In Morocco, economic and social development policies that integrate the gender approach provide for equal access to resources and a reconsideration of different groups of citizens. Morocco is facing up to the challenge of reducing gender-based poverty and disparities, as outlined in the Millennium for Development Objectives.

In this respect, the integration of the gender approach in preparing and implementing the budget is part of a range of achievements and reforms Morocco opted for in recent years to consolidate principles of equality and justice. This approach has been reasserted through the National Initiative for Human Development (INDH), which underscores the empowerment of different categories of citizens as a strategic orientation to attain the goals of the country’s human development.

Since 2005, the annual drawing up of the Gender Report, which is appended to the Finance Bill, is the result of the process of Gender-Sensitive Budgeting introduced in the budget reform aimed to promote result-based management, improved performance and account reporting.

The Gender Report is designed to evaluate the impact of public policy on men, women, boys and girls. It surveys existing conditions, in collaboration with departments involved in the process of gender budgeting, to establish terms of reference and set out what measures have to be taken for a better use of public resources. The report presents the conceptual background of gender budgeting, the context in which it is introduced, the methodology chosen, as well as the progress made by departments involved in the process of gender budgeting in terms of policies pursued, programmes and projects implemented, budgets allocated and their gender impact measured by gender-sensitive performance indicators.

The process of gender-sensitive budgeting relies on a participatory and gradual approach, supported by the Prime Minister’s circular dated March 8th 2007, calling upon all ministerial departments to integrate the gender component in all development policies. Putting in place tools and instruments to institutionalise gender-sensitive budgeting and extending it to other departments, shows the importance such an approach is gaining in Morocco.

The 2008 Gender Report has added six new departments, to reach a total of 17 departments. The six new departments to have adopted gender in the elaboration of their strategy are: Ministry of Foreign Affairs, Modernisation of Public Sectors, Vocational
Training, Handicraft and Social Economy, Under-Secretary of State for Youth, and NIHD\textsuperscript{1} programmes.

The Report comprises six sections. The first section is devoted to the methodological approach; the other sections to different domains:

- **Institutional domain**: Justice, Women, Family and the Disabled, Modernisation of the Public Sector, Foreign Affairs & Cooperation
- **Basic Infrastructure domain**: Water, Energy, Equipment, Transport and Housing.
- **Capacity building and empowerment domain**: Health, National Education, Literacy, Non-institutional Education, Vocational Training and Youth.
- **Opportunity consolidation domain**: Agriculture, Employment and Social Economy
- **Inter-sector needs identification and proximity domain**: INDH (National Initiative for Human Development)

The presentation of strategies designed and the evaluation of action taken by the different ministerial departments involved have shown noticeable progress, in the process of implementation of a result-based budgetary reform, as much as in drawing up gender-sensitive performance indicators. While the state has a major part to play in the reduction of disparities between the sexes, other parties, notably from civil society, are called upon to contribute to the realisation of the GSB process.

Moreover, the NIHD, now in its third year, provides new prospects for women involved from the start in the institutional network of governance. The initiative will be enriched by their involvement, particularly if their associations and cooperatives can tap into the momentum generated by the implementation of this innovative and promising royal initiative.

It should be noted that the GSB programme in Morocco has entered a stage where actions taken can impact the whole budget process, the setting of objectives, and the elaboration of programmes and performance indicators. The gender budget aims at rationalising allocated resources in terms of the objectives set for economic and social development, as measured by performance indicators.

In this regard, support has been provided to the pilot ministerial departments, the Under-Secretary of State Office for Literacy and non-institutional Education, and the Department of Vocational Training. Such support work can be a model for other ministerial departments and, when completed, an experience to be shared at the international level.

Socio-economic development sensitive to gender must be based on lateral and local projects involving departments which take into account regional specificities and respond to

\textsuperscript{1} The other departments are: Ministry of Justice, Ministry of National Education, Ministry of Health, Ministry of Agriculture, Ministry of Housing, Ministry of Public Works and Transport, Ministry of Labour, Ministry Energy and Mines, Under-Secretary of State in charge of Water, Under-Secretary of State in charge of illiteracy & Informal Education Under-Secretary of State in charge of Women, Family and the Disabled.....
the specific needs of local populations. Micro-finance, which has yielded encouraging results for women in urban and suburban areas, should be developed further. With regard to other more disadvantaged and precarious areas, other means to develop capacities and funding partnerships should be tested.

Despite the positive impact of the different programmes launched, the evaluation should be extended to identify the causes and constraints that hinder the attainment of gender equality.