

**Fiscal Decentralisation and
Local Level Gender Responsive
Budgeting in Morocco : Some
Observations**

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Introduction

Morocco is a constitutional monarchy in North Africa, whose territory encompasses the coastal plain on the Atlantic, desert region of Sahara and the Atlas mountain ranges. Morocco got independence in 1956 from French rule. It has a population of 30.1 million and the extent of urbanisation is 57 percent.¹ As per recent estimates, the Gender Development Index (GDI) of Morocco is 0.616 as compared to its Human Development Index (HDI) at 0.631.² The majority population of the country is Muslim population. It is also a patriarchal society. However, during the last few years there has been a significant attempt to change the status of women and considerable efforts have been made to

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incorporate mainstream gender in socio-economic policies, including gender budgeting initiatives.

The paper analyses the scope and limitations of gender budgeting initiatives in the context of the fiscal decentralisation process in Morocco. Apart from the Introduction, section 2 analyses the evolution of decentralisation in Morocco, while section 3 deals with the budgetary reforms in Morocco through a gender lens. Sections 4 and 5 respectively explain the future directions of local level gender responsive budgeting and lessons drawn from the Morocco experience.

II. Evolution of Decentralisation Process in Morocco

The decentralisation process in Morocco dates back to the 1960 charter, when the charter was issued recognising the need for local governments.³ Though limited in scope, the charter helped to constitute the local governments. However, it was the 1976 charter which started the real decentralisation process. It enshrined 'communes', the level of government closest to the people, as the core of local democracy and they were assigned a role in economic and social development. With this, the local government structure comprised of provinces and prefectures and urban and rural communes. A new tier "Region" was created in 1992 and since has a regional assembly. With the adoption of the 1997 charter, this new tier was assigned with the main objective of consolidating and coordinating the efforts of the provinces particularly in planning and land use development. The constitutional reforms in 1986 and 1992 empowered the subnational governments to exercise a number of legislative and administrative powers. The *New Communal Charter*, 2001 (enacted in 2003) expanded the powers of elected representatives to carry out local development particularly to rural communes, control budgets and impose local taxes.⁴ This also attempted to enhance their financial powers and enabled greater participation of citizens in the public service provision.

Thus, the local government structure in Morocco below the central level comprises 16 regions, 42 provinces and 28 prefectures, 249 urban communes and 1298 rural communes. The national (central) government has two chambers namely, the House of Representatives and the Upper House represented by Unions, Chambers of Commerce and representatives of local governments (Mayors). The proportion of local government representative in the Upper House is much larger than others. In the House of Representatives, 10 percent of seats are reserved for women.

The legislative body for the Regional Council is elected through the electoral college and the executive head of the Region, *Wali*, is appointed by the *Dahir* (royal decree) from among the governors of the prefectures or provinces within the region. The provincial or prefectural assembly is elected indirectly by the communal councillors and colleges of professional chambers and the governor is the executive head, appointed by the *Dahir*. The legislative body for the communes are the communal councils and the members of the council are directly elected by a universal suffrage. The President of the communal council is elected by the elected members of the council from among themselves. Thus, ever since 1976, when communes were formed, they constitute the basic democratic institution of decentralisation.

The communes are considered 'core of local democracy' and are basic governmental units closest to the people. They have been assigned the responsibility of providing basic services such as providing basic infrastructure, solid waste management, transport development and preservation of markets, and public lighting. Provision of other important public services including some of the social services such as health care and hospital services, and education are still with the central government.

Local governments get their resources for spending from own revenues, devolved taxes from the central government and have recourse, to some extra-budgetary resources including loans. There are 42 taxes assigned to the local governments and most of these are collected by the communes. In terms of fiscal importance, the locally raised revenues are not important. Together, these constitute less than 5 percent of total receipts of the local governments. The regions get one percent of corporate tax and individual income tax for meeting their

expenditures which, in the main, consists of coordination of the activities of provinces and prefectures.

The provinces, prefectures, and communes receive 30 percent of the value added taxes (VAT) collections. Of the shareable proceeds, provinces and prefectures receive 40 percent of the shareable proceeds, the share of urban communes is 24 percent and the rural communes receive 26 percent. There are conditions on the spending of devolved tax revenues. It is stipulated that 8 percent of the proceeds should be spent on “public goods” which benefit all citizens equally, 79 percent should be spent on meeting operational expenditures and remaining 13 percent should be spent on investment expenditures.

The lump sum component of distributable VAT revenues is distributed on the basis of the ratio of personnel expenditures. The operational component among the provinces is distributed on the basis of two indicators, population and the area in the ratio two-thirds, and one-third. The distribution of operational expenditures among communes is done on the basis of tax effort. Investment component is distributed on the basis of the nature of the projects. Thus, although attempt has been made to make the distribution formula based and transparent, there are opaque and discretionary elements in the transfer system.

The Ministry of Interior is responsible for administration, supervision, and coordination of local governments. The fiscal year is the calendar year. The budget cycle for the local governments begins with the guidelines issued by the Ministry of Interior in October setting out the basic ground rules for preparing revenue and expenditure. For all levels except rural communes, the local budgets prepared by respective levels of governments are sent to the Ministry of Interior after being duly approved by the respective Councils.⁵ In the case of rural communes, the approval has to be obtained from the governor of the province. After approval, these are sent to the Ministry of Finance for coordination.

Despite initiatives taken to decentralise administration, Morocco has a highly centralised fiscal system. Together, all local governments incur a little over 13 percent of total expenditures or about 3.5 percent of GDP (*Table 1*). Of this overwhelming proportion is financed through transfers from above by way of shared taxes. The share of VAT

transfers alone constitutes almost 50 percent of the total current and capital receipts (*Table 2*).

Other important local revenue sources are urban *tax (taxe urbaine)*, business tax (*patente*) and supplementary urban tax (*taxe d'edilite*) (*Table 2*). Even among these three taxes, *tax urbaine* and *patente* are national taxes, assessed and collected by Central government and are transferred (less than 10 percent collection fee) to local governments.⁶ Both these taxes constitute around 12 percent of total receipts. *Taxe d'edilite* is a local tax, assessed and collected by the central government, which constitutes around 10 percent of the total receipts. In addition to these, there are around forty local taxes and fees assessed by local authorities, of which the major local taxes and fees are market fees (slaughter houses, fish, etc), forestry income, and construction fees. Together, these constitute a negligible proportion of total revenues.

Table 1: Degree of Fiscal Decentralisation in Morocco

Degree of Fiscal Decentralisation	2001	2002
Local government expenditure/general government expenditure	13.15	13.14
Local government expenditure/ GDP	3.38	3.48

Source: *Annuaire Statistique*, 2002 in Director General of Local Collectivity, Ministry of Interior, Government of Morocco.

Even among those considered local revenues, local governments have little freedom in setting tax rates or user fees and are not legally responsible for tax collection. In general the local governments in Morocco receive almost three-fourths of their revenues from taxes with centrally set tax rates and about 10 percent is received by way of loans. Thus, the share of expenditures of local governments in the total is low and even these are financed from sources of revenue on which the local governments have little control. In the event, a major advantage of decentralisation namely, varying public services according to the preferences of the citizens, cannot simply be accomplished in the present system (Vaillancourt, 1999).

Table 2: Composition of Revenue of Local Government, Morocco (2002)

Sources of Revenue	(%)
Recettes de fonctionnement (Revenue Receipts)	83.42
<i>TVA Dotation</i> (VAT transfers)	40.39
<i>Taxes locales</i> (local taxes)	4.23
<i>Patente</i> (business taxes)	8.56
<i>Taxe urbaine</i> (urban tax)	3.05
<i>Taxe d'edilite</i> (supplementary urban tax)	10.09
<i>Autres recettes</i> (others)	17.11
Recettes d'equipement (Capital Receipts)	16.58
<i>TVA Dotation Transfert</i> (VAT transfers)	8.30
<i>Emprunts</i> (loan)	8.28
Recettes totales (total receipts)	100
	(14480)

Note: Amount in parentheses is in millions of Moroccan *Dirhams*.

Source: Director General of Local Collectivity, Ministry of Interior, Government of Morocco.

As already mentioned, local governments in Morocco have been entitled to receive at least 30 percent of national VAT receipts since mid-eighties. VAT transfers were divided into current and capital transfers. Current transfers were calculated (till 1995) as budget balancing grants. However, in the light of disincentives associated with *gap filling* method of transfers resulting in widening deficits; in 1996, a transfer formula was set in place for the allocation of 30 percent VAT transfers devolved to local governments. This formula-based apportionment system of transfers is as follows. The 30 percent of devolved 30 percent VAT transfers are reserved for transferred charges [15 percent], common charges [10 percent] and adjustment fund [5 percent], that is, unexpected expenditure like natural calamities; (c) remaining 70 percent is allocated for urban municipalities and communes, rural municipalities and provinces and prefectures with 30 percent, 20 percent and 20 percent respectively. The urban municipalities and communes and rural municipalities funds are allocated according to the weighted sum of three criteria given in *Table 3*.

Table 3: Criteria for Allocation

	Urban Municipalities and Communes (in %)	Rural Municipalities (in %)
Lumpsum	15	30
Equalisation	70	55
Tax Effort	15	15

Source: Director General of Local Collectivity, Ministry of Interior, Government of Morocco.

While the allocation of funds for Provinces and Prefectures (PP) is follows: Each PP receives its 1995 wage bill. The sum of these wage bills is subtracted from the total funds received (20 percent) and the remainder of 20 percent is allocated using weighted criteria of area and population of provinces and prefectures (Vaillancourt, 1999). The point to be noted here is that the Moroccan system of fiscal transfers partially takes care of imbalances in the fiscal potential and favours poorer regions through assigning comparatively higher weight to fiscal equalisation. The condition of women is expected to be worse in poorer regions and states. Therefore, equalising transfers help to provide larger outlay for programmes and policies with larger content for women's empowerment. Rational fiscal equalisation transfers will enhance gender equity.

Yet another point to be noted is that the composition of revenue across each type of local government in Morocco differs. It is revealed from *Table 5* that provinces and prefectures depend heavily on fiscal transfers (at around 90 percent of the total revenue), while urban communes get a comparatively greater share from their revenues than from transfers. The loan component is highest in case of rural communes. Fiscalite consist of the taxes like *tax urbaine, patente, tax d'edilite* etc.

Table 4: Composition of Revenue within each Type of Local Government, 2002 (millions of Moroccan *Dirhams*)

	Regions	Prefectures and Provinces	<i>Communes et Urban</i>	<i>Communes Rural</i>	Total
Dotation TVA (VAT)	196 (41.7)	1353 (90.7)	3464 (38.3)	2037 (58.7)	7050 (48.7)
<i>Fiscalite</i> (viz. national and local taxes)	260 (55.3)	96 (6.4)	4951 (54.7)	924 (26.6)	6231 (43.0)
Emprunts (Loan)	14 (3.0)	43 (2.9)	632 (7.0)	510 (14.7)	1199 (8.3)
Total	470 (100)	1493 (100)	9047 (100)	3472 (100)	14480 (100)

Note: Amount in parentheses is in percent.

Source: Director General of Local Collectivity, Ministry of Interior, Government of Morocco.

In terms of functional devolution, the Moroccan local governments are assigned functions of street lighting, road infrastructure, garbage collection and treatment, markets and slaughterhouses, urban transit, water and sewers, etc. Expenditure by function data is not readily available across local governments. However, in terms of expenditure of local governments by economic classification, it is revealed that rural and urban communes (26.4 and 56.9 percent respectively) incur considerable expenditure when compared to regions and prefectures and provinces (last row in *Table 5*). Of the total expenditure of local bodies, 87.31 percent is revenue expenditure and only 12.69 percent is the capital expenditure. However, it is to be noted that capital expenditure at levels of prefectures, provinces, and urban communes are comparatively negligible. Within revenue expenditure, wages and salaries constitute a significant part of the expenditure in local bodies.

Table 5: Composition of Expenditure across Local Governments, 2002
(in percent)

Expenditure	Regions	<i>Prefectures et provinces</i>	<i>Communes et Communau- tes urbaines (Urban Communes)</i>	<i>Communes Rurales (Rural Communes)</i>	Total
<i>Depenses de fonctionnement (Expenditure by Function)</i>	59.76	94.21	93.08	77.70	87.31
<i>Charges du personnel (Wages and Salaries)</i>	4.59	66.06	41.74	33.30	40.16
<i>Travail d'entretien (Maintenance works)</i>		1.11	3.11		1.89
<i>Annuités d'emprunts (annuities)</i>	1.18	1.95	14.31	3.34	9.31
<i>Excedent previsionnel</i>	40.10	8.06	8.21	21.75	13.53
<i>Autres depenses (others)</i>	13.89	17.04	25.72	19.32	22.41
<i>Depenses d'equipement (capital expenditure)</i>	40.24	5.79	6.92	22.30	12.69
<i>Acquisitions mobilières (mobile acquisitions)</i>	1.31	1.37	0.99	2.65	1.49
<i>Travaux Neufs et (new works)</i>	17.43	3.71	5.20	15.24	8.36
<i>Gross reparations (gross repair)</i>		0.00	0.00	0.00	0.00
<i>Acquisitions immobilières (immobile acquisitions)</i>	0.13	0.13	0.51	0.27	0.38
<i>Autres depenses (others)</i>	21.36	0.59	0.22	4.13	2.46
<i>Total depenses (total expenditure)</i>	100 (763)	100 (1538)	100 (7878)	100 (3655)	100 (13834)
<i>Expenditure as percent of all local bodies</i>	5.5%	11.1%	56.9%	26.4%	100.0%

Note: Amount in parentheses is in millions of Moroccan *Dirhams*.

Source: Director General of Local Collectivity, Ministry of Interior, Government of Morocco

It would be useful to summarise the important characteristics of fiscal decentralisation in Morocco. The important desirable features of the system include stability in the assignment and transfer system. The fact that the transfer system is formula-based, particularly the VAT

transfers for current purposes are distributed according to formula and it also has a significant equalisation element in the transfer system. Equally important is the feature of devolution of powers according to the capacity of local governments to manage them. Thus, rural communes which do not have high capacity to plan and design various public services are not given as much powers as urban communes. Not surprisingly, rural communes have to work within the administrative control of Ministry of Interior, which helps them to design and implement public service delivery and formulate their annual budgets. It is also notable that fiscal reform has privatised the delivery of many of the services such as, water supply and power instead of decentralising them.

Despite these significant features of decentralisation, it is important to note that the fiscal system in Morocco is that local governments have very limited role. Even though there has been formal devolution of functions to the local bodies in Morocco in the backdrop of the New Communal Charter, elements of centralisation are evident as local governments remain under the supervision of Ministry of Interior. The level of spending by the local governments is so low that they cannot make much difference to providing access, ensuring entitlements or enabling empowerment of women, however well disposed they are, towards achieving gender equity and mainstreaming women in organised economic activities.

Nor is the sensitivity to gender issues in Morocco at the local level high enough to make significant difference to improve equity. There is no systematic attempt to mainstream gender approach in local budgets. There is no strategic planning to sensitise and educate the policy makers on gender equity. The stakeholders of local governments too are not well informed about the issues of gender sensitivity to make any significant impact on policies. Given the traditional nature of society with significant gender inequity, the approach continues to confine women to traditional roles.

There is an initiative taken to analyse the local budgetary process, planning and implementation on the one hand, and the extent of gender equity accomplished in them by the UNIFEM in collaboration with UNICEF in the 5 communes to initiate gender sensitive analysis of local budgets and assess the potential of gender mainstreaming in the local budgetary process on the other. The five communes included for the study are, Casablanca city council and urban commune of Sidi Moumen,

one urban and rural commune each in Essaouira, a rural commune of Mohemmadia and rural commune of Zagora. The study is expected to help stakeholders of these communes to develop budget engendering strategies in them.

III. Budgetary Reform and Engendering Budgetary Policy in Morocco

There has been a significant reform of budgetary policies in Morocco during the last three years. These reforms focused on four important initiatives and these include: (i) introduction of performance budgeting; (ii) contracting out services in the interest of efficiency; and (iii) partnership of the government and imparting responsiveness for gender concerns in budgeting. All these are complimentary as they attempt to shift the focus to the transformation of expenditures into outputs and outcomes, improve efficiency in public service delivery through the involvement of the private sector and competition wherever feasible, and by fostering partnerships with self-help groups and non-governmental organisations, and targeting public services to achieve gender equity.

Focus on gender equity in budgetary decisions is in part the result of the enlightened policy from above strengthened by the advocacy done by women's groups. Since 1998, there has been considerable affirmative action in regard to mainstreaming women. The King has taken considerable initiative to address women's issues. And as he is the religious authority, his initiative has given significant impetus to women's movement. Noteworthy among the initiatives is the *family code*, which has expanded the scope of women considerably woven in a traditional society. The strong advocacy that accompanied the sovereign initiative helped to spread advocacy effectively. In fact, Morocco has the first women's newspaper. There are a number of very active NGOs, which are part of the movement for democratic movement. They are active in educational activities, women's rights, legal issues, literature, promotion of social, economic and income generating activities, and in preventing violence against women. In the democratic transition since 1998, women's movement has carved out a niche in improving the status

of women in the society in general. One important initiative in this regard is in sensitising the women's concerns in the budgets.

The approach to gender sensitive budgeting was formulation and implementation of budget by choosing performance indicators to achieve gender equity and evolve a strategic plan to work towards achieving them. In the Department of Education and Training, the exercise began in 2000 by sensitising gender issues.⁷ The major objectives set out were (i) universalisation of education with thrust given to female education particularly in rural areas; (ii) improving the quality of education and opening up private educational institution in line with the needs and requirements; and (iii) enhance governance in the delivery of education services through improved management, introducing systems and procedures, and instituting regulatory systems. Thus gender responsiveness in budgetary decisions in Morocco has been derived as a component for identifying performance indicators for assessing progress.

At present, the enrolment ratio of 79 percent for Morocco in 2000 for children in the age group 6-11, hides the existence of the wide rural-urban disparities and differences among male and female children. The strategic planning and provision of complimentary services in villages such as rural water supply and improvement in connectivity increased the rural female enrolment sharply by almost 20 percentage points to 82 percent in just two years. At this rate, the goal of achieving universal enrolment by 2010 may not be difficult to achieve.

The process of gender sensitising the budgets in Morocco, thus started at the central level by identifying the programmes that help women, specifying the objectives in terms of performance indicators, and incorporating them in the annual budgets. Besides, the Ministry of Education, the process has been initiated in finance, health, and agriculture ministries and it is also in the process of being extended to 9 other ministries in the near future. The gender responsive budgeting predominantly covers social sectors which constitute about 40 percent of the central budget. This also is being extended to 13 other departments. Furthermore, there are plans to extend this process to regional, provincial, and commune levels. However, the process of preparing the programmes, fixing specific performance indicators to fix targets and incorporating them in the annual budget are major challenges that will have to be met in the future.

While considerable effort has gone into gender sensitising budgetary decisions at the central level, enormous distance is yet to be traversed in ensuring gender equity at the local level. The analysis of local budgetary process of formulation and implementation has brought out numerous areas for future action. As already mentioned, the shares of local budget in total, both in raising revenues and implementing expenditure programmes are just about 10 percent. To be effective, it is the local level that has comparative advantage in identifying the programmes that can help to empower women and bring them into the mainstream of economic activity. Besides, much of the focus of NGOs and civil society organisations revolves around central rather than local budgetary policies. As mentioned earlier, the UNIFEM initiative along with UNICEF to study the budget engendering strategy in 5 communes is likely to help draw strategic plans in the future, but the initiative is small, only at the beginning, and for the present, gender sensitisation at the local level does not look very promising.

The analysis of gender sensitisation of budgets has brought to the fore a number of important areas where initiative is required. Firstly, there are very few females among the elected legislators and executives at the local level. Secondly, there is very low awareness of gender issues and lack of sensitivity in legal, normative, as well as regulatory framework at local level. Nor is there much information and analysis to help prioritisation of the programmes, preparation of budgets that would help to mainstream women, and help in their effective implementation. Thirdly, there is little co-ordination and sequencing of activities among the multiple players in pursuing the objective of gender mainstreaming. Fourth, information and data available to develop indicators for gender inclusion in the choice of projects is scanty. Fifth, there is much to be done to have more and better organised advocacy, education, and capacity building of women's organisations and coordinated action for strategising gender equity in budget decisions. Finally, it is necessary to undertake significant initiatives to undertake gender sensitive analysis of social impact of public investments. Thus, considerable initiatives and effort both in terms of building awareness and advocacy on the one hand and compiling a wealth of information and data are necessary for engendering the budget formulation and implementation at the local level in Morocco.

IV. Future Directions for LLGRB

There is a clear dilemma as to whether the focus of gender responsiveness to budgetary decisions should be to expand the scope at the central level and should it shift to local level. Given the advantages of lower information and transaction costs at the local level, it would seem appropriate that the strategy for improving gender equity should be two pronged. The first is to increase the degree of decentralisation and devolve powers to deliver important social services to the communes. The second is to increase the responsiveness of local budgeting through awareness, advocacy and capacity building. Thus, strategy for effectively improving gender responsiveness of budgetary decisions includes attempts to increase the role of communes in providing public services and sensitising them to incorporate programs that would help to bring women into the mainstream of economic activity, setting implementable targets and strategically implement them to achieve the targets within the given time horizon.

Thus, an important strategy needed to bring about gender equity in budgetary decisions effectively is to effectively orient policies towards furthering the process of fiscal decentralisation, particularly in the provision of education, healthcare, water supply and sanitation and other important merit good type of public services, besides maintaining the law and order and protecting property rights. It is also important to devolve revenue raising responsibilities to link expenditure functions at the margin.

The process of increasing decentralisation also entails evolving the intergovernmental transfer system on more scientific lines. The transfer system should contain an optimal mix of both general purpose and specific purpose transfers. While the objective of the former is to enable all local governments to provide a given normative level of public services so long as they raise resources from own sources at a prescribed effective tax rate. The objective of the specific purpose transfers is to ensure minimum standards of the specified meritorious services, particularly in respect of services where gender sensitivity is important. The eagerness to impart gender sensitivity to budgetary decisions should not lead to imparting complexity in the transfer system.

The transfer system should be simple, transparent, equitable, and should incorporate right kind of incentives.

Advocacy to improve gender responsiveness in budgetary policy is extremely important. This has to be done at both central and local levels. While there has been considerable progress in budget decision at the central level, greater effectiveness and targeting of public services would require decentralisation and therefore, improving advocacy at local levels is extremely important to impart gender sensitivity to local budgets.

V. Lessons from Moroccan Experience

Morocco's limited experience with gender responsive budgeting provides some important lessons. The first important lesson is that gender responsive budgeting has a better chance of success in an enabling environment and when calibrated with other complimentary policies than those undertaken in isolation. The proactive role of the King and the Prime Minister in hastening the process of change in the role and place of women in society has provided a favourable climate for gender responsive budgeting.

Second, imparting gender responsiveness in budgeting is much more important at the central level in countries, which are unitary and highly centralised. Rather than waiting for decentralisation to take place to make the progression to gender equity, it would be desirable to sensitise budget making for gender concerns at the central level itself. Indeed, in a large country, efficiency and targeting of public service delivery can be done at the local level, but there is no need to wait for decentralisation to take place for rendering budgets gender responsive. At the same time, there are limits up to which this can succeed in ensuring gender equity and the decentralisation reform will have to be calibrated alongside.

The experience of Morocco also brings out the importance of NGOs and advocacy groups in gender responsive budgeting. Even in a conservative society, the advocacy groups have attempted to ensure gender equity in public services. Interestingly, advocacy groups and NGOs work where money is spent but do little to change the

assignments. Thus, although many public services in Morocco could be provided at local levels, the centre continues to provide them and advocacy groups work to achieve gender equity within this context.

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Endnotes

¹ World Development Indicators, 2005.

² Data relates to 2003. For details on HDI and GDI, refer the technical notes in UNDP, Human Development Report, 2005.

³ Strictly speaking, the *Dahir* of 1963 spelt out the regulation concerning the provinces and prefectures.

⁴ The assigned responsibilities of the communes provided by the new charter are the following: urban and land use planning; hygiene, sanitation and environment; economic and social development; local public services and community services; socio-cultural equipment and actions; co-operation, association and partnership and finance; taxation and town lands.

⁵ The local elected communes have the power to vote the budget and there exist a small share of women in these legislative and executive processes.

⁶ Two taxes (*tax urbaine* and *tax d'edilite*) are assessed on a rental value (*valeur locative*) of taxable units.

⁷ Strictly speaking, the Moroccan experience started in 2001/2 with the gender analysis of the Moroccan budget as a component of a Public Expenditure Review (PER) supported by the World Bank. By the end of 2002, after a formal presentation of the findings and recommendations of the report, the leading stakeholders in the Directorate of Budget and the Chief of Cabinet in the Ministry of Finance set about exploring the follow-up, which was eventually undertaken under the umbrella of the Global UNIFEM GRB Initiative. The follow-up of this exercise with UNIFEM support, was in the form of sensitisation of policymakers and capacity development of key budget management professionals of the ministries of education, health, agriculture, equipment and their counterparts in the Directorate of Budget (DB) of the Ministry of Finance. This is the process which led to the adoption of GRB as a key component of the budgetary and broader reform process (excerpts of comments from UNIFEM).