The integration of a gender approach in development policies aims to consolidate the reform projects on equity and equality (reform of the family code, electoral code, labour code, penal code and nationality code…), and allow public authorities to rethink the planning practices, programming and execution of public policies in view of guaranteeing equity and efficiency.

The gender approach is then promising not only because of its ethical foundations, but also for its impact on public policies in terms of efficiency, an imperative requirement for an equitable and equal treatment and the improvement of human development indicators.

However, at the conceptual and instrumental level, this approach can achieve its desired objective only if it abides by its requirement of transversal-based and inter-sector-based orientation. These could possibly retrieve one of the most important components of human development foundations, while guaranteeing the maximum of efficiency and coherence with public policies.

"However encouraging the results obtained through sector-based plans may be, they must not obscure the fact that their impact will remain limited unless three major hurdles are removed. The main obstacle is weak competitiveness. In this respect, I wish to emphasize the need to fully implement the national logistics parks strategy. The second difficulty concerns inconsistencies in the management of these plans. To deal with them, it is necessary to establish adequate mechanisms to ensure greater interaction between these plans, as part of an integrated - rather than sector-based - strategic vision” HM Mohammed VI’s speech on Enthronement Day, July 30th, 2010.

The elaboration of the 2011 Gender Report, which is on its sixth edition, benefited from the contribution of different ministries committed to integrating gender approach in their work ethics. These contributions try to analyze the impact of major sector-based programmes that include various tools that allow mechanisms which better take into account gender dimension in the elaboration of public policies.

The assessment of public policies from a gender approach perspectives has been consolidated by the analysis of performance indicators of both operating budgets and investment budget. These indicators use gender-oriented propositions to better evaluate the impact of public policies on targeted populations.

The report also includes an inter-sector-based analysis that takes into account human rights’ dimension. This could only help to create transversality between the different.
departments, hence encouraging joint or coordinated actions to achieve equity objectives and the expected development.

The context and foundations of Gender Responsive Budgeting (GRB) are clearly defined. Accordingly, the 2011 Gender Report includes three key issues and involves any department, which aspires to achieve similar objectives, or which pertain to the same transversal policy; that is to say,

- **Equitable access to civil and political rights:** justice, social development, modernisation of the civil service, economy and finance, foreign trade, foreign affairs cooperation and communication;
- **Equitable access to social rights:** National Initiative for Human Development (INDH), water, energy, equipment and transport, health, national education and literacy, vocational training and youth;
- **Equitable access from economic rights:** employment, agriculture, fishing, commerce and industry, NTIC, tourism, handicraft and social economy.

This report adopts an approach based on human rights; i.e., analysis of progress accomplished by Morocco in the different sectors in the light of standards included in the international corpus of tools related to human rights. This approach lays emphasis on the deficit underlined and on excluded social or marginalized groups to enact the necessary adjustments at the level of policies and programmes. It also encourages and accompanies the vision and inter-sector-based procedures of gender approach. The universality and indivisibility of human rights are some of the major principles that regulate the instruments of rights and which could be achieved only through an inter-sector-based approach.

The analytical approach used in the gender report is carried out in the light of the government’s national commitments; that is to say, legislation, the Prime Minister’s memos that call for the integration of gender in all policies, the National Strategy on Equity and Equality (2006) …, as well as the international commitments that Morocco signed, as the Convention on the Elimination of all sorts of Discrimination Against Women (CEDAW), the Convention on the Rights of the Child (CRC), the International Covenant on Civil and Political Rights (ICCPR), conventions n° 138 et 182 of the International Labour Organisation ILO, respectively related to the minimum age for the admission to employment and the fight against the worst types of child labour, the millennium declaration and other optional protocols to the ratified conventions.

The human rights-based approach adopted by the Gender Report has allowed to assess the progress that Morocco accomplished in different sectors in the light of standards contained in the corpus of international tools related to human rights and which grant special interest on the deficit underlined and on excluded or marginalized social groups to enact the necessary adjustments at the level of policies and programmes.

Furthermore, the evaluation of gender in public policies used in the ministries committed to Gender Responsive Budgeting has allowed to see the impact of public expenditure on beneficiaries. The ultimate objective sought through this approach is to favour a better allocation of available resources to respond to the requirements of equity and equality that gender approach enhances. This evaluation exercise shows the significant progress made and highlights the deficiency that Morocco has to overcome.
Gender Responsive Budgeting is part of a global reform of public finance. The reform underway of the organic law of the Finance Act is hence a priority issue that responds to the consecration of a performance that integrates gender dimension in the management of public finance and the planning of expenses as well as the development of auditing of public policies. The reform of the organic law of the finance act, a privileged instrument to authorize, execute and control public actions, thus offers the opportunity to privilege a managerial culture at the service of development and well-being of citizens.

The regionalization option should figure in the reform text of the organic finance act, thus enabling the flourishing of initiatives oriented to Gender Responsive Budgeting locally, initiated in 2007 with the setting up of a follow up tool at the level of the community that used gender approach “CBMS” as is the case with the two city councils (Essaouira and Bouabout). This tool, now being upgraded with the communal information system of the General Direction of Local Collectivities, will facilitate the process that aims local gender-based budgeting and elaborate communal development plans according to a participative approach that takes into account gender dimension, thus implementing the most important measures of the new communal chart.