

Open Budget Survey 2019

Questionnaire

Morocco

April 2020

Country Questionnaire: Morocco

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

AF 2019

Source:

Le site du Ministère des Finances au Maroc

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année budgétaire 2019

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Les documents budgétaires ont été rendu accessible et gratuit au public via le site web du Ministère des Finances. Le projet de loi de finances ayant été déposé le 19/10/2018 et le PBS a été publié en même temps donc cela est hors délai selon la méthodologie OBI.

Comment:

Le site web est : <https://www.finances.gov.ma>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: Le PBS a été produit dans les délais (avant le 20 septembre). Cependant, malgré que sa mise en ligne sur le site web du Ministère des Finances a été retardée à cause de certains problèmes techniques, elle a été réalisée bien avant le dépôt du projet de loi de finances, soit le 11 octobre 2018. Le lien de consultation du document est le suivant : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

Having discussed the Government's comment with the researcher, and we received this response: "Même en tenant compte de la date présentée par le gouvernement (11/10/18), le corps du projet de la LF a été présenté à l'assemblée législative le 22/10/18 moins d'un mois après la présentation du Rapport Prealable au Budget; nous maintenons notre réponse." In light of this clear explanation, the response remains unchanged.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

11/10/2018

Source:

Via le site Web du Ministère des Finances

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=1>

Comment:

Javascript indique une date de publication du 11 octobre.

Autre ressource: <https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186637-Le-deficit-budgetaire-pourrait-atteindre-38-du-PIB-en-2018.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le PBS est mis à la disposition du public le 11/10/2018. Le lien de consultation du document est le suivant :

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

les dates des publications du ministère des Finances sont mentionnées dans le site web du ministère et vérifiées par javascript et avec d'autres sites ressources.

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=1>

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186637-Le-deficit-budgetaire-pourrait-atteindre-38-du-PIB-en-2018.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le PBS est mis à la disposition du public le 11/10/2018. Le lien de consultation du document est le suivant :

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.finances.gov.ma/Docs/DB/2018/Rapport_PB_PLF2019.pdf

Source:

Dans le site du Ministère des finances

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=1>

le site de vérification :

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186637-Le-deficit-budgetaire-pourrait-atteindre-38-du-PIB-en-2018.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget est téléchargeable sur: https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

Government Reviewer

Opinion: Agree

Comments: Le PBS est publié sous le lien : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Les documents sont en format PDF.

Selon la méthodologie le PBS est publié hors délai.

Comment:

Peer Reviewer

Opinion: Agree

Comments: https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf Les prévisions budgétaires ne sont pas fournies en format directement exploitable.

Government Reviewer

Opinion: Agree

Comments: Le PBE est publié sous le format pdf

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: Le PBS est publié sous le lien : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

projet de Loi de finance pour l'année budgétaire 2019 (RAPPORT PREALABLE AU BUDGET)

Source:
Le site du Ministère des finances

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Projet de Loi de finance pour l'année budgétaire 2019 RAPPORT PREALABLE AU BUDGET

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
Une version citoyenne DE PROJET DE LOI uniquement a été élaboré et rendu public.
Le version citoyenne est intitulée : Guide du citoyen pour consulter et interagir avec les dispositions du Projet de Loi de Finance 2019

Comment:
<https://www.finances.gov.ma/Docs/DB/2018/BC%20PLF%202019%20Ar.pdf>

Peer Reviewer
Opinion: Agree
Comments: Il existe une version citoyenne du projet de budget, mais pas du Rapport préalable au budget.

Government Reviewer
Opinion: Agree
Comments: Il n'existe pas de version pour les citoyens pour le rapport préalable au budget. Toutefois, ce document ne nécessite pas des connaissances particulières pour sa compréhension

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
AF 2019

Source:
Ministère des Finances

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: L'année fiscale 2019

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
19/10/2018

Source:
Selon la loi organique des Finances marocaine, le projet de loi ne doit pas dépassé le 20 octobre budgétaire en cours.
<https://www.medias24.com/MAROC/Quoi-de-neuf/186805-Le-PLF-2019-depose-au-Parlement.html>
<http://fr.le360.ma/economie/le-premier-grand-oral-de-benchaaboun-176969>

Comment:

Peer Reviewer
Opinion: Agree
Comments: Le PLF 2019 a été déposé le 19 Octobre 2018 au Parlement et présenté le 22 Octobre 2018 par le ministre des finances.

Government Reviewer
Opinion: Agree
Comments: Le PBE est soumis au Parlement le 19/10/2018

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:
b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Le projet de loi de finance 2019 a été publié dans le site du ministère des finances tel qu'il est déposé au parlement.

Comment:

Dans le site www.finances.gov.ma

Peer Reviewer

Opinion: Agree

Comments: Le projet de loi de finance 2019 a été publié sur le site du ministère des finances après avoir été déposé au parlement mais des détails ont été transmis à la presse après son adoption par le conseil des ministres le 10 Octobre 2018.

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186534-Projet-de-loi-de-finances-2019-Les-premiers-detaills.html>

Government Reviewer

Opinion: Agree

Comments: Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 19-10-2018

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

20/10/2018

Source:

<https://www.medias24.com/MAROC/Quoi-de-neuf/186805-Le-PLF-2019-depose-au-Parlement.html>

<https://lematin.ma/express/2018/voici-texte-integral-plf-2019/303149.html>

Javascript confirme la date de publication du 22/10/2018.

Comment:

Les documents qui accompagnent le projet de la loi de finance sont :

Synthèse du rapport sur les dépenses fiscales accompagnant le PLF 2019 publié le 14 décembre 2018

Rapport d'activité 2017 de la Direction des Entreprises Publiques et de la Privatisation publié le 12 décembre 2018

Synthèse des documents accompagnants le PLF 2019 : Rapport sur le Budget axé sur les Résultats tenant compte de l'aspect Genre publié le 06 décembre 2018

Synthèse des documents accompagnants le projet de la LF 2019 : - Rapport Economique et Financier - publié le 06 décembre 2018

Synthèse des documents accompagnant le projet de la LF 2019 : - Rapport Economique et Financier - publié le 06 décembre 2018

Synthèse des documents accompagnants le projet de la LF 2019 -RAPPORT DE LA DETTE DE 2017- publié le 06 décembre 2018

Synthèse des documents accompagnants le projet de la LF 2019 : - Rapport sur les ressources humaines -publié le 06 décembre 2018

Synthèse des documents accompagnants le projet de la LF 2019 : - Rapport des SEGMA -publié le 06 décembre 2018

Les documents annexes ont été publiés en mois de décembre 2018 et sont en format PDF.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 20/10/2018

Comments: La date est plutôt celle du 20 Octobre. Selon le media Le Matin, le PLF était déjà téléchargeable à partir de leur site le 20 octobre 2018

Le code javascript indique aussi dateModified" content="2018-10-20 11:11:36"

Government Reviewer

Opinion: Disagree

Suggested Answer: Le PBE est mis à la disposition du public le même jour de son dépôt au Parlement, à savoir le 19-10-2018

IBP Comment

Having discussed the peer and government reviewers' comments with the researcher, we received this response: "Nous sommes d'accord avec les Peer, effectivement après vérification nous avons trouvé que la date est plutôt celle du 20 Octobre. Selon le media Le Matin, le PLF était déjà téléchargeable à partir de leur site le 20 octobre 2018 comme l'ont précisé les Peer le code javascript indique aussi dateModified" content="2018-10-20 11:11:36. La date du 22 octobre 2018 correspondait à la date à laquelle le projet a été présenté aux députés." The response is therefore changed,

from the 22nd of October, to the 20th of October.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La seule source de publication du projet de la loi de finance 2019 est la source officielle du ministre de l'économie et de finance

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

Pour les revues et les magazines qui s'intéressent à la question de finance et de l'économie, ils discutaient le déroulement de la discussion du projet de loi au sein des deux chambres du parlement ainsi ils discutaient les composantes du projet de loi suite à leurs spécialités

Exemple :

<https://leconomiste.com/tags/projet-de-loi-de-finances>

<https://lematin.ma/journal/2018/projet-loi-finances-2019-dur-exercice-benchaaboun/300205.html>

<http://www.menara.ma/fr/actualite/C3%A9s/economie/2018/11/20/2463249-le-cmc-consacre-un-sp%C3%A9cial-aux-enjeux-de-la-loi-de-finances-2019.html>

<http://www.conjoncture.ma/conjoncture/presse/special-enjeux-de-la-loi-de-finances-2019>

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=1>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Cette page correspond à l'ensemble des publications. La page relative au PLF 2019 est :

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

Government Reviewer

Opinion: Agree

Comments: La date de publication du PBE est mentionnée dans le site du Ministère de l'Économie et des Finances. Voir le lien suivant pour le PLF 2019: <https://www.finances.gov.ma/Search/fr/Pages/results.aspx?k=loi%20de%20finances%202019#k=loi%20de%20finances%202019#s=121>

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

Source:

https://www.finances.gov.ma/Docs/db/2019/cl_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Lien pour le projet de loi de finances est le suivant : https://www.finances.gov.ma/Docs/DB/2019/cl_fr.pdf

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Les documents publiés sont traités par ordinateur mais en format PDF.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 n'est pas disponible en format cvs ou xls. Le Maroc n'a pas mis non plus les données dans la base BOOST sur le budget ouvert Voir <http://boost.worldbank.org/fr/country> ni sur la base MANAR du ministère des finances. https://manar.finances.gov.ma/manar/Consultation_consulterTable

Government Reviewer

Opinion: Agree

Comments: Le PBE est publié sous le format pdf

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

projet de Loi de Finances N° 80-18 pour année budgétaire 2019

Source:

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le lien correspondant au projet de Loi de Finances N° 80-18 pour année budgétaire 2019 est:

https://www.finances.gov.ma/Docs/db/2019/cl_fr.pdf

Government Reviewer

Opinion: Agree

Comments: Le titre complet du PBE est : PROJET DE LOI DE FINANCES N° 80-18 POUR L'ANNEE BUDGETAIRE 2019

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

Une version simplifiée a été produite et publiée dans le site du ministère.
https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Comment:

Le budget citoyen a été publié le 9 novembre 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il y a deux versions du budget citoyen : - Une version du BC du PLF 2019 sur le lien: https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf . -Et une version du BC de la loi de finances 2019 après approbation, sur le lien: <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

AF 2019

Source:

Ministère des finances

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2019

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

18/12/2018

Source:

La loi de finance a été approuvé le 18 décembre 2018
<https://www.finances.gov.ma/fr/sitePages/actualite.aspx?itemId=1905>
<https://www.leconomiste.com/article/1038183-la-loi-de-finances-2019-adoptee>
<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=1>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Autre site web: <http://www.leseco.ma/derniere-minute/72760-plf-2019-le-parlement-acheve-le-vote.html>

Government Reviewer

Opinion: Agree

Comments: Le Projet de loi de finances pour l'année 2019 a été approuvé par le Parlement le 18 décembre 2018 .

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

Publié dans le site du Ministère des Finances

Comment:

Peer Reviewer

Opinion: Agree

Comments: Publié au journal officiel le 21 décembre 2018 https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf

Government Reviewer

Opinion: Agree

Comments: La LF a été approuvé par le Parlement le 18 décembre 2018, et a été publié au site du SGG le 21 décembre 2018. Lien vers le budget approuvé: http://www.sgg.gov.ma/Portals/0/BO/2018/BO_6736%20bis_fr.pdf?ver=2018-12-25-170508-273

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

26/12/2018

Source:

Site du Ministère des Finances

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 21/12/2018

Comments: La date de publication au journal officiel est le 21 decembre 2018 https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: 21/12/2018

Comments: La LF a été publié le 21 décembre 2018, lien vers le budget approuvé et publié au Bulletin Officiel;
http://www.sgg.gov.ma/Portals/0/BO/2018/BO_6736%20bis_fr.pdf?ver=2018-12-25-170508-273

IBP Comment

Having discussed the peer and government reviewers' comments with the researcher, he provided this response: "Le public n'a pu accéder au corps de la loi que le 26/12/18 date à laquelle elle a été publiée sur le site". In absence of clear evidence that the Enacted Budget was published earlier than the date suggested by the researcher (26th of December), we keep the current response, also noting that it does not have any impact on the scoring of this question (which is still "a").

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Les dates des publications du Ministère sont publié avec la date de publication

Source:

<https://www.ecoactu.ma/les-principales-mesures-fiscales-et-douanieres-de-la-loi-de-finances-2019/>

<https://www.leconomiste.com/article/1038183-la-loi-de-finances-2019-adoptee>

Comment:

Javascript confirme une date du 26 décembre 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: La Loi de Finance 2019 a été publiée au JO avant de l'être sur le site du ministère des Finances
https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: 21/12/2018

Comments: La date de publication du EB est la date de sortie du Numéro du bulletin officiel 6736-bis par l'imprimerie officielle:
<http://www.sgg.gov.ma/Legislation/BulletinsOfficiels.aspx>

IBP Comment

Given the response provided by the researcher in the previous question, the response remains unchanged.

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Source:

Site du Ministère des Finances

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: http://www.sgg.gov.ma/Portals/0/BO/2018/BO_6736%20bis_fr.pdf?ver=2018-12-25-170508-273

Comments: Le lien officiel est le suivant : http://www.sgg.gov.ma/Portals/0/BO/2018/BO_6736%20bis_fr.pdf?ver=2018-12-25-170508-273

IBP Comment

Using the "javascript" method to find out when the latest modification took place for the URL provided by the Government Reviewer, we found that the document seems to have been uploaded on December 25 (and not the 21st of December as initially indicated by the reviewers), only a day before the publication of the Enacted Budget on the Ministry of finances's website (which is the date suggested by the researcher in previous questions). Given that the difference is of one day only, and given that it does not change the scoring of the timelines of this document's publication, the response remains unchanged.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Le document est seulement disponible en pdf.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Aucun site officiel ne permet d'obtenir les données du budget en version directement exploitable numériquement. La base de données MANAR relative aux Lois de finances est vide.

Government Reviewer

Opinion: Agree

Comments: Le EB est publié sous le format pdf

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Loi de finances N° 80-18 de 2019

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Loi de finances n° 80-18 pour l'année budgétaire 2019

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

Une publication a été produite et publiée intitulé Budget Citoyen

Comment:

Il y a deux versions du budget citoyen - une pour le Projet de loi de finances 2019, et une pour la Loi de finance 2019.

Le budget citoyen de la loi de finances 2019 a été publié le 9 janvier 2019. Cela est après la date butoir de recherche de l'OBI 2019.

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

Nous tenons donc compte du budget citoyen pour la loi de finances 2018: <https://www.finances.gov.ma/Docs/db/2017/BC%202018-Fr-loi.pdf> publié le 12/28/2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Une version du EB pour les citoyens existe, elle est publiée sur le lien :

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

AF 2019

Source:

Site Web du Ministère des Finances

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le Maroc produit deux budgets citoyens: un pour le projet de budget et un pour la Loi de finances. Il existe aussi un Budget Citoyen relatif à l'exécution de la Loi de finances

Government Reviewer

Opinion: Agree

Comments: L'année fiscale 2019

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

Le document de budget citoyen est publié dans le site Web du Ministère des Finances et accessible au public.

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.finances.gov.ma/fr/Pages/Budget-citoyen.aspx?m=Citoyen>

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
9/11/2018

Source:
Vu que le budget citoyen de la loi de finances 2019 a été publié seulement en janvier 2019, nous prenons en considération le budget citoyen pour le projet de loi de finances 2019, publié en novembre 2018.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: La date de publication du budget citoyen du projet du budget déposé au parlement est le : 9/11/2018
https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf La date de publication du budget citoyen du budget approuvé est le 31/12/2018 :
<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

IBP Comment
We acknowledge and welcome the comment provided by the Government Reviewer, in that two publication dates are provided for the two Citizens Budgets produced and published by the Finance Ministry. For the purpose of this section of the questionnaire, however, we are only using one Citizens Budget, and the choice has fallen upon the CB for the Executive's Budget Proposal.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
En consultant le site Web du ministère des Finances, toutes les dates de publication des produits sont mentionnées

Source:
<https://www.finances.gov.ma/fr/Pages/Budget-citoyen.aspx?m=Citoyen>
https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf
<https://www.ecoactu.ma/budget-citoyen-2019-pour-une-huitieme-edition/>
<https://flasheconomie.com/budget-citoyen-2019-guide-du-citoyen/>

Comment:
Javascript cite le 9 novembre 2018 comme date de publication.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Sur le site du MEF : La date de publication du budget citoyen du projet du budget déposé au parlement est le 9/11/2018 :
<https://www.finances.gov.ma/fr/Pages/budget-citoyen.aspx?m=Loi%20de%20Finances%20et%20Budget> La date de publication du budget citoyen du budget approuvé est le 31/12/2019 : <https://www.finances.gov.ma/Search/fr/Pages/results.aspx?k=projet%20loi%20de%20finance%202017#k=budget%20citoyen#s=21>

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Source:

Dans le site est affiché que le budget citoyen "Pour mieux comprendre le PLF 2019 et ses dispositions" est publié le 09 novembre 2018 (vérifié par javascript nous donne la même information).

<http://lof.finances.gov.ma/fr/budget/budget-citoyen-2019>

<https://www.ecoactu.ma/budget-citoyen-2019-pour-une-huitieme-edition/>

Voir aussi la page des "publications" du site web du Ministère des Finances: <https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=5>

Comment:

Dans le site, il est bien mentionné le Budget Citoyen 2019 : Pour mieux comprendre le PLF 2019 et ses dispositions

Peer Reviewer

Opinion: Agree

Comments: Le budget citoyen relatif à la LF 2019 est également disponible sur le site (mais publié seulement en 2019)

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Le lien du budget citoyen du projet du budget déposé au parlement est le suivant :

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf Le lien du budget citoyen du budget approuvé est le suivant :

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

IBP Comment

We acknowledge and welcome the specific URLs provided by the Government Reviewer.

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Budget Citoyen 2019 : Pour mieux comprendre le PLF 2019 et ses dispositions

Source:

Dans le site web du Ministère des Finances dans la rubrique publications

www.finances.gov.ma

Comment:

Vue que le budget citoyen pour la loi de finances est publié qu'en 2019, nous prenons en considération que le budget citoyen citoyen pour le projet de loi de finances qui est publié en 2018.

Peer Reviewer

Opinion: Agree

Comments: Titre du budget citoyen relatif à la LF 2019 (publié tardivement selon la méthodologie OBI) est Budget Citoyen 2019 : Pour mieux comprendre la Loi de Finances et ses dispositions;

Government Reviewer

Opinion: Disagree

Suggested Answer: - Budget Citoyen 2019, pour mieux comprendre le Projet de Loi de Finances et ses disposition (pour le PLF) - Budget citoyen 2019, pour mieux comprendre la Loi de Finances et ses dispositions (pour la LF)

Comments: - Budget Citoyen 2019, pour mieux comprendre le Projet de Loi de Finances et ses disposition (pour le PLF) - Budget citoyen 2019, pour mieux comprendre la Loi de Finances et ses dispositions (pour la LF)

IBP Comment

We acknowledge and welcome the comment provided by the Government Reviewer, in that two Citizens Budgets are produced in Morocco, one simplifying the Executive's Budget Proposal (PLF) and one the Enacted Budget (LF). For the purpose of this section of the questionnaire, however, we are only using one Citizens Budget and the choice has fallen upon the CB for the PLF.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

Budget Citoyen 2019 : Pour mieux comprendre le PLF 2019 et ses dispositions

Source:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Comment:

Le Budget citoyen correspond au projet de budget de l'exécutif.

Peer Reviewer

Opinion: Agree

Comments: Même s'il est publié hors délai on peut aussi rajouter le lien du budget citoyen relatif à la LF:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: Il existe deux documents du budget citoyen l'un pour le plf 2019 "Projet du budget citoyen pour l'année 2019", et l'autre pour le budget approuvé comme cité précédemment.

Comments: Il existe deux documents du budget citoyen l'un pour le plf 2019 "Projet du budget citoyen pour l'année 2019", et l'autre pour le budget approuvé comme cité précédemment.

IBP Comment

We acknowledge and welcome the comment provided by the Government Reviewer, in that two citizens budgets are produced in Morocco, one simplifying the Executive's Budget Proposal (PLF) and one the Enacted Budget (LF). For the purpose of this section of the questionnaire, however, we are only using one Citizens Budget, and the choice has fallen upon the CB for the PLF.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY2018

Source:

la consultation sur du trésore général

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budget>

Comment:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: L'année fiscale 2018

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=6>

Comment:

Le ministère des finances n'a pas publié des rapports de chaque mois ou chaque trimestre. En revanche le Ministère a publié le rapport SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES couvrant la période Janvier - Juin 2018 en 25 septembre 2018 soit trois mois après la période. Il existe néanmoins des bulletins statistiques des finances publiques publié par la trésorerie générale.

Peer Reviewer
Opinion: Agree

Comments: Il n'existe pas de rapport mensuel ou trimestriel détaillé sur l'exécution du budget, comme c'est le cas pour le rapport semestriel. Il existe seulement des bulletins statistiques qui sont disponibles sur le site du Trésor <https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/> Ces rapports sont très agrégés et ne présentent les dépenses que selon la classification économique. Ils ne présentent pas l'exécution des dépenses selon la classification administrative.

Government Reviewer
Opinion: Agree

Comments: Les rapports en cours d'année sont publiés mensuellement pour l'exécution du budget "bulletins des finances publiques"; et trimestriellement pour les bulletins statistiques de la dette.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

le dernier bulletin publié pour 2018 est le bulletins mensuel des statistiques des finances publiques du mois de novembre 2018. Ce bulletins a été publié le 18 décembre 2018

<https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>

Source:

<https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>

<https://www.tgr.gov.ma/wps/wcm/connect/2adc0631-da94-4cf6-b67a-1cac1c568819/BSFP+Novembre+2018.pdf?MOD=AJPERES&CACHEID=2adc0631-da94-4cf6-b67a-1cac1c568819>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les RCA sont publiés mensuellement et ce moins de 20 jours après la fin de chaque mois. Ils renseignent sur l'exécution mensuel du budget de l'Etat et l'évolution trimestrielle de la dette conformément à la NSDD du FMI Le dernier bulletin publié est celui de juin 2019 :

<https://www.tgr.gov.ma/wps/wcm/connect/b6161b28-5db2-4ea0-9c3e-863ccb0051f7/BSFP+Juin+2019.pdf?MOD=AJPERES&ContentCache=NONE>

Comments: Les RCA sont publiés mensuellement et ce moins de 20 jours après la fin de chaque mois. Ils renseignent sur l'exécution mensuel du budget de l'Etat et l'évolution trimestrielle de la dette conformément à la NSDD du FMI Le dernier bulletin publié est celui de juin 2019 :

<https://www.tgr.gov.ma/wps/wcm/connect/b6161b28-5db2-4ea0-9c3e-863ccb0051f7/BSFP+Juin+2019.pdf?MOD=AJPERES&ContentCache=NONE>

IBP Comment

We acknowledge and welcome the Government Reviewer's comment, but the response remains unchanged after further discussions with the researcher who confirmed that "Le dernier bulletin publié pour 2018 est le bulletin mensuel des statistiques des finances publiques du mois de *novembre* 2018. Ce bulletins a été publié le 18 décembre 2018, précisons que nous respectons la date limite pour la recherche OBS 2019 qui est du 31 décembre 2018. <https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>"

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

En consultant le site

<https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>

Source:

<https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>

<https://www.boursenews.ma/article/maroc/deficit-budgetaire-de-36-7-mmdh-a-fin-novembre-2018-tgr>

Comment:

Les bulletins sont publié mensuellement dans le site de la Trésorerie générale du royaume.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les RCA sont publiés mensuellement et ce moins de 20 jours après la fin du mois pour l'exécution du budget et trimestriellement pour la dette. Les bulletins sont publié mensuellement dans le site de la Trésorerie Générale du Royaume.

Comments: Les RCA sont publiés mensuellement et ce moins de 20 jours après la fin du mois pour l'exécution du budget et trimestriellement pour la dette. Les bulletins sont publié mensuellement dans le site de la Trésorerie Générale du Royaume.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment, which in fact confirms the response provided by the researcher. Given the 20 days' lag between the end of the reporting period and the publication of the relevant In-Year Report, the latest available IYR we can take into account is for the month of November 2018.

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.tgr.gov.ma/wps/wcm/connect/c2e36bd6-9d2b-4913-bd2f-4aa2128ed6d6/BSFP+Novembre+2018.pdf?MOD=AJPERES&ContentCache=NONE>

Source:

https://www.tgr.gov.ma/wps/portal/lut/p/b1/vdHdToMwGIDha9kFjH7QH7rD8qPCXMOgCvRkYToNm7BfcQpXL0s8WjJ3Ytoe9cubPmmKNCqnnMwcRhImqEC6rY71a9XV-7Z60501W_H5gnHPFsDvOYBYSj_JbpaYKEA5Kr2xKscKLiWb1y_RZ0kgT4IKuJhTgBT_Bn8Q5Ri4xEbKVQAWWXb_hANuyHdumm00L6dBdG3HYIj4ZjLdQgf3TgLDxJUDI2Qxir8HGRY911WyfNj-uAJ37ulm_YaiA2DmJgGmVIQKGr6hab_MAbToppvYlx0vW6sr6fGamtGCaXEYS64nGnio9xH8m7fbFCj3_vp7kWebylmx9Q4BcF/dl4/d5/L2dBISEvZ0FBIS9nQSEh/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien vers les bulletins de la TGR :

https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/lut/p/b1/vZJda4MwFIZ_S_-AOTF-xEurta7VzGrU6k2x2xi2WseQfvjrZ8tg0FHdxUgCgQPP4TnnJShHmQwaJgoxZEBrlB-KY_letGVzKKprnWsbuvQ1OsUmUI8CmCtmBZGzIvMZ6YGsB-DBMWGoH1T83f8D2OwK8lCaSxUgJH_zDwhG-IOUWf2T33G_x7gBQ3uObrcrpn5DWY_pDweKZcTRGpRntLt8PHX7LtzBecFmSsf32MN28sx3AWdx5TE2x9xLfOAxRF16bu3owm2_i9pt8JqE8dS0P_eNcRwTYtFCXbAQK2KFBgjONLSERyr602AiWojCvwsXKC-3tXR6qSWQDBVTig1dVgCl2ueZ2qjOK8fxtNA9YXp_T-Zk8gXogp5P/dl4/d5/L2dBISEvZ0FBIS9nQSEh/ Le lien vers les bulletins statistiques de la dette : <https://www.finances.gov.ma/fr/Pages/Statistiques.aspx?Active=Dette&m=vous%20%C3%AAtes?>

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.tgr.gov.ma/wps/wcm/connect/c2e36bd6-9d2b-4913-bd2f-4aa2128ed6d6/BSFP+Novembre+2018.pdf?MOD=AJPERES&ContentCache=NONE>

Comment:

Seuelement en pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les RCA sont publiés sous le format pdf

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

https://www.tgr.gov.ma/wps/portal/!ut/p/b1/vZHbUoMwElafxQcouyEJpJecVKjNUIhyuOIQ7XRohXYUq-XpS_XcmTtotNw7JVXa-3e_fCeSQjQQb6wYzKlcU8rrYl6uiKbd18Xp658ZcTKaGslmF4kEgWjPphPHtjDKFkEBmd1TWUXjhWNg35Kf_F3DICVChsCYcMaL9Ifz50-Eb-BaxGsS5ASyDjAvpyCglEU2j9eHnd9u2mhtRv5U0SR2_S_ioS5xn8iFh-9NV_N2EIWCjRsFyvtovVcepEzDl6fo0bYc-44v6z4hHVhI2dBCY1ihpfjQGw79hwEOLdT_XRhAXi4q7f050IAbc8Y50w0TTEoi5A4IO-31RKq_Q1QjjaRIGeXrm6OmyaRKw!!/dl4/d5/L2dBISevZ0FBIS9nQSEh/pw/Z7_8KM68B1A08L800AQNCPSFQ3AT5/ren/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQ3AT5_WCM_Page.3c35f1c4-e9f3-4cdc-8621-33611be85294=2/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQ3AT5_WCM_PreviousPageSize.3c35f1c4-e9f3-4cdc-8621-33611be85294=4/p=WCM_PI=1/p=CTX=QCPTgr-internetQCPTGRQCPDefaultQCPContentupardefault/-/

Comment:

Nous avons pris en considération des bulletins statistique des finances publiques publiés mensuellement par la trésorerie générale du royaume.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a","b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Après la consultation dans le site du Ministère des Finances, il s'est avéré que le rapport semestriel couvrant la période Janvier - Juin 2018 qui a été publié.

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=6>

Comment:

Peer Reviewer

Opinion: Agree

Comments: La question est relative aux rapports mensuels, pas aux rapports semestriels. Les bulletins statistiques mensuels sont disponibles sur le site du Trésor

<https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques/>

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

le bulletin de statistiques des finances publiques à fin Novembre 2018

Source:

le bulletin de statistiques des finances publiques à fin Novembre 2018

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le titre des RCA: - BULLETIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES (Trésorerie Générale du Royaume) - BULLETIN STATISTIQUE DE LA DETTE EXTERIEURE PUBLIQUE (Direction du Trésor et des Finances Extérieures)

Comments: Le titre des RCA: - BULLETIN MENSUEL DE STATISTIQUES DES FINANCES PUBLIQUES (Trésorerie Générale du Royaume) - BULLETIN STATISTIQUE DE LA DETTE EXTERIEURE PUBLIQUE (Direction du Trésor et des Finances Extérieures)

IBP Comment

The researcher and IBP acknowledge and welcome the Government Reviewer's additional sources.

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version publiée des bulletins est assez simple à comprendre même pour des citoyens non initiés aux finances publiques

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

Site du ministère des Finances
www.fiannces.gov.ma

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année 2018

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Le Rapport semestriel ne peut pas être considéré comme Revue de milieu d'année.

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Selon la méthodologie de l'OBS, le rapport semestriel ne reflète pas les changements économiques et techniques, ainsi que de nouvelles propositions politiques. Il ne contient pas des mesures appropriées.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: Le Rapport semestriel peut être considéré comme "Revue de milieu d'année". En effet, au Maroc, contrairement à d'autres pays, les chiffres du budget ne sont pas révisés en milieu d'année (il n'y a donc pas de budget révisé / supplémentaire), ce qui est plutôt un signe de bonne gestion. La dernière Loi de finances rectificative date de 1990. Le rapport semestriel est détaillé par code rubrique pour les recettes et par dépenses ministérielles. Ce rapport n'analyse pas si les variables macroéconomiques sont restées ou non identiques aux estimations faites dans le budget adopté tant que ces changements n'ont pas été suffisamment importants pour justifier une loi de finance rectificative. En ce qui concerne les nouvelles propositions politiques, et les informations sur les changements économiques et techniques, requises par la méthodologie OBI, elles se trouvent dans : la "Note d'Orientation du Chef du Gouvernement au sujet du Projet de Loi de Finances 2019".

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six weeks or less after the midpoint

Comments: La RMA est mise à la disposition du public juste après la présentation des résultats semestriels devant le parlement par M. le ministre de l'économie et des finances et ce conformément à l'article 47 de la loi organique relative à la loi de finances. Le rapport est disponible à la fin du mois de juillet de chaque année : <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

Having reviewed and discussed the Peer and Government Reviewers' comments with the researcher, we received this clear response: "La revue de milieu d'année fournit une explication détaillée sur l'état du budget après 6 mois d'exécution du budget de l'année en cours Le Rapport semestriel fourni (<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>) ne peut pas être considéré comme Revue de milieu d'année. Selon la méthodologie de l'OBS, le rapport semestriel ne reflète pas les changements économiques et techniques, ainsi que de nouvelles propositions politiques. Il ne contient pas des mesures appropriées." In addition, having reviewed the document ourselves, we agree with the researcher's assessment: the document includes detailed information budget execution for the first six months of the year, with comparisons with the original budget law as well as the actuals from 2017. But it does not include any forward-looking information (fiscal or macroeconomic) and analysis on whether something is going to change (and what) for the remainder of the year. To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

<https://dev-ibp-survey.azurewebsites.net/Survey.aspx?s=b7abacd8-4d5d-402e-9164-526a29ccfa2a&u=c39b2f7abd9f4874afcd1657c71eeb0a>

Comment:

Le Rapport semestriel ne peut pas être considéré comme Revue de milieu d'année.

Peer Reviewer

Opinion: Agree

Comments: Le lien ci dessus se rapporte à: 14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? Le Rapport semestriel du 2ieme semestre 2018, a été présenté par le ministre des finances devant les deux commissions parlementaires des finances le jeudi 19 juillet

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/184680-Forte-hausse-du-deficit-budgetaire-a-fin-juin.html>

<https://www.medias24.com/newsletters/Parlement%20bilan%20fin%20juin2018%2018.07%20v%2001.pdf> La "Note d'Orientation du Chef du Gouvernement au sujet du Projet de Loi de Finances 2019", est publiée en Aout <https://www.cg.gov.ma/fr/espace-telechargement/projet-de-l%E2%80%8Boi-de-finances-2019-note-dorientation-du-chef-du-gouvernement-au>

Government Reviewer

Opinion: Disagree

Suggested Answer: juillet 2018 : <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

Comments: juillet 2018 : <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=6>

Comment:

Le Rapport semestriel ne peut pas être considéré comme Revue de milieu d'année.

Peer Reviewer

Opinion: Agree

Comments: <https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/184680-Forte-hausse-du-deficit-budgetaire-a-fin-juin.html>

<https://www.medias24.com/newsletters/Parlement%20bilan%20fin%20juin2018%2018.07%20v%2001.pdf> <https://www.cg.gov.ma/fr/espace-telechargement/projet-de-l%E2%80%8Boi-de-finances-2019-note-dorientation-du-chef-du-gouvernement-au>

Government Reviewer

Opinion: Disagree

Suggested Answer: Le site de la TGR : juillet 2018 : <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

Comments: Le site de la TGR : juillet 2018 : <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2.

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

N/A

Le site Web du Ministère de Finances

Comment:

Le Rapport semestriel ne peut pas être considéré comme Revue de milieu d'année.

Peer Reviewer

Opinion: Agree

Comments: <https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/184680-Forte-hausse-du-deficit-budgetaire-a-fin-juin.html>

<https://www.medias24.com/newsletters/Parlement%20bilan%20fin%20juin2018%2018.07%20v%2001.pdf> <https://www.cg.gov.ma/fr/espace-telechargement/projet-de-l%E2%80%8Boi-de-finances-2019-note-dorientation-du-chef-du-gouvernement-au>

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comments: Au titre de l'année 2018 cette présentation peut être consultée à travers ce lien:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2.

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport est en format pdf.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: la RMA est publiée sous le format pdf

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2.

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
d. Not produced at all

Source:
<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=6>

Comment:
Le Rapport semestriel n'est pas une Revue de milieu d'année.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: Si on le considère éligible selon la méthode OBI, le rapport est produit environ 2 mois après la fin de la période.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Le Rapport semestriel n'est pas une Revue de milieu d'année, et ce rapport n'est pas produit.
Selon la méthodologie de l'OBS, le rapport semestriel ne reflète pas les changements économiques et techniques, ainsi que de nouvelles propositions politiques. Il ne contient pas des mesures appropriées.

Source:

Comment:

Le Rapport semestriel n'est pas une Revue de milieu d'année, et ce rapport n'est pas produit.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Réponse précédente "e"

Government Reviewer

Opinion:

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the more detailed discussion and final IBP's comment for question MYR-2.

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

<https://www.finances.gov.ma/Docs/DB/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Le Rapport semestriel n'est pas une Revue de milieu d'année.

Peer Reviewer

Opinion: Disagree

Suggested Answer: RAPPORT SEMESTRIEL SUR L'EXECUTION DE LA LOI DE FINANCES 1er semestre 2018

Government Reviewer

Opinion: Disagree

Suggested Answer: Rapport semestriel sur l'exécution de la finances, (1er semestre 2018)

Comments: Rapport semestriel sur l'exécution de la finances, (1er semestre 2018)

IBP Comment

To maintain consistency across countries and with the previous Survey methodology, the response remains unchanged. See the discussion and final IBP's comment for question MYR-2.

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Il n'y a pas une version citoyenne de ce document

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version publiée de la RMA est assez simple à comprendre même pour des citoyens non initiés aux finances publiques

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017

Source:

Mnistère de finances marocain

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=2>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur le second semestre 2018 pourrait éventuellement être considéré comme le rapport sur l'exécution du budget 2018. Il prend en compte la totalité des dépenses de l'année N-1.

Government Reviewer

Opinion: Agree

Comments: L'année 2017

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the

time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

Le rapport de fin d'année de 2017 n'a pas été publié; en revanche une synthèse des dépenses et ventilation a été publié sur le site du Ministère.

Comment:

Selon l'article 76 de la constitution et l'article 65 de la LOF 130.16, la loi de règlement du budget doit être déposé au deuxième exercice qui suit celui l'exécution de la loi de finance concernée.

Peer Reviewer

Opinion: Agree

Comments: Le Rapport sur le second semestre 2018 est publié dans les 3 mois suivant l'exercice. Le Projet de Loi de règlement 2017 est publié plus de 12 mois après la fin de l'exercice.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement est produite et transmise au Parlement chaque année. Toutefois, sa publication dépasse la limite retenue pour l'évaluation de cet indicateur mais demeure conforme au délai constitutionnel et légal.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le Projet de Loi de règlement 2017 a été publié le 29/03/2019. Cette date est hors délai selon la méthodologie OBI. Le Rapport semestriel relatif à l'exécution de la loi de finances 2ème semestre 2018 a été publié le 10/05/2019.

Government Reviewer

Opinion:

Comments: La loi de règlement est produite et transmise au Parlement chaque année. Toutefois, sa publication dépasse la limite retenue pour l'évaluation de cet indicateur mais demeure conforme au délai constitutionnel et légal <https://www.finances.gov.ma/fr/Pages/plr.aspx?m=Loi%20de%20finances%20et%20Budget>

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ces rapports sont publiés sur: https://www.finances.gov.ma/fr/sitepages/publications_theme.aspx?theme=Budget%20et%20Loi%20de%20Finances&m=vous%20etes?

Government Reviewer

Opinion:

Comments: Le site du Ministère : <https://www.finances.gov.ma/fr/Pages/plr.aspx?m=Loi%20de%20finances%20et%20Budget>

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

NA

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le lien est: https://www.finances.gov.ma/fr/sitepages/publications_theme.aspx?theme=Budget%20et%20Loi%20de%20Finances&m=vous%20etes?

Government Reviewer

Opinion:

Comments: Le lien vers les lois de règlements : <https://www.finances.gov.ma/fr/Pages/plr.aspx?m=Loi%20de%20finances%20et%20Budget>

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport est en format pdf. La base de données MANAR ne fournit pas les données exécutées de l'année 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: La loi de règlement est sous le format PDF

IBP Comment

We acknowledge the Government's comment, and the fact that the Loi de Reglement is available in PDF. However, following the guidelines for this question, response "d" applies whenever a document is not published or not produced (which is the case for the Year-End Report in Morocco). The response remains, therefore, unchanged.

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les noms des rapports sont: Rapport semestriel relatif à l'exécution de la loi de finances: 2ème semestre 2018 Projet de Loi de Règlement de l'année 2017

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: La loi de règlement est produite et transmise au Parlement chaque année. Toutefois, sa publication dépasse la limite retenue pour l'évaluation de cet indicateur mais demeure conforme au délai constitutionnel et légal.

IBP Comment

While it is clear that the Projet de loi de règlement 2017 was published *after* the OBS cutoff date on 29/03/2019 (and therefore considered not publicly available), it remained to be assessed whether the document was produced before December 31, 2018. The researcher stated: "nous maintenons notre réponse ("d"), nous n'avons pas trouvé de rapport de fin d'année avant le 31/12/18", but in light of the Government Reviewer's comment, IBP changed the response from "d" to "c" upon the assumption that the producer of the document should have first hand information on whether the document was produced prior to December 31, 2018.

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

N/A

Source:

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport est publié, mais hors délais, en ce qui concerne le PLR.

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Projet de Loi de Règlement de l'année 2017 (publié hors délai)

Government Reviewer

Opinion: Disagree

Suggested Answer: Le titre complet du RFA : Loi de règlement de l'année 2017, <https://www.finances.gov.ma/fr/Pages/plr.aspx?m=Loi%20de%20finances%20et%20Budget>

Comments: Le titre complet du RFA : Loi de règlement de l'année 2017, <https://www.finances.gov.ma/fr/Pages/plr.aspx?m=Loi%20de%20finances%20et%20Budget>

IBP Comment

We acknowledge the Government' comment. We would like to note, however, that the *Projet* de Loi de Règlement can already be considered as Year-End Report in that, for the purpose of the Open Budget Survey methodology, it is not necessary that Parliament approves the PLR in order for it to be considered a Year-End Report.

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Une version de la loi de règlement de 2017 pour les citoyens est produite et publiée sur le lien suivant:
<https://www.finances.gov.ma/Docs/db/2019/BCLOR2017ARABEVF.pdf>

IBP Comment

The researcher confirmed that they did not find the citizens version of the Year End Report 2017 before the 31st of December 2018. The response is therefore maintained, but we acknowledge and welcome this positive development cited by the Government Reviewer, albeit recorded after the research cutoff date.

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY2017

Source:

<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

Comment:

La Cour de Comptes produit un Rapport d'audit SUR l'exécution du budget de l'état 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année 2017

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

<http://www.leseco.ma/les-cahiers-des-eco/epargne-invest/70978-rapport-sur-l-execution-du-budget-de-l-etat-pour-l-annee-2017.html>.

<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport est daté du 1er Octobre 2018.

Government Reviewer

Opinion: Agree

Comments: 23/10/2018, <http://www.courdescomptes.ma/fr/Page-27/publications/>

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

23/10/2018

Source:

<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

<https://www.medias24.com/MAROC/Quoi-de-neuf/186926-Cour-des-comptes-voici-le-rapport-sur-l-execution-du-budget-de-l-Etat-en-2017.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: La date indiquée sur le rapport est le 1er Octobre, mais la presse n'en fait pas état avant le 23/10.

Government Reviewer

Opinion: Agree

Comments: 23/10/2018, <http://www.courdescomptes.ma/fr/Page-27/publications/>

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Les sites d'information ont parlé du rapport le 24 octobre 2018 mais le site media24 a bien mentionné que le rapport a été rendu public le 23 octobre 2018.

Source:

<https://www.medias24.com/MAROC/Quoi-de-neuf/186926-Cour-des-comptes-voici-le-rapport-sur-l-execution-du-budget-de-l-Etat-en-2017.html>

<https://maroc-diplomatique.net/execution-budget-2017-la-cour-des-comptes-souligne-des-discordances/>

<http://www.leseco.ma/les-cahiers-des-eco/epargne-invest/70978-rapport-sur-l-execution-du-budget-de-l-etat-pour-l-annee-2017.html>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: La date de publication du RA (23 octobre 2018) est bien précisée sur le site de la cour des compte:
<http://www.courdescomptes.ma/fr/Page-27/publications/>
Comments: La date de publication du RA (23 octobre 2018) est bien précisée sur le site de la cour des compte:
<http://www.courdescomptes.ma/fr/Page-27/publications/>

IBP Comment
We acknowledge and welcome the clarification provided by the Government Reviewer. Indeed, the Court de Comptes website shows the 23rd of October as date of publication of the report. This, however, won't change the assessment of the timeliness of publication of this report, which is overall positive.

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

Source:
Site web de cours des comptes.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
Il est publié en langue arabe uniquement et en format PDF

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Le RA est publié sous format PDF

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=9>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Rapport sur L'exécution du Budget de l'Etat - 2017

Source:

<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Rapport sur l'exécution du Budget de l'Etat-2017

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Il n'existe aucune version citoyenne.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il n'existe pas de version du RA dédiée les citoyens

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal

information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=9>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il existe également le portail LOF <http://lof.finances.gov.ma> Les sites web: Ministère de l'économie et des finances Administration des douanes et des Impôts Indirects Trésorerie Générale du Royaume Direction Générale des Impôts Direction des Domaines de l'Etat Direction des Etudes et des Prévisions Financières et la base de données MANAR sur le site web du MDF

Government Reviewer

Opinion: Agree

Comments: <https://www.finances.gov.ma> <https://www.tgr.gov.ma/wps/portal> <http://manar.finances.gov.ma/manar/initAccueilInscription> <https://www.tax.gov.ma/wps/portal> <http://lof.finances.gov.ma/>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=9>

Tous les fichiers sont téléchargeable en format PDF

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les données sont téléchargeables en format Excel sur différents sites, mais elles ne sont pas disponibles jusqu'à l'année fiscale courante <https://www.finances.gov.ma/fr/Pages/Statistiques.aspx> (jusqu'en 2017) <https://manar.finances.gov.ma/manar> (jusqu'en 2016).

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Les données relatives aux recettes et aux dépenses pour plusieurs années peuvent être téléchargées sous forme de fichier consolidé (ou d'un ensemble de fichiers) sur le site du Ministère de l'Economie et des Finances pour les rapports de prévisions du budget et sur le site de la TGR pour l'exécution,

https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZJdb4lwFIZ_i3-Anll-ymUF0SI2CEWkNwa3ZQFFI4X4wa8fmiVLXIRdLG2TJid5Tp5z3hRJGFCdNOyHQPQCsl9fize87o47PPdtZbWms7mFh1iBjSgAGzB3TD2F2Q8li2QtQA80Ay6-sHE3_0_gMevgAgpm5kAEfmbv0PQ05-ibNg-8o77PcYN6Nqzb1M-OVRvKGSx--FAiY4EWOgXjsvLx1OzbaISzIM-MhqxxQH2Is-iDAVPdgHnYyyC5RxEAnGTnmsvghv3sT1JnxdRsmQeZ_bg3PsE2LVQluxEBtqhQ4ojjRylUeq-tNgol4gX8XTpEsnPv2eqk00BwTU4odWzcAiNnmmbqokjvfD6xocsL0_p7YYPAFR_4BHQ!!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/

IBP Comment

As confirmed by the researcher, the link provided by the Government Reviewer only provides access to PDF documents. We did not find access to any

downloadable consolidated files, and the response remains therefore unchanged.

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=9>

Comment:

le site donne l'accessibilité de télécharger tous les documents de plusieurs années sous forme de PDF

Peer Reviewer

Opinion: Agree

Comments: Les données sont disponibles dans le même fichier EXCEL de 2004 à 2017 <https://www.finances.gov.ma/fr/Pages/Statistiques.aspx> et de manière dynamique et croisée sur la base Manar (2016 pour les dépenses et 2017 pour les recettes) https://manar.finances.gov.ma/manar/Consultation_consulterTable Les données ne sont pas disponibles pour l'année courante.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: Les données relatives aux recettes et aux dépenses pour plusieurs années peuvent être téléchargées sous forme de fichier consolidé (ou d'un ensemble de fichiers) sur le site du Ministère de l'Economie et des Finances pour les rapports de prévisions du budget et sur le site de la TGR pour l'exécution:

https://www.tgr.gov.ma/wps/portal/Publication/Bulletins/Bulletin%20mensuel%20des%20statistiques%20des%20finances%20publiques!/ut/p/b1/vZJdb4lwFIZ_i3-Anll-ymUF0SI2CEWkNwa3ZQFFI4X4wa8fmiVLXIRdLG2TJid5Tp5z3hRJGFCdNOyHQPQCsl9fize87o47PPdtZbWms7mFh1iBjSgAGzB3TD2F2Q8li2QtQA80Ay6-sHE3_0_gMevgAgpm5kAEfmbv0PQ05-ibNg-8o77PcYN6Nqzb1M-OVRvKGsx--FAiY4EWOgXjsvLx1OzbaISzIM-MhqxxQH2ls-iDAVPdgHnYyyC5RxEANGTnmsvghv3sT1JnxdRsmQeZ_bg3PsE2LVQluxEBtqhQ40jjRylUeq-tNgolg4gX8XTpEsNpV2eqk00BwTU4odWzcAiNnmmbqokjvfd6xocsl0_p7YYPAFR_4BHQ!!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/

IBP Comment

As confirmed by the researcher, the link provided by the Government Reviewer only provides access to PDF documents. We did not find access to any downloadable consolidated files, and the response remains therefore unchanged.

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

<https://www.finances.gov.ma/fr/sitepages/Publications.aspx?p=9>

Comment:

dans les rapports publiés nous trouvons des tableaux et des graphes et ça dépend des documents produits.

Peer Reviewer

Opinion: Agree

Comments: Il y a des graphiques dans les rapports, mais cela ne correspond pas à des outils de visualisation. En revanche, les données peuvent être visualisées selon le critère OBS sur la base MANAR mais seulement jusqu'en 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Effectivement tous les rapports téléchargés à partir de ces sites contiennent des graphes et des illustrations qui facilitent la compréhension des données par les citoyens et les professionnels

IBP Comment

Having discussed the Government Reviewer's comment, and in agreement with the Peer Reviewer's assessment, the researcher confirms that "Les graphiques présentés dans les rapports cités ne sont pas accessible de manière à pouvoir exploiter les données (c-a-d présentés sous format pdf)". The response remains unchanged.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Dans la loi roagnique de finance 130-13 nottament dans les articles 65 et 66 situple les points suivants ;

Comment:

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Peer Reviewer

Opinion: Agree

Comments: Le processus d'élaboration et d'adoption du PLF 2016, y compris les questions de transparence comme le budget citoyen, est indiqué dans les dispositions de la LOLF n° 130-13 et celles de la constitution de 2011.

Government Reviewer

Opinion: Agree

Comments: Les lois régissant la gestion et l'audit des finances publiques : La Constitution de 2011:

http://lof.finances.gov.ma/sites/default/files/constitution_2011_fr_17.pdf La loi organique relative à la loi de finances :

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf Décret d'application de la loi organique relative à la loi de finances:

http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_du_28_ramadan_1436_15_juillet_2015.pdf Lois de finances :

<https://www.finances.gov.ma/fr/Pages/lf-archive.aspx?m=Loi%20de%20finances%20et%20Budget> Loi n° 62-99 formant code des juridictions financières: http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Il y a une loi sur le droit à l'accès à l'information.
<https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/107094/131706/F-985611108/MAR-107094.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il existe une loi sur le droit à l'accès à l'information, mais le gouvernement n'offre pas d'opportunités aux citoyens de participer au processus d'élaboration du budget..

Government Reviewer

Opinion: Agree

Comments: '- La Constitution, notamment son préambule et ses articles 27, 30 et 34 ;
http://lof.finances.gov.ma/sites/default/files/constitution_2011_fr_17.pdf -La loi n° 31-13 relatif au droit d'accès à l'information ;
https://www.mmsp.gov.ma/uploads/documents/Loi_1331_22022018.pdf -Les engagements du Maroc dans le cadre de l'initiative «Partenariat pour le gouvernement ouvert». -Projet de loi organique N° 44.14 relative aux pétitions http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_44-14_Fr.pdf?ver=2017-02-08-171743-837 -Projet de loi organique N° 64.14 relative à la présentation de motions en matière de législation.
http://www.sgg.gov.ma/Portals/0/lois/Loiorganique_64-14_Fr.pdf?ver=2017-02-08-172310-160

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les morasses budgétaires qui sont annexées au budget et publiées sur le site de MDF (par exemple https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf) contiennent pour chaque utilisateur du budget: le Code Fonctionnel, le Code économique. le code Programme. le code Région. le code Projet. et le code Ligne.

Government Reviewer

Opinion: Agree

Comments: Toutes les composantes budgétaires sont présentées selon une nomenclature bien déterminée, la nomenclature budgétaire des dépenses au Maroc est composée d'une nomenclature administrative, d'une nomenclature économique et d'une nomenclature fonctionnelle et ce, conformément aux dispositions de l'article 38 de la Loi Organique n° 130-13 relative aux lois de Finances qui stipule qu'à l'intérieur des trois titres du budget général (Fonctionnement, Investissement, Service de la dette publique): http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf Les dépenses sont présentées actuellement par chapitres, subdivisées en programmes, régions, projets et lignes selon leur destination, leur objet ou leur nature, en distinguant pour chaque département ministériel ou institution, les dépenses de personnel, de matériel et dépenses diverses et d'investissement. (voir les tableaux B,C,E,F,G dans le projet de loi de finances n° 80-18 pour l'année budgétaire 2019 sous le lien https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf)

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_amenagement_territoire_national_urbanisme_ar_2018.pdf
<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

Comment:

Chaque budget ministériel est accompagné par un document intitulé projet de performance dans lequel nous trouvons des programmes et des projets à mettre en oeuvre pour chaque objectif. Mais d'après javascript, ces documents sont publiés le 7 février 2018, ce qui est hors délai pour faire partie du dossier publié du projet de loi de finances donc ces documents ne peuvent pas être pris en compte.

Peer Reviewer

Opinion: Agree

Comments: La préparation et l'exécution du budget reposent sur une classification fonctionnelle.

Government Reviewer

Opinion: Agree

Comments: Les dépenses sont présentées par classification fonctionnelle. La classification adoptée en respect des standards internationaux, est accessible et figure dans la rubrique des morasses budgétaires sur le portail du Ministère de l'Economie et des Finances. Lien : https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf

IBP Comment

Having further probed this question with the researcher, he confirmed a typo in the response he originally selected ("a") and that: "La réponse "b" est celle que nous avons choisi. La classification fonctionnelle figure au niveau des morasses budgétaires *après* l'adoption de la loi". The response remains therefore unchanged.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:
https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La classification fonctionnelle est conforme aux normes SFP/CFAP

Government Reviewer

Opinion: Agree

Comments: La classification adoptée en respect des standards internationaux, est accessible et figure dans la rubrique des morasses budgétaires sur le portail du Ministère de l'Economie et des Finances. Lien : https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf

IBP Comment

Given the researcher's confirmation that expenditures by functional classification are presented in the morasses budgétaires, but that those documents are published after the budget has been enacted, the response remains unchanged.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Voir de la page 14 à 21

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La classification économique est accessible et figure dans la rubrique des morasses budgétaires sur le portail du Ministère de l'Economie et des Finances. Lien : https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf

IBP Comment

We accept the researcher's response, but note that the economic classification available in the PLF is very basic.

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Voir de la page 14 à la page 21

Peer Reviewer

Opinion: Agree

Comments: La classification fonctionnelle est conforme aux normes SFP.

Government Reviewer

Opinion: Agree

Comments: La classification adoptée en respect des standards internationaux, est accessible et figure dans la rubrique des morasses budgétaires sur le portail du Ministère de l'Economie et des Finances. Lien : https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf

IBP Comment

Having discussed this further with the Peer Reviewer, he confirmed that the information is included in the Morasses budgétaires, but those documents are only available after the budget has been approved, and therefore cannot be considered part of the Executive's Budget Proposal package. The response is therefore changed, from "a" to "b."

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Das les page de 20 à 126

Peer Reviewer

Opinion: Agree

Comments: Chaque ministère prépare un projet de performance qui présente les budgets programmes et les projets à mettre en œuvre.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented.

Comments: Les programmes d'actions sont individualisés, dotés de crédits selon la nomenclature précitée et présentés dans les morasses budgétaires. En effet, le projet de loi de finances 2019 a été marqué par la poursuite de la préfiguration de la nouvelle nomenclature (programme/région/projet ou action) selon les dispositions de la loi organique relative à la loi de finances au niveau de tous les départements : <http://lof.finances.gov.ma/fr/budget/projet-de-performance-2018> Aussi, les morasses budgétaires ont adopté la nouvelle structure du budget basée sur les programmes : https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf La présentation des objectifs desdits programmes figure également dans la note de présentation : https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

IBP Comment

We welcome and acknowledge the Government Reviewer's comment, but the morasses budgétaires are not published before the budget is enacted (as confirmed by the researcher: "Les morasses budgétaires n'ont été disponibles qu'après l'adoption de la Loi de finances 2019"). The response remains therefore unchanged.

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Kles bugetd

Peer Reviewer

Opinion: Agree

Comments: La programmation budgétaire triennale PBT telle qu'institutionnalisée par la nouvelle LOF 2015 est glissante sur 3 ans actualisée chaque année. Cependant, les éléments constitutifs de la PBT ne font pas encore partie des documents accompagnant le PLF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: La présentation de la programmation pluriannuelle des dépenses de l'Etat se trouve au Tableau des dépenses du budget général présenté dans le Rapport Préalable au Budget (page 17) pour la période 2019-2021. Elle suit une classification économique :

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf La programmation pluriannuelle administrative est concrétisée dans les projets de performances des ministères pour la période 2018-2020 : <http://lof.finances.gov.ma/fr/budget/projet-de-performance-2018>

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Des estimations de dépenses sont réalisées pour l'année budgétaire et les deux exercices suivants dans le TOFT qui est établi selon la classification économique. Ce tableau sert de base à la transmission de la circulaire de cadrage pluriannuel. Des prévisions pluriannuelles sont donc établies selon la classification économique, mais elles ne sont pas encore annexées au PLF.

Government Reviewer

Opinion: Disagree

Suggested Answer: classification administrative classification économique

IBP Comment

The response to this question remains unchanged, in light of response "d" selected in question 7 and confirmed by both peer and government reviewers.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Des fois, nous trouvons le crédit à l'investissement de l'année +1 mais ne reflète pas une planification pluriannuelle.

Peer Reviewer

Opinion: Agree

Comments: Le lien ci dessus donne l'extrait du journal officiel portant sur la Loi de Finance, mais il faut aussi analyser les documents accompagnant le projet de loi de finances. Les ministères élaborent des projets de budget sur trois ans en suivant le Guide de la programmation budgétaire triennale et certains ont été présentés au Parlement. Cependant ils ne font pas encore partie des documents officiels annexés au projet de budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Comments: La présentation des estimations des dépenses pour une période pluriannuelle par programme est concrétisée au niveau des Projets de Performances (PDP) au niveau de tous les départements ministériels: Exemple : PDP du Ministère de l'Equipement, du Transport, de la Logistique et de l'Eau http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_eau_ar_2018.pdf A la page 20 Tableau 5 : Programmation budgétaire triennale 2018 - 2020 par programme

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, having confirmed with the researcher ("Nous nous sommes basés dans notre réponse sur le PLF 2019 et les documents annexes. Les PDP ne font pas partie du PLF 2019"), the response remains unchanged.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

de la page 22 à la page 24

Peer Reviewer

Opinion: Agree

Comments: Les sources de revenu sont très détaillées.

Government Reviewer

Opinion: Agree

Comments: Conformément aux articles 10 et 11 de la Loi Organique n°130-13, les lois de finances présentent de façon sincère l'ensemble des ressources de l'Etat, ce qui permet d'identifier individuellement les différentes sources des revenus fiscaux pour l'année budgétaire (article 50 et tableau A page 2003 du corps de la loi de finances 2019) : https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf au niveau de la Note de présentation du projet de loi de finances 2019 : Tableau sur les recettes du budget général de l'Etat, pages 22-24:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Le rapport économique et financier, en présentant les prévisions des recettes et des dépenses de l'Etat au titre de l'année 2019, pages 115-117 donne une description selon un mode narratif de l'ensemble des recettes fiscales prévues en 2019 tout en présentant le détail dans l'annexe, page 123 https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

De la page 24 à la page 25

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les différentes sources de revenus non fiscaux sont bien identifiées au niveau du budget et classées sous quatre grandes catégories : les revenus de monopoles et d'exploitations, les revenus du domaine, les privatisations et autres recettes (article 50 et tableau A page 2003 du corps de la loi de finances 2019) : https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf . Au niveau de la note de présentation du projet de loi de finances 2019, pages 24-25 https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf En plus, le rapport sur le secteur des Etablissements et Entreprises Publics présente des informations détaillées par nature et par entreprise, les produits provenant des entreprises publiques (annexe 8) https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Pas de présentation pluri-annuelle

Peer Reviewer

Opinion: Agree

Comments: Les sources de revenu sur 3 ans sont présentées dans le TOFT mais ce document n'est pas annexé au PLF.

Government Reviewer

Opinion: Agree

Comments: Les estimations du niveau agrégé des revenus sont présentées pour une période pluriannuelle dans le tableau des charges et ressources du Trésor dans le cadre de la programmation budgétaire triennale mais elles ne sont pas publiées dans le cadre du PLF2019

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_amenagement_territoire_national_urbanisme_ar_2018.pdf

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%>

Comment:

Présentation uniquement de l'année en cours.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les estimations des sources individuelles de recettes (IS, IR) sont présentées pour une période pluriannuelle dans le tableau des charges et ressources du Trésor dans le cadre de la programmation budgétaire triennale mais elles ne sont pas publiées dans le cadre du PLF2019

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

Pages 19-21 du PDF de la Note de Presentation du PLF (https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf) presentent les besoins de financement et les charges de la dette.
Mais il y a aussi un rapport sur la dette publique qui accompagne le projet de loi de finance. Voir a la page 60.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur la dette publique qui accompagne le projet de loi de finance 2019 est très détaillé et présente les éléments requis.

Government Reviewer

Opinion: Agree

Comments: Les dépenses relatives au service de la dette publique sont présentées au niveau du corps du projet de loi de finances 2019 tableau D, page 753 (<https://www.finances.gov.ma/Docs/db/2017/lf2017fr.pdf>), ainsi que la note de présentation qui détaille les informations liées à la dette, pages 19, 21 (https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf). Le rapport sur la dette donne des informations pertinentes sur la dette publique : https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

IBP Comment

A la page 60 (et suivantes) du rapport sur la dette (https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf), le stock de la dette est présentée jusqu'au 2018, et pas pour l'année en question (2019). D'accord avec le chercheur, la réponse est changée de "a" a "b."

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

page 60

Peer Reviewer

Opinion: Agree

Comments: Les trois éléments sont disponibles dans le tableau annexe. Les montants prévisionnels des intérêts et de l'amortissement de la dette sont indiquées dans les morasses budgétaires qui sont présentées au Parlement avant d'être approuvées. L'annexe statistique du rapport sur la dette présente le stock de la dette en % du PIB jusqu'en 2018 (le montant prévu pour 2019 correspond donc au stock de 2018 + le service de la dette).

Government Reviewer

Opinion: Agree

Comments: Le montant des nouveaux emprunts nets requis au cours de l'exercice budgétaire L'encours de la dette du Trésor à la fin de l'exercice budgétaire Le intérêts sur la dette pour l'exercice budgétaire

IBP Comment

Given the comment from the Peer Reviewer, and having thoroughly reviewed the cited documents, information on debt stock is not available in the format required by this question, which should not just be extracted with a calculation (stock 2018 plus debt service) but should be viewed as a single, ready-made number.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

page 60

Peer Reviewer

Opinion: Agree

Comments: En annexe page 60.

Government Reviewer

Opinion: Agree

Comments: Le rapport sur la dette au titre de l'année 2019 et le bulletin statistique trimestriel de la dette extérieure, publiés sur le site du Ministère de l'Economie et des Finances présentent des données sur le montant total de la dette du pays ainsi que des informations liées à la composition de la dette telles que les taux d'intérêt sur la dette, le profil des échéances de la dette, la dénomination en devises de la dette, la nature externe ou interne de la dette. https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

https://www.finances.gov.ma/Docs/dtfe/2019/Bulletin%20Dette%20Exterieur%20Publique__mars19-FR.pdf

IBP Comment

Upon further analysis of the Executive's Budget Proposal and upon further discussion with the researcher, he confirmed that "les informations demandées concernent les années antérieures à l'année demandée; nous n'avons pas pu trouver les informations sur la composition de la dette publique pour l'année budgétaire 2019". This is unfortunate, because the debt report that accompanies the EBP is very detailed - only with backward looking information and no information on debt composition for 2019. The response is therefore changed from "a" to "d." A final note that it is not possible to use the "Bulletin statistique trimestriel" cited by the Government Reviewer, because the reference documentation to be used for this question (and the entire section 2 of the questionnaire) is the Executive's Budget Proposal package (PLF 2019 and its annexes).

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

Dans les tableau, il est mentionné: Taux d'interets, page 60

Peer Reviewer

Opinion: Agree

Comments: Tous les éléments sont présentés y compris le profil de la dette qui est à moyen terme (la dette à court terme est nulle).

Government Reviewer

Opinion: Agree

Comments: Toutes les informations demandées sont disponibles

IBP Comment

Upon further analysis of the Executive's Budget Proposal and upon further discussion with the researcher, he confirmed that "aucune réponse ne sera choisie pour cette question car les informations demandées concernent les années antérieures à l'année demandée; nous n'avons pas pu trouver les informations sur la composition de la dette publique pour l'année budgétaire 2019".

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Page 19 et 20

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Les pages 19 et 20 présentent l'évolution des dépenses relatives aux intérêts de la dette publique, mais pas les taux d'intérêts. Le rapport économique et financier présente des informations détaillées sur les hypothèses macroéconomiques (le taux de croissance du PIB, le taux d'inflation, le taux de change, le cours moyen de pétrole, butane etc, ainsi que le montants des intérêts) mais pas les taux d'intérêt.

Government Reviewer

Opinion: Agree

Comments: Le rapport économique et financier pour l'année budgétaire 2019 présente des informations détaillées sur les hypothèses macroéconomiques (PIB réel, PIB nominal, taux de change, demande étrangère, cours des matières premières...(voir la partie portant sur le contexte

macro-économique du Projet de Loi de Finances 2019, pages 105 -110). https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf Des hypothèses macro économiques comme le taux de croissance du PIB, la production céréalière, le cours moyen du gaz butane et le déficit prévisionnel sont présentées dans la note de présentation du projet de loi de finances 2019 . voir pages 1-2 : https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf L'hypothèse sur le taux d'inflation est également mentionnée au niveau du budget citoyen de l'année 2019 (page 9) <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

IBP Comment

Having reviewed the Peer Reviewer's comment with the researcher, he confirmed the following: "Effectivement les pages 19 et 20 présentent l'évolution des dépenses relatives aux intérêts de la dette publique, mais pas les taux d'intérêts. Les hypothèses macroéconomiques (le taux de croissance du PIB, le taux d'inflation, le taux de change, le cours moyen de pétrole, butane etc, ainsi que le montants des intérêts mais pas les taux d'intérêt) sont sur le rapport économique et financier https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf (p 105 à 110)" and agreed to change the response, from "b" to "c."

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Real GDP growth

Inflation rate

Information beyond the core elements (please specify)

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Page 1

Peer Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth

Government Reviewer

Opinion: Disagree

Suggested Answer: Le rapport économique et financier pour l'année budgétaire 2019 présente des informations détaillées sur les hypothèses macroéconomiques. ces informations sont relatives au -PIB réel par secteur -PIB nominal -production céréalière -composantes de la demande intérieure - Revenu national Brut Disponible par habitant au prix courant - Besoin de financement - Taux de change - Demande étrangère - Cours des matières premières (voir la partie portant sur le contexte macro-économique du Projet de Loi de Finances 2019, pages 105 -110 et annexes pages 120-123). https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf Des hypothèses macro économiques comme le taux de croissance du PIB, la production céréalière, le cours moyen du gaz butane et le déficit prévisionnel sont présentées dans la note de présentation du projet de loi de finances 2019 . voir pages 1-2 : https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf L'hypothèse sur le taux d'inflation est également mentionnée au niveau du budget citoyen de l'année 2019 (page 9) <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas d'analyse de sensibilité dans le projet de budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Le rapport économique et financier pour l'année budgétaire 2019 présente de nombreuses informations concernant le cadrage macroéconomiques et les impacts de ces hypothèses (Voir la troisième partie du rapport "Projet de Loi de Finances 2019" pages 105-110):

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf De même, le budget citoyen de l'année 2019 présente l'impact de la variation du taux d'intérêt et de la variation des fluctuations des cours de change sur le service de la dette ainsi que l'Impact budgétaire des différentes mesures fiscales et douanières : voir pages: 45-46 du rapport: <https://www.finances.gov.ma/Docs/db/2018/BC%20Vfr%20LF%202019.pdf>

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, in agreement with peer reviewer and upon further discussions with the researcher who confirmed that "Les données du budget citoyen ne peuvent pas être utilisées car il ne fait partie du projet du budget de l'exécutif, en plus aucune analyse de sensibilité n'est présentée", the response remains unchanged ("d").

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:
Il n'y a pas d'analyse.

Peer Reviewer

Opinion: Agree

Comments: Les documents annexés au projet de budget ne font pas d'analyse d'impact des politiques fiscales.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: le budget citoyen de l'année 2019 présente l'impact de la variation du taux d'intérêt et de la variation des fluctuations des cours de change sur le service de la dette ainsi que l'impact budgétaire des différentes mesures fiscales et douanières : voir pages: 45-46 du rapport:

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf> En plus, le rapport économique et financier est riche en informations sur les études d'impacts des politiques publiques : https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, in agreement with the Peer Reviewer, and having further discussed this comment with the researcher, he explained that "Sur le lien https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf, il existe certaines données qui concernent uniquement les budgets alloués sans possibilité de mesurer la manière dont ils affectent les dépenses, et ne font pas d'analyse d'impact des politiques fiscales." Response "d" is retained.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La DEPF prépare une série de scénarios pour évaluer l'impact d'hypothèses macroéconomiques alternatives, mais ils ne figurent pas dans les documents budgétaires.

Government Reviewer

Opinion: Agree

Comments: Le rapport économique et financier pour l'année budgétaire 2019 présente les prévisions des recettes pour l'année 2019 tout en justifiant leur variation par rapport aux prévisions actualisées de l'année 2018 (pages 115-117) : https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf Aussi, la note de présentation de la loi de finances 2019 présente les mesures fiscales proposées dans le projet de loi de finances pour l'année budgétaire 2019 page 127 à 145: https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Enfin, les analyses sur l'impact des nouvelles mesures sont présentées aux parlementaires au moment des discussions budgétaires mais elles ne sont pas publiées.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, in agreement with the Peer Reviewer, and having further discussed this question with the researcher, he confirmed that "Sur le lien https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf, il existe certaines données qui cependant ne permettent pas de mesurer la manière dont ils affectent les recettes." REsponse "d" is retained.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: Les dépenses de l'année 2018 sont présentées selon la classification économique et administrative. L'annexe du REF 2019 présente l'évolution des recettes et des dépenses depuis 2013. L'annexe de la note de présentation du PLF 2019 présente la répartition des dépenses par ministère comparativement à la LDF 2018.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: Classification administrative : voir le rapport économique et financier https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf et l'annexe 1 de la note de présentation du projet de loi de finances 2019: https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Classification économique : voir le rapport économique et financier page 123: https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

IBP Comment

In light of the peer and government reviewers' comments, and having further discussed this question with the researcher, he confirmed that "Effectivement les dépenses de l'année 2018 sont présentées selon la classification économique et administrative de manière très simple. L'annexe de la note de présentation du PLF 2019 présente aussi la répartition des dépenses par ministère comparativement à la LDF 2018. De ce fait nous pouvons changer la réponse de c à b". The response is therefore changed, from "c" to "b".

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the

budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Comments: Le projet de loi de finances 2019 a été marqué par la poursuite de la préfiguration de la nouvelle nomenclature (programme/région/projet ou action) selon les dispositions de la loi organique relative à la loi de finances au niveau de tous les départements :

<http://lof.finances.gov.ma/fr/budget/projet-de-performance-2018> à titre d'exemple: le projet de performance du Ministère de l'Economie et des

finances comporte des dépenses par programme individuel pour l'année précédente (2017) et les prévisions 2018 (Tableau 3: Récapitulatif des

crédits prévisionnels du Ministère par programme) page 10 : http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_mef_ar_2018.pdf La

note de présentation de la Loi de Finances 2019, le rapport économique et financier et le budget citoyen présentent la réalisation des dépenses des

différents programmes de l'Etat au titre de l'année 2018 ainsi que les prévisions pour l'année 2019 :

<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

IBP Comment

Le gouvernement suggère qu'il y a une classification par programme, mais les documents utilisés font référence à "politiques" plutôt que programmes comme entendu par cette question (c'est-à-dire un niveau de classification au-dessous de la classification administrative). En considération de la réponse du peer reviewer, il nous semble approprié maintenir la réponse "d". En outre, le chercheur nous a confirmé que certains des "documents utilisés par le gouvernement (budget citoyen et le rapport économique et financier) ne font pas partie du projet du budget de l'exécutif, donc nous ne pouvons pas nous baser dessus pour évaluer les dépenses par programme individuel pour l'année 2018."

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'annexe du REF 2019 présente les données de la LF 2018 et non des données actualisées. Il en est ce même de la note de présentation du PLF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Comments: Les estimations de dépenses relatives à l'année budgétaire antérieure (2018) sont actualisées par rapport aux niveaux approuvés et présentées au Parlement lors des discussions parlementaires, mais elles ne sont pas publiées. Les estimations des dépenses selon une classification économique pour l'année 2018 sont actualisées et publiées au niveau du rapport économique et financier page 123:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf L'actualisation des prévisions de clôture de l'année 2018 en terme de dépenses est également présentée au niveau du rapport préalable au budget page 10 : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

Two of the documents cited by the Government Reviewer are the Citizens budget and the Pre-budget statement, which are not part of the EBP package, and therefore cannot be used in support of the response to this question. The "Rapport économique et financier" shows a column for 2018, but it is the Loi de Finances (LFA 2018) and therefore does not show actual figures. The response remains unchanged, also in light of the Peer reviewer's comment.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Les estimations sont faites que pour l'année en cours. Réponse "d."

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Comments: Les estimations des recettes et des dépenses sont présentées an annexe du REF selon la classification économique depuis l'année 2013.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Comments: Les estimations de dépenses selon une classification économique pour l'année AB-2 sont présentées au niveau du rapport économique et financier à la page 123: https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

IBP Comment

In light of the Peer and Government Reviewers' comments and having reviewed the relevant section of the "Rapport économique et financier", the response has been changed from "d" to "c".

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Economic classification

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Classification économique https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: Les estimations de dépenses selon une classification administrative pour l'année AB-1 sont présentées au niveau de l'annexe 1 de de la note de présentation du projet de loi de finances 2019: https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Les estimations de dépenses selon une classification économique pour l'année AB-2 sont présentées au niveau du rapport économique et financier à la page 123:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comments: classification administrative classification économique

IBP Comment

Having reviewed the "Note de presentation du PLF 2019" and the "Rapport économique et financier", in light of Peer Reviewer's comment and the response and comments provided in question 22, the response to this question has been changed from "Administrative" to "Economic classification". The Government Reviewer mentioned administrative classification for BY-1, while this question refers to information for BY-2 and prior years.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Les dépenses de plusieurs programmes individuels relatifs à l'AB-2 ne sont pas présentées.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Page 123

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Les dépenses reflétant des résultats réels de l'année la plus proche sont celles de l'AB-2 (le rapport économique et financier. voir annexe page 123 : https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf)

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: La note de présentation du projet de loi de finances 2019 ; page 22: https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Le rapport

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les différentes sources de revenus fiscaux sont individuellement identifiées pour l'année (AB-1). En effet, la note de présentation du projet de loi de finances, pages 22-25, https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf et le rapport économique et financier 2019, annexe de la page 123 donnent une ventilation des recettes fiscales relatives à l'année budgétaire concernée et l'année 2018 et ce par type d'impôt (IS, IR, TVA etc...): https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les montants présentés pour l'AF 2018 sont les montants inscrits dans les LDF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: Les estimations des recettes relatives à l'année budgétaire antérieure (2018 sont actualisées par rapport aux niveaux approuvés à l'origine et présentées au Parlement lors des discussions parlementaires, mais elles ne sont pas publiées. Les estimations des recettes selon une classification économique pour l'année 2018 sont actualisées et publiées au niveau du rapport économique et financier page 123:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf L'actualisation des prévisions de clôture de l'année 2018 en terme de recettes est également présentée au niveau du rapport préalable au budget page 10 : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

As for expenditures, the relevant columns for BY 2018 in the "Rapport économique et financier" refer to the Loi de Finances, and are therefore estimates and not actuals. The Citizens Budget and Pre-Budget Statement cannot be used in support of the response to this question. The response remains therefore unchanged.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les estimations des recettes par catégorie de recettes au titre de l'exercice (AB-2) et années antérieures sont présentées au niveau du rapport économique et financier, annexe de la page 123 : https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les recettes fiscales et non fiscales sont individuellement identifiées pour l'année (AB-2) et les années antérieures. Le rapport économique et financier accompagnant le PLF 2019 donne une ventilation des recettes fiscales et non fiscales et ce par type d'impôt (IS,IR,TVA, ect...), annexe de la page 123 : https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual

outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Toutes les données présentées dans le rapport reflètent la situation en 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport économique et financier et ses annexes présentent les résultats réels des revenus au moins pour l'année budgétaire AB-2 (2017): https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

b. Yes, the core information is presented for government debt.

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Toutes les données de l'année budgétaire (AB-1) relatives aux emprunts et à la dette publique sont présentées dans : Le rapport sur la dette publique :https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf En plus le rapport Economique et Financier présente des informations sur le niveau de la dette pour l'année AB-2, annexe à la page 123: https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf et le budget citoyen à la page 46 : <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

IBP Comment

We appreciate the government comment and the researcher's response selection. Some of the debt information included in the Executive's Budget Proposal and its supporting documents, however, only goes until mid 2018, that is mid BY-1. Response changed from "a" to "b."

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les données de 2018 sont les données du 1er semestre.

Government Reviewer

Opinion: Agree

Comments: Le rapport sur la dette publié pour l'année 2019 présente les données sur la dette relatives aux années 2018 et 2017 : https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf En plus le rapport Economique et Financier présente des informations sur le niveau de la dette pour l'année AB-2, annexe à la page 123: https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf et le budget citoyen 2019, voir la page 46 : <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook (2018)* (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Les informations relatives aux déclaration d'intention et les fonds stratégiques sont présentés dans l'ensemble du document réparti par secteur.

Peer Reviewer

Opinion: Agree

Comments: Le niveau des dépenses extrabudgétaires est peu significatif et la réception et l'utilisation des fonds par les SEGMA, les établissements publics de même que les fonds apportés par les partenaires techniques et financiers sont bien suivis.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Comments: Le corps du Projet de Loi de Finances 2019 présente l'ensemble des recettes et les dépenses des comptes spéciaux du Trésor et des SEGMA : https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf Le rapport sur les Comptes Spéciaux du Trésor et le rapport sur les Services de l'Etat gérés de manière autonome, donnent des informations relatives aux ressources, aux dépenses et aux financements:

https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf https://www.finances.gov.ma/Docs/db/2019/segma_fr.pdf

IBP Comment

Le chercheur confirme qu'il y avait eu une erreur de saisie, la réponse qu'ils avaient choisi était la réponse "a". Les liens contenant les informations voulues sont: https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf https://www.finances.gov.ma/Docs/db/2019/segma_fr.pdf

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Page 12

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le corps du Projet de Loi de Finances présente le budget de l'Etat (Budget Général, Comptes Spéciaux du Trésor et Services de l'Etat Gérés de Manière Autonome) de manière consolidée dans un tableau d'équilibre des ressources et des charges de l'Etat, page 2001 (article 50) : https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf La note de présentation au titre de l'année 2019 présente également le budget de l'Etat selon une base consolidée, voir page 12, ainsi que le montant consolidé des investissements publics et ce, par composantes (Comptes Spéciaux du Trésor, Collectivités Territoriales et Services de l'Etat Gérés de Manière Autonome) voir page 26 de la note :

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf En plus, le rapport sur le secteur des Etablissements et Entreprises publics, présente une consolidation des investissements pour les Etablissements et Entreprises Publics, pages 23-26 : https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Page 174

Peer Reviewer

Opinion: Agree

Comments: Le gouvernement produit un rapport sur le secteur des Établissements et Entreprises Publics (EEP) qui présente les transferts de l'État vers les EEP, mais il ne produit pas un rapport équivalent sur les transferts aux collectivités territoriales.

Government Reviewer

Opinion: Agree

Comments: Le rapport sur le secteur des Etablissements et Entreprises Publics (EEP) présente les transferts de l'Etat vers les EEP, voir annexe 7 de la page 174 à 177 du rapport : https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf. Ces transferts sont aussi présentés dans le même rapport selon un mode narratif de la page 44 à 47. Par ailleurs, les morasses budgétaires des ministères donnent la ventilation des subventions accordées aux EEP, aux Comptes Spéciaux du Trésor et aux Services de l'Etat Gérés de Manière Autonome : https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

https://www.finances.gov.ma/Docs/db/2019/genre_fr.pdf

https://www.finances.gov.ma/Docs/db/2019/nrri_fr.pdf

Comment:

Le budget genre et la présentation par répartition régionale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens. Comments: Le rapport sur le budget axé sur les résultats tenant compte de l'aspect genre présente une évaluation de l'ensemble des programmes et projets intégrant la dimension genre mis en œuvre par les Départements Ministériels, ainsi que l'analyse d'un ensemble d'indicateurs de résultats renseignant sur le niveau de réalisation des droits civils, politiques, économiques, sociaux et environnementaux : https://www.finances.gov.ma/Docs/db/2019/genre_fr.pdf En plus, les morasses budgétaires des Ministères donnent une présentation régionale du budget : https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf Le rapport sur les Comptes Spéciaux du Trésor (pages 37-39), la note de présentation du projet de loi de finances 2019 (pages 29-30 ; 46-52) et le budget citoyen présentent les dépenses sociales destinées aux populations pauvres : https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf> En plus du rapport sur la répartition régionale de l'investissement : https://www.finances.gov.ma/Docs/db/2019/nrri_fr.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, the response remains unchanged. The pages cited in the "Rapport sur le Comptes Speciaux du Tresor" describe individual programs to improve social welfare and the lives of the poor but provide estimates for BY- years only. The "Note de Presentation" also mentions individual programs, and does not provide an actual alternative display of expenditure by income level or other criteria (such as gender and geographical, as already indicated by the Researcher and Peer Reviewer). The last document that has been cited by the GR is the Citizens Budget, which cannot be used as reference for this question.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on gender
Distribution of health expenditures by geographic region
Distribution of education expenditures by geographic region

Source:

https://www.finances.gov.ma/Docs/db/2019/genre_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La Note sur la repartition Regionale de l'investissement qui accompagne le PLF 2019 présente également la répartition régionale des dépenses d'investissement pour la santé et l'éducation.

Government Reviewer

Opinion:

Comments: Le rapport sur le budget axé sur les résultats tenant compte de l'aspect genre présente une évaluation de l'ensemble des programmes et projets intégrant la dimension genre mis en œuvre par les Départements Ministériels, ainsi que l'analyse d'un ensemble d'indicateurs de résultats renseignant sur le niveau de réalisation des droits civils, politiques, économiques, sociaux et environnementaux : https://www.finances.gov.ma/Docs/db/2019/genre_fr.pdf En plus, les morasses budgétaires des Ministères donnent une présentation par région géographique des dépenses de santé et d'éducation : https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf Le rapport sur les Comptes Spéciaux du Trésor (pages 37-39), la note de présentation du projet de loi de finances 2019 (pages 29-30 ; 46-52) et le budget citoyen présentent les dépenses sociales destinées aux populations pauvres et aux enfants scolarisés : https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf <https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf> En plus du rapport sur la répartition régionale de l'investissement qui donne la ventilation des dépenses des projets d'investissement par région géographique : https://www.finances.gov.ma/Docs/db/2019/nrri_fr.pdf

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public

corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf

Comment:

page 44

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: Le rapport sur les Établissements et Entreprises Publics (EEP) qui accompagne le PLF 2019 présente des informations détaillées sur les transferts alloués aux établissements et aux entreprises publics.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: Le rapport sur le secteur des Etablissements et Entreprises Publics (EEP) présente les transferts de l'Etat vers les EEP, voir annexe 7 de la page 174 à 177 du rapport : https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf. Ces transferts sont aussi présentés dans le même rapport selon un mode narratif de la page 44 à 47. En effet, les subventions allouées aux EEP sont classées par destination (équipement, fonctionnement ou augmentation du capital).

IBP Comment

Having discussed the peer and government reviewers' comments with the researcher, and having confirmed that the EEP

(https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf) is indeed a supporting document to the PLF, we agreed to change the response from "c" to "a."

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional

information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

https://www.finances.gov.ma/Docs/db/2019/compens_fr.pdf

Comment:

Tous ne sont pas concernés, la caisse de compensation existe.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur la compensation indique que le PLF 2019 prévoit une dotation de 17,7 milliards de dirhams destinée à soutenir les prix du gaz butane et des produits alimentaires, mais les bénéficiaires de ces mesures ne sont pas clairement identifiés et leurs gains potentiels ne sont pas évalués.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Comments: Selon le rapport sur l'observation des normes et codes du FMI sur le système des finances publiques du Maroc, le montant des activités quasi-budgétaires des entités financières et non financières est limité. Les activités quasi-budgétaires les plus apparentes sont décrites en détail dans le projet de budget, il s'agit : 1. Des activités à la charge des entreprises de télécommunications (e.g., extension du réseau dans les zones rurales) qui sont financées par un prélèvement sur les usagers géré par un compte spécial du trésor qui s'appelle Fonds de service universel de télécommunications et dont les ressources et les dépenses sont retracées dans le projet de loi de finances 2019 page 2064 (voir tableaux des ressources et des charges des CST) et dans le rapport sur les comptes spéciaux du trésor (page 40):

https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf 2. Des charges de la compensation des produits de base et dont le détail figure dans le rapport sur la compensation.

https://www.finances.gov.ma/Docs/db/2019/compens_fr.pdf

IBP Comment

We welcome and acknowledge the Government Reviewer's comment. In light of the Peer Reviewer's comment, and to maintain consistency of responses across countries, response "c" is retained.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

https://www.finances.gov.ma/Docs/db/2019/compens_fr.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Comments: Le rapport sur les Etablissements et Entreprises Publics, accompagnant le Projet de Loi de Finances 2019, présente le montant du capital social et le pourcentage de participation de l'état.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Comments: Le rapport sur les Comptes Spéciaux du Trésor présente certaines informations sur les avoirs financiers notamment au niveau des comptes d'opérations monétaires : https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf Le portefeuille est composé exclusivement des Etablissements et Entreprises Publics (EEP) et de leurs filiales ainsi que les participations dans certaines entreprises privées à caractère stratégique. Le rapport annuel établi par la DEPP sur la situation financière des établissements et entreprises publiques présente la composition et performances du portefeuille public, pages 17-22 : https://www.finances.gov.ma/Docs/db/2019/depp_fr.pdf

IBP Comment

In light of the reviewers' comments and upon further discussions with the researcher, he confirms that "Nous changeons notre réponse de "d" à "c" car après vérification, nous avons trouvé quelques informations telles que le montant du capital social et le pourcentage de participation de l'état présents, sur "Le rapport sur les Etablissements et Entreprises Publics" accompagnant le Projet de Loi de Finances 2019. Cependant il n'existe pas de liste compète des avoirs financiers.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'administration tient un registre pour les immeubles et terrains à la DDE, mais les registres concernant les autres actifs sont parcellaires et dispersés et ces informations ne font pas partie de la documentation budgétaire accompagnant le PLF 2019.

Government Reviewer

Opinion: Agree

Comments: L'Etat dispose d'un registre des immobilisations corporelles qu'il détient et recueille des informations partielles sur leur utilisation et leur âge

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

Comment:

Annexe 1 & 2

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of expenditure arrears are not presented.

Comments: Les échéances de paiement obligatoire sont de 90 jours au Maroc, mais les annexes 1 et 2 de la note de présentation ne fournissent pas de données sur les arriérés de dépenses. Des données fiables sur les arriérés de paiement ne sont pas générées de manière périodique et ne font pas partie de la documentation annexée au PLF 2019.

Government Reviewer

Opinion: Agree

Comments: La note de présentation accompagnant le Projet de Loi de Finances 2019 comporte des informations sur les arriérés de paiement.

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

IBP Comment

Upon further review of the cited documents, no information was found on arrears. In agreement with the Peer Reviewer, IBP and the researcher changed the response, from "b" to "d." .

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas encore de document spécifique relatif aux opérations d'endettement et d'octroi de garanties. Le fonds de gestion des risques afférents aux emprunts des tiers garantis par l'Etat n'a aucune dotation dans le PLF 2019.

Government Reviewer

Opinion: Agree

Comments: Le Gouvernement Marocain accorde une panoplie de garanties pour veiller au bon fonctionnement des politiques publiques qui s'inscrivent dans le cadre de son programme gouvernemental, il s'agit en particulier des passifs contingents sous forme des comptes spéciaux du Trésor. En effet, le rapport sur les Comptes Spéciaux du Trésor détaille les objectifs desdits comptes ainsi que les dépenses y afférentes : https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf Le projet de loi de finances 2019 :Page 2064 " Tableau G " présente les dépenses des Comptes Spéciaux du Trésor par catégories: https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf En plus, des rapports sur la dette la dette publique sont produits dans les bulletins trimestriels de la dette, publiés sur le site. Ces bulletins trimestriels contiennent les encours, le service de la dette, les opérations et des prévisions de charges d'intérêt et de principal ainsi que le montant des garanties: <https://www.finances.gov.ma/Docs/dtfe/2019/A%20propos%20de%20ce%20bulletin%202019Q1.pdf> Un rapport annuel sur la dette, qui accompagne le projet de Loi de Finances, est aussi publié et mis sur le site : https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years (and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.

- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Des informations sur les futurs avoirs et engagements du Maroc existent dans le rapport sur la dette qui accompagne le PLF 2019. Il mentionne notamment que "les agences S&P et Fitch ont maintenu les notes "BBB-/BBB-" pour les dettes à long terme en devises et en monnaie locale avec des perspectives stables à l'issue des consultations semi-annuelles tenues en mars et septembre 2017". En revanche les nouvelles garanties pour l'année budgétaire 2019 et le montant total de l'encours des garanties à la fin de l'année budgétaire 2017 ne sont pas indiqués.

Government Reviewer

Opinion: Agree

Comments: Le rapport sur la dette présente des informations sur la maturité de la dette (pages 16-33) et sur la gestion active de la dette (pages 43-47): lien vers le rapport de la dette : https://www.finances.gov.ma/Docs/DB/2016/dette_fr.pdf

IBP Comment

While insightful, the Peer Reviewer's comment does not support a change in the response that will remain "d". The Government Reviewer agrees with this assessment and mentions information on debt maturities only, while this questions aims at assessing the long-term sustainability of public finances in broader terms. Just a note : GR cites the "Rapport sur la dette" for FY 2016, when we believe he meant to cite the *2019* report, available here: https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b"

answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

Comment:

page 29

Peer Reviewer

Opinion: Agree

Comments: Le montant des dons est donné dans la Note de présentation du PLF 2019, mais pas de manière détaillée. En revanche, le montant des nouveaux emprunts est donné par bailleurs dans le rapport sur la dette.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Comments: Les estimations des sources des donateurs sont présentées dans le rapport sur la dette qui présente des informations sur les organismes financiers internationaux notamment la page 29-30 selon un mode narratif : https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf

IBP Comment

Pages 29-30 of the Debt Report cited by the Government Reviewer only show information for BY- years, and in narrative form. For an "a" response, the list of each individual source of donor assistance must be presented alongside a narrative discussion. The response remains unchanged also in light of the fact that the Peer Reviewer is in agreement.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

https://www.finances.gov.ma/Docs/db/2019/dep_fisc_fr.pdf

Comment:

page 73

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur les dépenses fiscales accompagne la documentation budgétaire.

Government Reviewer

Opinion: Agree

Comments: Un rapport relatif aux dépenses fiscales présente une analyse détaillée de ces dépenses par type de dérogation, par nature des bénéficiaires, par secteur d'activité et par vocation : https://www.finances.gov.ma/Docs/db/2019/dep_fisc_fr.pdf

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf

Comment:

Page 29

Peer Reviewer

Opinion: Agree

Comments: Les informations sont détaillées dans le tableau sur les Comptes Spéciaux du Trésor.

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances pour l'année 2019 présente toutes les recettes affectées avec une analyse sur le mode narratif. Toutes ces informations sont détaillées dans le tableau des recettes du corps du projet de loi de finances, tableau III des Comptes Spéciaux du Trésor de la page 2034 : https://www.finances.gov.ma/Docs/db/2018/BO_6736%20bis_fr.pdf, et le rapport des Comptes Spéciaux du Trésor (CST): https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent

<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: La stratégie budgétaire est détaillée dans la note de présentation de la Loi de Finances préparée par la Direction du Budget. Cette note présente et explique les orientations générales du projet et détaillées par programmes dans le « Titre III : Programmes d'action », mais ces programmes ne sont, le plus souvent, pas quantifiés. Les montants estimés pour le PLF 2019 restent basés sur la classification administrative et économique et pas encore sur la classification par programmes. Les projets de performance des ministères sont disponibles pour 2018 <http://lof.finances.gov.ma/fr/budget/projet-de-performance-2018> mais pas pour le PLF 2019

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Comments: La note de présentation du projet de loi de finances 2019 et le rapport économique et financier déclinent les priorités du gouvernement et donne une description détaillée selon une analyse sur le mode naratif des politiques publiques engagées par secteur en liaison avec l'effort budgétaire y afférent. Elle présente notamment les grands choix budgétaires et fait état des principales réformes structurelles et sectorielles prévues ou poursuivies par le gouvernement au titre de l'année budgétaire concernée : https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf Ces politiques publiques trouvent leur déclinaison dans les morasses budgétaires, accompagnant le projet de loi de finances, qui procèdent à une ventilation détaillée de l'ensemble des dépenses du budget : https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf Le discours de M. le Ministre de l'Economie et des Finances à l'occasion de la présentation du projet de Loi de Finances 2019 présente également la liaison entre le budget proposé et les objectifs politiques énoncés par le gouvernement pour l'année concernée : https://www.finances.gov.ma/Docs/db/2019/discours_mef_plf2019.pdf

IBP Comment

We acknowledge and appreciate the insightful comment provided by the Government Reviewer. However, in light of the information provided and especially the comment by the Peer Reviewer, the response remains unchanged "c."

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

https://www.finances.gov.ma/Docs/db/2019/cst_fr.pdf

Comment:

page 5

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur les comptes spéciaux du trésor n'est pas le document de référence. Des estimations indiquant le lien entre le budget proposé et les objectifs politiques du gouvernement pour une période pluriannuelle, ainsi qu'une discussion narrative, sont présentées dans les projets de performance des ministères, mais ces documents ne sont pas disponibles pour le PLF 2019.

Government Reviewer

Opinion:

Comments: Les objectifs fixés par le gouvernement dans le cadre du PLF 2019 ont une portée pluriannuelle et les mesures contenues dans le budget proposé sont liées à la réalisation des objectifs. Ces objectifs ainsi que les actions envisagées pour leur réalisation, associés aux enveloppes budgétaires qui leur sont allouées sont détaillés dans la la note de présentation du projet de loi de finances 2019 et le rapport économique et financier https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Nous n'avons pas trouvé des données non financière sur l'acquisition d'intrants.

Comment:

Nous n'avons pas trouvé des données non financière sur l'acquisition d'intrants.

Peer Reviewer

Opinion: Agree

Comments: Ces informations devraient également être présentées dans les projets de performance des ministères, mais ces documents ne sont pas publiés pour le PLF 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Comments: La note de présentation du Projet de Loi de Finances 2019, le rapport sur les Comptes Spéciaux du Trésor, le rapport sur les Services de l'Etat Gérés de Manière Autonome et le rapport sur le secteur des Etablissements et Entreprises Publics présentent des informations non financière pour toutes les unités administratives et certains programmes du Gouvernement pour au moins l'année budgétaire 2019 et années antérieurs. En plus, les rapports de projets de performance des départements ministériels présentent des données non financières et des indicateurs de performance à titre d'exemple le projet de performance du département de l'éducation nationale:

http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_education_nationale_ar_2018.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, as confirmed by the Peer Reviewer, individual ministries' performance reports are not part of the EBP package. The response remains unchanged, "d."

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Comment:

Nous n'avons pas trouvé des données non financière sur output et outcomes.

Peer Reviewer

Opinion: Agree

Comments: Il existe des projets de performance pour le PLF 2018 et une maquette des rapports de performance 2018, mais les rapports de performance 2018 ne sont pas publiés.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: La note de présentation du Projet de Loi de Finances 2019, le rapport sur les Comptes Spéciaux du Trésor, le rapport sur les Services de l'Etat Gérés de Manière Autonome et le rapport sur le secteur des Etablissements et Entreprises Publics présentent des informations non financière pour toutes les unités administratives et certains programmes du Gouvernement pour au moins l'année budgétaire 2019 et années antérieurs. En plus, les rapports de projets de performance des départements ministériels présentent des données non financières et des indicateurs de performance à titre d'exemple le projet de performance du département de l'éducation nationale:

http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_education_nationale_ar_2018.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, as confirmed by the Peer Reviewer, individual ministries' performance reports are not part of the EBP package. The response remains unchanged, "d."

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les projets de performance 2019 ne sont pas publiés et la note de présentation du PLF présente souvent des objectifs qualitatifs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Comments: les rapports des projets de performance des départements ministériels présentent des données non financières et des objectifs de performance, à titre d'exemple le projet de performance du département de l'éducation nationale:

http://lof.finances.gov.ma/sites/default/files/budget/files/pdp_education_nationale_ar_2018.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. However, as confirmed by the Peer Reviewer, individual ministries' performance reports are not part of the EBP package. The response remains unchanged, "d."

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that

are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

https://www.finances.gov.ma/Publication/db/2019/np_fr.pdf

Comment:

Page 28 au page 120

Peer Reviewer

Opinion: I choose not to review this question

Comments: La note de présentation du projet de loi de finances 2019 donne une description détaillée des politiques publiques engagées en faveur de la population, et il est fait référence aux indicateurs des OMD, notamment dans le budget citoyen, mais les populations pauvres ne sont pas spécifiquement ciblées dans le budget, malgré la mise en place de l'INDH. D'autres pays budgétisent et réalisent un suivi des "dépenses pro-pauvres".

Government Reviewer

Opinion: Agree

Comments: Les politiques visant à lutter contre la pauvreté sont bien présentées. La note de présentation du projet de loi de finances 2019 met le point sur les priorités du Gouvernement et donne une description détaillée des politiques publiques engagées en faveur des populations pauvres

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Le budget citoyen 2019 présente aussi ces axes :

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf>

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: La date limite pour l'élaboration des propositions budgétaires par les départements ministériels est fixée par la lettre de cadrage du Chef de Gouvernement. Cette lettre est publiée en arabe sur le site web du MdF sur le lien

https://www.finances.gov.ma/Docs/db/2018/lettre_cadrage_plf2019.pdf Un calendrier de discussions budgétaires est ensuite établi avec les départements ministériels et il est généralement respecté. Il n'est pas mis à la disposition du public et il n'est pas publié sur le site du MdF, mais la Circulaire du chef du Gouvernement relative à l'établissement des propositions de Programmation Budgétaire Triennale est disponible sur:

http://lof.finances.gov.ma/sites/default/files/circulaire_cg_5-2018_budget2019.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: Globalement la date limite pour l'élaboration des propositions budgétaires par les départements ministériels est fixée par la note d'orientation du Chef de Gouvernement. Cette lettre de cadrage est publiée en arabe au niveau du site web du ministère de l'économie et des finances : https://www.finances.gov.ma/Docs/db/2018/lettre_cadrage_plf2019.pdf Par la suite, le Ministère de l'économie et des finances établit un calendrier de discussions budgétaires avec les départements ministériels. <http://lof.finances.gov.ma/fr/lof-processus-de-loi> Par ailleurs, le calendrier de préparation et d'adoption du projet de loi de finances est connu d'avance et bien décrit dans la loi organique relative à la loi de finances (article 49 de la loi organique relative à la loi de finances n° 130-13, et le décret d'application de cette loi organique : http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf http://lof.finances.gov.ma/sites/default/files/decret_ndeg_2-15-426_du_28_ramadan_1436_15_juillet_2015.pdf

IBP Comment

Having discussed the reviewers' comments with the researcher, he confirmed that "après révision de notre réponse, nous changeons la réponse de "d" à "a." En effet, une lettre de cadrage du Chef de Gouvernement est publiée sur le site web du ministère sur le lien https://www.finances.gov.ma/Docs/db/2018/lettre_cadrage_plf2019.pdf, aussi qu'une circulaire du chef du Gouvernement concernant établissement des propositions de Programmation Budgétaire Triennale, disponible sur: http://lof.finances.gov.ma/sites/default/files/circulaire_cg_5-2018_budget2019.pdf."

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget fournit des valeurs cibles seulement à l'horizon 2021 sur: - le taux d'inflation ; - le taux de croissance du PIB. Ces hypothèses ne sont pas conformes à la méthodologie OBI.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Le rapport préalable au budget est rédigé et publié sur le site du ministère de l'économie et des finances. Il présente des informations sur la situation récente et les perspectives d'évolution de l'économie mondiale, analyse la situation macroéconomique nationale, les hypothèses sur

lesquelles les projections économiques nationales sont basées ainsi que les perspectives économiques nationales, https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

We acknowledge the Government's comment on the content of the Pre-Budget Statement, but the document is not publicly available, according to the OBS methodology. The response remains, therefore, unchanged.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Comments: Les principales priorités budgétaires sont mentionnées dans le Rapport Préalable au Budget (page 14) de même que le montant total des dépenses (page 17), décomposant selon les grands agrégats de la classification économique.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Comments: Le rapport préalable au budget présente des informations sur les orientations de la politique budgétaire et les priorités économique et sociales du gouvernement, notamment les secteurs sociaux (enseignement, santé, emploi, dialogue social, protection sociale), les grandes réformes et stratégies sectorielles et la dynamisation de l'investissement et du climat des affaires.

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

We acknowledge the Peer and Government's comments on the content of the Pre-Budget Statement, but – as agreed in Section 1 of the questionnaire – the document is not publicly available according to the OBS methodology. The response remains, therefore, unchanged.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Au niveau des ressources le rapport préalable au budget indique seulement que la préparation du PLF 2019 prend en compte les contraintes liées à la gestion des finances publiques, ... tout en donnant la priorité à ceux qui font l'objet de conventions nationales et internationales ... ou celles signées avec des institutions internationales ou des pays donateurs. Le rapport préalable au budget ne présente pas de tableau relatif aux ressources prévues (seulement pour les dépenses), bien que le MdF produise un TOFT pluriannuel. La situation des charges et ressources du Trésor n'est pas donnée à titre prévisionnel dans ce rapport. Le portail du MEF présente la Projection des Charges et des ressources du trésor sur la période 2015-2018, mais pas la Projection des Charges et des ressources du trésor sur la période 2019-2022.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Comments: Le rapport préalable au budget décrit les politiques et les priorités gouvernementales (priorisation des secteurs sociaux, poursuite des grandes réformes et des stratégies sectorielles, dynamisation de l'investissement et du climat des affaires) en définissant les principales orientations budgétaires dans l'objectif de maintenir le déficit budgétaire à 3%.

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

IBP Comment

We acknowledge the Government's comment on the content of the Pre-Budget Statement, but the document is not publicly available, according to the OBS methodology. The response remains, therefore, unchanged.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;

- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Les estimations liées aux emprunts et à la dette publiques sont publiés sur le site du MEF pour le paiement des intérêts de la dette et pour les emprunts sont données dans le tableau de Projection des charges et des ressources du Trésor pour la période 2015-2018, mais pas pour la Projection des charges et des ressources du Trésor pour la période 2019-2022, qui n'est pas publié.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: Le rapport préalable prévoit uniquement le niveau de la dette du trésor (60 % du PIB) à l'horizon 2021. toutes les estimations relatives au montant net des nouveaux emprunts requis au cours de l'année budgétaire, l'encours total de la dette à la fin de l'année budgétaire et le paiement des intérêts sur la dette pour l'année budgétaire sont publiés sur le site du MEF (Projection des charges et des ressources du Trésor pour la période 2015-2018) (lignes 24-26 pour le paiement des intérêts de la dette et les lignes 33-39 pour les emprunts) lien : <https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

IBP Comment

We acknowledge the Government's comment on the content of the Pre-Budget Statement, but the document is not publicly available, according to the OBS methodology. The response remains, therefore, unchanged.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf

Comment:

Le Rapport Préalable au Budget n'est pas publié selon la méthodologie OBI.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: Un tableau des dépenses du budget général est présenté dans le rapport préalable au budget page 17.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: Les estimations liées aux dépenses totales du budget général sur la période 2019-2021 sont présentées dans le rapport préalable au budget (page 17), publié sur le site du MEF : https://www.finances.gov.ma/Docs/db/2018/Rapport_PB_PLF2019.pdf#page=16&zoom=100,0,84

IBP Comment

We acknowledge the Peer and Government's comments on the content of the Pre-Budget Statement, but the document is not publicly available, according to the OBS methodology. The response remains, therefore, unchanged.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

page 79 - page 85; page 39 - classification administrative

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: La nomenclature des dépenses au Maroc comprend une nomenclature administrative, une nomenclature économique, et une nomenclature fonctionnelle. Les morasses budgétaires présentent de manière détaillée les estimations de dépenses selon les trois classifications.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: la nomenclature des dépenses au Maroc se compose d'une nomenclature administrative, d'une nomenclature économique, d'une nomenclature fonctionnelle. le budget approuvé pour l'année 2019 présente les dépenses selon ces trois classifications. Une présentation par programmes quant à elle est présentée au niveau des projets de performance des différentes institutions et qui sont publiés sur le site du Ministère de l'Economie et des Finances Ceci dit, les morasses budgétaires accompagnant le budget approuvé présentent des estimations de dépenses selon les trois classifications de dépenses exigées https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf
https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf
https://www.finances.gov.ma/Docs/db/2019/Tome3_fr.pdf

IBP Comment

In agreement with the reviewers, the researcher confirmed that the morasses budgétaires are part of the Enacted Budget package, and include all three types of expenditure estimates. He also confirmed the following links provided by the Government Reviewer:
https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf
https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf https://www.finances.gov.ma/Docs/db/2019/Tome3_fr.pdf Response changed, from "c" to "a."

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

page 79 - page 85; page 39

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Government Reviewer

Opinion: Disagree

Suggested Answer: classification administrative classification économique classification fonctionnelle

Comments: le budget approuvé pour l'année 2019 présente les dépenses selon une classification économique, fonctionnelle et administrative. Les morasses budgétaires accompagnant le budget approuvé présentent des estimations de dépenses selon les trois classifications de dépenses exigées: https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf https://www.finances.gov.ma/Docs/db/2019/Tome1_fr.pdf
https://www.finances.gov.ma/Docs/db/2019/Tome2_fr.pdf https://www.finances.gov.ma/Docs/db/2019/Tome3_fr.pdf

IBP Comment

See comments and discussion in Question 59.

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: L'année fiscale pour le budget approuvé pour ce questionnaire Open Budget Survey est 2019. Pour l'AF 2019, le budget est également présenté par programme et projet dans les morasses budgétaires.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: La présentation des programmes est détaillée dans les projets de performance des différents départements ministériels. Voir volet performance <https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget> Aussi, la note de présentation du budget de l'année 2019 expose les différents programmes, voir volet rapports accompagnant la loi de finances (<https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>) Aussi, les morasses budgétaires présentent les dépenses pour chacun des programmes.

Researcher Response

La réponse que nous avons proposé pour cette question est la réponse "b" pas "d" (erreur de saisie). Il n'y a que certains programmes qui sont présentés sur la Note de présentation de la Loi de finance.

IBP Comment

In light of both reviewers' comments, and considering that the morasses budgétaires are published with the Enacted Budget and provide the required level of detail, the response is changed to "a."

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

page 43

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les différentes catégories de recettes sont estimées dans le tableau A (article 50) de la loi de finances n°80-18 pour l'année 2019. Voir : https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf Rapport économique et financier, annexe de la page 123: https://www.finances.gov.ma/Docs/db/2019/ref_fr.pdf Note de présentation, Tableau A : Évaluation globale des recettes. Pages: 22- 25 : https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-

tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

pages 45-57

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le budget approuvé présente des sources individuelles de recettes : Voir : note de présentation de la loi de finances 2019

https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf et le corps de la loi de finances:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: Le tableau D du journal officiel donne le montant des dépenses relatives au service de la dette publique (intérêts et amortissements).

Les intérêts et commissions de la dette publique, de même que les amortissements de la dette publique à moyen et à long termes sont présentés plus en détail dans le premier volume des morasses budgétaires (page 387). Le rapport sur la dette donne des informations sur le stock de la dette, mais il s'agit d'un document annexe. Les données sur le stock de la dette ne font effectivement pas partie du budget voté.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Les dépenses relatives au service de la dette publique sont présentées en intérêts et en amortissements de la dette et les nouveaux emprunts sont présents au niveau du corps de la loi de finances 2019 (le tableau A page: 2001)

(https://www.finances.gov.ma/Docs/DB/2018/BO_6736%20bis_fr.pdf), ainsi que la note de présentation qui détaille les informations liées à la dette, pages :19, 20 https://www.finances.gov.ma/Docs/db/2019/np_fr.pdf Le rapport sur la dette donne des informations pertinentes est assez exhaustives sur ce plan avec la présentation des trois estimations (l'encours de la dette à la page 60):

https://www.finances.gov.ma/Docs/db/2019/dette_fr.pdf Aussi, le budget citoyen présente aussi l'encours de la dette (page 11):

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

IBP Comment

In light of the Peer and Government Reviewers' comments and having reviewed the documents they cited, the response has been upgraded from "d" to "b". Information on interest payments and net new borrowing is indeed presented.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Comment:

L'information pour le contact qui peut être utilisé par les citoyens n'est pas inclus.

page 9 - economic forecast

page 12 - expenditure and revenue totals

page 20 - 30 - politiques

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: Il est indiqué à la fin du budget citoyen "Pour vos remarques commentaires et suggestions sur le contenu du budget citoyen, rendez vous sur: <https://twitter.com/financesmaroc> La page est parfaitement opérationnelle. Tous les éléments requis sont donc disponibles.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: Les Budgets Citoyens présentent l'intégralité des informations budgétaires (faits marquants pour la loi de finances, définition du budget et processus de sa préparation, les hypothèses sur lesquelles le budget 2019 s'est basé, les recettes et dépenses du budget 2019, les priorités du budget, les principales mesures de la loi de finances 2019...) ce qui dépassent les aspects clés. Lien pour consulter le projet du budget https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf Lien pour consulter le budget approuvé :

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFr%20LF%202019.pdf> Le contact destiné au citoyen pour interagir avec le budget se trouve à la page 52

IBP Comment

In light of the Peer and Government Reviewers' comments, and having examined the document, we have changed the response from "c" to "a".

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

<https://flasheconomie.com/budget-citoyen-2019-guide-du-citoyen/>

<https://www.facebook.com/notes/minist%C3%A8re-de-leconomie-et-des-finances-du-maroc/budget-citoyen-2019/2189961841226874/>

<https://www.facebook.com/notes/minist%C3%A8re-de-leconomie-et-des-finances-du-maroc/budget-citoyen-2019/2189961841226874/>

Comment:

Le budget citoyen a été publié dans le site du ministère, le réseau social, et le site d'information sur l'économique.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: Le budget citoyen est publié sur le site du Ministère de l'Économie et des Finances et sur le site de la LOF. Au moins trois différents sites web ont été identifiés en plus des deux sites mentionnés <https://flasheconomie.com/budget-citoyen-2019-guide-du-citoyen> <https://www.facebook.com/notes/minist%C3%A8re-de-leconomie-et-des-finances-du-maroc/budget-citoyen-2019/2189961841226874/> Ce sont les sites: https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf <https://lof.finances.gov.ma/fr/budget/budget-citoyen-2019> <https://www.ecoactu.ma/budget-citoyen-2019-pour-une-huitieme-edition/>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: Les moyens de diffusion des Budget Citoyen: - Le budget citoyen est publié sur le site du Ministère de l'Économie et des Finances; - Une conférence de presse est organisée par M le Ministre de l'Économie et des Finances pour présenter le Projet du Budget, le Budget citoyen est alors diffusé au Médias et à la presse; - Le budget citoyen est publié sur les réseaux sociaux; - La quatrième caravane de sensibilisation dans le territoire national sur le budget approuvé et les budgets citoyens a été organisée du 10 janvier au 26 mars 2019. Cette caravane a été marquée par l'organisation de plusieurs séminaires, de conférences-débat et d'ateliers et qui ont concerné plusieurs régions et villes du pays :

<https://www.youtube.com/watch?v=hUYMH3n6YFc> <https://www.youtube.com/watch?v=mWkqGlrZMJQ>

<https://m.facebook.com/events/1218420214979786?view=permalink&id=1221706884651119>

<https://www.facebook.com/253052364898848/posts/1118081031729306/>

IBP Comment

The researcher confirmed response "a", in light of the fact that the Citizens Budget is disseminated online, though a press conference and round

tables at the local level.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: La condition pour la réponse A est que l'exécutif doit avoir mis en place des mécanismes de consultation du public, à la fois accessibles et largement utilisés par le public. Ces mécanismes peuvent inclure des groupes de discussion, des réseaux sociaux. Comme le gouvernement a mis en place son compte twitter <https://twitter.com/financesmaroc>, la condition est respectée.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: Le Ministère a participé en date du 24 juillet 2018 à une rencontre avec les représentants de la société civile et ceux du parlement au sujet de « La transparence budgétaire et propositions de la société civile dans le Projet de Loi de Finances 2019 ». Le but était d'enrichir le débat public autour du Projet de la Loi de Finances 2019 à travers une meilleure participation de la société civile au processus de suivi, d'évaluation des politiques publiques et de la prise de décision. La publication du Budget Citoyen via le Portail Internet du Ministère de l'Economie et des Finances, donne également la possibilité aux citoyens d'exprimer leurs points de vue et d'émettre des observations et des recommandations via une adresse conçue à cet effet : budget-citoyen@finances.gov.ma. En plus, Le Budget citoyen a été communiqué sur le compte officiel du MEF « @financesmaroc » : <https://twitter.com/financesmaroc> L'organisation de caravanes de sensibilisation sur le budget citoyen et la loi de finances a été maquée par la tenue de plusieurs séminaires, des conférences-débat et des ateliers et qui ont concerné plusieurs régions et villes du pays.

<https://www.youtube.com/watch?v=hUYMH3n6YFc> <https://www.youtube.com/watch?v=mWkqGlrZMJQ> <https://www.youtube.com/watch?v=3HTbR7ljxFo> <https://m.facebook.com/events/1218420214979786?view=permalink&id=1221706884651119>

<https://www.facebook.com/253052364898848/posts/1118081031729306/>

IBP Comment

Having discussed the reviewers' comments (and response suggestion) with the researcher, he confirmed that "une réponse a est acceptable mais nous suggérons la réponse "b" qui nous parait plus appropriée car les mécanismes sont largement accessible (twitter facebook, youtube) mais sous utilisés par le public marocain, d'autant plus que la réunion avec les représentants de la société civile est assez sélective. The response has therefore been upgraded, from "d" to "b."

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf

Comment:

Deux versions du budget citoyen ont été publiées, il s'agit de :

- Budget citoyen relatif au projet de loi de finance 2019 (phase de formulation);
- Budget citoyen pour la loi de finances 2018

Peer Reviewer

Opinion: Agree

Comments: Il semble qu'il faille plutôt considérer le Budget citoyen pour la loi de finances 2019.

Government Reviewer

Opinion: Agree

Comments: Quatre versions pour le budget citoyen ont été élaborées et publiées et ce pour le projet de loi de finances 2019, pour la loi de finances adoptée ainsi que pour les deux lois de finances exécutées 2016 et 2017: Budget Citoyen du Projet de Loi de Finances:

https://www.finances.gov.ma/Docs/db/2018/BC_PLF2019.pdf Budget Citoyen de la Loi de Finances:

<https://www.finances.gov.ma/Docs/db/2018/BC%20VFR%20LF%202019.pdf> Budget citoyen de la loi de règlement de la loi de finances 2016

<https://www.finances.gov.ma/Docs/db/2019/BC%20LR%20FR%20VF.pdf> et budget citoyen de la loi de règlement 2017

<https://www.finances.gov.ma/Docs/db/2019/BCLOR2017ARABEVF.pdf>

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budget>

Les documents ci-dessus se rapprochent plus d'une revue de milieu d'année et ne qualifient pas de rapports en cours d'année.

Comment:

Dans le bulletin de statistiques des finances publiques, il n'y a pas de classification budgétaire.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Comments: Le bulletin mensuel des statistiques des finances publiques est présenté selon la nomenclature économique, même si celle-ci est assez condensée.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Comments: La classification du Bulletin mensuel des statistiques des finances publiques est présentée selon la nomenclature économique et administrative. Elle distingue les dépenses par catégorie du Budget général, des SEGMA et des Comptes Spéciaux du Trésor:

<https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b> Avril: [https://www.tgr.gov.ma/wps/wcm/connect/24360646-5c80-4f53-913f-fd7aa33d895b](https://www.tgr.gov.ma/wps/wcm/connect/24360646-5c80-4f53-913f-fd7aa33d895b/BSFP+Avril+2019.pdf?MOD=AJPERES&CACHEID=24360646-5c80-4f53-913f-fd7aa33d895b) Mars: [https://www.tgr.gov.ma/wps/wcm/connect/005db666-1f7f-44c4-9389-9686f0ecb2de](https://www.tgr.gov.ma/wps/wcm/connect/005db666-1f7f-44c4-9389-9686f0ecb2de/BSFP+Mars+2019.pdf?MOD=AJPERES&CACHEID=005db666-1f7f-44c4-9389-9686f0ecb2de)

IBP Comment

While an administrative classification has not been found in the Statistical Public Finance Bulletins, there is nonetheless a simple economic classification, sufficient to award a "c" response to this question. The response is therefore changed from "d" to "c," acknowledging that the same practice was observed in the OBS 2017 and in light of the information provided by the Peer and Government Reviewer.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

Dans les bulletin de statistiques des finances publiques, il n'y a pas de classification budgétaire.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Classification économique

Government Reviewer

Opinion: Disagree

Suggested Answer: classification administrative classification économique

Comments: La classification du Bulletin mensuel des statistiques des finances publiques est présentée selon la nomenclature économique et administrative. Elle distingue les dépenses par catégorie du Budget général, des SEGMA et des Comptes Spéciaux du Trésor:

<https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b> Avril: [https://www.tgr.gov.ma/wps/wcm/connect/24360646-5c80-4f53-913f-fd7aa33d895b](https://www.tgr.gov.ma/wps/wcm/connect/24360646-5c80-4f53-913f-fd7aa33d895b/BSFP+Avril+2019.pdf?MOD=AJPERES&CACHEID=24360646-5c80-4f53-913f-fd7aa33d895b) Mars: [https://www.tgr.gov.ma/wps/wcm/connect/005db666-1f7f-44c4-9389-9686f0ecb2de](https://www.tgr.gov.ma/wps/wcm/connect/005db666-1f7f-44c4-9389-9686f0ecb2de/BSFP+Mars+2019.pdf?MOD=AJPERES&CACHEID=005db666-1f7f-44c4-9389-9686f0ecb2de)

IBP Comment

In light of the information provided in question 68 by Peer and Government Reviewers, the response has been edited from "none of the above" to "economic classification."

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to

mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budget>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: Le rapport en cours d'année contient une section dédiée aux comptes spéciaux du trésor qui présente les dépenses émises de ces comptes pour la réalisation des programmes, par exemple le compte concernant le programme d'appui la cohésion sociale, ou le compte concernant le développement du sport, développement humain... voir page 11 <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b> La section présente aussi un tableau faisant figurer le solde de l'ensemble de ces comptes.

IBP Comment

In the OBS methodology, program is defined as "any classification below the administrative classification". Such information is not presented in the Statistical Public Finance Bulletins. The response remains therefore unchanged, also in light of the Peer Reviewer's confirmation and to maintain consistency across countries and with the response provided in the 2017 Open Budget Survey (practice is unchanged).

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

page 3 et pages 6-8

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budget>

<https://www.tgr.gov.ma/wps/wcm/connect/c2e36bd6-9d2b-4913-bd2f-4aa2128ed6d6/BSFP+Novembre+2018.pdf?MOD=AJPERES&ContentCache=NONE>

MOD=AJPERES&ContentCache=NONE

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports en cours d'année rendus accessibles au public sur une fréquence mensuelle comparent les dépenses réelles et Les recettes d'une période donnée avec les prévisions de la loi de finances et avec les dépenses réelles et les revenus de la même Période de l'année précédente, <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b>

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

page 2

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budget>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ces rapports présentent tous les recettes par catégorie. <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b>

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budg>

Pages 2 et 3

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Au niveau des recettes intérieures (fiscales et non fiscales), les rapports mensuels donnent les sources individuelles de tous les revenus: TVA, impôt sur les sociétés, impôt sur le revenu. Seul le financement extérieur n'est pas détaillé entre les emprunts et les dons.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Ces rapports mensuels donnent les sources individuelles de tous les revenus: TVA, impôt sur les sociétés, impôt sur le revenu...etc. les pages 3 et 4 du rapport mensuel présentent la répartition des différentes sources de recettes: <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b>

IBP Comment

The Researcher and IBP welcome the Peer and Government Reviewers' comments. Having looked at a few In-Year Reports for BY 2018, however, the "other" category was generally higher than 3% (but lower than one third of the total). For example, in the August 2018 Statistical Bulletin, the category of "other" expenditures is about 6% of the total (and that excludes the miscellaneous "Recettes diverses" which also constitutes a substantial amount): <https://www.tgr.gov.ma/wps/wcm/connect/de40c991-65fd-46b5-b1ae-fb2baf7fb3a7/BSFP+Ao%C3%BBt+2018.pdf?MOD=AJPERES> In the April 2018 report, the "other" category represented around 7% of total revenue: <https://www.tgr.gov.ma/wps/wcm/connect/bdfa994e-2e36-4e83-9ab0-f93708047156/BSFP+Avril+2018.pdf?MOD=AJPERES&ContentCache=NONE>. The response remains, therefore, unchanged ("b").

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budg>
Page 3

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ces rapports mensuels rendus accessibles au public comparent les recettes d'une période donnée avec les prévisions de la loi de finances d'une part, et avec les recettes réelles de la même période de l'année précédente d'autre part. (pages 3 et 4) <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b>

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Examples

April 2018 IYR:

<https://www.tgr.gov.ma/wps/wcm/connect/bdfa994e-2e36-4e83-9ab0-f93708047156/BSFP+Avril+2018.pdf?MOD=AJPERES&ContentCache=NONE>

August 2018 IYR: <https://www.tgr.gov.ma/wps/wcm/connect/de40c991-65fd-46b5-b1ae-fb2baf7fb3a7/BSFP+Ao%C3%BBt+2018.pdf?MOD=AJPERES>

MOD=AJPERES

See also pages 10, 11 et page 2 of the Rapport semestriel <https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les données produites dans le rapport semestriel concernent le service de la dette. Pour l'encours de la dette il faut se référer au Bulletin statistique de la dette extérieure publique qui est une publication trimestrielle visant à diffuser des statistiques de la dette extérieure publique, en vue de permettre aux utilisateurs de disposer régulièrement d'une vue globale sur l'endettement extérieur public

https://www.finances.gov.ma/fr/SitePages/Publications_Type.aspx?type=Bulletins&theme=Dette%20Publique et auquel les média font référence.

https://www.libe.ma/La-dette-exterieure-publique-du-Maroc-se-situe-a-3263-MMDH-au-premier-trimestre_a109979.html

Government Reviewer

Opinion: Agree

Comments: L'encours de la dette, les intérêts ainsi que les nouveaux emprunts sont présentés à la page 12 et 13 du rapport en cours d'année des finances publiques: <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b> Aussi, les encours de la dette et le paiement des intérêts sont présentés dans

les bulletins trimestriels de la dette du Trésor : <http://www.finances.gov.ma/fr/Pages/Statistiques.aspx?Active=ICCM&m=vous%20%C3%AAtes>

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions,

commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

<https://www.tgr.gov.ma/wps/portal/TousBulletins?m=Loi%20de%20Finances%20et%20Budg>

Comment:

Il manque les taux des intérêts de la dette et le profil de maturité de la dette.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Comments: La composition de l'encours de la dette, de même que le profil de maturité de la dette et sa décomposition selon les taux des intérêts de la sont présentés dans les bulletins trimestriels de la dette du Trésor. La réponse est bien b car les bulletins statistiques présentent les éléments sur les intérêts et le principal de la dette intérieure et extérieure et le stock de la dette intérieure. Il ne manque que le stock de la dette extérieure.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Comments: Les informations liées à la composition de l'encours de la dette publique existent sur les pages 12 et 13 du rapport et concernent notamment le profil de maturité de la dette intérieure puisqu'elle constitue la part prépondérante de la dette ainsi que la nature de la dette interne ou financement externe, les intérêts sont présentés en terme de charge et non de taux. <https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b> Aussi, la composition de l'encours de la dette est présentée dans les bulletins trimestriels de la dette du Trésor (rubrique dette) : http://www.finances.gov.ma/fr/SitePages/Publications_Type.aspx?type=Bulletins&theme=Dette%20Publique

IBP Comment

Having reviewed the reviewers' comments and the budget documents, and specifically in light of the Peer Reviewer's observation that information on external debt is missing, response "b" has been selected to maintain consistency of responses across countries and with the OBS methodology.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Agree

Comments: Le rapport du 1er semestre sur l'exécution du rapport de la loi de finance peut être considéré comme rapport de milieu d'année, mais les prévisions macroéconomiques de la LDF n'ont pas été actualisées.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Comments: Le rapport sur l'exécution du budget de l'année et le cadre général de préparation du Projet de Loi de Finances de l'année qui suit est publié sur le site du Ministère des Finances. Il est présenté par M le Ministre de l'Economie et des Finances au Parlement à fin juillet de chaque année en application de l'article 47 de la loi organique relative à la loi de finances; il contient d'amples informations détaillées sur les prévisions macroéconomiques actualisées.

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Agree

Comments: Si l'on considère le rapport du 1er semestre 2018 comme le rapport semestriel sur l'exécution de la loi de finances, les données de la LDF 2018 n'ont pas été actualisées.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: Les estimations de dépenses actualisées sont présentées sur le rapport (Exécution du budget 2018 et le cadre général de préparation du Projet de Loi de Finances 2019) avec les explications nécessaires à la compréhension des estimations. De même le rapport semestriel sur l'exécution de la loi de finances présente des estimations de dépenses pour l'année en cours.

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: Les dépenses en milieu d'année sont estimées dans le Rapport semestriel sur l'exécution de la loi de finances selon les classifications administrative et économique.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: Les estimations des dépenses actualisées sont fournies en adoptant la classification économique et administratives
<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Government Reviewer

Opinion: Disagree

Suggested Answer: classification économique classification administrative

Comments: Le rapport semestriel sur l'exécution de la loi de finances est présenté selon la classification économique et administrative;

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Agree

Comments: On considère qu'il y a un rapport de revue semestriel, mais il ne présente pas l'exécution des dépenses par programme.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: Les estimations figurent au niveau du bulletin mensuel des statistiques des finances publiques de Mai 2019 à la page 11

<https://www.tgr.gov.ma/wps/wcm/connect/662c15a5-28eb-46ef-af47-4a935d544a2b/BSFP+Mai+2019.pdf?MOD=AJPERES&CACHEID=662c15a5-28eb-46ef-af47-4a935d544a2b>

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative

discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Agree

Comments: On considère qu'il y a un rapport de revue semestriel mais les estimations de revenus de la LDF n'ont pas été révisées, puisqu'il n'y a pas eu de LDF rectificative.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Comments: Les estimations des recettes actualisées sont fournies dans le rapport (Exécution du budget 2018 et le cadre général de préparation du Projet de Loi de Finances 2019) avec les explications nécessaires à la compréhension des nouvelles estimations. Le rapport semestriel sur l'exécution de la loi de finances 2018 présente des estimations de recettes par catégories à la page 2 du rapport.

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: Le Rapport semestriel sur l'exécution de la loi de finances présente l'estimation des recettes par catégories.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: Les estimations des recettes par catégorie fiscale et non fiscale sont fournies dans le rapport (Exécution du budget 2018 et le cadre

général de préparation du Projet de Loi de Finances 2019). de même, le rapport semestriel sur l'exécution de la loi de finances 2018 présente des estimations de recettes par catégories à la page 2 du rapport.

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the peer and government reviewers cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n'y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: Le Rapport semestriel sur l'exécution de la loi de finances présente l'estimation des recettes par sources de revenu.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: oui les sources de recettes individuelles sont présentées au niveau de ce rapport (Exécution du budget 2018 et le cadre général de préparation du Projet de Loi de Finances 2019) et dans le rapport semestriel sur l'exécution de la loi de finance publié par la TGR. (pages de 2 à 6)
<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

IBP Comment

The document cited by the peer and government reviewers cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

<https://www.finances.gov.ma/Docs/db/2018/RapportsemestrielLF20181ersemestre.pdf>

Comment:

Il n' y a pas de rapport de revue semestriel, il existe uniquement un rapport semestriel sur l'exécution du rapport de la loi de finance.

Peer Reviewer

Opinion: Agree

Comments: Les estimations de la dette ne sont pas actualisées dans le rapport semestriel sur l'exécution du budget. Elles sont présentées dans les documents relatifs au cadre de préparation du Projet de Loi de Finances 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

Comments: oui les estimations actualisées de la dette sont présentées au niveau de ce rapport sur (l'exécution du budget 2018 et le cadre général de préparation du Projet de Loi de Finances 2019); et dans le rapport semestriel de la TGR sur l'exécution de la loi de finance 2018 (page2)

IBP Comment

The document cited by the government reviewer cannot be considered a Mid-Year Review as it does not fulfill the relevant content criteria. It mainly covers budget execution for the first 6 months of the budget year with a focus on international macroeconomic development. There is no information about updated budgetary estimates for the remainder of the budget year.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Un projet de loi de règlement, accompagné d'un rapport sur l'exécution de la loi de finances, est déposé annuellement au Parlement à l'année N+2. Son délai de publication dépasse les normes requises par l'OBI.

Government Reviewer

Opinion: Agree

Comments: Conformément à la Constitution marocaine et à l'article 65 de la loi organique 130-13, un projet de loi de règlement est déposé annuellement au parlement. Il est accompagné d'un rapport sur l'exécution de la loi de finances; année 2017:

https://www.finances.gov.ma/Docs/db/2019/PLR%202017%20n%2022.19%20_%20VD.pdf, année 2016

https://www.finances.gov.ma/Docs/db/2018/PLR20162618_27032018_VDfr.pdf

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget 2ieme semestre 2017 présente l'exécution des dépenses selon les classifications économique et administrative, mais il ne s'agit pas du projet de Loi de règlement.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement présente les estimations des dépenses selon les trois classifications économique et administrative et fonctionnelle, mais son délai de publication dépasse les normes requises (1an après la cloture de l'exercice)

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget 2ieme semestre 2017 présente l'exécution des dépenses selon les classifications économique et administrative, mais il ne s'agit pas du projet de Loi de règlement.

Government Reviewer

Opinion: Disagree

Suggested Answer: les trois classifications économique, administrative et fonctionnelle

Comments: La loi de règlement présente les estimations des dépenses selon les trois classifications économique, administrative et fonctionnelle, mais son délai de publication dépasse les normes requises (1 an après la clôture de l'exercice)

IBP Comment

We welcome and acknowledge the Government Reviewer's comment on the content of the Year-End Report. The response, however, remains unchanged given that this document is not considered publicly available as per Section 1 of this questionnaire, and as confirmed by the Government Reviewer in his comment on question 85.

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget 2ieme semestre 2017ne présente pas l'exécution des dépenses selon la classifications par programme.

Government Reviewer

Opinion: Agree

Comments: La classification par programme est généralisée à partir de 2018 et la loi de règlement est accompagnée d'un rapport de performance qui présente les réalisation des dépenses par programme. <https://www.finances.gov.ma/fr/Pages/plf2019.aspx?m=Loi%20de%20finances%20et%20Budget>

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a

narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget 2ieme semestre 2017 présente les montants votés et réalisés, de même que le taux de réalisation des des revenus. Cependant, ce rapport ne donne pas d'explication sur les différences entre la réalisation de l'exécution des recettes réelles et les estimations approuvées. Il s'agit d'un commentaire assez formel.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre la réalisation de l'exécution des recettes réelles et les estimations

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le PLR 2017 n'est pas disponible selon la méthodologie OBI, mais le rapport sur l'exécution du budget 2ieme semestre 2017 présente les réalisations des différentes catégories de revenus.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: La loi de règlement présente les recettes réelles par catégorie (fiscale et non fiscales)

IBP Comment

We welcome and acknowledge the Government Reviewer's comment on the content of the Year-End Report. The response, however, remains unchanged given that this document is not considered publicly available as per Section 1 of this questionnaire, and as confirmed by the Government Reviewer in his comment on question 85.

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget 2ieme semestre 2017 présente les réalisations des différentes sources de revenus. Cependant, ce document n'est pas être considéré comme le Rapport de fin d'année, selon la méthodologie OBS.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: La loi de règlement présente les recettes réelles par source individuelle de recettes

https://www.finances.gov.ma/Docs/db/2019/PLR%202017%20n%2022.19%20_%20VD.pdf

IBP Comment

We welcome and acknowledge the Government Reviewer's comment on the content of the Year-End Report. The response, however, remains unchanged given that this document is not considered publicly available as per Section 1 of this questionnaire, and as confirmed by the Government Reviewer in his comment on question 85.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution du budget ne donne pas d'explication sur les différences entre la réalisation de l'exécution des dépenses de la dette et des emprunts publics et les estimations approuvées par le Parlement.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre la réalisation de l'exécution des dépenses de la dette et des emprunts publics et les estimations.

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Les intérêts et l'amortissement de la dette sont fournis dans le rapport semestriel sur l'exécution du budget.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement présente les résultats réels des emprunts et de la dette publique pour l'année concernée (page 2)
https://www.finances.gov.ma/Docs/db/2019/PLR%202017%20n%2022.19%20_%20VD.pdf

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if

estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

Aucun rapport de fin d'année disponible.

Comment:

Aucun rapport de fin d'année ni disponible.

Peer Reviewer

Opinion: Agree

Comments: Les différences entre les prévisions macroéconomiques initiales et les estimations actualisées pour l'exercice en cours ne sont pas présentées dans le rapport semestriel sur l'exécution du budget.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre les prévisions macroéconomiques originales pour l'exercice fiscal et les résultats réels pour cette année

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Comment:

Aucun Rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget de fournir pas ces éléments.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre les prévisions macroéconomiques originales pour l'exercice fiscal et les résultats réels pour cette année

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget ne fournit pas d'éléments sur les estimations des données non financières.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre les estimations originales des données non financières sur les intrants et les résultats réels.

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget ne fournit pas d'éléments sur les estimations des données non financières.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explication sur les différences entre les estimations originales des données non financières sur les résultats et les résultats réels

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget ne fournit pas d'éléments sur les estimations des dépenses "pro-pauvres".

Government Reviewer

Opinion: Agree

Comments: La loi de règlement ne donne pas d'explications sur les différences entre les niveaux de financement approuvés des politiques et les résultats réels

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget ne fournit pas d'éléments sur les estimations des dépenses et des ressources extra budgétaires.

Government Reviewer

Opinion: Agree

Comments: La loi de règlement présente les différences entre les estimations originales des fonds extrabudgétaires et les résultats réels

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Comment:

Aucun rapport de fin d'année disponible.

Peer Reviewer

Opinion: Agree

Comments: Le rapport semestriel sur l'exécution du budget n'est pas audité par la Cour des Comptes. Seul le projet de Loi de règlement est audité par la CDC, mais ce rapport est produit en dehors des délais requis par l'OBS.

Government Reviewer

Opinion: Agree

Comments: L'entrée en vigueur des dispositions de la Comptabilité Générale est prévue à partir de 2019

IBP Comment

Just to clarify: the Year-End Report for Morocco is the "Projet de loi de règlement".

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300

<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

http://www.courdescomptes.ma/upload/_ftp/documents/Faits%20saillants%202016-2017_Fr.pdf

Comment:

page 6

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Comments: Selon la loi organique, le mandat de la cour des comptes des audits financiers et des contrôles de gestion sur les établissements publics, des contrôle de conformité dans le cadre de l'élaboration de la loi de règlements. La CDC effectue également des contrôles de performance sur les services publics. Par exemple, le rapport sus mentionné fait état d'une performance faible dans plusieurs EAI en s'appuyant sur des indicateurs de performance (le taux d'occupation, le taux de valorisation, le taux de commercialisation, ... Le rapport mentionne également un faible taux de réalisation des actions planifiée au niveau du Pacte National pour l'Emergence Industrielle (PNEI), il analyse le niveau de maturité et de disponibilité des services essentiels en ligne au niveau national, etc.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Comments: L'audit de la Cour des comptes appelé « contrôle de la gestion » porte sur tous les trois aspects de l'audit (voir sa portée à l'article 75 de la loi 62.99 relative à la Cour des comptes. La Cour publie annuellement deux rapports concernant directement le budget de l'Etat : - Rapport sur l'exécution de la loi de finances, destiné au Parlement, dont un résumé est inséré dans le rapport annuel de la Cour

(http://www.courdescomptes.ma/upload/_ftp/documents/Rapport_Cour%20des%20comptes_2016-2017_%20Fr.pdf) au niveau du Chapitre V

concernant le rapport 2016-2017. - Un rapport sur les résultats préliminaires du budget de l'Etat. <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-sur-l-execution-du-budget-de-l-annee-2017/1-218/> Elle publie également les résultats des audits portant sur les entités publiques dans le cadre de son rapport annuel.

http://www.courdescomptes.ma/upload/_ftp/documents/Rapport_Cour%20des%20comptes_2016-2017_%20Fr.pdf Le document « faits saillants » cités par le chercheur de l'IBP, comme source, constitue uniquement une synthèse du rapport annuel.

Researcher Response

La cour des comptes réalise des audits financiers, de conformité et de performance; voir article 75 de la Loi 62.99 relative à la Cour des comptes <http://adala.justice.gov.ma/production/legislation/fr/affaire/code%20des%20juridictions%20financieres.htm> Les rapports sont publiés sur le site www.courdescomptes.ma rubrique rapports. De ce fait nous changeons notre réponse de "c" à "a."

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Aucune information relative à cette question n'est figuré dans le rapport.
http://www.courdescomptes.ma/upload/MoDUle_20/File_20_586.pdf

Comment:

Le contrôle de gestion concerne essentiellement les régions.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Selon la loi organique la CDC doit contrôler l'ensemble des recettes et dépenses du budget de l'Etat dans le cadre de l'élaboration du rapport sur le projet de loi de règlement. Tous les ressources et les dépenses ont été auditées y compris les recettes et les dépenses extra budgétaires. Par ailleurs, les cours régionales analysent les dépenses et les ressources des collectivités territoriales .

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Concernant la vérification et jugement des comptes (audit de conformité et audit financier en même temps), la Cour des comptes adopte une approche de rotation avec un objectif de contrôler tous les comptes sur une périodicité maximale de cinq ans. Elle peut ne vérifier aucun compte des départements ministériels de l'Etat durant une année déterminée, mais vérifier les comptes d'un département au titre de plusieurs exercices au cours d'une autre année. Par exemple, au cours de l'année 2018 la Cour a jugé les comptes de 17 départements ministériels, après avoir entamé la vérification en 2017. Il s'agit des départements suivants : 1. Equipement et transport ; 2. Agriculture ; 3. Pêche maritime ; 4. Santé ; 5. Tourisme ; 6. Artisanat et économie sociale ; 7. Réforme de l'administration et de la fonction publique ; 8. Jeunesse et sport ; 9. Emploi et insertion professionnelle ; 10. Enseignement supérieur et recherche scientifique ; 11. Secrétariat d'Etat chargé de l'Eau ; 12. Culture ; 13. Formation professionnelle ; 14. Habitat et politique de la ville, famille ; 15. Solidarité, égalité et développement social ; 16. Haut-commissariat aux eaux et forêts et lutte contre la désertification ; 17. Haut-commissariat aux anciens combattants et anciens membres de l'armée de libération. La vérification et le jugement ont porté sur les années de 2009 à 2016. Donc, la vérification a porté sur 17 X 6, soit 102 comptes de départements ministériels (soit plus de 2,5 fois le nombre de départements). Le reste sera programmée sur les deux années à venir. Deux autres audits de la Cour présentés au Parlement concernent la totalité du budget de l'Etat ; un audit de conformité portant sur l'exécution du budget (rapport sur l'exécution de la loi de finances) et un deuxième à caractère comptable faisant le rapprochement entre les comptes individuels des comptables et le compte général du Royaume (déclaration générale de conformité). En plus de ceci, des missions de contrôle de la gestion (embrasse les trois types d'audit) sont exécutées. A titre d'illustration Le chapitre III du rapport annuel 2016-2017 présente les résumés des contrôles de la gestion effectuées par la Cour au niveau central.
http://www.courdescomptes.ma/upload/_ftp/documents/Rapport_Cour%20des%20comptes_2016-2017_%20Fr.pdf

Researcher Response

Nous changeons notre réponse de "c" à "a". Ce changement est basé sur la contenu du rapport annuel de la cours des comptes au titre de l'année 2018 http://www.courdescomptes.ma/upload/_ftp/documents/2019/Faits%20saillants_fr_2018.pdf <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-annuel-au-titre-de-l-annee-2018/1-242/> en voici un résumé http://www.courdescomptes.ma/upload/_ftdocumentsp//2018_Résumé%20du%20rapport%20sur%20lexécution%20de%20la%20loi%20de%20finances%202016.pdf (pp. 506 à 509).

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_586.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: Tout les éléments du budget central y compris les fonds extra budgétaires sont audités dans le cadre de l'élaboration du rapport sur le PLR 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: Si les fonds des autres entités publiques (établissements publics et collectivités territoriales) sont considérés comme extrabudgétaires, les commentaires concernant la question 98 correspondent également à cette question. En effet, le principe de rotation est appliqué pour les établissements publics et les collectivités territoriales. A titre d'illustration, les Cours régionales des comptes ont émis 2844 jugements définitifs des comptes en 2016 et 2089 en 2017 (page 8 de l'extrait du rapport annuel ci-après) pour un nombre de comptes à vérifier ne dépassant pas 1695 (voir page 6 de l'extrait du rapport annuel ci-après). Elles devaient rattraper un retard accumulé durant les années antérieures.

http://www.courdescomptes.ma/upload/_ftp/documents/Activites_CRC_2016-17_AR.pdf De même le contrôle de la gestion concerne les établissements publics et les collectivités territoriales. Les résumés des rapports de contrôle sont insérés dans la partie du rapport annuel relative à la Cour des comptes, en ce qui concerne les établissements publics, et dans les parties réservées aux Cours régionales concernant les collectivités territoriales. Il y a lieu de signaler que l'ISC marocaine procède à l'audit des comptes des partis politiques et aux dépenses électorales des partis et des candidats. Ce contrôle est systématique et exhaustif. <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-relatif-a-laudit-des-comptes-des-partis-politiques-et-a-la-verification-de-la-sincerite-de-leurs-depenses-au-titre-du-soutien-public-synthese/1-235/>
<http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/deux-rapports-relatifs-aux-depenses-electorales-concernant-le-scrutin-du-7-octobre-2016-pour-lelection-des-membres-de-la-chambre-des-representants/1-223/>

Researcher Response

En fait, les fonds extra budgétaires sont audités dans le cadre de l'élaboration du rapport sur le projet de loi de règlement 2017, et sont présents sur le lien: http://www.courdescomptes.ma/upload/_ftp/documents/2019/Faits%20saillants_fr_2018.pdf. Nous changeons notre réponse de "c" à "a". Voir aussi le meme document pour les années précédentes, http://www.courdescomptes.ma/upload/_ftp/documents/Faits%20saillants%202016-2017_Fr.pdf (faits saillants pour le rapport annuel qui se trouve ici: <http://www.courdescomptes.ma/fr/Page-27/publications/rapport-annuel/rapport-annuel-de-la-cour-des-comptes-au-titre-des-annees-2016-et-2017/1-215/>)

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

http://www.courdescomptes.ma/upload/MoDUle_20/File_20_587.pdf

Comment:

Un document de 17 pages est publié séparément.

Peer Reviewer

Opinion: Agree

Comments: La CDC a produit un Rapport annuel au titre des années 2016 et 2017 FAITS SAILLANTS, avec un résumé exécutif.

Government Reviewer

Opinion: Agree

Comments: Le Rapport annuel est synthétisé dans un document nommé « faits saillants » http://www.courdescomptes.ma/upload/_ftp/documents/Faits%20saillants%202016-2017_Fr.pdf La publication des autres rapports comprend systématiquement les synthèses des rapports concernés. Par exemple, ci-après le lien de la synthèse du rapport sur le budget de l'Etat. www.courdescomptes.ma/upload/ModUle_20/File_20_587.pdf

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit findings, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

Aucun rapport n'est publié sur les mesures prises pour donner suite aux recommandations.

Peer Reviewer

Opinion: Agree

Comments: Le gouvernement ne publie pas de rapport sur les résultats d'audit de la CDC.

Government Reviewer

Opinion: Agree

Comments: Les recommandations de la cour des comptes sont prises en compte dans le processus d'amélioration en continu de la gestion administrative. Toutefois, l'exécutif ne publie pas de rapport sur les résultats d'audit. Le ministère de la justice transmet devant la justice les dérèglements financiers des institutions constatés par la cour des comptes

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

Peer Reviewer

Opinion:

Comments: Le Rapport sur le Budget de l'Etat 2017 ne comporte pas de section indiquant les mesures prises par l'exécutif pour donner suite aux recommandations de l'audit.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: Le suivi des recommandations de l'audit est assuré par l'ISC. Le rapport annuel de la Cour publié en 2015 et relatif à l'année 2013 contient un chapitre dédié au suivi des recommandations, à l'instar des rapports annuels antérieurs (Ci-après le rapport dont le chapitre II est réservé au suivi des recommandations). www.courdescomptes.ma/upload/Module_20/File_20_167.pdf La Cour a décidé de consacrer un rapport dédié au suivi des recommandations (au lieu d'un chapitre au sein du rapport annuel). Le premier rapport du genre est en cours de finalisation. Il comprendra le suivi des recommandations émises en 2015 et 2016. Les Cours régionales des comptes ont continué à consacrer une partie de leurs rapports annuels (faisant partie intégrante du rapport annuel de la Cour des comptes) au suivi des recommandations.

http://www.courdescomptes.ma/upload/_ftp/documents/Rapport%20CRC%20Fes_2016-2017.pdf Le lien (URL) ci-dessus présente un exemple d'un rapport d'une Cour régionale contenant un titre dédié au suivi des recommandations (pages de 16 à 30).

IBP Comment

The Government's comment suggests that such report is currently being finalized (and it is not completed or published yet). The response remains therefore unchanged, also in light of the Peer Reviewer's opinion and comment.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

Au Maroc, il n'y pas une institution financière indépendante qui réalise des analyses budgétaire pendant le processus de formulation et/ ou adption du budget.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante (IFI) réalisant des analyses budgétaires indépendantes lors du processus de formulation du budget. Il existe une "Commission de contrôle des finances publiques" au Parlement mais elle ne dispose pas d'une indépendance formalisée par la loi et elle ne réalise pas des analyses budgétaires indépendantes lors du processus de formulation du budget. Elle se contente de l'analyser lorsque le projet de budget est soumis au Parlement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Comments: Conformément au projet de Loi 40-17 adoptée, en deuxième lecture, par la commission des finances et du développement économique le 20 mai 2019 et qui vient en complément de la mise en application de la Loi 76-03 portant statut de Bank al Maghrib (BAM) :

http://www.chambredesrepresentants.ma/sites/default/files/loi/projet_loi_2_40.17_0.pdf, cette institution est considérée comme étant une institution financière indépendante ayant une autonomie totale : Dans son rapport trimestriel sur la politique monétaire, BAM présente les orientations de la politique budgétaire, la situation des comptes extérieurs, l'analyse des conditions monétaires, la demande et l'offre sur le marché de travail, l'évolution de l'inflation. Ce rapport présente également les perspectives à moyen terme et les projections macroéconomiques ainsi que les prévisions de l'inflation : <file:///C:/Users/amor/Downloads/DEE-RPM-T2%202019VPUBL.pdf> Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM : file:///C:/Users/amor/Downloads/DEE-RMCEMF_M5%202019.pdf. Cette revue retrace la situation de la conjoncture au niveau mondial, la situation des comptes extérieurs, l'analyse des comptes nationaux et des finances publiques ainsi que l'évolution de l'inflation et des agrégats monétaires.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The Central Bank of Morocco (BAM), however, cannot be considered an IFI, according to the international guidelines described in the guidelines to this question. The response remains, therefore, unchanged.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante (IFI) réalisant des analyses budgétaires indépendantes lors du processus de formulation du budget. Par ailleurs, la Commission de contrôle des finances publiques ne publie pas ses propres prévisions macroéconomiques ou ses commentaires sur les prévisions macroéconomiques du gouvernement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Comments: Dans son rapport trimestriel sur la politique monétaire, BAM présente les orientations de la politique budgétaire, la situation des comptes extérieurs, l'analyse des conditions monétaires, la demande et l'offre sur le marché de travail, l'évolution de l'inflation. Ce rapport présente également les perspectives à moyen terme et les projections macroéconomiques ainsi que les prévisions de l'inflation : <file:///C:/Users/amor/Downloads/DEE-RPM-T2%202019VPUBL.pdf> Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM : file:///C:/Users/amor/Downloads/DEE-RMCEMF_M5%202019.pdf. Cette revue retrace la situation de la conjoncture au niveau mondial, la situation des comptes extérieurs, l'analyse des comptes nationaux et des finances publiques ainsi que l'évolution de l'inflation et des agrégats monétaires.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The Central Bank of Morocco (BAM), however, cannot be considered an IFI, according to the international guidelines described in the guidelines to this question. The response remains, therefore, unchanged.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante (IFI) réalisant des analyses budgétaires indépendantes lors du processus de formulation du budget. Par ailleurs, la Commission de contrôle des finances publiques ne publie pas ses propres analyses de coûts sur les nouvelles propositions budgétaires du gouvernement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Comments: Dans son rapport trimestriel sur la politique monétaire, BAM présente les orientations de la politique budgétaire, la situation des comptes extérieurs, l'analyse des conditions monétaires, la demande et l'offre sur le marché de travail, l'évolution de l'inflation. Ce rapport présente également les perspectives à moyen terme et les projections macroéconomiques ainsi que les prévisions de l'inflation : <file:///C:/Users/amor/Downloads/DEE-RPM-T2%202019VPUBL.pdf> Une revue mensuelle de la conjoncture économique, monétaire et financière est également publiée par BAM : file:///C:/Users/amor/Downloads/DEE-RMCEMF_M5%202019.pdf. Cette revue retrace la situation de la conjoncture au niveau mondial, la situation des comptes extérieurs, l'analyse des comptes nationaux et des finances publiques ainsi que l'évolution de l'inflation et des agrégats monétaires.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The Central Bank of Morocco (BAM), however, cannot be considered an IFI, according to the international guidelines described in the guidelines to this question. The response remains, therefore, unchanged.

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the

interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas d'institution fiscale indépendante (IFI) réalisant des analyses budgétaires indépendantes lors du processus de formulation du budget. Par conséquent aucun cadre supérieur de l'IFI n'a participé aux audiences d'une commission du Parlement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: Conformément à l'article 45 du projet de Loi 40-17 adoptée, en deuxième lecture, par la commission des finances et du développement économique le 20 mai 2019 et qui vient en complément de la mise en application de la Loi 76-03 portant statut de Bank al Maghrib (BAM), le Gouverneur de Bank Al-Maghrib est entendu par la ou les commissions permanentes chargées des finances du Parlement, à l'initiative de celles-ci, sur les missions de la Banque http://www.chambredesrepresentants.ma/sites/default/files/loi/projet_loi_2_40.17_0.pdf

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The Central Bank of Morocco (BAM), however, cannot be considered an IFI, according to the international guidelines described in the guidelines to this question. The response remains, therefore, unchanged.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

Source:

Selon l'article 47 de la loi organique de finance, le ministre chargé des finances expose aux commissions des finances du Parlement, avant le 31 juillet, le cadre général de préparation du projet de loi de finances de l'année suivante.

Cet exposé comporte:

- (a) l'évolution de l'économie nationale;
- (b) l'état d'avancement de l'exécution de la loi de finances en cours à la date du 30 juin ;
- (c) les données relatives à la politique économique et financière;
- (d) la programmation budgétaire triennale globale.

Ledit exposé donne lieu à un débat sans vote.

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: Oui, un comité législatif examine la politique budgétaire avant le dépôt du projet de budget de l'exécutif et approuve également les recommandations concernant le prochain budget. En effet, le calendrier de préparation de la Loi de Finances tel qu'il est décrit au niveau de la Loi Organique relative à la Loi de Finances tient compte d'une phase de concertation et d'information du Parlement sur les choix et priorités budgétaires en amont de la présentation de la Loi de Finances.

IBP Comment

We welcome and acknowledge the Government Reviewer's comment. Unfortunately, no evidence is shown that the legislative committee approves recommendations. The response remains therefore unchanged, also in light of the Peer Reviewer's confirmation.

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

Selon l'article 48 de la loi organique des finance, le projet de loi de finances de l'année est déposé sur le bureau de la Chambre des représentants, au plus tard le 20 octobre de l'année budgétaire en cour [...]

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Pour 2019, le projet de loi des finances a été déposé le 19 octobre 2018.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: L'examen et le vote des lois de finances sont régis par les articles 46 -57 de la loi organique relative à la loi de finances. Ainsi, l'article 48 fixe le dépôt du projet du budget au 20 octobre de chaque année. Le PLF 2019 est soumis au Parlement le 19-10-2018

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Dans l'article 49 de la loi organique des finances, La Chambre des représentants se prononce sur le projet de loi de finances de l'année dans un délai de trente (30) jours suivant la date de son dépôt.

Dès le vote du projet ou à l'expiration du délai prévu à l'alinéa précédent, le Gouvernement saisit la Chambre des conseillers du texte adopté ou du texte qu'il a initialement présenté, modifié, le cas échéant, par les amendements votés par la Chambre des représentants et acceptés par lui.

Pour le projet de loi de finances 2019, il a été approuvée en 18 décembre 2018.

La Chambre des conseillers se prononce sur le projet dans un délai de vingt deux (22) jours suivant sa saisine.

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: L'examen et le vote des lois de finances sont régis par les articles 46 à 57 de la loi organique relative à la loi de finances. D'après l'article 49 de ladite loi : - la Chambre des Représentants se prononce sur le projet de loi de finances dans un délai de 30 jours suivant la date de son dépôt. - La Chambre des Conseillers se prononce sur le projet de loi de finances dans un délai de 22 jours suivant sa saisine. - La Chambre des Représentants examine les amendements votés par la Chambre des Conseillers et adopte en dernier ressort le projet de loi de finances dans un délai de 6 jours. pour 2019, la date d'approbation du projet de budget est le 18/12/2018

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues.

Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

Selon l'article 77 de la constitution, le Parlement et le gouvernement veillent à la préservation de l'équilibre des finances de l'Etat.

Le gouvernement peut opposer, de manière motivée, l'irrecevabilité à toute proposition ou amendement formulés par les membres du Parlement lorsque leur adoption aurait pour conséquence, par rapport à la loi de finances, soit une diminution des ressources publiques, soit la création ou l'aggravation des charges publiques. http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf

Et l'article 56 de la loi organique de finance qui stipule :

Conformément éme au alinéa de l'article 77 de la Constitution, le Gouvernement peut opposer, de manière motivée, l'irrecevabilité à des articles additionnels ou amendements ayant pour objet soit une diminution de ressources publiques, soit la création ou l'aggravation d'une charge publique. S'agissant des articles additionnels ou amendements, la charge publique s'entend des crédits ouverts au titre du chapitre.

A l'intérieur d'un même chapitre, des articles additionnels ou amendements, qui doivent être justifiés et accompagnés des ajustements nécessaires aux objectifs et indicateurs relatifs aux programmes concernés, peuvent augmenter ou diminuer les crédits afférents à un programme, dans la limite des crédits prévus au titre dudit chapitre.

Les amendements non conformes aux dispositions de la présente loi organique sont irrecevables.

Tout autre article additionnel ou amendement doit être justifié. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le Gouvernement peut opposer, l'irrecevabilité à des amendements ayant pour objet l'aggravation d'une charge publique au niveau du chapitre et non pas au niveau global, ce qui lui permet seulement de proposer des redéploiements de crédits par nature des dépenses à l'intérieur d'un même chapitre ou entre entre programmes, ce qui est plus limité que de proposer des redéploiements de crédits au niveau des titres.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Comments: Le pouvoir d'amendement du Projet du budget de l'exécutif par le Parlement a été nettement amélioré avec la Constitution de 2011 et la nouvelle loi organique relative à la loi de Finances. En effet, l'article 77 de la Constitution a institué la nécessité de motiver tout refus d'amendement. En plus, la loi organique relative à la loi de finances stipule que le Parlement peut désormais proposer des redéploiements de crédits entre programmes, chose qui n'était pas possible avant. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Researcher Response

Nous maintenons notre réponse. Reférez-vous au commentaire initial.

IBP Comment

In light of the detailed researcher's comment and confirmation provided by the peer reviewer, the response remains unchanged.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://www.leconomiste.com/article/1037959-budget-les-principaux-changements-apportees-la-copie-de-benchaaboun>

<https://www.medias24.com/MAROC/Quoi-de-neuf/187516-PLF-2019-Voici-les-premiers-amendements-adoptes-par-la-chambre-des-representants.html>

<http://www.chambredesrepresentants.ma/sites/default/files/loi/>

http://www.chambredesrepresentants.ma/sites/default/files/loi/-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D9%85%D8%B4%D8%B1%D9%88%D8%B9_%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%B1%D9%82%D9%85_80.18_%D9%84%D9%84%D8%B3%D9%86%D8%A9_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2019-%D9%82%D8%B1%D8%A7%D8%A1%D8%A9_%D8%AB%D8%A7%D9%86%D9%8A%D8%A9.pdf

Comment:

Lors des entretiens avec le parlement, nous avons pu avoir une information sur les revendications de la commission de finance et développement économique, il s'agit de 224 revendications présentées par les membres et uniquement 63 revendication ont été acceptées par le gouvernement. Concernant l'influence sur le volume budgétaire, ce n'est pas communiqué.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Au cours du processus d'adoption du projet de budget 2019, il y a lieu de noter que 222 amendements ont été proposés contre 221 amendements au titre du PLF pour l'année 2018: - 4 amendements ont été présentés par le Gouvernement; - 61 amendements présentés par la majorité parlementaire; - 157 amendements présentés par l'opposition dont 30 amendements ont été acceptés et introduits dans la loi adoptée. voir le lien suivant à la page 68 : http://www.finances.gov.ma/Docs/daag/2019/almaliya/slf2019/SLF%202019_Amendements_P114-116.pdf

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

La Commission de finances au sein du parlement a réalisé deux lectures sur le projet de loi. Il s'agit de la première lecture lors de dépôt du Gouvernement et la deuxième lecture après les réformes de la chambre des conseillers.

Rapport de la commission de finances et de développement sur le projet de loi de finance 2019

http://www.chambredesrepresentants.ma/sites/default/files/loi/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D9%85%D8%B4%D8%B1%D9%88%D8%B9_%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2019.pdf

Rapport de la commission de finances et de développement sur le projet de loi de finance 2019 - Deuxième lecture -

<http://www.chambredesrepresentants.ma/sites/default/files/loi/>

http://www.chambredesrepresentants.ma/sites/default/files/loi/-%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D9%85%D8%B4%D8%B1%D9%88%D8%B9_%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_%D8%B1%D9%82%D9%85_80.18_%D9%84%D9%84%D8%B3%D9%86%D8%A9_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2019-%D9%82%D8%B1%D8%A7%D8%A1%D8%A9_%D8%AB%D8%A7%D9%86%D9%8A%D8%A9.pdf

https://www.huffpostmaghreb.com/entry/plf-2019-adoption-en-commission-de-la-premiere-partie-du-projet-de-loi-de-finances_mg_5be94545e4b0769d24cf0a2a

<http://www.medi1tv.ma/fr/chambre-des-conseillers-la-premi%C3%A8re-partie-du-projet-de-loi-de-finances-actualit%C3%A9s-maroc-infos-137229>

<https://www.medias24.com/MAROC/Quoi-de-neuf/187516-PLF-2019-Voici-les-premiers-amendements-adoptes-par-la-chambre-des-representants.html>

Comment:

Le rapport a été publié le 18 décembre ce qui est après l'adoption du budget.

Peer Reviewer

Opinion: Agree

Comments: L'examen du projet de budget est d'abord effectué par la Commission des finances et du développement économique puis par la deuxième Chambre au Parlement. Ces deux commissions des finances disposent de plus d'un mois pour examiner le Projet de Loi de Finances. Le rapport présentant les conclusions de ces commissions a été publié après l'adoption du budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: L'examen du projet de budget se fait en premier lieu par la commission des finances et du développement économique et ce conformément à l'article 48 de la loi organique relative à la loi de finances "Il est immédiatement soumis à l'examen de la commission chargés des finances de la Chambre des Représentants" et les articles 157 et 159 du règlement intérieur de la Chambre des Représentants; Lien vers le règlement intérieur: <http://www.parlement.ma/sites/default/files/reglementinterieur27.11.2013.pdf> Lien vers le rapport de la Commission des Finances et du Développement Economique :

http://www.chambredesrepresentants.ma/sites/default/files/%D8%AA%D9%82%D8%B1%D9%8A%D8%B1_%D9%85%D8%B4%D8%B1%D9%88%D8%B9_%D9%82%D8%A7%D9%86%D9%88%D9%86_%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9_2019.pdf Voir le lien suivant pour les résultats de l'examen du PLF2019 par la commission des finances :

http://www.finances.gov.ma/Docs/daag/2019/almaliya/slf2019/SLF%202019_Amendements_P114-116.pdf La même procédure est appliquée au niveau de la deuxième Chambre au Parlement, donc les deux commissions des finances des deux Chambres au Parlement disposent de plus d'un mois pour examiner le Projet de Loi de Finances.

Researcher Response

Le rapport présentant les conclusions des commissions des finances et du développement économique existe mais il a été publié après l'adoption du budget. Nous gardons notre réponse

IBP Comment

We welcome the Government Reviewer's comment. However, in light of the researcher's comments and the peer reviewer's confirmation, the response remains unchanged.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Règlement intérieur: http://www.parlement.ma/sites/default/files/r%C3%A9glement%20int%C3%A9rieur_30%20octobre%202017.pdf

Il existe uniquement en version arabe. Il s'agit du règlement intérieur.

Comment:

Selon l'article 215 (voir page 91), le gouvernement doit déposer le budget sectoriel pour chaque commission.

Selon l'article 81 (voir page 37), il existe neuf (9) commissions sectorielles et sont :

1. commission des affaires étrangères , de la défense nationale , des affaires islamiques et des marocains résidant à l'étranger;
2. commission de l'intérieur, des collectivités territoriales, de l'habitat et de la politique économique;
3. commission de la justice , de la législation et de droits de l'homme;
4. commission des finances et de développement économique;
5. commission des secteurs sociaux;
6. commission des secteurs productifs;
7. commission des infrastructures , de l'énergie , des mines et de l'environnement;
8. commission de l'enseignement , de la culture et de la communication;
9. commission du contrôle de finance des finances publiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: Chaque commission sectorielle au Parlement examine les propositions budgétaires des ministères qui relèvent de ses compétences et ce conformément à l'article 158 du règlement intérieur de la Chambre des Représentants; Lien vers le règlement intérieur:

<http://www.parlement.ma/sites/default/files/reglementinterieur27.11.2013.pdf> Rapports des commissions sectorielles

<http://www.chambrederesrepresentants.ma/ar/%D8%A3%D8%AE%D8%A8%D8%A7%D8%B1/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1-%D8%A7%D9%84%D9%84%D8%AC%D8%A7%D9%86-%D8%A7%D9%84%D9%86%D9%8A%D8%A7%D8%A8%D9%8A%D8%A9-%D8%AD%D9%88%D9%84-%D8%A7%D9%84%D9%85%D9%8A%D8%B2%D8%A7%D9%86%D9%8A%D8%A7%D8%AA-%D8%A7%D9%84%D9%81%D8%B1%D8%B9%D9%8A%D8%A9-%D8%A8%D8%B1%D8%B3%D9%85-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%82%D8%A7%D9%86%D9%88%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%84%D8%B3%D9%86%D8%A9-2019>

Researcher Response

Les rapports présentés par les commissions législatives sectorielles ont été publiés sur le site web de la chambre des représentants *après* l'adoption du budget et ne peuvent pas être pris en considération.

IBP Comment

We welcome the Government Reviewer's comment. However, in light of the researcher's comments and the peer reviewer's confirmation, the response remains unchanged.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Le ministère des finances mis à la disposition de la commission des finances au sein du parlement un rapport d'exécution mais le rapport de la commission ne contient pas des recommandations et n'a pas été publié.

Comment:

Nous avons eu cette information lors des entretiens avec quelques membres de la commission de finance au sein du parlement.

Peer Reviewer

Opinion:

Comments: Le ministre de l'Économie et des Finances a présenté devant les commissions parlementaires chargées des finances le suivi de l'exécution en cours d'exercice du budget mais aucun rapport de la commission contenant des recommandations ne semble avoir été publié.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Comments: Effectivement, le Ministre de l'Economie et des finances a présenté devant les deux commissions parlementaires chargées des finances le suivi de l'exécution en cours d'exercice du budget approuvé et ce le 19 juillet 2018, conformément aux dispositions de l'article 47 de la loi organique des finances.

IBP Comment

We welcome the Government Reviewer's comment which, however, does not support a change in the response. In light of this and the confirmation provided by the Peer Reviewer, the response remains unchanged, "c."

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

L'article 45 de la loi organique stipule: Les virements de crédits entre chapitres sont interdits.

Des virements de crédits peuvent être effectués à l'intérieur d'un programme et entre les programmes d'un même chapitre dans les conditions et selon les modalités fixées par voie réglementaire.

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

mais en pratique le Gouvernement réalise des changements sans demander l'accord du législatif.

Comment:

Peer Reviewer

Opinion: Agree

Comments: La circulaire N°7787/E relatives aux modalités d'application des virements de crédits entre programmes précise les modalités pratiques d'application, par les départements ministériels et institutions, des dispositions de l'article 23 du décret n° 2-15-426 du 28 ramadan 1436 (15 juillet 2015) relatif à l'élaboration et à l'exécution des Lois de Finances, en ce qui concerne la procédure de virement de crédits entre programmes. Le plafond des virements est fixé à 10%. Les modifications de crédit attribuées aux départements ministériels et institutions sont faites en cours d'année sur une décision du chef du gouvernement sans se référer au Parlement.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Comments: Conformément à l'article 55 de la loi organique relative à la loi de finances. Le vote du projet de budget au Parlement est : Par chapitre au niveau du budget général; Par département de tutelle pour les SEGMA ; Par catégorie pour les Comptes Spéciaux du Trésor. En plus, d'après les articles 45 , 22 et 27 de la loi organique relative à la loi de finances : les virements entre chapitres sont interdits. Les versements aux SEGMA et aux CST à partir d'un SEGMA sont interdits et les versements aux CST et au SEGMA à partir d'un CST sont interdits. La loi organique relative à la loi de finance et son décret d'application fixent les règles de modification des crédits des chapitres de façon claire et avec des procédures transparentes. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Researcher Response

Nous maintenons notre réponse car les modifications liées aux transferts de fonds entre les unités administratives sont faites en cours d'année sur une décision du chef du gouvernement sans se référer au Parlement.

IBP Comment

We welcome the Government Reviewer's comment. However, in light of the researcher's comments and the peer reviewer's confirmation, and acknowledging that practice has not changed since the last Open Budget Survey research, the response remains unchanged.

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

Comment:

L'article 34 de la loi organique de finances autorise à l'exécutif à utiliser des fonds octroyés en cours d'année par des personnes physiques ou morales sous forme des fonds concours.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de loi ou de réglementation obligeant le gouvernement à obtenir l'accord du Parlement avant de dépenser un revenu excédentaire.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: La loi organique relative à la loi de finances a introduit dans son article 10 le principe de la sincérité budgétaire. En plus, les recettes inscrites au projet de loi de finances sont évaluatives et l'application de ce principe impose à l'exécutif d'établir des prévisions de recettes en tenant compte des hypothèses du projet de loi de finances. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

IBP Comment

The researcher and IBP welcome the government's comment. The response remains, however, unchanged in light of the confirmation provided by the Peer Review, and given that practice has not changed since the last Open Budget Survey (there is no law that requires the Executive to seek parliamentary approval before spending excess revenue).

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

L'article 62 de la loi organique stipule: Lorsque la conjoncture économique et financière l'exige, le Gouvernement peut, en cours d'année budgétaire, surseoir à l'exécution de certaines dépenses d'investissement. Les commissions parlementaires chargées des finances en sont préalablement informées.

http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

En pratique le Gouvernement réalise des changements sans demander l'accord du législatif.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les réductions des dépenses sont faites par le Gouvernement réalise des changements sans demander l'accord du Parlement. Aucune demande formelle émanant du Gouvernement pour demander l'autorisation du Parlement n'est publiée.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Comments: Conformément à l'article 62 de la loi organique relative à la loi de finances. Le Gouvernement peut réduire les dépenses sous les seuils fixés par le budget approuvé et ce pour faire face à une conjoncture économique ou financière difficile. Toutefois, le Gouvernement est tenu d'informer préalablement les commissions parlementaires chargées des finances. http://lof.finances.gov.ma/sites/default/files/loi_organique_130-30_fr18.pdf

IBP Comment

The government's comment only indicates that the Executive must inform the relevant parliamentary commissions, but does not indicate that re-

approval is required. In light of this and in light of the Peer Reviewer's confirmation, the response remains unchanged.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Le rapport d'audit est présenté uniquement sans examens.

<https://www.ecoactu.ma/rapport-de-la-cour-des-comptes-la-dette-du-tresor-poursuit-sa-trajectoire-haussiere/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Selon la presse les rapport de la CDC sont présentés directement en plénière. Par exemple, le mardi 23 octobre en plénière, le rapport sur "les activités des juridictions financières", a été présenté par le premier président de la Cour des comptes.

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186906-EN-DIRECT.-Presentation-par-Driss-Jettou-du-rapport-2016-2017-de-la-Cour-des-comptes-au-Parlement.html>

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Comments: Le parlement procède systématiquement à l'étude du rapport de la Cour sur l'exécution de la loi de finances à l'occasion de l'étude du projet de loi de règlement. C'est la commission de contrôle des finances publiques qui est compétente à la Chambre des représentants. La commission établit un rapport à cet effet (le rapport de la Cour est inséré à la fin du rapport de la commission ; pages 441 à 546 pour l'exemple du document suivant). http://www.chambrederesrepresentants.ma/sites/default/files/loi/rapp_com_lec_1_26.18vf.pdf L'examen de la commission parlementaire est intervenu dans une période de trois mois. En effet, la Cour a adressé le rapport au parlement en date du 25 juillet 2018 (voir lettre d'envoi jointe) et la commission a commencé son examen le 23 octobre 2018 (voir page 6 du rapport ci-dessus). Les rapports de contrôle de la gestion sont également examinés par la commission du parlement et font l'objet de rapports publiés par le Parlement. Ci-après le rapport concernant un contrôle d'un compte d'affectation spéciale. <http://www.chambrederesrepresentants.ma/fr/actualites/rapport-etabli-par-la-commission-du-controle-des-finances-publiques-concernant-le-fonds?sref=item1479-64662> De même, le Premier président présente annuellement un exposé sur les finances de l'Etat devant les deux chambres du Parlement. Le contenu de cet exposé fait l'objet d'une discussion en plénière entre chaque Chambre du Parlement et le Gouvernement. C'est une obligation constitutionnelle. A signaler que l'exposé du Premier président et les discussions entre les deux chambres du Parlement et le gouvernement sont retransmis en direct sur les antennes de la radio et la télévision. http://www.chambrederesrepresentants.ma/sites/default/files/file_3_439.pdf Par ailleurs, beaucoup de rapports d'audit ont été présentés et discutés au sein des commissions relevant des deux Chambres du Parlement ; surtout au sein de la Commission du contrôle des finances publiques relevant de la première Chambre.

Researcher Response

Nous maintenons notre réponse ("c"), suite à notre entretien avec le chef de commission des finances dans le parlement. Il nous a confirmé que la présentation du Rapport d'audit sur le budget annuel se fait directement au parlement sans examens.

IBP Comment

We thank the Government reviewer for its insightful comment. To maintain consistency of responses across countries, given that we accept cases

where the Audit Report is discussed in plenary (and does not pass through a committee first), response "a" applies because Parliament examined the Audit report 2017 in plenary within three months from its presentation.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

<https://www.lavieeco.com/news/actualite-maroc/nomination-de-driss-jettou-president-de-la-cour-des-comptes-22996.html>

C'est le chef de l'état (dans notre cas le Roi) qui nomme le président de la cour des comptes (pour vous c'est ISC) par un décret royal (Dahir). Le roi peut le changer sans en rendre compte au parlement.

Comment:

Aucune loi ne régit la nomination du président, portant la composition de la cours des comptes est expliqué dans la loi 62-99
http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

Peer Reviewer

Opinion: Agree

Comments: Le Premier président de la Cour des comptes est nommé par le Roi qui est, selon l'article 42 de la Constitution est « l'arbitre suprême entre les institutions, veille au respect de la Constitution, au bon fonctionnement des institutions constitutionnelles ». Néanmoins, l'indépendance de la Cour est effective en pratique au regard des 8 critères de la déclaration de Mexico et elle est garantie juridiquement par la constitution (article : 147).

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Comments: Le système constitutionnel marocain met la Cour des comptes, qui est une institution de type juridictionnel, à équidistance des deux pouvoirs (législatif et exécutif). De ce fait la nomination de son Premier président, et à l'instar de toutes les autres institutions constitutionnelles indépendantes, ne fait intervenir ni le Gouvernement ni le Parlement. La nomination du Premier président par sa Majesté le Roi est considéré comme un gage d'indépendance. En effet, la Constitution du pays stipule dans son article 42 que « Le Roi Chef d'Etat ...Arbitre Suprême entre ses institutions, veille au respect de la Constitution, au bon fonctionnement des institutions constitutionnelles... », de même son article 89 précise que le pouvoir exécutif est exercé par le gouvernement. La loi 62.99 relative à la Cour des comptes détermine bien les modalités de nomination du Premier président. En effet, l'article 166 de cette loi précise que la situation du Premier président est déterminé dans le Dahir (acte par lequel le Roi exerce ses missions) de sa nomination. Les réponses à la question telles que formulées dans le questionnaire de l'IBP correspondent à un régime de contrôle où l'ISC rend compte au Parlement, alors qu'au Maroc l'ISC rend compte au Roi. Le processus de nomination du Premier président garantit l'indépendance de l'ISC. Ainsi et selon les lignes directives du questionnaire de l'IBP relatives à cette question la notation doit être a.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The response, however, remains unchanged in light of the fact that the President of the Moroccan SAI is named by the king and not by Parliament, as confirmed by both Peer and Government Reviewers.

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit

Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

C'est le chef de l'état (dans notre cas le Roi) nomme le président de la cours des comptes (pour vous cest ISC) par un décret royal (Dahir). Le roi peut le changer sans rendre compte au parlement.

Comment:

Aucune loi ne régit la nomination du président , portant la composition de la cours des comptes est expliqué dans la loi 62-99 http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

Peer Reviewer

Opinion: Agree

Comments: Les procédures et conditions de nomination et de relèvement des fonctions du Premier Président de la Cour des comptes ne sont pas explicitées au niveau de la loi. Dans la pratique, le mandat du Président de la CDC est particulièrement long. Son président a été pendant plus de 26 ans est Abdessadek Glaoui. En 2003 il a été remplacé par Ahmed Midaoui. Driss Jettou, actuel président de la Cour des comptes a été nommé le 9 août 2012 le Roi Mohammed VI.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: L'indépendance de la Cour consacrée par l'article 147 de la Constitution et son caractère de juridiction ne permettent pas l'intervention d'un autre pouvoir (législatif, exécutif ou judiciaire) dans la nomination ou la démission du Premier président. Le processus de nomination du nouveau Président, qui induit automatiquement la démission de son presser, garantit l'indépendance de l'ISC. L'intervention d'un des trois autres pouvoirs dans cette nomination ne peut être envisagée.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The response remains, however, unchanged in light of the evidence provided by the Researcher and the Peer Reviewer, and to maintain consistency of responses across countries.

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the

resources the SAI needs to fulfill its mandate.

Source:

En se basant sur la loi 62-99 notamment l'article 9, c'est le président de la cour des comptes qui prépare le projet de budget.
http://www.sgg.gov.ma/Portals/0/lois/jur_fin_fr.pdf?ver=2012-10-16-154656-000

Comment:

En pratique, le projet du budget de la cour des comptes est préparée par le président (comme mentionné dans la loi) et présenté au comité de la justice, de la législation et les droits de l'Homme auprès du Parlement. Les changements sur la proposition lors de la discussion de la loi de finance au parlement sont très rares.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'ISC détermine son propre budget et le niveau de financement est globalement compatible avec les ressources dont l'ISC a besoin pour s'acquitter de son mandat.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

<http://www.courdescomptes.ma/fr/Page-12/verification-et-jugement-des-comptes>
http://www.sgg.gov.ma/Portals/0/constitution/constitution_2011_Fr.pdf

Comment:

Selon la loi N° 52-06 modifiant et complétant la loi N°62-99 formant code des juridictions financières
Chapitre Premier : Attributions Article 2 : Conformément aux dispositions des articles 96 et 97 de la Constitution, la cour des comptes, désignée dans la suite du texte par la cour, est chargée d'assurer le contrôle supérieur de l'exécution des lois de finances. Elle s'assure de la régularité des opérations de recettes et de dépenses des organismes soumis à son contrôle en vertu de la loi et en apprécie la gestion. Elle sanctionne, le cas échéant, les manquements aux règles qui régissent lesdites opérations. Elle assiste le parlement et le gouvernement dans les domaines relevant de sa compétence en vertu de la loi. Elle rend compte à Sa Majesté le Roi de l'ensemble de ses activités. Article 3 : La cour des comptes vérifie et juge les comptes présentés par les comptables publics, sous réserve des compétences dévolues en vertu de la présente loi, aux cours régionales des comptes, désignées dans la suite du texte par les cours régionales. Elle exerce également une fonction juridictionnelle en matière de discipline budgétaire et financière dans les conditions fixées par le présent livre. Elle contrôle la gestion des organismes énumérés par le présent livre. Elle statue sur les appels formés contre les jugements prononcés à titre définitif par les cours régionales. Elle exerce une mission permanente de coordination et d'inspection vis-à-vis des cours régionales et juridictions financières.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La Cour des comptes arrête son programme de travail en toute indépendance. Un organe collégial (Comité des programmes et des rapports) assure cette tâche de programmation. Au cours d'exécution des missions de contrôle, les magistrats de la Cour ont un large pouvoir d'investigation qui leur est conféré par la loi.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: La CDC marocaine a mis en place un système d'assurance de la qualité, les résultats de ces évaluations ne sont pas mis à la disposition du public. Elle est par ailleurs membre de la Sous-commission pour l'évaluation par les pairs de l'INTOSAI, mais il n'est fait référence à aucune évaluation récente par les pairs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Comments: La Cour des comptes a institué une unité de la qualité et des normes, qui en plus de la détermination des normes professionnelles de l'institution, est chargée du respect du processus de contrôle indiqué par les normes en vigueur. Le lien ci-après concerne une étude de l'OCDE sur la Cour des comptes. La page 22 de cette étude présente un organigramme de la Cour des comptes contenant cette unité liée directement au Premier président. <https://www.oecd.org/governance/ethics/institution-superieur-controle-Maroc.pdf> D'un autre côté, le caractère juridictionnel de la Cour fait que tous les travaux sont soumis à un contrôle qualité exercé par des formations collégiales.

IBP Comment

In light of both reviewer's comments, and having further discussed the Government's response with the Peer Reviewer, he confirmed that response "c" would be appropriate. To maintain consistency of responses across countries and with the OBS methodology, the response has therefore been upgraded, from "d" to "c."

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<https://www.medias24.com/MAROC/ECONOMIE/ECONOMIE/186906-EN-DIRECT.-Presentation-par-Driss-Jettou-du-rapport-2016-2017-de-la-Cour-des-comptes-au-Parlement.html>

<http://fr.le360.ma/politique/le-rapport-de-jettou-epingle-le-plan-durgence-dakhchichen-177184>

<http://fr.le360.ma/politique/parlement-discussion-baclee-du-rapport-de-driss-jettou-73535>

http://www.courdescomptes.ma/upload/_ftp/documents/Expos%C3%A9%20PP%20devant%20le%20parlement.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Comments: Le président de la CDC intervient au Parlement plus de deux fois par an Outre les liens ci dessus, il y a:

<http://fr.le360.ma/politique/jettou-aux-parlementaires-la-cour-est-independante-178133> La rencontre avec les parlementaires a également été l'occasion, pour Driss Jettou, d'annoncer la prochaine publication d'un audit sur la façon dont est dépensé le budget des partis. Jettou s'apprête également à publier un rapport détaillé sur le programme d'urgence de l'éducation. Par ailleurs, un nouveau rapport sera consacré au suivi des recommandations émises annuellement par la Cour des comptes dans ses rapports généraux et spécifiques. <https://www.leseco.ma/maroc/74003-le-rapport-sur-la-cdg-examine-au-parlement.html> Dans cet article, il est spécifié que "c'est le président de la Cour des comptes, Driss Jettou, qui présentera un exposé devant les membres de la commission".

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Comments: A titre d'exemple, durant le premier semestre de 2019, le premier président ainsi que des membres de la Cour des comptes ont assisté à des réunions de commissions parlementaires, où il y avait des présentations des résultats des audits de certains organismes : - Le 05/02/2019 : présentation du rapport de contrôle de la Caisse de dépôt et de gestion devant la commission parlementaire de contrôle des finances publiques ; - 29/04/2019 : présentation du rapport de contrôle sur l'état de préparation du Maroc pour la mise en œuvre des objectifs de développement durable devant les commissions parlementaires de la chambre des Conseillers ; - 28/05/2019 : présentation du rapport de contrôle de la l'office chérifien des phosphates devant la commission parlementaire de contrôle des finances publiques ;

<http://www.chambrederespresentants.ma/fr/espace/commission-du-controle-des-finances-publiques/actualite>

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le gouvernement a mis en place le compte <http://twitter.com/financesmaroc> qui permet aux citoyens de faire leurs remarques, commentaires et suggestions sur le contenu du Budget Citoyen, qui est publié sur le site www.finances.gov.ma. La page twitter est indiquée à la fin du budget citoyen et elle est opérationnelle. L'exécutif utilise donc des mécanismes de participation pendant la phase de formulation du budget, mais ces mécanismes ne saisissent pas (encore) les points de vue des citoyens, sans doute par manque de connaissance sur les possibilités d'utilisation de ce média.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: Afin de concrétiser les principes constitutionnels de la bonne gouvernance, de la démocratie participative et de la transparence, le ministère de l'économie et des finances (MEF) s'est engagé dans le dialogue et la concertation avec la société civile afin de promouvoir la participation du public à la formulation du budget. dans ce sens le MEF a participé à la rencontre organisée le 24 juillet 2018 par Counterpart International, en partenariat avec l'Agence des États-Unis pour le développement international (USAID). au sujet de « La transparence budgétaire et propositions de la société civile dans le Projet de Loi de Finances 2019 ». Egalement, dans le cadre de la préparation du projet de loi des finances 2020, la Direction du Budget, relevant du MEF, a organisé le 13 juin 2019, une rencontre avec la société civile (Transparency Maroc, alternatives citoyennes, l'espace associatif, Counterpart international et le réseau marocain pour l'accès à l'information), dans l'objectif de recueillir les points de vue et les propositions des acteurs de la sociétés civile concernant le PLF 2020. lors de cette réunion la Direction du Budget s'est engagé de communiquer et concerter de manière continue, autour du budget, avec les acteurs de la société civile.

Researcher Response

Une page twitter indiquée à la fin du Budget citoyen est opérationnelle, cependant il n'y a pas d'interaction, ce qui peut être expliqué par le manque de connaissance du citoyen. Comme l'exécutif utilise des mécanismes de participation pendant la phase de formulation du budget, mais qui ne sont pas exploités par le citoyen, nous changeons notre réponse de "d" à "c."

IBP Comment

Upon further review, IBP revised the score from C to D. For cross country consistency, the option of providing general budget-related comments through Twitter is not being accepted as a formal public participation mechanism for this question, which assesses public participation specifically during the formulation of the budget. Furthermore, published documentation and the Government's comment indicate that the Ministry of Finance *participated* in the meeting held in July 2018, but did not organise it. Such meeting was organized by civil society with support from USAID. IBP acknowledges the government's more recent efforts to engage with the public for Budget 2020 in June 2019, however, these were conducted after the OBS research cut-off date (December 31, 2018). If this practice is sustained and continues, it they will be reflected in subsequent rounds of the Open Budget Survey.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Le Maroc a mis en place la budgétisation sensible au genre (BSG). <https://lematin.ma/journal/2018/budgetisation-sensible-genre-outil-fondamental-atteindre-legalite-femmes-hommes/287252.html>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Lors de la dernière rencontre de concertation avec la société civile (13 juin 2019), le MEF s'est engagé de pousser davantage le dialogue avec ses représentants et de prendre les mesures nécessaires pour intégrer leur propositions dans le cadre du projet de loi des finances

Researcher Response

Nous gardons notre réponse, puisque l'exécutif ne prend pas des mesures concrètes pour intégrer les personnes vulnérables dans la formulation du budget. Cependant il fait appel a quelques mécanismes de participation du public qui restent sous exploités et inadaptés au citoyen.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le gouvernement a mis en place le compte <http://twitter.com/financesmaroc>, mais ce compte n'est pas utilisé pour discuter des rubriques 1. Macroeconomic issues 2. Revenue forecasts, policies, and administration 3. Social spending policies 4. Deficit and debt levels 5. Public investment projects 6. Public services

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: La concertation avec la société civile a porté sur plusieurs aspects du projet de loi de finances, notamment: le cadre macroéconomique, l'endettement, les politiques sociales, les services publics

Researcher Response

Le mécanisme décrit est assez simple il ne traite pas de manière spécifique les questions concernant les prévisions des recettes, politique et administration, questions macroéconomiques. Donc nous maintenons notre réponse "d."

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or*

partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas encore de mécanisme de participation du public pour le suivi de l'exécution du budget. Le compte twitter mis en place par le gouvernement n'est pas présenté sous une forme qui permette d'interagir dans ce domaine.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

Comments: L'exécutif a mis en place un portail de réclamations en ligne "Chikaya.ma", qui a pour but de recevoir, suivre et traiter les observations des usagers, leurs suggestions et leurs réclamations; <https://www.chikaya.ma/?lang=fr>

Researcher Response

Le site a été mis en place en janvier 2018, il permet de laisser des réclamations, de faire des propositions ou des remarques mais qui ne concernent pas spécifiquement l'exécution du budget annuel. La réponse B nous paraît la plus adaptée.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'article 12 de la constitution de 2011 a prévu le principe de la participation des ONG concernées sur le suivi de certaines dépenses, notamment celles relatives à l'INDH, mais il n'existe pas encore de mécanisme de participation effective de ces ONG le suivi de l'exécution du budget. Le compte twitter mis en place par le gouvernement n'est pas présenté sous une forme qui permette d'interagir dans ce domaine.

Government Reviewer

Opinion: I choose not to review this question

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: Au moins le critère 4. Implementation of social spending peut être retenu. En mai 2005, le roi Mohamed VI a mis en place l'Initiative Nationale pour le Développement Humain (INDH), un programme de lutte contre la pauvreté, la précarité et l'exclusion sociale. Ce programme vient maintenant de rentrer dans sa troisième phase (2019-2023). Le critère 2. Delivery of public services peut également être retenu dans le cadre du suivi de la mise en oeuvre de l'INDH.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: La concertation avec la société civile a porté sur plusieurs aspects du projet de loi de finances, notamment: le cadre macroéconomique, l'endettement, les politiques sociales, les services publics

IBP Comment

Upon further discussions with the researcher, and considering the reviewers' comments, the response is changed from "d" to "c."

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: Le site du gouvernement de L'Observatoire National du Développement Humain <http://www.ondh.ma> présente ses engagements et effectue un suivi régulier <http://www.ondh.ma/fr/publications/bulletin-dinformation-ndeg-12-deuxieme-semester-2018>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: L'exécutif a mis à la disposition du public toutes les informations budgétaires nécessaires à travers le projet du budget citoyen qui présente le processus budgétaire, le contexte de sa préparation ainsi que les principales orientations et mesures prévues dans le cadre du projet de loi de finances

Researcher Response

Nous maintenons notre réponse car informations mises à la disposition du public concernent la documentation budgétaire publiée pendant l'année et non les informations sur les processus et mécanismes de participation.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les rapports de suivi de l'INDH ne font pas ressortir les réactions des citoyens, le compte twitter non plus.

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: La question de la participation à la prise de décision n'est pas établie par les textes. L'INDH fait participer les bénéficiaires à chaque étape du cycle des activités et leur mise en œuvre est en règle générale assurée par les porteurs de projets, mais le gouvernement n'a pas établi de lignes directrices claires permettant l'intégration des contributions des citoyens dans le budget annuel.

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les efforts déployés par le gouvernement pour intégrer la contribution des citoyens à la formulation et/ou à l'exécution du budget annuel, notamment dans le cadre de l'INDH, ne se sont pas encore traduits par la mise en place de procédures réglementées.

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les audiences sont publiques mais il n'y a pas d'auditions de la société civile ou du public.

Government Reviewer

Opinion:

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: La législation marocaine ne prévoit pas d'engagements du corps législatif vis à vis du public au cours des délibérations législatives. La réponse pourrait être e.

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its

deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Comme il n'y a pas de participation des citoyens au processus; il n'y a pas de feedback.

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'assemblée législative tient des audiences publiques mais n'invite pas de personnes ou groupes à formuler des commentaires (dans le cadre d'audiences publiques ou ailleurs) sur le rapport de vérification.

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il n'y a pas de contribution du public.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Les procédures devant la Cour sont des procédures à caractère juridictionnel. De ce fait, les procédures de contrôle sont caractérisées par le secret des investigations. Seuls les résultats des travaux de l'ISC et le suivi de la mise en œuvre des recommandations sont rendus public. De ce fait, l'intervention des citoyens dans la programmation de la Cour ne peut pas être envisagée. Toutefois, les requêtes des citoyens sont étudiées et classées dans le dossier permanent de l'organisme concerné. Elles peuvent être consultées au cours de la programmation ou en cours d'exécution des missions de contrôle sans que les citoyens soient associés.

IBP Comment

We acknowledge and welcome the Government Reviewer's comment. The response, however, remains unchanged in light of the evidence that there isn't a mechanisms through which the public can suggest topics/issues to include in the SAI's audit program, as confirmed by the Peer Reviewer.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Les procédures devant la Cour sont des procédures à caractère juridictionnel. De ce fait, les procédures de contrôle sont caractérisées par le secret des investigations. Seuls les résultats des travaux de l'ISC et le suivi de la mise en œuvre des recommandations sont rendus public. De ce fait, l'intervention des citoyens dans la programmation de la Cour ne peut pas être envisagée. Toutefois, les requêtes des citoyens sont étudiées et classées dans le dossier permanent de l'organisme concerné. Elles peuvent être consultées au cours de la programmation ou en cours d'exécution des missions de contrôle sans que les citoyens soient associés.

IBP Comment

The response remains unchanged in light of the Researcher and Peer Reviewer's comments provided for question 140.

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Les procédures devant la Cour sont des procédures à caractère juridictionnel. De ce fait, les procédures de contrôle sont caractérisées par le secret des investigations. Seuls les résultats des travaux de l'ISC et le suivi de la mise en œuvre des recommandations sont rendus public. De ce fait, l'intervention des citoyens dans la programmation de la Cour ne peut pas être envisagée. Toutefois, les requêtes des citoyens sont étudiées et classées dans le dossier permanent de l'organisme concerné. Elles peuvent être consultées au cours de la programmation ou en cours d'exécution des missions de contrôle sans que les citoyens soient associés.

IBP Comment

The response remains unchanged in light of the Researcher and Peer Reviewer's comments provided for question 140.