AND RECOMMENDATIONS

The thread that runs through this case study is the gap between the stated and shared priorities of the Moroccan government and its financial and technical partners on the one hand and on the other, the concrete application to transform the lives and prospects of particularly poor and vulnerable women and men. It is not uniquely a question of the inadequacy of the budgetary allocations. It is also a matter of the attitudes, interests, behaviour and practices of the actors through which these allocations flow. The case study of literacy, a priority sector, illuminates all the problematic links and gaps in the chain. There is yet a long road to travel to develop, spread and use the information needed for better and more equitable programming, as the case of real unit costs show.

The gender responsive budgeting approach, if applied on a larger and more concerted scale than presently, offers a real opportunity to raise thresholds. There are many conditions to achieve this. It is important to go beyond the project approach. Initiatives need to do more than just provide tools and leave practitioners apply these tools on their own, without guidance. The development effectiveness of aid is something to be built over time, using principles of andragogy and learning by doing.

It is first necessary to formalise and make concrete the group in charge of harmonising aid with the full participation of key central ministries, and linked to the harmonisation over the gender equality agenda. One axis of harmonisation is over the review of sectoral strategies which should be carried out using a GRB approach. Gender expertise should be present in all the steps of the policy process and gender-responsive performance indicators should be identified, as long as budget support is subject to performance indicators.

The second area of harmonisation is to articulate the sectoral strategies at a level of deconcentration (which is already envisaged for education, literacy, health) which builds on their intersectoral linkages to achieve development results. The exploratory work initiated under the GRB programme can be developed further within those sectoral strategies covering the same region/province/communes.

The third area of support and partnership is the development of the Institute of Public Finance, which is actually a SEGMA of the MEF, which has yet to take off. There is scope to institutionalise GRB tools and approaches and design the Institute over the learning by doing and ongoing training of public officers. There is already a division of budget reform in the MEF, while GRB is not at all institutionalised. There is a need to address the modalities through which it can be institutionalised.

The last area is the wider action research and transformatory dimension which is built on the knowledge by and of actors and contexts and which can support strategy review and programme development and evaluation. Research, policy, civil society networks have an important role to play in bringing this knowledge to planning and budgeting for gender equality results. The idea of a Gender Budget Institute to build on and enhance the current GRB initiative in Morocco has been floated. It needs to enter a wider policy dialogue.

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