

## Synthesis of the 2024 edition of the Gender Responsive Budgeting Report

The edition of the Gender Responsive Budget Report accompanying the 2024 Finance Bill (FB) takes place against a backdrop marked by a succession of multidimensional crises - health, geopolitical and climatic - testing the resilience of the world's economies. These crises risk exacerbating inequalities between women and men throughout the world, including in Morocco. This context calls for the consolidation of the systematic, effective and concrete integration of the gender dimension into public policies, which constitutes the sine qua non condition for paving the way towards effective equality between women and men.

The Royal Speech marking the 23rd anniversary of the Feast of the Throne highlights the need to intensify concrete policies in favor of gender equality, actively involving all the country's driving forces. This imperative is also advocated by the recommendations of the Report on the New Development Model, as well as by the orientations of the circulars issued by the Head of Government, calling for the collective and proactive commitment of ministerial departments to be reinforced, by anchoring objectives in favor of reducing gender inequalities in their programming and budgeting.

The Gender Responsive Budget (GRB), through the mechanisms it requires for the systematic integration of the gender perspective into public action programming and budgeting practices, responds to this imperative. In this sense, it is gratifying to note that the Moroccan experience in applying GRB is perfectly aligned with the 7 action levers identified by the OECD in 2023 as prerequisites for consolidating the effectiveness and efficiency of public policies aimed at reducing gender inequalities.

In order to define the contours of a GRB approach that is equal to the crucial issues dictated by a complex and uncertain global context, the 2024 edition of the Gender Responsive Budgeting Report highlighted the main findings arising from an analysis of the contribution of the development of pre-school education to the promotion of gender equality, and in particular, to the economic empowerment of women. She also examined the efforts made by ministerial departments to apply and appropriate gender-sensitive budget programming.

### 1. The development of pre-school education: a source of opportunities for empowering women and reducing gender inequalities

By fostering the development of human capital, promoting gender equality, increasing social mobility and optimizing the productivity of workers with family responsibilities, preschool development becomes a fundamental pillar for achieving sustainable and inclusive growth. With this in mind, the 2024 edition of RBG set out to analyze the potential of preschool development in terms of job creation, particularly for women. These analyses were based on the strategic<sup>1</sup> joint UN Women and International Labor Organization (ILO) program entitled "Promoting decent employment for women through inclusive policies and investment in the care economy", which includes Morocco as a beneficiary country.

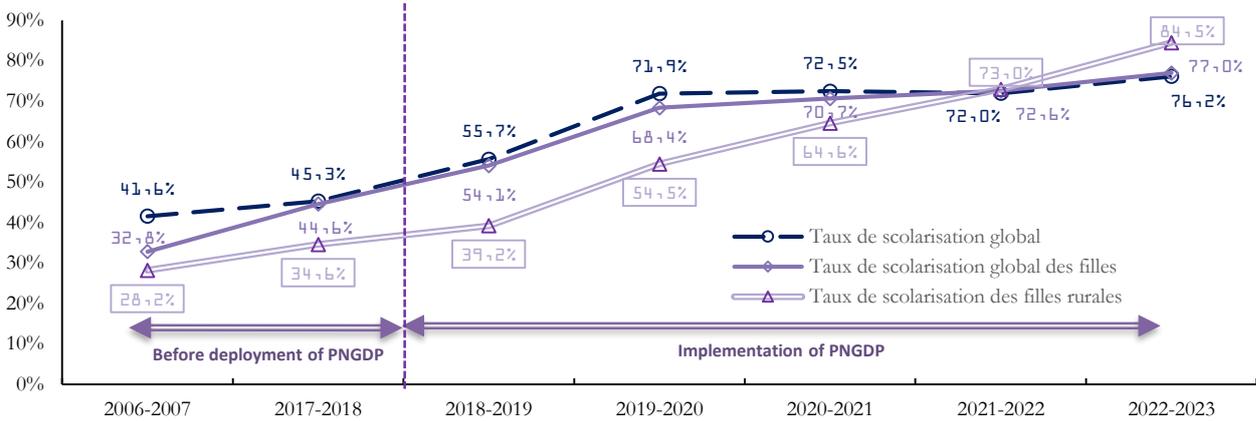
<sup>1</sup> Guide to Public Investment in the Caring Economy Policy Support Tool to Estimate deficits, investment costs and economic returns related to the Caring Sector, UN Women/ILO, March 2021.

Applying this tool to the case of Morocco enabled us to quantify the gap between the actual supply of preschool services nationwide and the potential demand estimated on the basis of predefined targets. This step made it possible to estimate, using an input-output model, the potential gains in terms of job creation, including for women, which could be generated by the generalization of preschool in Morocco.

1.1. Overview of preschool education in Morocco

In response to the Royal Orientations and commitments made under the fourth Sustainable Development Goal, in 2018 Morocco launched the National Preschool Generalization and Development Program (PNGDP). The objectives of this program are to generalize access to preschool by 2027-2028 for children aged 4 to 5, improve the quality of preschool education, upgrade current preschool, provide initial and ongoing training for educators and promote positive discrimination in rural and peri-urban areas. In this vein, it should be noted that the new roadmap for the reform of the national education system for the period 2022-2026 is based on 12 commitments, the first of which concerns the generalization of quality pre-schooling to prepare young children for primary education, which can only support the commitments made within the framework of the PNGDP.

Indeed, the implementation of the PNGDP from 2018 onwards has contributed significantly to increasing the pre-school enrolment rate, as shown by the analysis of its evolution in Morocco, which shows a remarkable rise from 42% in 2006-2007 and 45% in 2017-2018 to 76.2% during the 2022-2023 school year. This acceleration has affected both urban and rural areas, and girls and boys alike. The overall pre-school enrolment rate for girls rose from 33% in the 2006-2007 school year to 77% in the 2022-2023 school year. The pre-school enrolment rate for rural girls has also risen considerably, to 84.5% in the 2022-2023 school year, compared with 28.2% in 2006-2007. This marked upturn has been accompanied by a reconfiguration of the structures that make up Morocco's preschool provision.

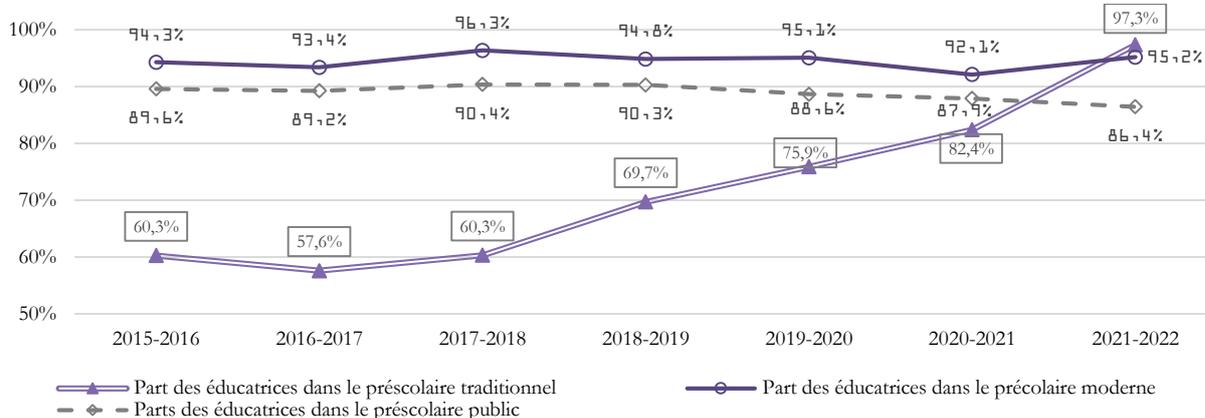


Source: Ministry of National Education, Preschool and Sports

Graph 1: Trends in preschool enrolment rates by gender and environment

In this respect, it should be noted that the proportion of children enrolled in traditional pre-schools has fallen by 63% since the PNGDP became operational, to the benefit of modern and public pre-schools. A gender analysis of the number of children enrolled in each pre-school structure during the 2021-2022 school year reveals an average share of girls of around 50% in the various pre-school structures in almost all regions of the country.

It's clear that the preschool teaching corps is heavily dominated by female teachers. They represent 86%, 95% and 97% respectively of the total number of public, modern and traditional preschool teachers for the 2021-2022 school year.



Source: Ministry of National Education, Preschool and Sports

**Graph 2: Share of female teachers in the total preschool teaching staff**

### 1.2. *Preschool development in Morocco: What about its contribution to reducing gender inequalities?*

Based on an inventory of the characterization and evolution of access to preschool in Morocco, the 2024 edition of the RBG set out to apply the strategic tool of the joint UN-Women and ILO program to the case of Morocco. This tool makes it possible to quantify the gap between the actual supply of pre-school services on a national scale and potential demand, and to estimate, using an input-output model, the potential economic gains in terms of job creation, including for women, and the reduction of gender inequalities.

These gap estimation and simulation exercises were based on a coverage scenario that reproduces recent trends in access to pre-school and takes as a reference the targets of the PNGDP, which aims to achieve a 100% pre-school enrolment rate by 2027-2028 for children aged 4 to 5. This shows that the total capacity required to reach the PNGDP targets in terms of generalizing pre-schooling for young children aged 4 to 5 is 1.3 million children. In fact, the additional capacity required, corresponding to the gap between the potential number of children to be preschooled and the number of pupils already enrolled, would be 550,331 pupils.

In the same vein, quantifying the socio-economic gains that could be generated by achieving the PNGDP targets revealed that the generalization of preschool for children aged 4 to 5 would enable the creation of 51,903 new jobs. It should be noted that around 71% of these jobs created (i.e. 36,832 jobs) are direct jobs. A gender analysis of these jobs shows that 46,713 jobs will be created for women and 5,190 for men.

In addition, it is important to emphasize that achieving the PNGDP targets would not only generate more jobs for women, but also increase women's access to decent employment. In addition, the development of pre-schools could also have a positive impact on the supply of female labour, by reducing the time spent on unpaid care work, which is likely to increase women's participation in the workforce. In this way, the development of pre-schools on a national scale, taking into account the intensity of the direct and indirect employment, including for women, that they could generate and the income that they could potentially add value to, constitutes a lever for action to consolidate women's economic empowerment, reduce gender inequalities and enhance human capital.

## 2. What progress has been made in terms of GRB application and appropriation by ministerial departments?

In 2023, the OECD conducted a study <sup>2</sup> to examine the GRB<sup>3</sup> application practices of several of its member countries. Through the results of this review, the OECD highlighted 7 action levers whose contribution to the relevance of GRB application was deemed significant. It is gratifying to note that the Moroccan experience in applying GRB is perfectly aligned with these 7 action levers, as the following

<sup>2</sup> "OECD good practices in gender-responsive budgeting", OECD journal of budget management, volume 2023, number 1, February 2023.

<sup>3</sup> A growing number of OECD countries are practicing gender-responsive budgeting: in 2015, less than half (44%) of OECD-area, countries were using GRB. By 2023, this had risen to just over 60% of countries.

table attests:

<i>Préquis recommended by l'OCDE</i>	<i>Prerequisite content</i>	<i>Application and implications for Morocco</i>
Strengthening the link between budgeting and key gender equality objectives	GRB should be based on national gender equality objectives that identify the key areas on which the efforts of the entire public administration must be focused	<input checked="" type="checkbox"/> Alignment of GRB application with EMP I, II and III objectives.
Consolidating the sustainability of GRB	It is essential to provide GRB with a legal foundation and clear tools and structures capable of making it sustainable in the long term, and an essential component of the administration's work.	<input checked="" type="checkbox"/> Institutionalization of the GRB through the LOF of 2015 (articles 39 and 48).
Incorporation of GRB into an overall budgetary framework in organizational and functional terms	GRB should be perfectly in line with the general budgetary approach. It is therefore recommended that the steering of the GRB be entrusted to the authority in charge of the budget, given that it has the expertise required to make relevant budgetary decisions.	<input checked="" type="checkbox"/> Inclusion of the dimension, through the 2015 LOF, in the programming and budgeting practices of ministerial departments. <input checked="" type="checkbox"/> The GRB is overseen by the CE- GRB, which reports to the Budget/MEF Directorate.
Integration of GRB tools at all stages of the budget cycle	The aim is to integrate gender issues into every stage of the budgetary process (from the budget planning phase through to budget preparation and presentation of the Finance Bill).	<input checked="" type="checkbox"/> Circulars issued by the Head of Government during the preparation of the three-year budget program, specifying the anchoring points for the gender dimension in the budget program, together with objectives and performance indicators.
Strengthening the use of gender-sensitive data and analysis	The successful implementation of GRB relies on the diagnosis of gender inequalities and gender impact analysis, which in turn depend on the availability of gender-sensitive data.	<input checked="" type="checkbox"/> Elaboration of sectoral gender analyses by several ministerial departments with the support of the CE-GRB and technical and financial partners (EU, AFD). <input checked="" type="checkbox"/> Carrying out studies on the macro-criticality of gender equality, to which a chapter of the RBG is dedicated...
Ongoing capacity building of public players to support GRB	It is imperative to strengthen the skills of the public players involved, while ensuring that the necessary resources are allocated to guarantee the successful implementation of GRB.	<input checked="" type="checkbox"/> Establishment by the CE- GRB of an action plan for close, ongoing support to ministerial departments
Consolidating administrative transparency and accountability through GRB	It is recommended that a statement outlining the effects of the budget on gender equality be published to accompany the presentation of the draft budget to Parliament. This statement makes it easier for parliamentarians to understand how budgets contribute to achieving gender equality objectives.	<input checked="" type="checkbox"/> Drawing up a results-based budget report that takes gender issues into account and accompanies the annual Finance Bill. <input checked="" type="checkbox"/> Preparation of Performance Projects (PdP), which are discussed during the ministerial budget review. <input checked="" type="checkbox"/> Preparation of Performance Reports and Performance Audits that integrate the gender dimension.

**Table 1: Alignment of Morocco's approach to implementing GRB with the 7 prerequisites recommended by the OECD for successfully anchoring GRB in the practices of ministerial departments**

On the basis of these elements and an examination of the efforts made by the 24 ministerial departments covered by the RBG in terms of applying gender-responsive budget programming, in accordance with the provisions of the Organic Budget Law of 2015 and the guidelines of the Head of Government's circular (n°6/2023) relating to the establishment of three-year budget programming proposals for the 2024-2026 period, accompanied by objectives and performance indicators, several striking findings emerge, highlighted in the table below:

**Status of implementation of the gender-sensitive performance approach by ministerial departments in accordance with the provisions of the Organic Budget Law and the guidelines of the Circular from the Head of Government (n°6/2023)  
-October 2023-**

Department	Gender analysis by sector	Gender-sensitive results chains				
		Gender-sensitive programs	Gender-sensitive objectives	Number of gender-sensitive indicators accompanying the objective	Number of gender-sensitive sub-indicators	
<b>Interministerial Delegation for Human Rights (DIDH)</b>	The Department does not yet have a gender analysis.	Human rights	Support public players in implementing the recommendations of UN human rights instruments	1	-	
<b>Ministry of Justice (MOJ)</b>	In August 2023, the Ministry launched a call for tenders to carry out a gender analysis of the entire sector. This analysis is part of a partnership between the Ministry, CE- GRB, UN Women, the Economic and Social Commission for Western Asia (ESCWA) and the European Union (EU).	Support and steering	Building skills and supporting gender equality	2	4	
		Modernization of the judicial and legal system	Reinforce the dematerialization procedures in the courts	1	-	
		Strengthening rights and freedoms	Protecting the rights of women and children	3	-	
<b>General Delegation for Penitentiary Administration and Reinsertion</b>	A gender analysis was carried out in 2017-2018 as part of a partnership between the Delegation and UNDP and was used to design and implement the Delegation's Strategic Action Plan for the period 2022-2026	Prisoners' rehabilitation policy	Improving detention conditions	1	4	
			Promotion of reintegration preparation programs	4	8	
			Administrative capacity building	1	2	
			Gender and environmental mainstreaming	1	-	
<b>Ministry of Habous and Islamic Affairs</b>	The Ministry does not yet have a sectoral gender analysis for its areas of action.	Religious framing	Improving the health situation of religious attendants and their dependents	1	-	
<b>Ministry of Solidarity, Social Development, Equally and the Family</b>	The drafting of EMP III, which began in December 2022, was based on a participatory and concerted approach involving all stakeholders active in fields related to the reduction of gender inequalities. This process was enriched by the lessons learned and recommendations drawn from the evaluations of the first and second editions of the EMP, in addition to contributions from the ministerial departments and public institutions involved.	Steering and support	Institutionalize equitable public administration based on a system of competencies	1	2	
			Equality between women and men, Empowerment and leadership and promotion of rights	Designing and managing the implementation of the government's equality plan	4	-
			Strengthening the economic empowerment of women and girls	1	-	
			Strengthen the participation of associations, including women's	2	4	

		Social development, promoting the rights of people with disabilities and protecting families, children and the elderly	associations, in the implementation of public policies led by the Ministry and in the targeting of women and girls.		
			Design, coordinate and implement effective, gender-sensitive public policies in the field of child protection.	2	-
			Protecting and promoting the family and the elderly	2	-
			Promoting the rights of people with disabilities, taking into account the specific needs of women and men	1	-
<b>Ministry of Economy and Finance (MEF)</b>	The MEF is currently finalizing its sectoral gender analysis, which was initiated in 2022 in partnership with UN Women. The aim of this analysis is to identify gender equality issues in relation to the national tax and customs system, and to propose action levers capable of consolidating the anchoring of the gender dimension in the programming and budgeting practices of the tax and customs administrations reporting to MEF.	Support and Steering	Institutionalize equitable public administration based on a system of competencies	1	1
		Economic Policies and Public Finance Strategies	Integrate gender sensitivity into the budgetary process of ministerial departments	1	-
			Improving environmental and sustainable development analyses	1	-
			Improving the governance of Public Establishments and Enterprises (EEP)	1	-
<b>Ministry of Investment, Convergence and Evaluation of Public Policies (MICEPP)</b>	MICEPP does not yet have a gender analysis of its areas of intervention, as the Ministry is newly created in October 2021.	Support and Steering	Institutionalize equitable public administration based on a system of competencies	1	-
<b>Department of Administration Reform</b>	In May 2023, the DRA launched a new gender analysis to study the impact of digitalization on users' access to public services and on improving the working conditions of male and female civil servants.	Administrative reform and improved public services	Institutionalize an equitable civil service based on a system of competencies	1	-
			Improving, expanding and diversifying public services	1	1
			Institutionalize equitable public administration based on a system of competencies at the ministry level	-	2
<b>Department of Foreign Affairs and East African Cooperation (DAECA)</b>	DAECA does not yet have a gender analysis for its areas of intervention.	Morocco's diplomatic action and influence	Promote bilateral and multilateral relations, consolidate Morocco's achievements in terms of territorial integrity and promote the Moroccan model and major reforms.	-	2
		Support and Steering	Strengthening and qualifying human resources	-	2

<b>Communications Department (DC)</b>	In 2019, the DC, with the support of the EU, drew up a gender analysis of the communications sector and a guide to combating sexist stereotypes in the media. The DC also plans to carry out a new study to identify all the manifestations of inequalities between women and men in the communication sector, as well as the levers for action to overcome them.	Communications, media development and public relations	Improving the image of women in the media and combating sexist stereotypes in the national media	1	-	
			Develop staff skills and optimize the efficiency of human resources management	-	2	
<b>High Commission for Planning (HCP)</b>	Although the HCP does not yet have a gender analysis specific to its structures, professions and fields of action, it remains the official source of data used to identify the manifestations and facets of gender inequalities in all sectors.	Support and Steering	Institutionalize equitable public administration based on a system of competencies	2	-	
			Executive training in statistics, applied economics and information sciences	Meet growing demand in the fields of statistics, applied economics and information science	1	4
				Improving the quality of social services provided to INSEA students	1	2
<b>Economic, Social and Environmental Council (CESE)</b>	Although it does not have a gender analysis specific to its businesses and fields of action, since its establishment in 2011, the EESC has been taking into account concerns linked to the reduction of gender inequalities when drawing up reports, opinions and self-referrals, in order to guide public policies towards relevant action to promote gender equality and protect women's rights.	Helping to improve public policy and promote participatory democracy	Enhance the quality of the EESC's output and strengthen the applicability of its recommendations	1	-	
<b>Department of Energy Transition (DTE)</b>	Since 2019, the Department in charge of Energy Transition has had a gender analysis carried out as part of support from the Center of Excellence for BSG (CE- GRB) in partnership with AFD.	Support and Steering	Institutionalize egalitarian public administration based on a system of competence	2	2	
<b>Housing and Urban Policy Department (DHPV)</b>	The DHPV is currently finalizing a new gender analysis to be launched in 2022 in partnership with the CE- GRB, UN Women and the EU. The aim of this analysis is to establish a detailed diagnosis of the issues involved in reducing gender inequalities in the housing sector in Morocco. The analysis should also include recommendations to better target actions to meet the specific and differentiated needs of target populations in terms of access to housing and a better urban living environment, within the limits of the DHPV's prerogatives.	Support and management	Establishing an equitable skills-based civil service	1	-	
			City policy	Making urban upgrading projects more accessible to all	1	-

<b>Water Department</b>	To date, the DE has carried out two gender analyses. These are the analysis carried out for the elaboration of the Strategy for the Institutionalization of Gender Mainstreaming in the Water Sector (SIIGSE) and the one carried out, in 2019, in partnership with CE- GRB, and supported by AFD.	Water	Combating pollution and helping to reduce water-related risks	-	1
<b>Ministry of Health and Social Protection (MSPS)</b>	The MSPS has carried out a gender analysis of the health sector between 2019 and 2020 with the support of CE- GRB, and AFD.	Human resources and health system capacity building	Optimize the management of healthcare establishments and their staffing with qualified and motivated human resources to provide better care.	-	2
			Generalize patient care by increasing basic and continuing training capacity	-	4
			Improving working conditions for healthcare professionals by taking the gender dimension into account and strengthening social initiatives	1	-
		Planning, programming, coordinating and supporting healthcare system missions	Generalizing social protection	-	2
		Reproductive health, health of mothers, children, young people and populations with special needs	Improving maternal and reproductive health	2	-
			Ensuring access to health services for populations with special needs, in particular the disabled, the elderly and women and children who are victims of violence.	1	-
		Epidemiological surveillance, health monitoring and safety, disease prevention and control	Reinforcing disease prevention and control	-	4
		Primary, pre-hospital and hospital care services and activities	Improving access to care and hospital treatment	1	2
<b>Department in charge of National Education</b>	The gender analysis of the national education sector carried out in 2019 as part of support from Expertise France and AFD remains one of the main frames of reference that has contributed to enriching the gender-sensitive results chain developed by the Department.	System governance and stakeholder mobilization	Institutionalize the gender approach in the education system	2	-
		Equal opportunity and compulsory education	Accelerate the roll-out of pre-school for children aged 4 to 5	-	3
			Provide schooling for all pupils in a generation up to the end of elementary school, and lead them to mastery of the following skills	-	7

			Enrol as many students as possible in college according to expected proficiency levels	-	7
		Qualifying and post-secondary education for the promotion of the individual and society	Get as many young people as possible to the skill levels expected at the end of their initial training, and to the corresponding diplomas.	-	15
Ministry of Higher Education, Scientific Research and Innovation (MESRSI)	MESRSI does not yet have a gender analysis. Thus, the actions undertaken and planned by MESRSI to promote gender equality refer exclusively to the strategic orientations of its transformation plan	Higher education	Meeting growing demand for higher education	-	2
			Improve the internal performance of the higher education system	2	4
Department of Youth	In August 2023, in addition to its gender analysis carried out in 2019, the YD launched work on the development of a new gender analysis of the youth sector in partnership with UN Women.	Steering and governance	Institutionalize equitable public administration based on a system of competencies	-	2
		Youth, children and women	Strengthening youth and childcare, promoting associations and empowering women	3	10
			Reinforce the professional qualifications of women and girls	2	-
			Improve equipment and infrastructure taking into account the specific needs of girls and boys	1	2
Ministry of Economic Inclusion of Small Business, Employment and Skills (MIEPEEC)	In addition to the sectoral gender analysis carried out by MIEPEEC in partnership with CE- GRB and AFD, since 2022 the Ministry has embarked on the operationalization of actions included within the framework of the memorandum of understanding on gender equality and women's empowerment signed with UN Women and the ILO. These actions include providing support to MIEPEEC in carrying out analyses and studies on issues relating to gender equality in the Moroccan labor market.	Steering and support	Institutionalize equitable public administration based on a system of competencies	-	1
			Support and accompany the Ministry's programs and promote Morocco's influence at the international and continental levels	-	3
		Economic Inclusion, Employment and Labor Market Observation	Promoting economic inclusion and employment for all, including women and young people	-	-
			Promoting entrepreneurship and supporting the creation of very small businesses	1	-
			Develop an integrated labor market observation system Develop labor legislation and promote professional equality and the fundamental rights of specific categories	1	1

		Labor		2	1
<b>Department of Agriculture (DA)</b>	In addition to the gender analysis carried out by the DA, in 2019, the department undertook the elaboration of other gender analyses within the framework of partnerships established with several institutions. This includes the European Bank for Reconstruction and Development (EBRD), the Food and Agriculture Organization of the United Nations (FAO)...It should be noted in this sense that the results of the gender assessment of the agriculture sector carried out in partnership between the DA and the FAO were presented in September 2023.	Development of production chains	Improve farmer mentoring rates and strengthen gender mainstreaming	1	2
		Education, training and research	Improving the quality of technical education and vocational training in agriculture	-	2
			Integrating the gender dimension into agricultural development programs	1	2
		Versatile support and services	Institutionalize equitable public administration based on a system of competencies	1	-
<b>Department in charge of Marine Fisheries (DPM)</b>	The DPM has carried out several gender analyses of its sector of activity in partnership with several national and international institutions, such as CE- GRB, supported by AFD, UN Women and the FAO <sup>4</sup> .	Qualification, socio-professional advancement and safety of seafarers	Providing the fishing industry with qualified personnel, taking into account the gender approach	3	4
			Promote socio-economic actions in favor of professionals in the sector, taking into account the gender approach	2	4
		Steering and governance	Institutionalize equitable public administration based on a system of competencies	1	2
			Institutionalize gender mainstreaming in the fisheries department	1	-
<b>Ministry of Industry and Commerce (MIC)</b>	The MIC has carried out a sectoral gender analysis in 2019 as part of the EU support program for the implementation of EMP II.	Support and management	Institutionalize equitable public administration based on a system of competencies	1	1
		Industrial development	Ensure the creation of 400,000 gender-sensitive jobs	-	1

<sup>4</sup> In addition to the gender analysis of the fishing sector carried out in 2019, the DPM has undertaken a project to assess the integration of a gender-sensitive approach in the artisanal fishing sector in 2021. This is part of the technical cooperation agreement between the DPM and the FAO, with the involvement of the Confédération Nationale de la Pêche Artisanale au Maroc (CNPAM). In addition, an analytical study on the socio-economic situation of women fishermen was carried out as part of the project "Supporting women fisherman for sustainable access to fishery resources in the most vulnerable areas of Morocco (March 2021-March 2022)", in partnership with UN Women and with financial support from the Government of Japan.

		Trade and quality development	Provide gender-sensitive support for the digitalization of the trade and distribution sector	-	1
Department in charge of Handicrafts and Social and Solidarity Economy (DAES)	DESA does not yet have a gender analysis of its sectors of activity.	Crafts	Improving production resources and promoting quality	-	3
			Training and capacity-building for industry players	-	3
		Social Economy	Strengthening and harmonizing a high-performance social economy	-	1