Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

How has the OBI score for Morocco changed over time?*

Morocco’s score of 45 out of 100 is near the global average score of 42.

**Public availability of budget documents from 2006 to 2017**

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*As part of the survey research process, IBP referees any response where the answers provided by the researchers and reviewers are conflicting. As a result researchers may not agree with all the final responses in the OBS questionnaire. In the case of Morocco, the team of OBS researchers for Morocco disagree with the final responses to about 20 of the 228 total indicators included in the Morocco questionnaire. The researchers did not have an opportunity to respond to the comments provided by the peer and government reviewers during the time allotted.

How comprehensive and useful is the information provided in the key budget documents that Morocco publishes?

**How does budget transparency in Morocco compare to others?**
Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

However, since 2015 Morocco has failed to make progress in the following ways:

■ Not producing a Pre-Budget Statement, Mid-Year Review, or Year-End Report.

Morocco’s score of 45 on the 2017 Open Budget Index is higher than its score in 2015.

### Key Budget Documents

**Pre-Budget Statement**: discloses the broad parameters of fiscal policies in advance of the Executive’s Budget Proposal; outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.

**Executive’s Budget Proposal**: submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.

**Enacted Budget**: the budget that has been approved by the legislature.

**Citizens Budget**: a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports**: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review**: contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

**Year-End Report**: describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.

**Audit Report**: issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.

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**PUBLIC PARTICIPATION**

How does public participation in Morocco compare to other countries in the region?

Morocco’s score of 0 out of 100 indicates that it provides the public with no opportunities to engage in budget processes. This is lower than the global average score of 12.

To what extent do different institutions in Morocco provide opportunities for public participation?

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![Graph showing public participation in Morocco compared to other countries in the region and the extent of opportunities provided by different institutions.](image-url)
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

**To what extent does the legislature in Morocco provide budget oversight?**

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle. The main barriers to effective legislative oversight are:

- Legislative committees do not examine and publish reports on their analyses of the Executive’s Budget Proposal online.
- A legislative committee does not examine or publish reports on in-year budget implementation online.
- In practice, as the budget is implemented, the legislature is not consulted before the government shifts funds between administrative units specified in the Enacted Budget, spends unanticipated revenue, or reduces spending due to revenue shortfalls.

**To what extent does the Supreme Audit Institution in Morocco provide budget oversight?**

The supreme audit institution provides weak budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- However, the head of the institution is not appointed by the legislature or judiciary and can be removed without legislative or judicial approval, which undermines its independence.
- Moreover, the supreme audit institution is provided with insufficient resources to fulfill its mandate, and its audit processes are not reviewed by an independent agency.

**Oversight by an Independent Fiscal Institution**

Morocco does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


**RECOMMENDATIONS**

- Increase the information provided in the Executive’s Budget Proposal by providing more detail on expenditures, nonfinancial performance, and how the budget is tied to policy.

**How can Morocco improve transparency?**

Morocco should prioritize the following actions to improve budget transparency:

- Produce and publish a Pre-Budget Statement, Mid-Year Review, and Year-End Report.

For more detailed information on the survey findings for Morocco, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.
How can Morocco improve participation?
Morocco should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during both the formulation of the national budget and the monitoring of its implementation. These mechanisms could build on innovations, such as participatory budgeting and social audits. For examples of such mechanisms, see www.fiscaltransparency.net/mechanisms/
- Hold legislative hearings on the formulation of the annual budget, during which members of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to assist the supreme audit institution in formulating its audit program and to participate in relevant audit investigations.

How can Morocco improve oversight?
Morocco should prioritize the following actions to make budget oversight more effective:

- Ensure legislative committees examine and publish reports on their analyses of the Executive’s Budget Proposal online.
- In practice, ensure the legislature is consulted before the executive shifts funds between administrative units specified in the Enacted Budget during the budget year, spends any unanticipated revenue, or reduces spending due to revenue shortfalls.
- Require legislative or judicial approval to appoint and remove the head of the supreme audit institution.
- Consider setting up an independent fiscal institution.

Further Information
Visit openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire