International Budget Partnership (IBP) Case Study: Strengthening Gender-Responsive Budgeting and Fiscal Governance in Morocco

The Challenge: Morocco has made significant institutional progress in advancing gender-responsive budgeting (GRB), introduced in 2002 and now embedded in government systems through gender analysis across ministries, performance reporting, and Gender Budget Reports.

However, these advances have not translated into consistent or adequate public financing for gender equality. While ministries report on gender priorities, there is limited clarity on the level of budget allocations attached to these commitments and whether spending leads to measurable outcomes.

This disconnect reflects a broader structural gap between policy commitments and fiscal decisions. Despite over two decades of reform, Morocco ranked 137th out of 148 countries in the 2025 Global Gender Gap Report, underscoring the limited translation of policy into outcomes. Persistent inequalities remain, including disparities in maternal health outcomes (70 deaths per 100,000 live births, World Bank 2023) and the continued invisibility of unpaid care work within fiscal systems.

The Approach: Feminist Engagement with Fiscal Systems: The International Budget Partnership (IBP)'s partner, the Association Démocratique des Femmes du Maroc (ADFM), has shifted gender-responsive budgeting from a technical exercise to a political process of accountability. ADFM strengthens the capacity of women's movements to engage directly with public finance systems by:

- Analysing finance laws and budget structures
- Generating evidence on service delivery gaps
- Engaging parliamentarians and executive actors in budget decisions

In 2024, ADFM launched the Transparent Gender-Sensitive Budgeting initiative, bringing together civil society, technical experts, and government stakeholders to identify structural gaps. It also mobilised women parliamentarians across political parties to scrutinise the 2025 Finance Law, focusing on gaps in budget allocations for gender priorities and weak mechanisms to assess outcomes.

This work has advanced demands for gender budget tracking, stronger social protection, recognition of unpaid care work, and cross-sector accountability in budget reporting.

The International Budget Partnership (IBP)'s Role: IBP provides sustained technical and strategic support to strengthen ADFM's engagement in public financial management processes, including:

- Budget and fiscal policy analysis
- Parliamentary engagement and oversight
- Use of data and evidence for advocacy
- Participation in regional and global fiscal transparency networks

Through peer learning and global frameworks such as open budget approaches, IBP has supported ADFM to link fiscal transparency with gender equality outcomes and strengthen cross-country learning. IBP's approach bridges public finance expertise with feminist advocacy, enabling ADFM to engage fiscal systems as political spaces where resource allocation and accountability are contested.

Results and Emerging Shifts:

- Increased parliamentary scrutiny of gender in finance laws
- Stronger institutional channels between civil society and decision-makers
- Greater visibility of gender equality as a fiscal governance issue
- Commitments to introduce gender-responsive amendments in future finance laws

What Remains: Despite progress, key structural gaps persist:

- Limited visibility of actual budget allocations for gender priorities within the Finance Law
- Limited tracking of expenditure across sectors
- Weak mechanisms to assess whether spending delivers gender outcomes
- Limited integration of redistributive tax measures to address structural gender inequalities

Why This Matters: Morocco's experience shows that gender-responsive budgeting alone is not sufficient. Without making budgets traceable, adequately financed, and accountable for outcomes, gender equality risks remaining a reporting exercise rather than a redistributive exercise. Sustained investment in civil society capacity to engage fiscal systems is critical to ensuring gender equality commitments translate into real change.

Conclusion: Advancing gender equality requires more than policy reform; it requires aligning public finance systems with equity goals. IBP's partnership with ADFM demonstrates that strengthening both institutional frameworks and feminist engagement in fiscal governance is essential to ensure that public resources deliver measurable and equitable outcomes.