





Summary of the 2018 edition of the Report on Results-based Budget taking into account the Gender aspect

The 13th edition of the Results-based Report on Budget taking into account the Gender aspect constitutes a new pillar in terms of applying the provisions of the new organic Law related to the Finance Act (LOF) adopted in 2015. The article 39 of this new LOF lays the foundation of a results-based and gender-sensitive budget management, and sets forth the tools and rules related thereto covering the development, execution and follow-up and assessment of public budgets in order to better meet the various needs of the targeted population.

In this regard, the Ministry of Economy and Finance continues its efforts in accompanying the Ministerial Departments in the process of the progressive adaption of the provisions of the LOF, particularly at the level of crystallizing the gender dimension in the results-based budget management. With the ambition of effectively implementing the principle of gender equality as set forth in the Kingdom's Constitution of 2011, this process has been supported by the circular of the Head of Government (No. 7/2017) aiming at putting the gender dimension in the heart of the processes of budget programming and development of Ministerial Performance Projects.

Status of the operationalization of Article 39 of the new LOF

The institutionalization of the systematic consideration of the gender dimension in the programming practices of the Ministerial Departments has been framed through article 39 of the new LOF, making Morocco a pioneer country in this area. This article sets forth that each program within the same Ministry or the same public institution, ranging between projects and actions, should be associated with defined objectives, with indicators allowing to measure the results achieved, the gender dimension taken into consideration.

Base on this range, the budget choices are indexed on activities having strong impact in terms of gender inequalities. This would, indirectly, strengthen the accountability for the commitments made in terms of promoting gender equality.

The Ministry of Economy and Finance (MEF) continues its efforts of accompanying the public institutions in progressively adapting these provisions. In this respect, the first prefiguration phase has been started by the Center of Excellence for Gender-Sensitive Budgeting (CE-GSB), under the MEF, in the occasion of the drafting of the 2017 Finance Act. It concerned ten Ministerial Departments (Economy and Finance, Health, Family, Solidarity, Equality and Social Development, Youth and Sports, Culture, Employment, Water, interior, Agriculture, Maritime Fisheries). A